City of Portage
Finance/Administration Committee Meeting
(This meeting will constitute a meeting of the Community Development Block Grant Committee as a quorum of members will be present; but no business of this committee will be taken up.)
Monday, October 28, 2013, 6:00 p.m.
City Municipal Building, 115 West Pleasant Street
Conference Room One
Agenda

Members: Rick Dodd, Chairperson; Jeff Garetson, Martin Havlovic, Doug Klapper, Rita Maass

1. Roll call

2. Approval of minutes from October 21, 2013

3. Discussion on 2014 budget and review of the Utilities, Capital Fund, General Funds and Levy.

4. Adjournment

Rick Dodd, Chairperson

City of Portage
Community Development Block Grant &
Finance/Administration Committee Meeting
Monday, October 21, 2013, 6:00 p.m.
City Municipal Building, 115 West Pleasant Street
Conference Room One
Minutes

Present: Rick Dodd, Chairperson; Jeff Garetson, Doug Klapper, Rita Maass

Excused: Martin Havlovic

Also Present: Bill Welsh, Cable TV; Shannon Greene, Daily Register; City Administrator Shawn Murphy; Finance Director Jean Mohr;

1. Roll call
The meeting was called to order by Rick Dodd at 6:00 p.m.

2. Approval of minutes from October 14, 2013
Motion by Maass, second by Garetson, to approve the minutes from the October 14th meeting. Motion carried 3-0 by a call of roll, with Klapper abstaining.

3. Discussion and possible recommendation on Employee Assistance Program Contract
Administrator Murphy stated that Pauquette Center was willing to offer the $5.50 per employee rate for up to three years; Aspen Family Counseling's rate is $7.25 for two years. Motion by Maass, to recommend the contract for employee assistance with Pauquette Center at a rate of $5.50 for three years, second by Klapper. Motion carried 3-1 by a call of roll, with Dodd voting no.

4. Discussion and possible recommendation on City Attorney Contract
The committee reviewed the justification for the rate increase on the City Attorney Contract from $115 per hour to $120 effective May 1, 2014. Motion by Klapper to recommend the contract for City Attorney to Miller & Miller, LLC at a rate of $120 per hour effective May 1, 2014, second by Garetson. Motion carried 4-0 by a call of roll.

5. Discussion and possible recommendation on Nutrition Site Memorandum of Understanding
The committee reviewed the Memorandum of Understanding with Columbia County Health & Human Services Commission on Aging for use of the lower level facilities of the Municipal Building for their Nutrition Site. Hours have been updated to 9:30 a.m. to 1:30 p.m. to better reflect actual usage the rate of $200 per month is the same. Motion by Klapper to recommend the Memorandum of Understanding for the Nutrition Site with Columbia County Health and Human Services Commission on Aging for 2014 at a rate of $200 per month, second by Garetson. Motion carried 4-0 by a call of roll.

6. Discussion and possible recommendation on proposed surplus asset

The committee reviewed the surplus item noting that the item is different from the list in the packet, which is from a previous meeting. The item to be declared surplus for this meeting is a P&R Toro Mower 223-D Groundmaster CP366-21-01936 that was purchased in 1999.

Motion by Maass, second by Garetson to approve the item noted above as surplus. Motion carried 4-0 on a call of roll.

7. Discussion on 2014 budget and review of General Funds and Levy.

The committee reviewed the budgets for General Funds and Levy. Mohr reviewed current City finances in relation to City budget policies. Also levy limits were discussed in relation to proposed budget. Compiled Budget requests were presented which resulted in an approximate funding gap of $131,000. Several options were presented to address the funding gap, including recommended expenditure reductions ($89,956); revenue adjustments ($57,095); alternate funding strategies on retiree benefits, cable tv upgrade and small equipment purchases. After reviewing the proposed reductions the committee requested that $5K be added back to both the Historic Indian Agency House and Downtown Portage line items. It was also requested that the Airport maintenance area be reviewed. The committee requested time to absorb the information presented in order to make a more informed decision on how to move forward.

8. Adjournment

Motion by Garetson, second by Klapper, to adjourn. Motion carried unanimously on a call of roll at 8:07 p.m.

Jean Mohr
Finance Director

BUDGET CHANGES 10/25/13

		REVENUE	EXPENSE		
Before Changes 10/23/13		**(7,307,324)**	**7,307,324**		
CHANGES IN REVENUE					
100-47-47400-000	(8,268)	(8,268)		Admin Fees - Sewer Adj to 2014 rates	
100-47-47400-000	(2,560)	(2,560)		Admin Fees - Water Adj to 2014 rates	
100-48-48220-000	(200)	(200)		Hanger Rental	
230-00-55110-853	(1,200)	(1,200)		Library Electronic Resource Matl - Levy Impact	
230-00-55110-512	128	128		ADD'T PEC INS - Levy Impact	
CHANGES IN EXPENSES					
100-01-51110-340	(100)		(100)	Mayor Operating Supplies	
100-02-51300-219	(500)		(500)	ATTNY - 4 MOS @ $115 8 MOS @120 VS 12 @$120	
100-02-51400-209	(1,000)		(1,000)	Admin Genl Human Resource Consultant	
100-02-51400-210	250		250	Admin Genl Computer Hdwe	
100-02-51600-512	170		170	ADD'T PEC INSURANCE SPLIT EFFECT	
100-02-51700-290	(500)		(500)	Admin Safety Training	
100-02-59700-760	(1,797)		(1,797)	Contingency	
100-03-51200-219	(500)		(500)	ATTNY - 4 MOS @ $115 8 MOS @120 VS 12 @$120	
100-10-52110-212	(250)		(250)	Police Admin Office Equip	
100-10-52110-219	(250)		(250)	Police Admin Other Prof Negotiations	
100-10-52110-512	43		43	ADD'T PEC INSURANCE SPLIT EFFECT	
100-10-52120-240	(500)		(500)	Patrol Veh & Equip Maint	
100-10-52120-290	(300)		(300)	Patrol Training	
100-10-52120-341	(400)		(400)	Patrol Veh & Equip Supplies	
100-10-52140-219	1,200		1,200	Sp Svc - Other Prof Svc - Snow Removal/Mowing	
100-20-53311-512	71		71	ADD'T PEC INSURANCE SPLIT EFFECT	
100-20-53631-225	(7,921)		(7,921)	PW Recycling Collection rates lowered	
100-30 Various Wage	2,664		2,664	Difference in Bdgt vs. Actual P&R Director	
100-30-55200-512	213		213	ADD'T PEC INSURANCE SPLIT EFFECT	
100-30-55300-340	(200)		(200)	P&R Operating Supplies	
100-35-55190-870	(470)		(470)	Cable TV Computer Hdwe - Encumber 2013 Bal	
100-35-55190-880	(400)		(400)	Cable TV Computer Sftwe - Encumber 2013 Bal	
ADD BACK COMPUTER HDWE & SFTWE					
100-02-51400-880	2,500		2,500	Genl AdminComputer Software MSI Upgrd/Licen	
100-02-51400-870	2,055		2,055	Genl Admin Comp Hdw UPS; Archiver	
100-02-5924NEW	3,000		3,000	Admin Other Transf Taxi	
100-10-52110-870	1,200		1,200	Police Admin Comp Hdwe	
100-15-52210-870	1,350		1,350	Fire Admin Comp Hdwe	
100-30-55200-870	1,200		1,200	P&R Admin Comp Hdwe	
100-30-55200-880	500		500	P&R Admin Comp Sftwe	
ADD BACK SMALL EQUIP					
100-20-53311-860	10,063		10,063	PW Small Equip add back	
CHANGE TO FUND BALANCE APPLIED					
100-49-49000-000	(30,000)	(30,000)		Fund Balance	
ADD BACK TUB GRINDING					
100-20-53311-294	20,000		20,000	Tub Grinding	
ADD BACK APPROPRIATIONS					
100-02-56000-731	5,000		5,000	Downtown Portage	
100-02-56000-733	5,000		5,000	Historic Indian Agency House	
After Changes		(7,349,424)	7,348,715		(709)

