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, November 3, 2014, 6:00 p.m.
City Municipal Building, 115 West Pleasant Street
Conference Room One
Agenda

Members: Rick Dodd, Chairperson; Mike Charles, Martin Havlovic, Doug Klapper, Richard Lynn

1. Roll call
2. Approval of minutes from October 27, 2014.
3. Discussion and possible recommendation on agreement with Strand Associates for IT services.
4. Discussion and possible recommendation on bids received for Engineering Services for 2015 Street and Utility Reconstruction Projects.
5. Discussion and possible recommendation on bids received for 2014 Skid Steer.
6. Discussion and possible recommendation on bids received for Sanitary Manhole Rehabilitation.
7. Discussion and possible recommendation on bids received for Construction of Restroom Facilities at Goodyear Park & Lawton Field.
8. Discussion and possible recommendation on 2014 Budget Encumbrances.
9. Review of proposed 2015 budget.
10. Adjournment.

Rick Dodd, Chairperson

City of Portage
Finance/Administration Committee Meeting
Monday, October 27, 2014, 6:00 p.m.
City Municipal Building, 115 West Pleasant Street
Conference Room One
Minutes

Members Present: Rick Dodd, Chairperson; Mike Charles, Martin Havlovic, Doug Klapper, Richard Lynn

Also Present: Administrator Murphy, Finance Director Mohr, CATV Bill Welsh, Craig Sauer from Daily Register

1. Roll call
Chairperson Dodd called the meeting to order at 6:00 p.m.

2. Approval of minutes from October 20, 2014.
Motion by Klapper, second by Charles to approve the minutes from the October 20, 2014 meeting. Motion carried unanimously on call of roll.

3. Discussion and possible recommendation on the Intergovernmental Cooperation Agreement with School District for Pool Operation.
Mohr stated that the agreement is the same as last year. Klapper inquired under section 3.3 District Support if the School has had to pay any of the deficit described. Murphy responded that the agreement applies to the expenses related directly to the programs and does not include the 10% P&R administration costs the city charges toward the Pool Fund.

Motion by Havlovic, second by Charles to recommend approval of the Intergovernmental Cooperation Agreement with School District for Pool Operation. Motion carried unanimously on call of roll.

4. Discussion and possible recommendation of Bank of Wisconsin Dells Agreement for Property Tax Collection.
Mohr stated that this agreement is also the same as last year; and is meant to be a convenience for our tax payers as an option for paying their taxes. Dodd requested that we look at changing the recurring type agreements to automatically renew.

Motion by Charles, second by Klapper to recommend approval of the Bank of Wisconsin Dells Agreement for Property Tax Collection. Motion carried unanimously on call of roll.

5. Discussion on schedule for November meetings.
There will be a meeting on November 13, 2014 at 6:20 to approve claims; and a proposed Committee of the Whole on the same day at 6:30 for a budget presentation.

6. Discussion on 2015 budget and review of General Funds and Levy.

The committee reviewed the General Fund Summaries and current Levy status; noting the high dollar changes over the 2014 budget. The 2015 budget currently has a gap of ($51,067) as presented. Staff is recommending taking out the $10,000 BID request; $9,000 of the additional DPI request; $45,000 CATV request for capital items; and $17,000 CATV request for additional part-time staff. These reductions would result in a surplus of $29,933. Staff is recommending this be applied to the gap in the vehicle replacement funding.

Murphy further explained the reasoning for the above reductions stating that BID presently has a fund balance along with the ability to raise funds; DPI is receiving about a 3% increase over the 2014 funded amount; and there is insufficient details to support the two items for CATV noting also that capital items should be funded through the Capital Project Fund. Lynn disagreed with backing out the BID request and stated that the $10,000 request is to cover work that if BID didn't do the city would be responsible. Dodd stated that it would be work that the property owners would be responsible, not the city.

Klapper noted that DPI would still be receiving $11,000 which the committee agreed to. Dodd commented that the CATV request needed a good solid business plan before being considered. Lynn agreed and stated that the Cable TV Commission would work on a business plan to be presented sometime next year.

The Vehicle Replacement Fund Balance was also reviewed. The Fund was established in 1995 at which time it was decided to fund the program with an incremental approach as opposed to 100% upfront due to the financial impact. Therefore, the program has not yet reached a fully funded stage. According to the replacement schedules the Reserve Accrual should have a balance of $2,059,649 in order to fund 100% of all vehicles except for the Fire Dept. The Fire Vehicles are in the schedule at 1/3rd of the city's portion (generally 51% - towns are generally 49%). The other 2/3rds of the city's portion is to be funded through a different mechanism (such as borrowing; per the 1995 Resolution).

The city portion of the cash balance is projected to be $1,374,688 at the end of 2014; leaving a shortage of $684,961in the Reserve Accrual. Along with budget decisions to not fund 100% of the calculated annual requirement. (Due to levy limits in the operational budget.)

The required annual appropriation to the VRF reserve for 2015 would be $206,355. The current amount in the budget is $136,947 which is the same as the 2014 budget.

Also shown is the Projected Fund Balance (assuming no annual reserves added); along with the current scheduled purchases. The current reserve would fund the vehicle purchases into 2020. It is recommended by staff to increase the funding of the Vehicle Replacement to the extent feasible.

7. Discussion on Preparation of Debt Issuance; Policies; and Fund Balance.

Mohr reviewed the Policies indicating that although the Policies have been used as a guideline for the city they have not yet been formally adopted. It was recommended that after further review the committee propose a formal adoption of the revised Policies.

The committee reviewed calculations of the current Policies and noted that the city is currently in compliance with the Policies. Murphy reviewed the Debt Issuance information stating that the 2015/2016 capital projects total $8,638,421; $4,656,353 for GO Debt; $1,942,000 Water Revenue Bonds; $1,135,000 for Sewer Revenue Bonds. The GO Debt balance at the end of 2014 is projected to be $12,120,000 leaving an approximate borrowing capacity of $3,926,200 per the Policies (3% of Assessed Value). State Statue availability (based on 5% of Equalized Value) is $15,058,605. The committee may need to reconsider the current Policy before formal adoption.

Murphy went on to explain the current General Fund Balance is $3.6 million; the Policy requires approximately $1.8 million. The TID Debt Service is $327,389; projected 2015 TID increment revenue is $129,200 leaving a deficit of $198,189 that is subsidized by General Fund. A 1.5% annual growth in TID value will result in a deficit of $2.3 million in TID revenues to meet debt service obligation by 2027.

8. Discussion on disposition of EDA Grant Funds.

The city received a substantial grant reimbursement for the Portage Enterprise Building. Staff is recommending this grant amount of approximately $450K be used to pay the amount due the General Fund for previous debt and expenditures paid. Another option would be to pay down the debt outstanding.

9. Adjournment.

Motion by Charles, second by Klapper to adjourn the meeting at 7:37pm. Motion carried unanimously on call of roll.

Jean Mohr, Finance Director

STRAND ASSOCIATES®

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843
(F) 608-251-8655

Task Order No. 14-02
City of Portage, Wisconsin (OWNER)
and Strand Associates, Inc.® (ENGINEER)
Pursuant to Technical Services Agreement dated December 1, 2011

Project Information

Services Name: General Information Technology Consulting Services

Services Description: Provide OWNER with general information technology (IT) consulting and support services on an as-requested basis for its Administration, Police, Fire, Water, and Wastewater Departments.

Scope of Services

ENGINEER will provide the following services to OWNER:

1. Network Configuration: Configure network equipment and telecommunications circuits, such as Internet connections, to perform as requested by OWNER.

2. Network Troubleshooting: Test, reconfigure, and troubleshoot network equipment and systems so the systems can be restored to working order or a review for replacement can be made.

3. Purchasing Advice: Provide OWNER with purchase recommendations for software, hardware, and related components based on OWNER's existing network and future needs.

4. Technology Advice: Provide OWNER with general advice about technology such as potential upgrades, purchases, and software, and additional services.

5. Helpdesk: Provide OWNER with general support, troubleshooting, and assistance for desktop and network applications. Support will be provided between 8 A.M. and 5 P.M. Central Standard Time. Contact information will be provided for after-hours support, but response time may be limited outside normal business hours

Compensation

OWNER shall compensate ENGINEER for Services under this Task Order on an hourly rate basis plus expenses an estimated fee of $14,000.