CITY OF PORTAGE
WATER UTILITY BUDGET

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 9 MO	2014 BUDGET	% CHANGE	$ CHANGE
REVENUES							
CHARGES FOR SERVICE	1,841,111	1,981,891	1,813,525	1,297,463	1,813,525	0.00%	0
MISCELLANEOUS REVENUE	18,697	4,915	10,350	3,887	10,350	0.00%	0
TOTAL REVENUE	1,859,808	1,986,806	1,823,875	1,301,350	1,823,875	0.00%	0
EXPENDITURES							
PUMPING EXPENSES	180,895	160,524	167,160	132,758	173,291	3.67%	6,132
WATER TREATMENT	226,305	138,817	158,307	109,000	202,737	28.07%	44,431
DISTRIBUTION	199,010	92,552	221,646	119,036	153,326	-30.82%	-68,320
METER READING	7,155	21,956	7,373	25,839	44,183	499.23%	36,810
ADMIN	551,339	545,940	586,418	347,394	644,902	9.97%	58,484
CUSTOMER ACCOUNTS	41,020	46,435	56,528	38,794	42,833	-24.23%	-13,694
DEBT SERVICE	138,422	238,578	350,664	234,498	350,664	0.00%	0
TOTAL EXPENDITURES	1,344,146	1,244,802	1,548,096	1,007,319	1,611,937	4.12%	63,842
PROFIT/(LOSS)	515,662	742,004	275,779	294,031	211,938	-23.15%	-63,842
INFRASTRUCTURE	-	-	-	265,246	390,000		390,000
VEHICLES/EQUIP	-	-	-	1,839	12,000		12,000
CAPITAL FUNDED BALANCE OR DEBT	0	0	0	267,085	402,000		402,000

	WATER Fund 610 Dept 40 & 42	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	14 Bdgt vs 13 Bdgt
Account Description								
	CHARGES FOR SERVICES							
461100	USER CHARGES-RESIDENTIAL	$ 654,185	$ 699,870	$ 648,910	$ 474,429	$ 648,910	$ -	0.00%
461200	USER CHARGES-COMMERCIAL	$ 312,488	$ 336,240	$ 317,360	$ 226,499	$ 317,360	$ -	0.00%
461300	USER CHARGES-INDUSTRIAL	$ 226,008	$ 214,688	$ 224,606	$ 165,648	$ 224,606	$ -	0.00%
461400	USER CHARGES-GOVERNMENTAL	$ 225,786	$ 299,039	$ 226,149	$ 164,611	$ 226,149	$ -	0.00%
462000	FIRE PROTECTION-PRIVATE	$ 44,008	$ 45,536	$ 46,228	$ 30,533	$ 46,228	$ -	0.00%
463000	FIRE PROTECTION-PUBLIC	$ 355,405	$ 359,461	$ 330,870	$ 220,580	$ 330,870	$ -	0.00%
461500	CLEAR WATER METER	$ 12,612	$ 12,756	$ 10,402	$ 8,528	$ 10,402	$ -	0.00%
464000	OTHER PUBLIC CHARGES			$ -		$ -		
471000	WATER CONNECTION FEE	$ 2,858	$ 3,216	$ 1,000	$ 2,212	$ 1,000	$ -	0.00%
470000	PENALTIES	$ 7,761	$ 11,085	$ 8,000	$ 4,423	$ 8,000	$ -	0.00%
	TOTAL CHARGES FOR SERVICES	$ 1,841,111	$ 1,981,891	$ 1,813,525	$ 1,297,463	$ 1,813,525	$ -	0.00%
	MISCELLANEOUS REVENUE							
419000	INTEREST INCOME	$ 1,456	$ -	$ 1,000		$ 1,000	$ -	0.00%
474300	SCRAP SALES	$ 357	$ 177	$ 50	$ -	$ 50	$ -	0.00%
415000	WORK ORDER 10% MARKUP	$ 239	$ -	$ 300	$ 229	$ 300	$ -	0.00%
	INTEREST-DELIQUENT TAX			$ -		$ -		
	INTEREST-BOND RESERVE			$ -		$ -		
	INTEREST-DEPRECIATION			$ -		$ -		
	INTEREST-REPLACEMENT			$ -		$ -		
	INTEREST-CAPITAL IMPROVEMENT			$ -		$ -		
	SALE OF PROPERTY-EQUIPMENT			$ -		$ -		
474000	INSURANCE DIVIDEND			$ -		$ -		
474000	MISCELLANEOUS REVENUE	$ 16,645	$ 4,738	$ 9,000	$ 3,658	$ 9,000	$ -	0.00%
	TOTAL MISC. REVENUE	$ 18,697	$ 4,915	$ 10,350	$ 3,887	$ 10,350	$ -	0.00%
	TOTAL FUND REVENUE	$ 1,859,808	$ 1,986,806	$ 1,823,875	$ 1,301,350	$ 1,823,875	$ -	0.00%

	WATER Fund 610 Dept 40 Object 53720	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	14 Bdgt vs 13 Bdgt
	Account Description							
	PUMPING EXPENSES							
620110	110 WAGES-FULLTIME	$ 14,250	$ 20,085	$ 13,033	$ 10,048	$ 14,679	$ 1,647	12.64%
620112	112 OVERTIME COMPENSATION	$ 2,281	$ 961	$ 839	$ 1,370	$ 945	$ 106	12.64%
620115	115 LONGEVITY	$ 750	$ -	$ 74		$ 98	$ 23	31.31%
620130	130 HEALTH INSURANCE	$ 6,166	$ 5,960	$ 2,866	$ 2,867	$ 3,869	$ 1,003	35.02%
620131	131 TERM LIFE INSURANCE	$ 41	$ 33	$ 14	$ 12	$ 16	$ 2	12.64%
620132	132 DENTAL INSURANCE	$ 183	$ 161	$ 127	$ 59	$ 144	$ 17	12.99%
620134	134 INCOME CONTINUATION INS	$ 68	$ 65	$ 33	$ -	$ 37	$ 4	11.11%
620150	150 RETIREMENT	$ 1,789	$ 1,241	$ 906	$ 748	$ 1,101	$ 194	21.41%
620151	151 FICA	$ 1,496	$ 1,537	$ 1,067	$ 818	$ 1,203	$ 136	12.74%
DEL213	213 CONSULTING ENGINEER DELETE ACCT				$ -			
622221	221 ELECTRICITY AND GAS	$ 143,653	$ 128,047	$ 140,000	$ 112,000	$ 145,000	$ 5,000	3.57%
623100	FURNACE EXPENSE		$ 2,434	$ -	$ -	$ -		
623340	340 OPERATING SUPPLIES & EXPENSES			$ 1,000		$ 1,000	$ -	0.00%
622343	343 STANDBY DIESEL			$ 200		$ 200	$ -	0.00%
625350	350 BUILDING REPAIR/MAINTENANCE	$ 10,218	$ -	$ 3,000	$ 3,103	$ 1,000	$ (2,000)	-66.67%
625200	351 GROUNDS REPAIR/MAINTENANCE			$ 500		$ 500	$ -	0.00%
625352	352 EQUIP REPAIR/MAINT			$ 3,500	$ 1,733	$ 3,500	$ -	0.00%
	TOTAL PUMPING EXPENSES	$ 180,895	$ 160,524	$ 167,160	$ 132,758	$ 173,291	$ 6,132	3.67%

NOTE: Wages for full-time water pumping are approximately 10% of three full-time Water Crewman.

		WATER Fund 610 Dept 40 Object 53730	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	 14 Bdgt vs 13 Bdgt
		Account Description							
		WATER TREATMENT							
630110	110	WAGES-FULLTIME	$ 22,743	$ 18,764	$ 12,309	$ 14,374	$ 22,019	$ 9,711	78.89%
630112	112	OVERTIME COMPENSATION	$ 1,274	$ 758	$ 793	$ 1,795	$ 1,418	$ 625	78.89%
630115	115	LONGEVITY			$ 70		$ 146	$ 76	108.56%
630130	130	HEALTH INSURANCE	$ 5,322	$ 4,914	$ 2,706	$ 3,182	$ 5,803	$ 3,097	114.44%
630131	131	TERM LIFE INSURANCE	$ 39	$ 23	$ 14	$ 13	$ 24	$ 11	78.89%
630132	132	DENTAL INSURANCE	$ 155	$ 118	$ 120	$ 70	$ 216	$ 96	79.46%
630134	134	INCOME CONTINUATION INS	$ 59	$ 52	$ 31	$ -	$ 55	$ 24	76.47%
630150	150	RETIREMENT	$ 1,957	$ 1,152	$ 856	$ 1,075	$ 1,651	$ 795	92.82%
630151	151	FICA	$ 1,893	$ 1,418	$ 1,008	$ 1,125	$ 1,804	$ 797	79.05%
632223	223	WASTEWATER CHARGES	$ 11,810	$ -	$ 10,000	$ 10,650	$ 12,000	$ 2,000	20.00%
632340	340	OPERATING SUPPLIES & EXPENSES	$ 1,145	$ -	$ 1,000		$ 1,000	$ -	0.00%
635350	350	BUILDING REPAIR/MAINTENANCE	$ 5,529	$ -			$ 100	$ 100	100.00%
635351	351	GROUNDS REPAIR/MAINTENANCE					$ 100	$ 100	100.00%
635350	352	EQUIP REPAIR/MAINTENANCE			$ 4,000	$ 3,093	$ 6,000	$ 2,000	50.00%
635232	232	HVAC		$ 400	$ 400		$ 400	$ -	0.00%
631360	360	CHEMICALS	$ 174,379	$ 111,218	$ 125,000	$ 73,623	$ 150,000	$ 25,000	20.00%
		TOTAL WATER TREATMENT	$ 226,305	$ 138,817	$ 158,307	$ 109,000	$ 202,737	$ 44,431	28.07%

NOTE: Wages for full-time water pumping are approximately 15% of three full-time Water Crewman.