Schedule

Services will begin upon execution of this Task Order, which is anticipated on January 1, 2015. Services are scheduled for completion on December 31, 2015.

TASK ORDER AUTHORIZATION AND ACCEPTANCE:

ENGINEER:		OWNER:	
STRAND ASSOCIATES, INC.®		CITY OF PORTAGE	
Matthew S. Richards Corporate Secretary	Date	W.F. Bill Tierney Mayor	Date

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STRAND ASSOCIATES®

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843
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September 15, 2014

City of Portage
115 Pleasant Street
Portage, WI 53901

Attention: The Honorable W.F. Bill Tierney, Mayor

Re: Amendment No. 1 to the December 1, 2011, Agreement for Technical Services

This is Amendment No. 1 to the referenced Agreement.

Under **Schedule**, CHANGE two to "five."

IN WITNESS WHEREOF the parties hereto have made and executed this Amendment.

ENGINEER:		OWNER:	
STRAND ASSOCIATES, INC.®		CITY OF PORTAGE	
Matthew S. Richards Corporate Secretary	Date	W.F. Bill Tierney Mayor	Date

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CITY OF PORTAGE

115 West Pleasant Street
Portage, Wisconsin 53901
Telephone: (608) 742-2176 • Fax: (608) 742-8623

"Where the North Begins"

MEMORANDUM

To:	Finance Committee
From:	Bob Redelings, City Engineer
Subject:	Engineering Services for 2015 Street and Utility Reconstruction Projects
Date:	Tuesday October 28, 2014
C.C.:	Shawn Murphy, City Administrator
	Bill Tierney, Mayor

The City of Portage requested proposals from consulting engineering firms to provide design and construction-related services for the reconstruction of six street segments and associated utility replacement. There's $60,150 budgeted for these services.

Eight Proposals were received for the Services. All eight firms submitted responsive proposals and are qualified to perform these services. The engineering proposals are summarized on the attached tabulation.

The Public Works Department recommends award of the engineering services contract to Ayres Associates in the amount of $38,310.00

Proposer	Location	Total "Not to Exceed Cost" for the project	Total Cost for 400 hours of Construction Observation
Kunkel Engineering	Beaver Dam, WI	$49,900.00	$24,000.00
Wyser Engineering	Mount Horeb, WI	$51,500.00	$23,000.00
Ayres Associates	Eau Claire, WI	$38,310.00	$32,200.00
GRAEF	Madison, WI	$78,555.00	$32,200.00
Jewell Associates Engineering	Spring Green, WI	$88,713.43	$33,080.00
GEC	Portage, WI	$73,588.00	$24,000.00
Strand Associates	Madison, WI	$101,950.00	$35,350.00
Grothman & Associates*	Portage, WI	$61,200.00	29,000 to 38,600.00

*Bid arrived 7 minutes late

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"Where the North Begins"

MEMORANDUM

To:	Finance Committee
From:	Bob Redelings, City Engineer
Subject:	2014 Skid Steer
Date:	Tuesday October 28, 2014
C.C.:	Shawn Murphy, City Administrator
	Bill Tierney, Mayor

Four bids were received for the subject equipment and are summarized on the attached bid tabulation. All four bidder's equipment meets or exceeds the City's specifications. The City budgeted $ 75,000 for this equipment.

Based on the bids submitted and the City Chief Mechanics Comments, the Public Works Department recommends purchasing the skid steer from Midstate Rental and Sales, for $33,450. The recommendation includes the trade-in of the City's 1997 Gehl Skid Steer.

Bid Tabulation
For
2014 Skid Steer
10/27/2014

BIDDER	Location	2014 Skid Steer	ALT. NO.1	NET BID	MAKE/MODEL/YEAR
			TRADE IN		
Miller-Bradford & Risberg, Inc	Madison, WI	$49,380.00	9,000.00	$40,380.00	Case/ SV300/ 2014
Pruess Implement, Inc.	Portage, WI	$49,426.78	14,000.00	$35,426.78	Gehl/V330/ 2014-2015
Mid State Rentals & Sales	Columbus, WI	$42,450.00	9,000.00	$33,450.00	Bobcat/ S750/ 2014
Bobcat of Madison	Madison, WI	$41,155.83	8,000.00	$33,155.83	Bobcat/ S750/ 2014

CITY OF PORTAGE

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"Where the North Begins"

MEMORANDUM

To: Finance Committee
From: Bob Redelings, City Engineer
Subject: Sanitary Manhole Rehabilitation
Date: Tuesday October 28, 2014
C.C.: Shawn Murphy, City Administrator
Bill Tierney, Mayor

Four bids were received for the Sanitary Manhole Rehabilitation Project. The bids all meet or exceed the City's specifications. The bids are summarized on the attached bid tabulation.

The 2014 Project budget is $50,000.

The Public Works Department recommends a contract to be awarded to Visu-Sewer from Pewaukee, WI for the Manhole Rehabilitation Project for $25,489.20.

Bid Tabulation
for
Sanitary Manhole Rehabilitation
10/27/14 @ 2 p.m.

Bidder	Location	Bid
Red Horse Inc.	Stoughton, WI 53589	$45,764.70
Infratech	Rogers, MN 55374	$26,840.90
Visu-Sewer	Pewaukee, WI 53072	$25,489.20
National Power Rodding Corp	Chicago, IL 60612	$53,102.50

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"Where the North Begins"

MEMORANDUM

TO: Finance & Administration Committee
From: Bob Redelings, City Engineer.
Re: Bid Recommendation – Goodyear & Lawton Park Facilities
Date: 10/31/2014

On October 28, 2014 four bids were received for the aforementioned project consisting of a restroom/concession stand at both Goodyear Park and Lawton Field. A summary of the qualified bids are attached. The lowest bid for both facilities was submitted by Harmony Construction for a total base bid of $383,228. Harmony Construction bid is $12,399 lower than their bid submitted on August 13, 2014.

On September 8, 2014, the Finance Committee recommended award of the Construction Contract to Harmony Construction. The recommendation included the canopy alternates at both facilities and the stainless steel fixtures at the Lawton Field facility for $495,103. Staff recommended award of base bid plus the canopy and remote locking alternates.

For the October 28, 2014 bids, Finance Committee requested a cost for alternative stainless steel fixtures at the Good Year Park facility in addition to Lawton Field. The City was informed that this alternate would add $5,150 to the total project cost. Therefore, bringing the Finance Committee recommendation from September 8 meeting forward, (base bid plus canopy & stainless steel fixtures) the Harmony Construction low bid would be $485,732. Staff is again recommending award of the base bid plus the canopy and locking system alternates for each building for a total of $480,908.

The 2015 Capital Budget was revised to reflect additional bid costs from the August bid opening. Award of the October 28, 2014 lowest bidder will result in a slight decrease in the budget, dependent upon alternates selected.

Cc: J. Mohr, Finance Director
S. Murphy, City Administrator
D. Kremer, Parks & Rec. Manager

Goodyear Park/Lawton Field Re-Bid Results 10/31/2014

LOW BID COMPARISON W/ ALL OPTIONS

		Bid: (8/13/2014)	Bid: (10/28/14)	DIFFERENCE
GOODYEAR	BASE	$ 170,116	$ 167,100	$ (3,016)
Canopy	A1	$ 45,006	$ 43,757	$ (1,249)
Concession	A2	$ 41,880	$ 39,577	$ (2,303)
Remote Lock	A3	$ 4,200	$ 4,023	$ (177)
SS Fixtures	**A5 - Quote**		**$ 5,150**	**$ 5,150**
GOODYEAR	SUB TOTAL	$ 261,202	$ 259,607	$ (1,595)
LAWTON	BASE	$ 225,511	$ 216,128	$ (9,383)
Canopy	B1	$ 47,161	$ 45,877	$ (1,284)
Remote Lock	B2	$ 3,600	$ 4,023	$ 423
SS Fixtures	B3	$ 7,309	$ 7,720	$ 411
LAWTON	SUB TOTAL	$ 283,581	$ 273,748	$ (9,833)
TOTAL PROJECT COSTS (Inc All Alts)		$ 544,783	$ 533,355	$ (11,428)
TOTAL OF BASE BIDS		**$ 395,627**	**$ 383,228**	**$ (12,399)**

LOW BID COMPARISON W/ RECOMMENDED OPTIONS

	August Bid Results	**October Bid Results**	
		Opt 1	**Opt 2**
	Recom 9/8/14	**Recom 9/8/14**	**Recom 10/31/14**
	Base Bid	Base Bid	Base Bid
Alternate Comparisons	Alts: A1, B1 & B3	Alts: A1, A5, B1 & B3	Alts: A1,A3,B1 & B2
Goodyear Park Facilty	$ 215,122	$ 216,007	$ 214,880
Lawton Shelter	$ 279,981	$ 269,725	$ 266,028
Design & Inspection			
TOTALS	**$ 495,103**	**$ 485,732**	**$ 480,908**
		$ (9,371)	$ (14,195)

TOTAL PROJECT COST INCLUDING WATER/SEWER & DESIGN

		October Bid Results	
		Opt 1	**Opt 2**
		Recom 9/8/14	**Recom 10/31/14**
	Proposed	Base Bid	Base Bid
GOODYEAR	2015 BUDGET	Alts: A1	Alts: A1,A3
Goodyear Park Facilty		$ 216,007	$ 214,880
Design & Inspection (1/2)		$ 12,160	$ 12,160
GOODYEAR TOTAL PROJECT	$ 231,500	$ 228,167	$ 227,040
(OVER) UNDER BUDGET		$ 3,333	$ 4,460
	Proposed	Base Bid	Base Bid
LAWTON	2015 BUDGET	Alts: B1 & B3	Alts: B1 & B2
Lawton Shelter		$ 269,725	$ 266,028
Design & Inspection (1/2)		$ 12,160	$ 12,160
Sewer & Water Laterals		$ 20,000	$ 20,000
	$ 312,500	$ 301,885	$ 298,188
		$ 10,615	$ 14,312
	Proposed	Base Bid	Base Bid
	2015 BUDGET	Alts: A1,B1 & B3	Alts: A1,A3,B1 & B2
GOODYEAR	$ 231,500	$ 228,167.00	$ 227,040.00
LAWTON (Inc Watr/Swr & Design	$ 312,500	$ 301,885.00	$ 298,188.00
Total	$ 544,000	$ 530,052.00	$ 525,228.00
Under/(Over) Budget		$ 13,948.00	$ 18,772.00

Harmony Construction Lowest Eligible Bid For Both Bid Openings

Bid Tabulation

For 2014 Park Shelters

Contract 14-30C02 Lawton Field

Contract 14-30C05 Goodyear Park54

October 28, 2014

Bidder	Lawton Field Bid	Good Year Bid	Total
1. Commonwealth Co	$223,797	$188,862	$412,659.00
Fond Du Lac, WI			
Good Year	A1/CANOPY $44,470	A2/CONCESSIONS $35,897	A3/REMOTE LOCK $3,800
Lawton	B1/CANOPY $45,510	B2/REMOTE LOCK $3,500	B3/S.S. FICTURES 7,000
2. Cardinal Const. Co.	$246,874	$203,792	$450,666.00
Fond Du Lac, WI			
Good Year	A1/CANOPY $62,594	A2/CONCESSIONS $35,129	A3/REMOTE LOCK $4,348
Lawton	B1/CANOPY $64,429	B2/REMOTE LOCK $4,266	B3/S.S. FICTURES 6,999
3. Harmony Const. Man., Inc.	$216,128	$167,100	$383,228.00
Madison, WI			
Good Year	A1/CANOPY $43,757	A2/CONCESSIONS $39,577	A3/REMOTE LOCK $4,023
Lawton	B1/CANOPY $45,877	B2/REMOTE LOCK $4,023	B3/S.S. FICTURES 7,720
4. KPK Const. Inc.	$214,895	$173,174	$388,069.00
Kenosh, WI			
Good Year	A1/CANOPY $43,110	A2/CONCESSIONS $34,877	A3/REMOTE LOCK $3,964
Lawton	B1/CANOPY $51,623	B2/REMOTE LOCK $3,725	B3/S.S. FICTURES 7,647

GENERAL FUND

Proposed Encumbrances

Dept	Acct Number	Acct Description	Amount	Purpose
Muni Svc - Airport	100-20-53510-351	GROUNDS REPAIR/MAINT SUPPLIES	$ 4,000.00	
Muni Svc - Airport	100-20-53510-294	OTHER CONTRACTUAL SERVICES	$ 1,000.00	
Muni Svc - Plng & Zng	100-20-56910-219	OTHER PROFESSIONAL SVC	$ 1,500.00	Sign Ordinance
TOTAL			$ 6,500.00	

"Where the North Begins"

City of Portage

2015

Preliminary Budget

William "Bill" Tierney, Mayor

Finance and Administration Committee

Chairperson, Rick Dodd, 3rd District Alderperson
Mike Charles, 7th District Alderperson
Martin Havlovic, 8th District Alderperson
Doug Klapper, 4th District Alderperson
Richard Lynn, 2nd District Alderperson

TO BE UPDATED

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City Officials

Mayor:	**William "Bill" Tierney**
Alderpersons:	
District 1	**Mary E. Hamburg**
District 2	**Richard Lynn**
District 3	**Rick Dodd**
District 4	**Doug Klapper**
District 5	**Jeffrey F. Monfort**
District 6	**William A. Kutzke**
District 7	**Mike Charles**
District 8	**Martin Havlovic**
District 9	**Rita Maass**
City Administrator:	**Shawn Murphy**
City Clerk:	**Marie A. Moe**
City Attorney:	**Jesse Spankowski**
City Finance Director:	**Jean E. Mohr**
City Engineer:	**Robert G. Redelings**
Street Superintendent:	**Kim Standke**
Manager of Parks, Recreation and Forestry:	**Dan Kremer**
Chief of Police:	**Kenneth R. Manthey**
Chief of Fire:	**Clayton Simonson, Jr.**
Library Director:	**Shannon M. Schultz**

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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:

Rick Dodd, Chairperson
Martin Havlovic, Vice Chairperson
Mike Charles
Doug Klapper
Richard Lynn

Human Resources Committee

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

Current Members:

Rick Dodd, Vice Chairperson
Martin Havlovic
Mike Charles
Doug Klapper
Richard Lynn
W.F. Bill Tierney, Mayor, Chairperson

Municipal Services and Utilities Committee

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

Current Members:

Doug Klapper, Chairperson
William A. Kutzke
Rick Dodd
Mary E. Hamburg
Jeffrey F. Monfort

Legislative and Regulatory Committee

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

Current Members:

Rita A. Maass, Chairperson
Mike Charles
Mary E. Hamburg
Martin Havlovic
Jeffrey F. Monfort

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AUTHORIZED PERSONNEL BY DEPARTMENT

	2014	2015
Administration		
Fulltime	7.7	7.25
Police		
Fulltime, Police	24.0	24.0
Fulltime, CSO	2.0	2.0
Parttime, Crossing Gu	6.0	6.0
Fire		
Fulltime	7.0	6.8
Public Works		
Fulltime	12.5	12.5
Park and Recreation		
Fulltime	5.0	5.0
Seasonal, Park	5.0 approximately	5.0 approximately
Seasonal, Recreation	75-80 approximately	75-80 approximately
Library		
Fulltime	4.0	4.0
Part-time	2.0	2.0
Part-time, Pages	7.0	7.0
Part-time, Aides	4.0	4.0
Part-time, Custodian	0.5	0.5
PEC	0.6	0.7
Water		
Fulltime	5.5	5.5
Sewer		
Fulltime	5.5	5.5

Rounded to nearest 0.25

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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 practicle, the City will emphasize a "pay-as-you-go" or "pay-as-you-acquire" approach to capital program financing; confining long-term borrowing to those projects that cannot effectively be financed from current revenues or accumulated reserves utilizing a three year life and/or $5,000 as a guideline.

4 Capital projects financed by issuing bonds shall not have a debt services period in excess of the project's expected useful life.

5 The City will project its vehicle and equipment replacement needs for a minimum of five (5) years and update these projections annually. Based on the projected 5-year replacement requirements, the City will adopt a replacement schedule and budget funds accordingly. In accordance to the Vehicle/ Equipment Replacement Plan Proposal, fire apparatus will be subject to a permanent 1/3 replacement cost contribution.

6 The City will enact an annual Capital Improvement Budget based on the approved multi-year capital improvement program.

7 Development of the capital improvement budget will be coordinated with development of the annual operating budget.

8 City staff will identify the estimated cost(s) and potential funding sources for each capital project proposed before submittal to the Common Council for review/approval.