		WATER Fund 610 Dept 40 Object 53740	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	14 Bdgt vs 13 Bdgt
		Account Description							
		DISTRIBUTION							
640110	110	WAGES-FULLTIME	$ 73,588	$ 39,976	$ 97,020	$ 33,445	$ 51,378	$ (45,642)	-47.04%
640111	110	WAGES-PART TIME					$ 4,000		
640112	112	OVERTIME COMPENSATION	$ 1,312	$ 200	$ 6,247	$ 921	$ 3,308	$ (2,939)	-47.04%
640115	115	LONGEVITY			$ 553		$ 341	$ (212)	-38.26%
640130	130	HEALTH INSURANCE	$ 16,952	$ 9,325	$ 21,332	$ 9,688	$ 13,541	$ (7,791)	-36.52%
640131	131	TERM LIFE INSURANCE	$ 113	$ 42	$ 108	$ 45	$ 57	$ (51)	-47.04%
640132	132	DENTAL INSURANCE	$ 476	$ 209	$ 949	$ 204	$ 504	$ (445)	-46.88%
640134	134	INCOME CONTINUATION INS	$ 185	$ 97	$ 246	$ -	$ 129	$ (118)	-47.76%
640150	150	RETIREMENT	$ 6,647	$ 2,321	$ 6,748	$ 2,164	$ 3,852	$ (2,896)	-42.92%
640151	151	FICA	$ 5,176	$ 2,918	$ 7,942	$ 2,413	$ 4,516	$ (3,427)	-43.14%
641213	213	CONSULTING ENGINEER SERVICES*	$ 75	$ 5,506	$ 5,000	$ 4,330	$ 11,500	$ 6,500	130.00%
		Testing of Wells and 3"&4" Meters							
641234	234	LAB FEES	$ 16,015	$ -	$ 15,000	$ 8,676	$ 16,000	$ 1,000	6.67%
641340	340	OPERATING SUPPLIES & EXPENSES	$ 2,900	$ -	$ 5,000	$ 4,640	$ 3,000	$ (2,000)	-40.00%
655350	350	BUILDING REPAIR/MAINTENANCE	$ 1,962	$ 2,526	$ 3,000	$ 1,614	$ 2,000	$ (1,000)	-33.33%
655351	351	GROUNDS REPAIR/MAINTENANCE	$ 2,550	$ 534	$ 3,000	$ 381	$ 3,000	$ -	0.00%
655352	352	EQUIP REPAIR/MAINTENANCE**	$ 152	$ 6	$ 1,500	$ 336	$ 200	$ (1,300)	-86.67%
652354	354	SERVICES REPAIR/MAINTENANCE	$ 1,724	$ 3,371	$ 4,000	$ 5,355	$ 2,000	$ (2,000)	-50.00%
654355	355	HYDRANTS REPAIR/MAINTENANCE##	$ (1,727)	$ 7,784	$ 4,000	$ 228	$ 2,000	$ (2,000)	-50.00%
653356	356	METERS REPAIR/MAINTENANCE	$ 632	$ 10,776	$ 3,000	$ 2,300	$ 1,000	$ (2,000)	-66.67%
650357	357	TOWERS REPAIR/MAINTENANCE***	$ 692	$ 4,766	$ 7,000	$ 10,832	$ 1,000	$ (6,000)	-85.71%
651358	358	MAINS & VALVES REPAIR/MAINT	$ 24,343	$ 1,520	$ 30,000	$ 22,640	$ 30,000	$ -	0.00%
		Includes 10" Valve at Well 9							
DEL650359	359	REPAIR/MAINTENANCE DELETE	$ 7,330	$ 225		$ (14)			
DEL655380	380	CONSTRUCTION MAT TRANS TO 358	$ 24,272	$ 450		$ -			
DEL418000	385	MERCH & JOBBING TRANS TO 358	$ 13,641	$ -		$ 8,838			
		TOTAL DISTRIBUTION	$ 199,010	$ 92,552	$ 221,646	$ 119,036	$ 153,326	$ (72,320)	-32.63%

NOTE: Wages for full-time water distibution are approximately 35% of three full-time Water Crewman.

		WATER Fund 610 Dept 40 Object 53750	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	14 Bdgt vs 13 Bdgt
		Account Description							
		ADMINISTRATION							
920000	110	WAGES-FULLTIME	$ 89,446	$ 84,988	$ 113,399	$ 79,422	$ 114,706	$ 1,307	1.15%
920111	111	WAGES-PARTTIME	$ 5,286	$ 4,551	$ 5,308	$ 3,305	$ 5,374	$ 66	1.24%
920112	112	OVERTIME COMPENSATION	$ 1,302	$ 153	$ 4,093	$ 53	$ 4,072	$ (21)	-0.52%
920115	115	LONGEVITY	$ 1,125	$ -	$ 1,113		$ 984	$ (129)	-11.57%
920130	130	HEALTH INSURANCE	$ 14,606	$ 12,045	$ 23,202	$ 17,199	$ 26,580	$ 3,379	14.56%
920131	131	TERM LIFE INSURANCE	$ 346	$ 299	$ 608	$ 280	$ 381	$ (227)	-37.33%
920132	132	DENTAL INSURANCE	$ 744	$ 640	$ 840	$ 624	$ 840	$ -	0.00%
920133	133	UNIFORM ALLOWANCE			$ -		$ -		
920134	134	INCOME CONTINUATION INS	$ 229	$ 213	$ 269	$ -	$ 269	$ -	0.00%
920140	140	EMPLOYEE ASSISTANCE PROGRAM	$ 39	$ 33		$ -			
920150	150	RETIREMENT	$ 9,024	$ 5,285	$ 8,054	$ 5,490	$ 8,760	$ 705	8.75%
920151	151	FICA	$ 7,176	$ 6,518	$ 9,479	$ 6,033	$ 9,573	$ 94	0.99%
930201	201	DRUG/ALCOHOL TESTING	$ 431	$ 231	$ 200	$ 58	$ 200	$ -	0.00%
926202	202	PSC ASSESSMENT	$ 5,189	$ 6,833	$ 4,000	$ 5,524	$ 5,000	$ 1,000	25.00%
923207	207	COMPUTER SERVICES	$ 13,689	$ 14,093	$ 10,000	$ 11,878	$ 14,000	$ 4,000	40.00%
923208	208	LEGAL			$ -		$ -		
920210	210	HARDWARE MAINTENANCE							
920211	211	SOFTWARE SUPPORT							
920212	212	OFFICE EQUIPMENT MAINTENANCE	$ 24	$ -					
923213	213	CONSULTING ENGINEER SERVICES*	$ 22,752	$ 845	$ 5,000	$ 150	$ 10,000	$ 5,000	100.00%
923215	215	AUDIT	$ 14,507	$ 9,000	$ 8,000	$ 9,275	$ 15,000	$ 7,000	87.50%
920216	216	ASSOCIATION DUES		$ -	$ 500		$ 500	$ -	0.00%
921220	220	TELEPHONE	$ 2,436	$ 3,465	$ 3,500	$ 2,588	$ 3,500	$ -	0.00%
921300		INTERNET SERVICE	$ 656	$ 752	$ 800	$ 537	$ 800	$ -	0.00%
920223	223	WASTEWATER CHARGES		$ -					
930290	290	TRAINING/DUES	$ 1,405	$ 2,064	$ 2,000	$ 736	$ 2,000	$ -	0.00%
903291	291	POSTAGE		$ -					
920292	292	PRINTING/PUBLISHING		$ -					
930293	293	UNIFORMS	$ 6,573	$ 2,678		$ 2,251	$ 7,000	$ 7,000	100.00%
921340	310	OFFICE SUPPLIES/ADMIN FEES - CITY	$ 9,104	$ -	$ 15,500		$ 10,000	$ (5,500)	-35.48%
920320	320	PUBLICATIONS, SUBSCRIPTIONS		$ -					
920330	330	TRAVEL							
921340	340	OPERATING EXPENSES		$ 19,130		$ 3,170			
920341	341	VEHICLE/EQUIP MAINTENANCE	$ 2,661	$ 2,960	$ 5,000	$ 5,424	$ 3,000	$ (2,000)	-40.00%
920342	342	GASOLINE/OIL	$ 9,990	$ 11,557	$ 5,000	$ 8,997	$ 10,000	$ 5,000	100.00%
933344	344	TRANSPORTATION	$ 529	$ (102)		$ -			
	350	BUILDING REPAIR/MAINTENANCE							
920351	351	GROUNDS REPAIR/MAINTENANCE							
920352	352	EQUIP REPAIR/MAINTENANCE		$ 3,149		$ 219			
925510	510	GENERAL LIABILITY INS#	$ 13,342	$ 14,296	$ 14,534	$ 14,985	$ 15,956	$ 1,422	9.78%
925511	511	WORKER'S COMP INSURANCE	$ 6,516	$ 9,028	$ 9,206	$ 4,025	$ 8,382	$ (824)	-8.95%
925512		UNEMPLOYMENT COMP				$ 253			
924512	512	PROPERTY INSURANCE	$ 3,926	$ 3,638	$ 3,638	$ 312	$ 11,630	$ 7,992	219.68%
920513	513	ERRORS/OMISSIONS INSURANCE							
	550	ADMINISTRATIVE SERVICES			$ 17,175		$ 19,736	$ 2,561	14.91%
925130	136	ANNUITANT HEALTH INS	$ 3,947	$ -					
408200	533	TAX EQUIVALENT	$ 301,469	$ 330,223	$ 314,000	$ 164,606	$ 336,660	$ 22,660	7.22%
923211	830	VEHICLES	$ 4	$ (3,800)					
NEW	870	COMPUTER HARDWARE			$ -		$ -		
923210/88	880	GIS CURB STOPS DATABASE	$ 2,866	$ 1,175	$ 2,000	$ -	$ -	$ (2,000)	-100.00%
		TOTAL ADMINISTRATION	$ 551,339	$ 545,940	$ 586,418	$ 347,394	$ 644,902	$ 58,484	9.97%