C. DEBT AUTHORITY

1 The City will seek to maintain the average maturity of general obligation bonds at or below 15 years.

2 Total general obligation debt should not exceed 3% of the assessed valuation of all taxable property within the City.

3 Total annual debt service on (non-self supporting) general obligation bonds shall not exceed 0.25% of the assessed valuation of all taxable property within the City.

D. RESERVE CAPACITY

1 To ensure the City's ability to meet unforeseen needs of an emergency nature, permit orderly adjustments to unanticipated revenue shortfalls, and to meet unexpected increases in operating expenses, an undesignated General Fund contingency reserve shall be maintained in an amount equal to 25% of current year General Fund operating expenses.

2 Seek to budget contingency equal to 1/2 of 1% for emergency/unanticipated expenditures and to maintain appropriate level of working capital.

E. REVENUE POLICIES

1 The city of Portage will employ an objective, analytical process in estimating its annual revenue stream.

2 Annually, the City will evaluate the full cost of services supported in whole, or in part, by user fees in order to determine the adequacy of the rate structure, adjusting rates as may be required.

3 The City of Portage will establish user fees and charges at a level to commensurate with the cost of providing those services. User fees associated with enterprise fund activities will be established at levels sufficient to meet the total direct and indirect costs.

F. INVESTMENTS

1 Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in individual investments and the overall portfolio. The objective will be to mitigate credit risk, interest rate risk and custodial risk.

2 The City will diversify by limiting investments to avoid over concentration in securities from a specific issuer, industry or business sector, excluding U.S. Treasury obligations

3 To ensure maximum interest income, the investment of City funds shall be made on a competitive bid basis. Investments shall be made through designated financial institutions and/or investment brokerage firms and approved by the Common Council.

4 a) In accordance with Wisconsin statues 34.01 (5) and 34.09 all Wisconsin banks, state or federal chartered, as well as the Wisconsin local government pooled- investment fund, are authorized depositories

5 Investment in securities shall be limited to those securities issued by or guaranteed by the Federal Government.

G. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1 The City will maintain a high standard of accounting practices consistent with the uniform financial reporting requirements of the State of Wisconsin and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Government Accounting Standards Board.

2 Regular monthly financial statements will present a summary of activity by governmental funds and all funds respectively.

3 An independent public accounting firm will perform an annual financial and compliance audit and issue an opinion which shall be incorporated in the Comprehensive Annual Financial Report.

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SUMMARY OF COMBINED FUNDS
2015

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

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CITY OF PORTAGE
REVENUE SUMMARY OF ALL FUNDS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 6 MONTH ACTUAL	2015 BUDGET
REVENUE					
GENERAL FUND	7,242,050	7,418,275	7,349,424	4,670,200	7,440,263
PARK LAND DEDICATION	752	174	25,000	105	66,530
POOL	53,934	53,136	74,123	27,420	72,326
TIF #3	302,984	28,429	5,830	-	-
TIF #4	823,952	31,962	126,346	551,032	134,243
TIF #5	117,424	104,221	158,142	141,321	161,673
TIF #6	5,458	37,576	12,576	6,403	8,404
TIF #7	46,719	542,191	53,963	30,910	51,233
TIF #8	-	-	-	-	465,459
BLOCK GRANT	48,708	163,922	377,902	243,676	20,050
LIBRARY FUND	623,149	598,792	627,669	639,249	662,496
CRIMINAL INVESTIGATION	1,696	7,603	3,500	3,462	2,500
TOURISM	130,949	147,291	120,000	60,102	132,100
BUSINESS IMP DISTRICT	101,959	92,032	101,600	118,685	101,800
SCHOOL LIAISON	3,031	1,424	-	800	2,000
MASS TRANSIT	693,411	532,948	826,760	60,588	813,000
ECONOMIC DEV	22,830	34,601	32,789	17,394	43,490
ENTERPRISE CENTER	98,515	78,208	125,334	39,872	140,145
AMBULANCE DISTRICT	74	22	70	39	70
DEBT SERVICE	6,927,161	1,959,374	1,977,315	1,593,934	1,999,955
CAPITAL PROJECTS	3,948,551	137,846	1,801,200	2,475	3,543,893
VEHICLE/EQUIP REPL	258,398	190,093	936,000	68,570	342,500
INDUSTRIAL DEV	0	0	-	0	-
REVOLVING SIDEWALK	44,169	59,363	101,888	2,631	102,585
CANAL	172	16,859	183,000	114	100,000
AIRPORT CONSTRUCTION	9	2	-	3	-
WATER UTILITY	1,986,806	1,920,657	1,823,875	917,028	1,883,000
SEWER UTILITY	1,964,720	1,986,397	1,615,311	983,763	1,686,336
TOTAL REVENUE	25,447,581	16,143,399	18,459,616	10,179,777	19,976,050
General Fund	7,242,050	7,418,275	7,349,424	4,670,200	7,440,263
Special Rev	3,075,545	2,454,532	2,671,603	1,941,058	2,877,518
Debt Service	6,927,161	1,959,374	1,977,315	1,593,934	1,999,955
Capital Proj	4,251,299	404,163	3,022,088	73,794	4,088,978
Proprietary	3,951,526	3,907,054	3,439,186	1,900,791	3,569,336
Total	25,447,581	16,143,399	18,459,616	10,179,777	19,976,050

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CITY OF PORTAGE
EXPENSE SUMMARY OF ALL FUNDS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 6 MONTH ACTUAL	2015 BUDGET
EXPENSE					
GENERAL FUND	7,305,428	7,403,512	7,349,423	3,717,559	7,440,263
PARK LAND DEDICATION	2,769	114	25,000	1,485	66,530
POOL	54,314	61,877	74,123	24,333	72,326
TIF #3	67,850	133,540	5,830	-	-
TIF #4	116,537	131,473	126,346	551,032	134,243
TIF #5	1,804,079	155,234	158,142	141,321	161,673
TIF #6	173	124,411	12,576	6,403	8,404
TIF #7	169	35,215	53,963	48,183	51,233
TIF #8	-	-	-	28,687	465,459
BLOCK GRANT	179,115	225,088	377,902	243,676	20,050
LIBRARY FUND	626,645	615,709	627,669	355,168	662,496
CRIMINAL INVESTIGATION	505	4,221	3,500	3,462	2,500
TOURISM	126,964	126,239	120,000	75,106	132,100
BUSINESS IMP DISTRICT	86,910	78,711	101,600	59,579	101,800
SCHOOL LIAISON	3,031	1,424	-	800	2,000
MASS TRANSIT	526,170	628,841	826,760	321,068	813,000
ECONOMIC DEV	76	33,782	32,789	16	43,490
ENTERPRISE CENTER	36,942	116,459	125,334	29,943	140,145
AMBULANCE DISTRICT	60	90	70	39	70
DEBT SERVICE	4,377,449	2,479,629	1,977,315	1,534,961	1,999,955
CAPITAL PROJECTS	1,386,476	1,518,898	1,801,200	151,588	3,543,893
VEHICLE/EQUIP REPL	223,507	338,733	936,000	83,302	342,500
INDUSTRIAL DEV	-	-	-	-	-
REVOLVING SIDEWALK	40,259	110,612	101,888	53	102,585
CANAL	62	9,474	183,000	1,180	100,000
AIRPORT CONSTRUCTION	60	90	-	-	-
WATER UTILITY	1,244,802	1,685,817	1,583,072	695,163	1,605,552
SEWER UTILITY	1,021,139	1,044,396	1,581,804	614,591	1,565,247
TOTAL EXPENSE	19,231,492	17,063,589	18,185,307	8,688,698	19,577,513
General Fund	7,305,428	7,403,512	7,349,423	3,717,559	7,440,263
Special Rev	3,632,309	2,472,428	2,671,603	1,890,302	2,877,518
Debt Service	4,377,449	2,479,629	1,977,315	1,534,961	1,999,955
Capital Proj	1,650,364	1,977,807	3,022,088	236,123	4,088,978
Proprietary	2,265,941	2,730,213	3,164,877	1,309,754	3,170,799
Total	19,231,492	17,063,589	18,185,307	8,688,698	19,577,513
	-	-	-	-	-