NOTE: Wages for full-time water Administration are for the Full-time Water Superintendent,
25% of the Public Works Director/City Engineer, 40% of the Accounting Technician.
25% of Engineering Tech and 10% of PW Admin Asst
Wages for part-time water Administration are 13% of the Clerk/Cashiers wages.

\# 2014 BUDGET IS BASE $6957 + NO FAULT $8999

* Transferred in from pumping,treatment & distribution

		WATER Fund 610 Dept 40 Object 53760 & 53761	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	 14 Bdgt vs 13 Bdgt
		Account Description							
		CUSTOMER ACCOUNTS							
902000	110	WAGES-FULLTIME	$ 9,322	$ 8,831	$ 9,621	$ 8,878	$ 9,765	$ 144	1.50%
902111	111	WAGES-PART TIME	$ 12,632	$ 12,566	$ 23,818	$ 11,625	$ 24,064	$ 246	1.03%
902112	112	OVERTIME COMPENSTION			$ 285		$ 289	$ 4	1.33%
902115	115	LONGEVITY	$ 356	$ -	$ 297		$ 402	$ 105	35.30%
902130	130	HEALTH INSURANCE			$ 2,652	$ 2,550	$ 3,222	$ 570	21.51%
902131	131	TERM LIFE INSURANCE	$ 97	$ 76	$ 140	$ 81	$ 153	$ 13	9.42%
902132	132	DENTAL INSURANCE	$ 96	$ 80	$ 96	$ 88	$ 96	$ -	0.00%
902134	134	INCOME CONTINUATION INS	$ 49	$ 69	$ 65	$ -	$ 65	$ -	0.00%
902150	150	RETIREMENT	$ 2,038	$ 1,262	$ 1,951	$ 1,345	$ 2,136	$ 185	9.48%
902151	151	FICA	$ 1,593	$ 1,599	$ 2,603	$ 1,524	$ 2,641	$ 38	1.47%
903291	291	POSTAGE	$ 5,905	$ 15,877	$ 8,000	$ 6,471	$ -	$ (8,000)	-100.00%
904000		UNCOLLECTIBLE ACCOUNTS/WATER							
903340	340	OPERATING SUPPLIES	$ 8,932	$ 6,075	$ 7,000	$ 6,232	$ -	$ (7,000)	-100.00%
		includes lab supplies $4,000							
902356	356	METERS REPAIR/MAINT							
		TOTAL CUSTOMER ACCOUNTS	$ 41,020	$ 46,435	$ 56,528	$ 38,794	$ 42,833	$ (13,694)	-24.23%
		CUST ACCTS-METER READING							
901000	110	WAGES-FULL TIME	$ 4,926	$ 15,900	$ 5,068	$ 18,414	$ 29,359	$ 24,291	479.27%
901112	112	OVERTIME COMPENSATION	$ 317	$ -	$ 326	$ 138	$ 1,890	$ 1,564	479.27%
901115	115	LONGEVITY	$ 26	$ -	$ 29		$ 195	$ 166	575.32%
901130	130	HEALTH INSURANCE	$ 1,104	$ 3,753	$ 1,114	$ 4,160	$ 7,738	$ 6,624	594.37%
901131	131	TERM LIFE INSURANCE	$ 5	$ 27	$ 6	$ 31	$ 33	$ 27	479.27%
901132	132	DENTAL INSURANCE	$ 50	$ 132	$ 50	$ 161	$ 288	$ 238	481.11%
901134	134	INCOME CONTINUATION INS	$ 13	$ 45	$ 13	$ -	$ 74	$ 61	471.43%
901150	150	RETIREMENT	$ 311	$ 756	$ 353	$ 1,281	$ 2,201	$ 1,849	524.38%
901151	151	FICA	$ 403	$ 1,343	$ 415	$ 1,654	$ 2,405	$ 1,991	479.78%
		TOTAL CUST ACCTS-METER READING	$ 7,155	$ 21,956	$ 7,373	$ 25,839	$ 44,183	$ 36,810	499.23%

NOTE: Part-time wages for Customer Accounts include $4,000 for seasonal employee and 47% of the Clerk/Cashier wages.
Full-time wages for Customer Accounts include 20% of the Water Technicians wages and 47% of the Clerk/Cashier wages.
Full-time wages for Customer Accounts- Meter Reading are approximately 20% of three full-time Water Crewman.

		Fund 610 Dept 42 Object 53711 & 53714							
		DEBT SERVICE							
		BOND & INTEREST							
930200	610	PRINCIPAL		$ 180,000	$ 264,906	$ 139,788	$ 264,906	$ -	0.00%
930300	620	INTEREST	$ 136,464	$ 58,578	$ 85,758	$ 94,710	$ 85,758	$ -	0.00%
428000		AMORTIZATION OF BOND DISC	$ 1,958	$ -					
930100	630	BOND FEES							
		TOTAL BOND & INTEREST	$ 138,422	$ 238,578	$ 350,664	$ 234,498	$ 350,664	$ -	0.00%
		REPLACEMENT							
950000	820	PUBLIC INFRASTRUCTURE		$ 40,945	$ 325,000	$ 265,246	$ 390,000	$ 65,000	20.00%
950100	830	VEHICLES		$ (3,800)	$ 50,000	$ 1,839	$ 12,000	$ (38,000)	-76.00%
		Mower							
950200	840	EQUIPMENT							
		TOTAL REPLACEMENT	$ -	$ 37,145				$ 27,000	100.00%
		TOTAL DEBT SERVICE	138,422	275,723	350,664	234,498	350,664	$ 27,000	7.70%

Project Codes	Water Capital Expenditure Plan Years 2014 – 2018						
	UPDATED 10/24/2013						
	Project	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Cost**
	D - Replace 6" W.M. on E Conant from Main St. to DeWitt - 400'	$ 40,000					*$ 40,000*
	D - Replace watermain in 100 blk of E. Franklin St. - 700'	$ 70,000					*$ 70,000*
	D - Replace watermain on River St.; W. Wisconsin to Summit St. - 2,300'	$ 230,000					*$ 230,000*
	P&T - Well #8 Rehabilitation and 2 - 12" Valves	$ 50,000					*$ 50,000*
	D - Power Wash & Repair North (W. Slifer St.) Tower		$ 12,000				*$ 12,000*
	P&T - Well #8 - SCADA Upgrade		$ 25,000				*$ 25,000*
	P&T - Well #8 - Convert to T.O.D. Pumping		$ 25,000				*$ 25,000*
	P&T - Hwy 33 East' In-line chlorination System		$ 150,000				*$ 150,000*
	D - Paint & Repair South (Park St.) Tower			$ 70,000			*$ 70,000*
	D - W. Conant Watermain Replacement; Pierce St. to Summit - 3,500'			$ 350,000			*$ 350,000*
	D - W. Wisconsin St. Service Rd. Watermain Replacement; 1,100'				$ 220,000		*$ 220,000*
	D - Cemetery St. Watermain Replacement; River St. to Parkview Ct. - 900'				$ 90,000		*$ 90,000*
	D - Replace Watermain on Ontario St ; Wisconsin to Thompson St. - 500'					$ 50,000	*$ 50,000*
	D - E. Wisconsin St. Watermain Replacement; Waouna Trl. to Pauquette St. - 2,400'					$ 480,000	*$ 480,000*
	D - Pauquette St Watermain Replacement ; E. Wisconsin St. to Thompson St. - 500'					$ 100,000	*$ 100,000*
	Total	$ 390,000	$ 212,000	$ 420,000	$ 310,000	$ 630,000	*$ 1,962,000*

Sources of Funding

G.O. Debt						*$ -*
Revenue Debt						*$ -*
Grants/Aids						*$ -*
Special Assessment						*$ -*
User Fees						*$ -*
Tax Levy						*$ -*
Surplus						*$ -*
Total	$ -	$ -	$ -		$ -	*$ -*

Difference in expenses and revenue sources	$ (390,000)	$ (212,000)	$ (420,000)	$ (310,000)	$ (630,000)	*$ (1,962,000)*

KEY:
P&T - Pumping & Treatment
D - Distribution

CITY OF PORTAGE
SEWER UTILITY BUDGET

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 9 MO	2014 BUDGET	% CHANGE	$ CHANGE
REVENUES							
SPECIAL ASSESSMENTS	0	0	0	27,200	0		0
CHARGES FOR SERVICE	1,659,201	1,857,623	1,587,311	1,374,702	1,587,311	0.00%	0
MISCELLANEOUS REVENUE	74,394	107,097	28,000	45,924	28,000	0.00%	0
TOTAL REVENUE	1,733,595	1,964,720	1,615,311	1,447,826	1,615,311	0.00%	0
EXPENDITURES							
PERSONNEL	307,710	357,800	408,078	282,471	460,191	12.77%	52,113
ADMINISTRATIVE EXPENSES	48,548	81,496	76,250	54,937	91,936	20.57%	15,686
PURCHASED SERVICES	118,652	71,157	36,700	36,908	42,300	15.26%	5,600
SUPPLIES/MATERIALS	159,498	101,072	106,300	82,634	111,600	4.99%	5,300
REPAIRS/MAINTENANCE	13,071	51,529	57,000	48,435	63,000	10.53%	6,000
UTILITIES	175,470	163,166	174,500	112,410	170,000	-2.58%	-4,500
DEBT SERVICE	248,535	194,919	543,820	90,081	642,777	18.20%	98,957
TOTAL EXPENDITURES	1,071,484	1,021,139	1,402,648	707,876	1,581,804	12.77%	179,156
	662,111	943,581	212,663	739,950	33,507	-84.24%	-179,156
INFRASTRUCTURE	-	-	-	-	1,400,000		1,400,000
VEHICLES/EQUIP	-	-	-	-	20,000		20,000
CAPITAL FUNDED WITH FUND BALANCE OR DEBT	0	0	0	0	1,420,000		1,420,000

	SEWER Fund 620	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	14 Bdgt vs 13 Bdgt
Account Description								
SEWER - REVENUE								
	SPECIAL ASSESSMENT REV				$ -			
6204242050000	SPECIAL ASSESSMENT	$ -	$ -		$ 27,200			
	TOTAL SPECIAL ASSESSMENT REV	$ -	$ -		$ 27,200		$ -	
	INTERGOVERNMENTAL REV							
6204343690000	MISCELLANEOUS STATE PAYM	$ -	$ -		$ -			
	TOTAL INTERGOVERNMENTAL REV	$ -	$ -	$ -	$ -	$ -	$ -	
	CHARGES FOR SERVICES							
6204646410000	USER CHARGES-RESIDENTIAL	$ 724,488	$ 772,402	$ 713,278	$ 574,913	$ 713,278	$ -	0.00%
6204646411000	USER CHARGES-COMMERCIAL	$ 451,828	$ 484,125	$ 441,406	$ 368,131	$ 441,406	$ -	0.00%
6204646412000	USER CHARGES-INDUSTRIAL	$ 227,709	$ 247,887	$ 209,615	$ 219,524	$ 209,615	$ -	0.00%
6204646413000	USER CHARGES-GOVERNMENT	$ 245,339	$ 340,343	$ 220,018	$ 206,989	$ 220,018	$ -	0.00%
6204646414000	PENALTIES	$ 8,838	$ 12,866	$ 2,994	$ 5,145	$ 2,994	$ -	0.00%
6204646415000	SEWER EXTENSION FEE	$ -	$ -					
6204646418000	SEWER CONNECTION FEE	$ 1,000	$ -					
	TOTAL CHARGES FOR SERVICES	$ 1,659,201	$ 1,857,623	$1,587,311	$ 1,374,702	$ 1,587,311	$ -	
	MISC. REV.							
6204848110000	INTEREST INCOME	$ 10,217	$ 82,475	$ 8,000	$ 17,989	$ 8,000	$ -	0.00%
6204848111000	INTEREST ON SPECIAL ASSESS	$ -	$ -	$ -	$ 31	$ -		
6204848309000	SALE OF PROPERTY-EQUIPMEI	$ 38,700		$ -	$ 180	$ -		
6204848440000	INSURANCE RECOVERY	$ -	$ -	$ -		$ -		
6204848460000	INSURANCE DIVIDEND	$ -	$ -	$ -		$ -		
6204848600000	MISCELLANEOUS REVENUE	$ 25,477	$ 24,622	$ 20,000	$ 27,724	$ 20,000	$ -	0.00%
6204848930000	UNREALIZED GAIN/LOSS	$ -	$ -	$ -		$ -		
	TOTAL MISC. REV.	$ 74,394	$ 107,097	$ 28,000	$ 45,924	$ 28,000	$ -	
	TOTAL FUND REVENUES	$ 1,733,595	$ 1,964,720	$1,615,311	$ 1,447,826	$ 1,615,311	$ -	