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

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GENERAL FUND

REVENUE SUMMARY BY CATEGORY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 6 MONTH ACTUAL	2015 BUDGET	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
GENERAL FUND									
TAXES 41	3,940,174	4,099,287	4,062,356	3,888,982	4,079,523	17,168	0.42%	(173,373)	95.73%
SP ASSESS 42	-	-	-	-	-				
INTERGOV'T REV 43	2,524,842	2,465,104	2,460,445	347,116	2,487,193	26,748	1.09%	(2,113,329)	14.11%
LICENSES & PERMITS 44	176,753	188,962	188,200	118,328	207,555	19,355	10.28%	(69,872)	62.87%
FINES & FORFS 45	141,779	148,872	153,800	100,020	171,800	18,000	11.70%	(53,780)	65.03%
CHARGES FOR SVS 46	86,119	103,675	104,680	57,992	111,455	6,775	6.47%	(46,688)	55.40%
INTERGOV'T SVS 47	243,822	253,026	248,491	82,029	246,535	(1,956)	-0.79%	(166,462)	33.01%
INTEREST INCOME 48	12,862	7,386	10,200	16,174	9,650	(550)	-5.39%	5,974	158.57%
MISC REVENUE 48	115,699	151,963	71,252	59,557	70,052	(1,200)	-1.68%	(11,695)	83.59%
OTH FINANCING SRCS 49	-	-	50,000	-	56,500	6,500	13.00%	(50,000)	-100.00%
GENERAL FUND REV	7,242,050	7,418,275	7,349,423	4,670,200	7,440,263	90,840	1.24%	(2,679,224)	63.55%

EXPENSE SUMMARY OF ALL FUNDS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 6 MONTH ACTUAL	2015 BUDGET	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
GENERAL FUND									
ADMIN	863,325	823,877	896,789	514,469	943,950	47,161	5.26%	(382,319)	57.37%
MUNI COURT	94,260	118,862	120,174	56,209	122,140	1,966	1.64%	(63,965)	46.77%
POLICE	2,584,922	2,565,390	2,621,929	1,257,400	2,621,567	(362)	-0.01%	(1,364,530)	47.96%
FIRE	1,205,465	1,206,270	1,211,665	592,627	1,242,568	30,903	2.55%	(619,038)	48.91%
MUNI SVC	1,929,678	2,021,580	1,854,693	991,474	1,869,920	15,228	0.82%	(863,219)	53.46%
PARK & REC	614,005	618,335	626,068	300,633	622,188	(3,880)	-0.62%	(325,436)	48.02%
CABLE	13,773	18,669	18,105	4,635	17,930	(175)	-0.97%	(13,470)	25.60%
	7,305,428	7,372,982	7,349,423	3,717,447	7,440,263	90,840	1.24%	(3,631,976)	50.58%

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General Government

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 started up a Municipal Court in 2008.

AccountNum	REVENUES Fund 100 Dept 41	2012 Actual	2013 Actual	2014 Budget	2014 Actual 6 mo	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt
	TAXES 41							
41110-000	PROPERTY TAXES	$ 3,630,736	$ 3,734,803	$ 3,698,482	$ 3,698,481	$ 3,697,961	$ (520)	-0.01%
41140-000	MOBILE HOME	$ 27,105	$ 27,560	$ 27,072	$ 13,505	$ 27,500	$ 428	1.58%
41150-000	MANAGED FOREST LAND	$ 22		$ 22	$ -	$ 22	$ -	0.00%
41222-000	SALES TAX	$ 130	$ 120	$ 120	$ -	$ 40	$ (80)	-66.67%
41310-000	TAX FROM MUN OWNED UTILITY	$ 282,181	$ 330,225	$ 336,660	$ 176,996	$ 354,000	$ 17,340	5.15%
41900-000	OTHER TAXES				$ -			
41910-000	TAX CHARGEBACK		$ 6,579					
	TOTAL TAXES	$ 3,940,174	$ 4,099,287	$ 4,062,356	$ 3,888,982	$ 4,079,523	$ 17,168	0.42%
	SP ASSESS 42							
42010-000	CURB AND GUTTER	$ -	$ -	$ -	$ -	$ -		
42020-000	SIDEWALK ASSESSMENT	$ -	$ -	$ -	$ -	$ -		
42030-000	STREET IMPROVEMENTS			$ -	$ -	$ -		
42040-000	URBAN DEVELOPMENT			$ -	$ -	$ -		
	TOTAL SP ASSESS	$ -	$ -	$ -	$ -	$ -		
	INTERGOV'T REV 43							
43211-000	LAW ENFORCEMENT	$ 7,727	$ 1,510	$ 1,270	$ -	$ -	$ (1,270)	-100.00%
43300-000	OTHER FEDERAL GRANTS							
43410-000	GENERAL SHARED REVENUE	$ 1,667,248	$ 1,655,184	$ 1,657,655	$ -	$ 1,657,998	$ 343	0.02%
43411-000	EXPENDITURE RESTRAINT	$ 162,391	$ 148,990	$ 156,627	$ -	$ 149,457	$ (7,170)	-4.58%
43420-000	FIRE INSURANCE TAX	$ 24,264	$ 21,064	$ 22,000	$ -	$ 23,000	$ 1,000	4.55%
43430-000	OTHER STATE SHARED TAXES				$ -			
43431-000	STATE COMPUTER AID CREDIT	$ 16,032	$ 17,644	$ 17,644	$ -	$ 15,857	$ (1,787)	-10.13%
43521-000	LAW ENFORCEMENT IMPROVEMENT	$ 7,520	$ 3,520	$ 3,520	$ 3,360	$ 3,520	$ -	0.00%
43531-000	LOCAL TRANSPORTATION	$ 467,213	$ 409,103	$ 409,342	$ 203,917	$ 444,782	$ 35,440	8.66%
43533-000	CONNECTING HIGHWAY AID	$ 61,617	$ 123,443	$ 124,337	$ 61,847	$ 124,529	$ 192	0.15%
43545-000	RECYCLING GRANT	$ 20,451	$ 20,479	$ 20,450	$ 20,456	$ 20,450	$ -	0.00%
43610-000	PAYMENT MUNICIPAL SERVICES AID	$ 39,134	$ 40,299	$ 40,200	$ 46,554	$ 40,200	$ -	0.00%
43620-000	IN LIEU TAX CONSERVATION LANDS	$ 821	$ 404	$ 400	$ 412	$ 400	$ -	0.00%
43690-000	OTHER STATE PAYMENTS	$ 21,701	$ 21,466	$ 5,000	$ 4,570	$ 5,000	$ -	0.00%
43710-000	HIGHWAY AND BRIDGES	$ 28,723	$ 2,000	$ 2,000	$ 6,000	$ 2,000	$ -	0.00%
43790-000	OTHER LOCAL GOVERNMENT GRANTS				$ -			
	TOTAL INTERGOV'T REV	$ 2,524,842	$ 2,465,104	$ 2,460,445	$ 347,116	$ 2,487,193	$ 26,748	1.09%
	LICENSES & PERMITS 44							
44110-000	LIQUOR LICENSES	$ 30,650	$ 30,114	$ 30,000	$ 32,105	$ 33,000	$ 3,000	10.00%
44120-000	GENERAL BUSINESS LICENSES	$ 3,465	$ 2,235	$ 2,500	$ 2,870	$ 2,500	$ -	0.00%
44125-000	WEIGHTS & MEASURES	$ 1,295	$ 1,225	$ -	$ -			
44140-000	TAXI LICENSES	$ -	$ 615	$ 750	$ 90	$ 1,100	$ 350	46.67%
44150-000	ELECTRICAL CONTRACTOR			$ -	$ -			
44170-000	CATV FRANCHISE	$ 101,845	$ 111,499	$ 110,000	$ 57,802	$ 112,000	$ 2,000	1.82%
44175-000	MOBILE HOME PARK PERMIT	$ 300	$ 300	$ 300	$ 300	$ 300	$ -	0.00%
44180-000	MOTEL OPERATOR PERMITS	$ 75	$ 105	$ 105	$ 75	$ 75	$ (30)	-28.57%
44190-000	MISC BUSINESS LICENSES/PERMITS	$ 2,838	$ 3,133	$ 605	$ 500	$ 680	$ 75	12.40%
44195-+++	SPECIAL EVENT PERMITS			$ 4,000	$ -	$ 4,000	$ -	0.00%
44220-000	DOG/CAT LICENSES	$ 3,607	$ 5,111	$ 3,800	$ 3,759	$ 4,000	$ 200	5.26%
44290-000	OTHER NON-BUSINESS LICENSES	$ 756	$ 507	$ 440	$ 1,842	$ 500	$ 60	13.64%
44310-000	BUILDING PERMIT FEES	$ 11,197	$ 13,065	$ 16,000	$ 5,961	$ 25,000	$ 9,000	56.25%
44311-000	ELECTRICAL PERMIT	$ 7,333	$ 6,751	$ 6,750	$ 3,998	$ 8,000	$ 1,250	18.52%
44312-000	HVAC PERMIT	$ 2,856	$ 2,789	$ 2,750	$ 2,402	$ 4,000	$ 1,250	45.45%
44313-000	PLUMBING PERMIT FEES	$ 2,341	$ 3,274	$ 2,750	$ 2,184	$ 4,000	$ 1,250	45.45%
44314-000	OCCUPANCY PERMITS	$ 2,250	$ 1,900	$ 1,500	$ 600	$ 2,000	$ 500	33.33%
44315-000	DRIVEWAY PERMIT	$ -	$ 100	$ 200	$ 100	$ 200	$ -	0.00%
44320-000	STORM WATER PERMIT	$ 345	$ -	$ -	$ -			
44900-000	MISC PERMITS & FEES	$ 150	$ -	$ 200	$ -	$ 150	$ (50)	-25.00%
44910-000	DUMPSTER PERMIT	$ 50	$ 90	$ 50	$ 40	$ 50	$ -	0.00%
44920-000	RIGHT OF WAY PERMIT FEES	$ 5,400	$ 6,150	$ 5,500	$ 3,700	$ 6,000	$ 500	9.09%
	TOTAL LICENSES & PERMITS	$ 176,753	$ 188,962	$ 188,200	$ 118,328	$ 207,555	$ 19,355	10.28%

AccountNum	REVENUES Fund 100 Dept 41	2012 Actual	2013 Actual	2014 Budget	2014 Actual 6 mo	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
	FINES & FORFEITURES 45							
45110-000	COURT FINES	$ 130,153	$ 131,813	$ 142,500	$ 94,399	$ 160,000	$ 17,500	12.28%
45115-000	COURT FINES - ENDEAVOR					$ 500	$ 500	100.00%
45120-000	PARKING FINES	$ 11,370	$ 16,259	$ 11,000	$ 5,480	$ 11,000	$ -	0.00%
45130-000	COLLECTION FEE							
45190-000	OTHER FINES							
45221-000	LAW ENFORCEMENT JUDGEMENTS	$ 256	$ 800	$ 300	$ 142	$ 300	$ -	0.00%
45222-000	HIGHWAY JUDGEMENTS							
45223-000	OTHER PROP & EQUIP JUDGEMENTS							
	TOTAL FINES & FORFEITURES	$ 141,779	$ 148,872	$ 153,800	$ 100,020	$ 171,800	$ 18,000	11.70%
	CHARGES FOR SERVICES 46							
46110-000	CITY CLERK FEES	$ 355	$ 285	$ 500	$ 6	$ 300	$ (200)	-40.00%
46115-000	COLLECTION OF BAD DEBT							
46130-000	SPECIAL ASSESSMENT LETTERS	$ 2,221	$ 3,560	$ 2,300	$ 2,000	$ 3,500	$ 1,200	52.17%
46150-000	TOURISM ADMINISTRATION			$ 2,280	$ -	$ 2,280	$ -	0.00%
46160-000	ENGINEERING FEES			$ -	$ 100			
46165-000	STORM WATER MANAGEMENT FEES				$ -			
46170-000	SALE OF MAPS & PLANS	$ 320	$ 400	$ 400	$ -	$ 300	$ (100)	-25.00%
46180-000	PUBLICATION FEES	$ 1,750	$ 1,950	$ 2,000	$ 2,050	$ 2,500	$ 500	25.00%
46185-000	TAX EXEMPT REPORT FILING	$ 230	$ -	$ 230	$ 240	$ -	$ (230)	-100.00%
46190-000	MISC GENERAL GOVERNMENT FEES	$ 154	$ 703	$ 150	$ 164	$ 150	$ -	0.00%
46210-000	LAW ENFORCEMENT FEES	$ 3,020	$ 4,418	$ 3,000	$ 2,655	$ 4,000	$ 1,000	33.33%
46290-000	OTHER PUBLIC SAFETY				$ -			
46310-000	STREET MAINT/CONSTRUCTION				$ -			
46320-000	STREET RELATED FACILITIES	$ 5,056	$ 4,371	$ 5,000	$ 1,843	$ 4,500	$ (500)	-10.00%
46330-000	PARKING LOT	$ 810	$ 30	$ -	$ 80	$ 50	$ 50	100.00%
46390-000	OTHER TRANSPORTATION	$ 514	$ 417	$ 400	$ 97	$ 400	$ -	0.00%
46420-000	SOLID WASTE COLLECTION	$ 6	$ 723	$ 725	$ 3,136	$ 725	$ -	0.00%
46431-000	SOLID WASTE DISPOSAL	$ 972	$ 1,663	$ 745	$ 2,311	$ 2,000	$ 1,255	168.46%
46440-000	WEED AND NUISANCE CONTROL	$ 1,432	$ 13,952	$ 3,000	$ 5,370	$ 6,500	$ 3,500	116.67%
46490-000	OTHER SANITATION CHARGES				$ -			
46720-000	PARK FACILITIES RENTAL	$ 24,087	$ 23,804	$ 24,000	$ 7,520	$ 24,000	$ -	0.00%
46751-000	RECREATION PROGRAM FEES	$ 33,688	$ 40,709	$ 42,200	$ 27,259	$ 42,500	$ 300	0.71%
46752-000	OTHER CULTURE & RECREATION	$ 11,504	$ 6,688	$ 17,750	$ 3,162	$ 17,750	$ -	0.00%
	TOTAL CHARGES FOR SERVICES	$ 86,119	$ 103,675	$ 104,680	$ 57,992	$ 111,455	$ 6,775	6.47%
	INTERGOV'T SERVICES 47							
47322-000	RURAL FIRE DUES	$ 10,538	$ 33,926	$ 17,000	$ -	$ 17,000	$ -	0.00%
47323-000	RURAL FIRE PROTECTION CONTRACT	$ 171,822	$ 117,114	$ 124,000	$ 65,716	$ 124,000	$ -	0.00%
47324-000	HAZMAT SERVICES	$ 14,119	$ 15,661	$ 14,000	$ 11,127	$ 17,000	$ 3,000	21.43%
47400-000	INTRA-AGENCY ADMIN FEES	$ 47,343	$ 86,325	$ 93,491	$ 5,186	$ 88,535	$ (4,956)	-5.30%
	WATER UTILITY $20,318							
	LIBRARY $972							
	SEWER $26,204							
	RSW $2,515							
	TIF $8,301							
	ED $3,490							
	CDBG$3,000							
	POOL $735							
	PEC $23,000							
	TOTAL INTERGOV'T SERVICES 47	$ 243,822	$ 253,026	$ 248,491	$ 82,029	$ 246,535	$ (1,956)	-0.79%
	INTEREST INCOME							