SEWER Fund 620 Dept 55 Object 53608	2011 Actual	2012 Actual	2013 Budget	2013 Act 9 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	13 Bdgt vs 13 Bdgt
Account Description							
WASTEWATER TREATMENT							
110 WAGES-FT ADMIN	$ 17,345	$ 19,439	$ 54,095	$ 61,601	$ 54,900	$ 805	1.49%
111 WAGES-PARTTIME	$ 12,078	$ 10,776	$ 17,017	$ 9,478	$ 17,075	$ 59	0.34%
112 OVERTIME COMPENSATION	$ 548	$ 175	$ 353	$ 1	$ 354	$ 1	0.38%
115 LONGEVITY	$ -	$ -	$ 454	$ -	$ 524	$ 70	15.43%
130 HEALTH INSURANCE	$ -	$ 596	$ 9,281	$ 10,196	$ 10,471	$ 1,190	12.83%
131 TERM LIFE INSURANCE	$ 144	$ 121	$ 314	$ 216	$ 339	$ 25	7.87%
132 DENTAL INSURANCE	$ 198	$ 175	$ 192	$ 372	$ 336	$ 144	75.00%
134 INCOME CONTINUATION NS	$ 80	$ 69	$ 171	$ -	$ 171	$ -	100.00%
140 EMPLOYEE ASSISTANCE PROGRAM				$ -	$ -		
150 RETIREMENT	$ 2,792	$ 1,800	$ 4,675	$ 4,713	$ 5,100	$ 425	9.09%
151 FICA	$ 2,200	$ 2,239	$ 5,502	$ 5,241	$ 5,573	$ 71	1.30%
153 SICK/VACATION ACCRUAL	$ 11	$ -		$ -			
Fund 620 Dept 55 Object 53609							
110 WAGES-FT METER READING	$ 13,304	$ 17,290	$ 17,377	$ 19,595	$ 29,359	$ 11,982	68.95%
112 OVERTIME COMPENSATION	$ -	$ 68	$ 1,119	$ -	$ 1,890	$ 772	68.95%
115 LONGEVITY	$ -	$ -	$ 99	$ -	$ 195	$ 96	96.97%
130 HEALTH INSURANCE	$ 2,477	$ 3,761	$ 3,821	$ 4,153	$ 7,738	$ 3,917	102.52%
131 TERM LIFE INSURANCE	$ 13	$ 25	$ 19	$ 31	$ 33	$ 13	68.95%
132 DENTAL INSURANCE	$ 65	$ 125	$ 170	$ 142	$ 288	$ 118	69.49%
134 INCOME CONTINUATION NS	$ 25	$ 43	$ 44	$ -	$ 74	$ 29	66.67%
140 EMPLOYEE ASSISTANCE PROGRAM				$ -			
150 RETIREMENT	$ 1,160	$ 1,026	$ 1,209	$ 1,302	$ 2,201	$ 992	82.11%
151 FICA	$ 853	$ 1,268	$ 1,422	$ 1,440	$ 2,405	$ 983	69.10%
Fund 620 Dept 55 Object 53610							-100.00%
110 WAGES-FT OPERATIONS	$ 179,705	$ 184,005	$ 194,765	$ 108,774	$ 204,040	$ 9,275	4.76%
111 WAGES-PT OPERATIONS			$ 4,000		$ 4,000		
112 OVERTIME COMPENSATION	$ 14,523	$ 2,679	$ 10,637	$ 4,308	$ 11,141	$ 504	4.74%
115 LONGEVITY	$ 1,450	$ -	$ 1,525	$ -	$ 2,250	$ 725	47.54%
130 HEALTH INSURANCE	$ 51,909	$ 42,366	$ 45,098	$ 31,528	$ 64,437	$ 19,340	42.88%
131 TERM LIFE INSURANCE	$ 764	$ 682	$ 573	$ 372	$ 710	$ 138	24.03%
132 DENTAL INSURANCE	$ 1,689	$ 1,599	$ 1,896	$ 1,094	$ 1,920	$ 24	1.27%
134 INCOME CONTINUATION NS	$ 474	$ 431	$ 508	$ -	$ 508	$ -	100.00%
136 RETIREE BENEFITS	$ 10,213	$ 6,692	$ 2,132	$ 2,059	$ -	$ (2,132)	-100.00%
140 EMPLOYEE ASSISSTANCE PROGRAM	$ 26	$ 17	$ 26	$ 21	$ -	$ (26)	-100.00%
150 RETIREMENT	$ 21,169	$ 11,026	$ 13,450	$ 7,576	$ 15,220	$ 1,770	13.16%
151 FICA	$ 14,268	$ 13,448	$ 16,136	$ 8,258	$ 16,939	$ 804	4.98%
153 SICK/VACATION ACCRUAL	$ (41,771)	$ 35,859		$ -			-100.00%
Fund 620 Dept 55 Object 53610							-100.00%
201 DRUG/ALCOHOL TESTING	$ -	$ 155	$ 100	$ 102	$ 100	$ -	100.00%
210 HARDWARE MAINT	$ -	$ -	$ -	$ 210	$ -		-100.00%
211 SOFTWARE SUPPORT	$ -	$ -	$ 200	$ 355	$ 200	$ -	100.00%
OPS							
213 CONSULTNG ENGINEER SERVICES	$ 14,835	$ 4,591	$ 3,000	$ 834	$ 3,000	$ -	100.00%
215 AUDIT	$ 7,100	$ 11,169	$ 5,000	$ 6,150	$ 5,000	$ -	100.00%
216 ASSOCIATION DUES	$ -	$ -	$ 1,000	$ 163	$ 1,000	$ -	100.00%
219 OTHER PROFESSIONAL SERVICES	$ 31,950	$ 28,037	$ 5,000	$ 3,177	$ 10,600	$ 5,600	112.00%
Testing CTLABS;LWALLEN;CRANE $5,100							
Yearly inspection on Ashbrook Press $3,000							
Inspection on screw pump $1,000							
Direct feed fuel tank to emergency generator $1,500							
220 TELEPHONE	$ 2,340	$ 2,865	$ 2,500	$ 2,100	$ 2,500	$ -	100.00%
221 ELECTRICITY & GAS	$ 136,179	$ 127,729	$ 144,000	$ 87,761	$ 140,000	$ (4,000)	-2.78%
222 WATER & SEWER	$ 39,291	$ 35,437	$ 30,500	$ 24,649	$ 30,000	$ (500)	-1.64%
227 SOLID WASTE DISPOSAL	$ 2,002	$ 719	$ 1,400	$ 790	$ 1,400	$ -	100.00%
234 LAB FEES	$ 1,392	$ 1,096	$ 1,200	$ -	$ 1,200	$ -	100.00%
PROFICIENCY TEST							
240 VEHICLE/EQUIP MAINT	$ 13,071	$ 11,910	$ 6,000	$ 1,814	$ 5,000	$ (1,000)	-16.67%
244 OPERATING EQUIP MAINT	$ -	$ 1,088	$ 22,000	$ 19,690	$ 22,000	$ -	100.00%
290 TRAINING	$ 920	$ 1,315	$ 1,500	$ 540	$ 2,000	$ 500	33.33%
291 POSTAGE	$ 8	$ 1	$ 50	$ -	$ 50	$ -	100.00%
292 PRINTING/PUBLISHING	$ -	$ 126	$ 50	$ 68	$ 50	$ -	100.00%
293 UNIFORMS	$ 3,810	$ 1,882	$ 3,000	$ 1,313	$ 3,000	$ -	100.00%
294 OTHER CONTRACTUAL SERVICES (AIR TEMP)	$ 63,376	$ 26,486	$ 22,000	$ 25,290	$ 22,000	$ -	100.00%
310 OFFICE SUPPLIES	$ 511	$ 192	$ 300	$ 223	$ 600	$ 300	100.00%
330 TRAVEL	$ -	$ -		$ -	$ -		-100.00%
340 OPERATING SUPPLIES	$ 3,929	$ 7,573	$ 8,000	$ 4,522	$ 9,000	$ 1,000	12.50%
341 VEHICLE/EQUIP MAINT SUPPL	$ 470	$ 13		$ 41			-100.00%
342 GASOLINE/OIL	$ 15,988	$ 13,216	$ 10,000	$ 10,829	$ 12,000	$ 2,000	20.00%
350 REPAIR/MAINT SUPP-BLDG	$ 4,595	$ 6,976	$ 3,000	$ 1,947	$ 3,000	$ -	100.00%
351 REPAIR/MAINT SUPP-GROUNDS (CHIP SEALING)	$ 12	$ 1,107	$ 3,000	$ -	$ 3,000	$ -	100.00%
352 REPAIR/MAINT SUPP-EQUIP	$ 36,991	$ 19,534	$ 15,000	$ 10,953	$ 16,000	$ 1,000	6.67%
New ferric feed pump $2,000							
353 REPAIR/MAINT-COLL SYSTEM	$ 11,481	$ 10,914	$ 8,000	$ 14,031	$ 14,000	$ 6,000	75.00%
Replace hose levee pump$3,000							
Annual lifstation inspection Flyght $3,000							
Annual lifstation inspection LW Allan $3,000							

	SEWER	2011	2012	2013	2013	2014	Higher (Lower) 13 Bdgt 14 Bdgt vs	13 Bdgt vs 14 Bdgt vs
	Other $5,000							
360	CHEMICALS	$ 85,408	$ 80,078	$ 88,000	$ 67,019	$ 90,000	$ 2,000	2.27%
390	MISCELLANEOUS SUPPLIES	$ 112	$ -		$ -			-100.00%
506	LICENSE FEE	$ 12,304	$ 11,385	$ 14,000	$ 9,207	$ 14,000	$ -	100.00%
510	LIABILITY INSURANCE	$ 12,874	$ 16,028	$ 15,997	$ 18,559	$ 17,049	$ 1,052	6.58%
511	WORKMEN'S COMP INS	$ 7,202	$ 7,720	$ 8,056	$ 7,042	$ 7,335	$ (721)	-8.95%
512	PROPERTY INSURANCE	$ 5,453	$ 10,496	$ 11,721	$ 13,277	$ 16,388	$ 4,667	39.82%
	Fund 620 Dept 55 Object 53610							-100.00%
513	ERRORS/OMISSIONS INSURANCE	$ -	$ -		$ -			-100.00%
540	DEPRECIATION	$ 692,498	$ 678,304					-100.00%
550	ADMINISTRATIVE SERVICES	$ -	$ 28,325	$ 17,176	$ -	$ 25,444	$ 8,268	48.14%
560	CENTRAL GARAGE SERVICES	$ -	$ -			$ -		-100.00%
590	BANK FEES	$ 1,636	$ 257		$ 2,668	$ 1,920	$ 1,920	
730	GRANTS/CONTRIBUTIONS	$ -	$ -					-100.00%
740	LOSSES	$ -	$ -					-100.00%
799	MISCELLANEOUS EXPENSE	$ -	$ -					-100.00%
820	PUBLIC INFRASTRUCTURE	$ -	$ -			$ 1,400,000	$ 1,400,000	
823	OFFICE EQUIP & FURNISHINGS	$ -	$ -		$ 1,320			-100.00%
830	VEHICLES	$ 23,465	$ -		$ 5,000	$ 20,000	$ 20,000	
840	EQUIPMENT				$ 8,185			-100.00%
	TOTAL WASTEWATER TREATMENT	$ 1,538,911	$ 1,504,524	$ 858,828	$ 632,300	$ 2,359,027	$ 1,500,199	174.68%