AccountNum	REVENUES Fund 100 Dept 41	2012 Actual	2013 Actual	2014 Budget	2014 Actual 6 mo	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
48110-000	INTEREST INCOME	$ 8,047	$ 3,164	$ 6,900	$ 14,790	$ 7,000	$ 100	1.45%
48120-000	INTEREST DELINQUENT TAX	$ 1,285	$ 960	$ 800	$ 61	$ 150	$ (650)	-81.25%
48130-000	INTEREST SPEC ASSMNT & CHARGES	$ 3,530	$ 3,262	$ 2,500	$ 1,323	$ 2,500	$ -	0.00%
	TOTAL INTEREST INCOME 48	$ 12,862	$ 7,386	$ 10,200	$ 16,174	$ 9,650	$ (550)	-5.39%
	MISC REVENUE 48							
48210-000	BUILDING RENTAL-CITY HALL	$ 2,865	$ 2,390	$ 2,400	$ 1,200	$ 2,400	$ -	0.00%
48220-000	HANGER RENT	$ 3,868	$ 5,675	$ 5,300	$ 4,654	$ 5,300	$ -	0.00%
48230-000	BUILDING RENTAL - VETS FIELD	$ 2,000	$ 2,000	$ 4,000	$ -	$ 4,000	$ -	0.00%
48240-000	LEASE AGREEMENTS	$ 50,879	$ 50,876	$ 54,600	$ 25,991	$ 54,600	$ -	0.00%
48290-000	MISCELLANEOUS RENTS	$ 1	$ 2	$ 2	$ 1	$ 2	$ -	0.00%
48301-000	SALE OF PROPERTY - LAW ENFORCE	$ -	$ 9,429		$ -			
48302-000	SALE OF PROPERTY-FIRE				$ -			
48309-000	SALE OF PROPERTY-OTHER		$ 16,397	$ 3,000	$ 709	$ 3,000	$ -	0.00%
48420-000	INSURANCE RECOVERY-LAW		$ 3,332		$ 322			
48430-000	INSURANCE RECOVERY - PUB WORKS	$ 14,473	$ -		$ 151			
48440-000	INSURANCE RECOVERY-OTHER	$ 5,033	$ 33,869		$ 516			
48450-000	INSURANCE RECOVERY-PARK				$ -			
48500-000	DONATIONS		$ 5,000		$ 350			
48510-000	DONATIONS - POLICE	$ 450	$ -	$ 450		$ -	$ (450)	-100.00%
48900-000	MISCELLANEOUS REVENUE *Endeavor Court $250*	$ 1,687	$ 1,660	$ 500	$ 113	$ 750	$ 250	50.00%
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ 34,443	$ 1,145		$ 35			
48920-000	INSURANCE DIVIDEND		$ 20,188	$ 1,000	$ 25,516	$ -	$ (1,000)	-100.00%
	TOTAL MISC REVENUE 48	$ 115,699	$ 151,963	$ 71,252	$ 59,557	$ 70,052	$ (1,200)	-1.68%
	OTHER FINANCING SOURCES 49							
49120-000	LOAN PROCEEDS							
49200-000	TRANSFERS FROM OTHER FUNDS							
49300-000	TRANSFER FROM SURPLUS							
49900-000	FUND BALANCE APPLIED			$ 50,000		$ 56,500	$ 6,500	13.00%
	TOTAL OTHER FINANCING SOURCES 49	$ -	$ -	$ 50,000	$ -	$ 56,500	$ 6,500	13.00%
	TOTAL GENERAL FUND REVENUE	$ 7,242,050	$ 7,418,275	$ 7,349,424	$ 4,670,200	$ 7,440,263	$ 90,840	1.24%

CITY OF PORTAGE
ADMINISTRATION AND SUPPORT SERVICES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT 6	2015 BUDGET	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES	163,814	228,906	202,003	94,633	201,392	(611)	-0.30%	(107,370)	46.85%
REVENUES GENERAL	699,511	594,971	694,786	419,836	742,558	47,772	6.88%	(274,949)	60.43%
TOTAL REVENUES	863,325	823,877	896,789	514,469	943,950	47,161	5.26%	(382,319)	57.37%
EXPENDITURES									
MAYOR	11,934	13,380	13,582	6,566	13,582	-	0.00%	(7,016)	48.34%
COUNCIL	35,746	37,623	40,094	21,534	40,018	(76)	-0.19%	(18,560)	53.71%
LEGAL SERVICES	29,720	40,183	35,500	19,884	36,500	1,000	2.82%	(15,616)	56.01%
GENERAL ADMIN	237,627	227,872	226,858	126,704	227,703	845	0.37%	(100,155)	55.85%
ADMINISTRATOR	128,676	147,524	128,251	70,214	131,268	3,017	2.35%	(58,037)	54.75%
FINANCIAL ADMIN	215,288	199,187	207,121	111,729	243,239	36,118	17.44%	(95,391)	53.94%
MUNICIPAL BUILDING	76,641	78,308	83,524	58,939	84,437	913	1.09%	(24,585)	70.57%
SAFETY PROGRAM	1,245	976	1,500	788	1,500	-	0.00%	(713)	52.50%
COMMUNITY DEVELOPMENT	126,448	78,825	132,037	98,113	133,382	1,345	1.02%	(33,925)	74.31%
CONTINGENCY/TRANSF/OTHER	0	0	28,322	0	32,322	4,000	14.12%	(28,322)	-100.00%
TOTAL EXPENDITURES	863,325	823,877	896,789	514,469	943,950	47,161	5.26%	(382,319)	57.37%
EXPENSE COMPONENTS									
PERSONNEL	434,114	444,138	532,914	260,743	538,901	5,988	1.12%	(272,171)	48.93%
RETIREE BENEFITS	12,721	16,383	1,706	3,232	0	(1,706)	-100.00%	1,526	189.41%
ADMINISTRATIVE EXPENSES	201,530	143,465	174,218	129,942	176,879	2,661	1.53%	(44,276)	74.59%
PURCHASED SERVICES	114,208	148,975	117,316	77,953	156,220	38,904	33.16%	(39,363)	66.45%
SUPPLIES/MATERIALS	24,666	21,330	22,200	9,319	20,950	(1,250)	-5.63%	(12,881)	41.98%
REPAIRS/MAINTENANCE	2,255	3,836	1,130	5,084	1,500	370	32.74%	3,954	449.90%
UTILITIES	39,386	31,429	37,000	21,310	39,000	2,000	5.41%	(15,690)	57.59%
OUTLAY	34,445	14,320	10,305	6,888	10,500	195	1.89%	(3,417)	66.84%
						-		-	100.00%
						-		-	100.00%
TOTAL EXPENDITURES	863,325	823,877	896,789	514,469	943,950	47,161	5.26%	(382,319)	57.37%
	0	0	0	0	0				

HIGH LEVEL SUMMARY

	Higher (Lower) 14 Bdgt
REVENUES	
LIQUOR LICENSES	3,000
SPECIAL ASSESSMENT LETTERS	1,200
INTRA-AGENCY ADMIN FEES - BLK GRT DONE IN 2014	(4,956)
ALL OTHERS	145
GENERAL OTHER	51,272
TOTAL REVENUES	50,661
EXPENDITURES	
ADMINISTRATION AND SUPPORT SERVCIES OVERALL	
PERSONNEL	5,988
GENERAL ADMIN	
OTHER PROF SVC - CODE UPDATE	3,900
COMPUTER SOFTWARE	(2,500)
FINANCIAL ADMIN	
ASSESSOR	31,000
COMMUNITY DEVELOPMENT	
OAK GROVE CEMETERY	2,000
BUSINESS IMPROVEMENT DIST.	10,000
MAIN STREET/DOWNTOWN PORTAGE	9,300
MUNICIPAL BUILDING	
ELECTRICITY & GAS	2,000
CONTINGENCY/TRANSF/OTHER	
TRANSFER TO TAXI	4,000
TOTAL OTHERS	(18,527)
TOTAL EXPENDITURES	47,161