Assumptions and predictors used:

1) Treatment Wages and benefits (object 53608) :
   Full-time = 40% of Accounting Technician wages and benefits
   25% of Public Works Director wages and benefits
   25% of Engineering Tech wages and benefits
   5% of Public Works Adm Asst wages and benefits
   Part-time = 40% of Clerk/Cashier wages and benefits

2) FT Meter Reading wages and benefits (object 53609) = 20% of total wages and benefits of water operations totals
   Water operations is three full-time water crewman and the Water Superintendent

3) FT Operations wages and benefits (object 53610) includes four full-time Sewage Plant Operators

4) **"Retiree benefits" is for the Chief Sewage Plant Operator who retired May 31, 2011; Done in 2013**

	RESTRICTED ACCOUNTS EXPENSE							
	DEBT SERVICE							
620565	PRINCIPAL	$ -	$ -	$ 352,677	$ 53,188	$ 462,093	$ 109,416	31.02%
620565	INTEREST	$ 238,756	$ 194,919	$ 191,143	$ 36,893	$ 180,684	$ (10,459)	-5.47%
620565	BOND FEES	$ 9,779	$ -	$ -		$ -		-100.00%
620565	AMORTIZATION	$ -	$ -	$ -		$ -		-100.00%
	TOTAL DEBT SERVICE	$ 248,535	$ 194,919	$ 543,820	$ 90,081	$ 642,777	$ 98,957	18.20%
	CAPITAL IMPROVEMENTS							
620565	PUBLIC INFRASTRUCTURE	$ (21,798)	$ 481	$ 165,000	$ 436,663	$ 1,400,000	$ 1,235,000	748.48%
	TOTAL CAPITAL IMPROVEMENTS	**$ (21,798)**	**$ 481**	**$ 165,000**	**$ 436,663**	**$ 1,400,000**	**$ 1,235,000**	**748.48%**
	TOTAL RESTRICTED ACCTS EXPENSE	**$ 226,738**	**$ 195,400**	**$ 708,820**	**$ 526,744**	**$ 2,042,777**	**$ 1,333,957**	**188.19%**
	TOTAL FUND EXPENSES	**$ 1,765,649**	**$ 1,699,924**	**$ 1,567,648**	**$ 1,159,044**	**$ 4,401,804**	**$ 2,834,156**	**180.79%**

Debt Service Detail for Sewer Utility 2014

	Object 22000		
940	BONDS PAYABLE	$ -	$ -
942	98 CWF PAYABLE	$ 247,827.00	$ 254,370.00
942	08 CWF PAYABLE	$ 53,850.00	$ 55,123.00
942	10 BONDS	$ 51,000.00	$ 52,600.00
942	11 GO NOTE	$ -	$ 100,000.00
	TOTAL DEBT PRINCIPAL PAYMENTS	$ 352,677.00	$ 462,093.00
	Object 53611		
620	BONDS PAYABLE	$ -	$ -
620	98 CWF PAYABLE	$ 38,668.00	$ 32,039.00
620	08 CWF PAYABLE	$ 21,977.00	$ 20,689.00
620	10 BONDS	$ 105,998.00	$ 104,456.00
620	11 GO NOTE	$ 24,500.00	$ 23,500.00
	TOTAL DEBT INTEREST PAYMENTS	$ 191,143.00	$ 180,684.00

Project Codes	Wastewater Capital Expenditure Plan Years 2014 – 2018					
	UPDATED 10/23/13					
		2014	**2015**	**2016**	**2017**	**2018**	**Total Cost**
	C - River St. Sanitary Sewer Replacement; 2,300'	$ 230,000	$ -	$ -			*$ 230,000*
	C - 100 Blk of E. Conant St.; 700' Sanitary Sewer Repl	$ 70,000					*$ 70,000*
	C - Manhole lining (25)	$ 50,000					*$ 50,000*
	C - Replace valves at Armstrong and Edgewater Lift Stations	$ 20,000					*$ 20,000*
	T&SH - Replace Grit Waher & Pump	$ 20,000					*$ 20,000*
	T&SH - Digester Jet Mixing Project	$ 1,000,000					*$ 1,000,000*
	B&G - Pavement Crackfilling	$ 10,000					*$ 10,000*
	C - Sewer Lining - Locations TBD		$ 50,000				*$ 50,000*
	T&SH - Service Water Pumping; Install two Non-Potable Effluent Pumps.		$ 50,000				*$ 50,000*
	T&SH - Replace heat exchanger in digester building		$ 20,000				*$ 20,000*
	T&SH - Upgrade Operating Software to WIMs		$ 15,000				*$ 15,000*
	T&SH - SCADA System Upgrades		$ 175,000				*$ 175,000*
	T&SH - Screw Pump Inspection		$ 30,000				*$ 30,000*
	B&G - New Doors for the Raw Waste and Digester Buildings		$ 15,000				*$ 15,000*
	B&G - Retaining Wall Repair		$ 10,000				*$ 10,000*
	B&G - Upgrade Lab w/ New Cabinets and Equipment		$ 60,000				*$ 60,000*
	C - W. Conant St. Sanitary Sewer Replacement; Pierce St. to W. Carroll St. (3,500 feet)			$ 350,000			*$ 350,000*
	T&SH - Digester Gas Study			$ 50,000			*$ 50,000*
	T&SH - Recoat Screw Pumps			$ 350,000			*$ 350,000*
	C - E. Franklin Sanitary Sewer Replacement (200 & 300 blks. - 1,100 feet)				$ 110,000		*$ 110,000*
	C - E. Conant Sanitary Sewer Replacement (Adams - Jefferson; 550 feet)				$ 55,000		*$ 55,000*
	C - W. Carrol St. Sanitary Sewer Repacement - 3,700 feet)				$ 370,000		*$ 370,000*
	C - Convert Ray-O-Vac Lift Station to Submersible Pumps				$ 200,000		*$ 200,000*
	T&SH - Recoat Clarifier Scum Arms				$ 40,000		*$ 40,000*
	T&SH - Belt Press Rehab.; Recoat Rollers and Replace drive unit, bearings and seals for Conveyor				$ 60,000		*$ 60,000*
	T&SH - New Controller for Belt Press Tension Arms					$ 20,000	*$ 20,000*
	C - DeWitt Street Sanitary Sewer Replacement; Wisconsin to Conant, 700 Feet Sanitary Sewer (TIF)					$ 80,000	*$ 80,000*
	T&SH - Digester Energy Project					TBD	*$ -*
	T&SH - Rebuild Bar Screen					$ 20,000	*$ 20,000*
	T&SH - Replace Influent and Effluent Samplers					$ 10,000	*$ 10,000*
	Total	$ 1,400,000	$ 425,000	$ 750,000	$ 835,000	$ 130,000	*$ 3,540,000*

Sources of Funding

G.O. Debt						$ -
Revenue Debt						$ -
Grants/Aids						$ -
Special Assessment						$ -
User Fees						$ -
Tax Levy						$ -
Other Fund Surplus						$ -
DNR Reserve						$ -
Total	$ -	$ -	$ -			$ -

Difference in expenses and revenue sources	$ (1,400,000)	$ (425,000)	$ (750,000)	$ (835,000)	$ (130,000)	*$ (3,540,000)*

Project Codes	Facilities Capital Expenditure Plan Years 2014 – 2018					
	UPDATED 10/25/13					
		2014	**2015**	**2016**	**2017-2018**	**Total Cost**
	Mun. Bldg. Emergency Generator		$ 20,000			*$ 20,000*
	Mun. Bldg. HVAC Controller Switch	$ 2,000				*$ 2,000*
	Mun. Bldg. Lower Level Flooring	$ 8,000				*$ 8,000*
	Mun. Bldg. Lower Level Plumbing	$ 3,000				*$ 3,000*
	Mun. Bldg. Roofs	$ 40,000	$ 33,000			*$ 73,000*
	Cable T.V. Council Chambers Counsel Upgrade	$ 88,000				
	Cable T.V. Studio Upgrade (Basement)		$ 24,000			
	Visitor Center	$ 400,000				*$ 400,000*
	Mun. Garage Needs Study	$ 15,000				*$ 15,000*
	Mun. Garage Land Acquisition		$ 100,000			*$ 100,000*
	Mun. Garage Design			$ 100,000		*$ 100,000*
	Mun. Garage Const.				$ 2,000,000	*$ 2,000,000*
	Museum Exterior Repairs	$ 20,000	$ 10,000	$ 10,000	$ 10,000	*$ 50,000*
	Total	$ 576,000	$ 187,000	$ 110,000	$ 2,010,000	*$ 2,883,000*

Sources of Funding

G.O. Debt	$ 216,512	$ 163,000	$ 110,000	$ 2,010,000	$ 2,499,512
Short Term Debt	$ 88,000	$ 24,000			$ 112,000
Grants/Aids	$ 258,488				$ 258,488
Special Assessment					$ -
User Fees					$ -
Tax Levy					$ -
General Fund Surplus	$ 13,000				$ 13,000
Capital Fund Surplus					$ -
Total	$ 576,000	$ 187,000	$ 110,000	$ 2,010,000	*$ 2,883,000*

Difference in expenses and revenue sources

Municipal Services
Capital Expenditure Plan
Years 2014 – 2018

Project Codes	UPDATED 10/25/13	2014	2015	2016	2017	2018	Total Cost
	Street Reconstruction						
	River St. Reconstruction - Design Eng.	$ 46,000					*$ 46,000*
	River St. Reconstruction - street, curb & gutter and sidewalk (W. Wis. St. to Summit St.; 2,300 feet)	$ 460,000					*$ 460,000*
	Misc. Project Engineering - Sewers at 100 blks. E. Franklin & 300 blk. W. Marion St. & Griffith St. (In-house).	$ -					*$ -*
	E. Haertel St. - design engineering	$ 80,000					*$ 80,000*
	Hwy 33 - E. Albert St. Intersect. - Design Engineering	$ 15,000					*$ 15,000*
	E. Haertel St. Reconstruction		$ 690,000				*$ 690,000*
	Hwy 33 - E. Albert St. Intersect. Reconst.		$ 100,000				*$ 100,000*
	W. Conant St. - Design Eng.		$ 35,000				*$ 35,000*
	W. Conant St. Reconstruction - street, curb & gutter, sidewalk & path (Pierce St. to W. Carroll St.; 3,500 feet)			$ 700,000			*$ 700,000*
	W. Carroll St. - Design Eng.			$ 39,000			*$ 39,000*
	W. Carroll St. Reconstruction -street, curb & gutter & sidewalk (Summit - W. Wisconsin;3'900')				$ 780,000		*$ 780,000*
	Pauquette, Ontario and Thompson St. & Hwy 33- Wauona Trl. Intersect. - Design Engineering				$ 35,000		*$ 35,000*
	Pauquette & Ontario St. Reconstruction (W. Wisconsin - Thompson St.) & Thompson St. (Wauona Trl. - Ontario St.)					$ 500,000	*$ 500,000*
	Hwy 33 - Wauona Trl. Intersect. Reconst.					$ 50,000	*$ 50,000*
	East Wisconsin & DeWitt Streets; Ontario St. to Pleasant St. - Design Engineering					$ 200,000	*$ 200,000*
	Street Maintenance						
	Mill & 3" Asphalt Overlay; 100 blk. E. Franklin St., 100 blk. E. Conant St, 300 blk. W. Marion St., River St. (Summit - Crestview Ct.), Sanborn St. (River - W. Franklin), Griffith St. (Washington - Wauona Trl.) For 2015; E. Albert St. (New Pinery - STH 33)	$ 275,200					*$ 275,200*
	Mill & 3" Overlay; E. Albert St. (New Pinery - STH 33) includes curb & gutter from N.P. to E. Haertel and path from Hamilton to STH 33.		$ 292,000				*$ 292,000*
	Mill & 3" Overlay; Wood St., W. Mullett St., Yellowstone Ave., Highland St., Locust St., Orchard St. & S.L.D. (W Haertel - Averbeck)			$ 220,000			*$ 220,000*
	Mill & 3" Overlay; E. Howard St., E. Franklin St. and E. Conant St. (Adams - Hamilton).				$ 230,400		*$ 230,400*
	Mill & 3" Overlay; Oakridge Dr., James St., Pierce St. and Airport Rd.					$ 252,800	*$ 252,800*
	Chip Seal & Crackfilling;Slifer (2013) Mohr Rd. & Murphy Rd. DeWitt (Pleasant - E. Burns).	$ 100,000					*$ 100,000*
	Townsend & Thompson St (E. Mullett St. - Wauona Trl.)		$ 75,000				*$ 75,000*
	Chip Seal & Crackfilling; 4,000 feet per year (Locations TBD)			$ 60,000	$ 60,000	$ 60,000	*$ 180,000*
	Alleys, Municipal Lots & Cemetery Rd.						
	Alley Resurfacing; #15, 18, 53 & 77	$ 100,000					*$ 100,000*
	Alley Resurfacing; #30, 28, 6 & 63		$ 100,000				*$ 100,000*
	Alley Resurfacing; 4 Locations TBD			$ 100,000	$ 100,000	$ 100,000	*$ 300,000*
	Chamber parking lot resurfacing	$ 30,000					*$ 30,000*

Project	Municipal Services Capital Expenditure Plan Years 2014 – 2018						
	UPDATED 10/25/13						
	Cemetery Rd.	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	*$ 50,000*
	Street lights and signs & Other						
	Street lights - Industrial Park	$ 10,000					*$ 10,000*
	Street lights - E. Haertel St.		$ 10,000				*$ 10,000*
	Street lights - Locations TBD			$ 10,000	$ 10,000	$ 10,000	*$ 30,000*
	Street signs (per reflectivity requirements)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	*$ 50,000*
	Recycling Carts	$ 155,000					*$ 155,000*
	Total	$ 1,281,200	$ 1,237,000	$ 1,079,000	$ 1,235,400	$ 1,192,800	*$ 6,025,400*

Sources of Funding

G.O. Debt	$ 456,000	$ 685,000	$ 1,079,000	$ 1,235,400	$ 1,032,800	$ 4,488,200
Short Term Debt	$ 155,000					$ 155,000
Grants/Aids	$ 80,000	$ 552,000			$ 160,000	$ 792,000
Special Assessment						$ -
User Fees						$ -
Tax Levy						$ -
Capital Fund Surplus	$ 590,200					$ 590,200
Total	$ 1,281,200	$ 1,237,000	$ 1,079,000	$ 1,235,400	$ 1,192,800	*$ 6,025,400*

Project Codes	Park and Recreation Capital Expenditure Plan Years 2014 – 2018					
	UPDATED10/4/13					
		2014	**2015**	**2016**	**2017-2018**	**Total Cost**
	Vet's Field - Fair Blvd. U.G. Elect.	$ 16,000				*$ 16,000*
	Grandstand Remodeling		$ 115,000			
	Emergency Shelter Improvements	$ 100,000				*$ 100,000*
	Vet's Field Master Plan	$ 25,000				*$ 25,000*
	S.L. Beach Retaining Wall	$ 9,000				*$ 9,000*
	Goodyear Park Shelter (Splsh Pad)	$ 220,000				*$ 220,000*
	Goodyear Park Drive & Lot		$ 140,000			
	Goodyear Park Skateboard & Rain Garden			$ 100,000		
	Play Equipment Pauquette		$ 15,000			*$ 15,000*
	Play Equipment Silver Lake		$ 15,000			*$ 15,000*
	Sign Replacement					*$ -*
	Play Equipment Good Year Park		$ 15,000			*$ 15,000*
	Levy Walkway Resurfacing		$ 15,000			*$ 15,000*
	Lawton Field Sanitary Facilities	$ 50,000				*$ 50,000*
	Community Center				$ 3,000,000	*$ 3,000,000*
	Total	$ 420,000	$ 315,000	$ 100,000	$ 3,000,000	*$ 3,835,000*

Sources of Funding

G.O. Debt	$ 29,000	$ 200,000	$ 100,000	$ 3,000,000	$ 3,329,000
Revenue Debt					$ -
Grants/Aids	$ 180,000				$ 180,000
Special Assessment					$ -
User Fees					$ -
Tax Levy					$ -
Parkland Dedication Fund	$ 89,000				$ 89,000
Capital Fund Surplus	$ 122,000	$ 115,000			$ 237,000
Total	$ 420,000	$ 315,000	$ 100,000	$ 3,000,000	$ 3,835,000

Difference in expenses and revenue sources