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Fund 100	ADMIN REVENUE Account Description	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
44110-000	LIQUOR LICENSES	$ 30,650	$ 30,114	$ 30,000	$ 32,105	$ 33,000	$ 3,000	10.00%
44120-000	GENERAL BUSINESS LICENSES	$ 3,465	$ 2,235	$ 2,500	$ 2,870	$ 2,500	$ -	0.00%
44125-000	WEIGHTS & MEASURES	$ 1,295	$ 1,225	$ -	$ -	$ -		
44140-000	TAXI LICENSES	$ -	$ 615	$ 750	$ 90	$ 1,100	$ 350	46.67%
44175-000	MOBILE HOME PARK PERMIT	$ 300	$ 300	$ 300	$ 300	$ 300	$ -	0.00%
44180-000	MOTEL OPERATOR PERMITS	$ 75	$ 105	$ 105	$ 75	$ 75	$ (30)	-28.57%
44190-000	MISC BUSINESS LICENSES/PERMITS	$ 2,838	$ 3,133	$ 605	$ 500	$ 680	$ 75	12.40%
44220-000	DOG/CAT LICENSES	$ 3,607	$ 5,111	$ 3,800	$ 3,759	$ 4,000	$ 200	5.26%
44290-000	OTHER NON-BUSINESS LICENSES	$ 756	$ 507	$ 440	$ 1,842	$ 500	$ 60	13.64%
46110-000	CITY CLERK FEES	$ 355	$ 285	$ 500	$ 6	$ 300	$ (200)	-40.00%
46115-000	COLLECTION OF BAD DEBT	$ -	$ -	$ -	$ -	$ -		
46130-000	SPECIAL ASSESSMENT LETTERS	$ 2,221	$ 3,560	$ 2,300	$ 2,000	$ 3,500	$ 1,200	52.17%
46180-000	PUBLICATION FEES	$ 1,750	$ 1,950	$ 2,000	$ 2,050	$ 2,500	$ 500	25.00%
46185-000	TAX EXEMPT REPORT FILING	$ 230	$ -	$ 230	$ 240	$ -	$ (230)	-100.00%
46190-000	MISC GENERAL GOVERNMENT FEES	$ 154	$ 703	$ 150	$ 164	$ 150	$ -	0.00%
47400-000	INTRA-AGENCY ADMIN FEES	$ 47,343	$ 86,325	$ 93,491	$ 5,186	$ 88,535	$ (4,956)	-5.30%
48110-000	INTEREST INCOME	$ 8,047	$ 3,164	$ 6,900	$ 14,790	$ 7,000	$ 100	1.45%
48120-000	INTEREST DELINQUENT TAX	$ 1,285	$ 960	$ 800	$ 61	$ 150	$ (650)	-81.25%
48130-000	INTEREST SPEC ASSMNT & CHARGES	$ 3,530	$ 3,262	$ 2,500	$ 1,323	$ 2,500	$ -	0.00%
48240-000	LEASE AGREEMENTS	$ 50,879	$ 50,876	$ 54,600	$ 25,991	$ 54,600	$ -	0.00%
48290-000	MISCELLANEOUS RENTS	$ 1	$ 2	$ 2	$ 1	$ 2	$ -	0.00%
48440-000	INSURANCE RECOVERY-OTHER	$ 5,033	$ 33,869	$ -	$ 516	$ -		
48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -	$ -		
48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -		
48900-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -		
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -		
48920-000	INSURANCE DIVIDEND	$ -	$ 606	$ 30	$ 765	$ -	$ (30)	-100.00%
		$ -						
		$ -						
	TOTAL REVENUE	$ 163,814	$ 228,906	$ 202,003	$ 94,633	$ 201,392	$ (611)	-0.30%

LEGISLATIVE Fund 100 Dept 01 Object 51110	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
Account Description							
MAYOR							
111 WAGES-PARTTIME	$ 10,450	$ 11,400	$ 11,400	$ 5,700	$ 11,400	$ -	0.00%
151 FICA	$ 800	$ 872	$ 872	$ 436	$ 872	$ -	0.00%
216 ASSOCIATION DUES			$ -	$ -	$ -		
219 OTHER PROFESSIONAL SERVICES			$ -	$ -	$ -		
220 TELEPHONE	$ 251	$ 467	$ 660	$ 272	$ 660	$ -	0.00%
290 TRAINING	$ 145	$ 20	$ 100	$ 60	$ 250	$ 150	150.00%
292 PRINTING/PUBLISHING		$ -	$ -	$ 55	$ 50	$ 50	100.00%
310 OFFICE SUPPLIES		$ 215	$ 50	$ -	$ -	$ (50)	-100.00%
320 PUBLICATIONS, SUBSCRIPTIONS	$ 141	$ 44	$ 200	$ -	$ 100	$ (100)	-50.00%
340 OPERATING SUPPLIES	$ 9	$ 314	$ 300	$ 43	$ 250	$ (50)	-16.67%
790 MISCELLANEOUS EXPENSE	$ 138	$ 48		$ -			
840 EQUIPMENT							
860 SMALL EQUIPMENT							
TOTAL MAYOR	$ 11,934	$ 13,380	$ 13,582	$ 6,566	$ 13,582	$ -	0.00%
COUNCIL 51120							
111 WAGES-PARTTIME	$ 29,700	$ 32,400	$ 32,400	$ 16,200	$ 32,400	$ -	0.00%
151 FICA	$ 2,272	$ 2,479	$ 2,479	$ 1,239	$ 2,479	$ -	0.00%
216 ASSOCIATION DUES	$ 2,258	$ 2,294	$ 2,190	$ 2,190	$ 2,289	$ 99	4.52%
211 SOFTWARE SUPPORT							
290 TRAINING	$ 175	$ 175	$ 200	$ -	$ 200	$ -	0.00%
291 POSTAGE			$ 2,000	$ 1,695	$ 2,000	$ -	0.00%
Newsletter							
310 OFFICE SUPPLIES	$ 102	$ 142	$ 200	$ -	$ 200	$ -	0.00%
870 COMPUTER HARDWARE			$ -		$ -		
Potential Replacement if Needed							
790 MISCELLANEOUS EXPENSE	$ 865	$ 133	$ 50	$ 162	$ 50	$ -	0.00%
TOTAL COUNCIL	$ 35,372	$ 37,623	$ 39,519	$ 21,487	$ 39,618	$ 99	0.25%
BOARDS & COMMISSIONS 51130							
290 TRAINING	$ 374	$ -	$ 575	$ 47	$ 400	$ (175)	-30.43%
TOTAL BOARDS & COMMISSIONS	$ 374	$ -	$ 575	$ 47	$ 400	$ (175)	-30.43%
TOTAL COUNCIL, BOARDS, & COMMISSION	$ 35,746	$ 37,623	$ 40,094	$ 21,534	$ 40,018	$ (76)	-0.19%
TOTAL LEGISLATIVE	$ 47,680	$ 51,003	$ 53,676	$ 28,099	$ 53,600	$ (76)	-0.14%

NOTE: Mayor wages are 100% of Mayor's wage

Council wages are 100% of nine Council Members

ADMIN Fund 100 Dept 02 Object 51300	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
LEGAL SERVICES									
111 WAGES-PARTTIME									
151 FICA									
219 OTHER PROFESSIONAL SERVICES	$ 29,533	$ 39,932	$ 35,500	$ 19,884	$ 36,500	$ 1,000	2.82%	$ (15,616)	56.01%
((400 HRS @ $120)+(200@$115) X 50%) (50% MUNC CT)									
290 TRAINING		$ 106	$ -		$ -				
320 PUBLICATIONS, SUBSCRIPTIONS			$ -		$ -				
790 MISCELLANEOUS EXPENSE	$ 187	$ 145		$ -					
TOTAL LEGAL SERVICES	$ 29,720	$ 40,183	$ 35,500	$ 19,884	$ 36,500	$ 1,000	2.82%	$ (15,616)	56.01%

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ADMIN Fund 100 Dept 02 Object 51400 Account Description	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
GENERAL ADMIN									
110 WAGES - FULLTIME	$ 49,472	$ 90,097	$ 91,528	$ 46,062	$ 94,834	$ 3,306	3.61%	$ (45,466)	50.33%
111 WAGES-PARTTIME	$ 26,177	$ 2,021	$ 8,400	$ 1,492	$ 3,300	$ (5,100)	-60.71%	$ (6,908)	17.77%
112 OVERTIME COMPENSATION	$ 500	$ 896	$ 1,025	$ 233	$ 1,025	$ -	0.00%	$ (792)	22.77%
115 LONGEVITY	$ -	$ 463	$ 530	$ -	$ 568	$ 38	7.08%	$ (530)	-100.00%
130 HEALTH INSURANCE	$ 20,508	$ 23,928	$ 23,234	$ 10,880	$ 25,024	$ 1,789	7.70%	$ (12,354)	46.83%
131 LIFE INSURANCE	$ 70	$ 65	$ 289	$ 72	$ 370	$ 80	27.73%	$ (218)	24.79%
132 DENTAL INSURANCE	$ 822	$ 1,393	$ 1,080	$ 534	$ 1,080	$ -	0.00%	$ (546)	49.40%
134 INCOME CONTINUATION INS	$ 94	$ -	$ 260	$ -	$ -	$ (260)	-100.00%	$ (260)	-100.00%
136 RETIREE BENEFITS	$ 6,747	$ -	$ -	$ -	$ -				
140 EMPLOYEE ASSISTANCE PROGRAM	$ 38	$ 49	$ 49	$ 39	$ 49	$ -	0.00%	$ (11)	78.57%
150 RETIREMENT	$ 3,746	$ 6,025	$ 6,516	$ 3,269	$ 6,557	$ 41	0.63%	$ (3,246)	50.18%
151 FICA	$ 4,480	$ 6,646	$ 7,728	$ 3,332	$ 7,592	$ (135)	-1.75%	$ (4,396)	43.12%
153 SICK/VACATION ACCRUAL	$ 5,981	$ -		$ -					
201 DRUG/ALCOHOL TESTING	$ 81	$ 165	$ -	$ -	$ -				
209 HUMAN RESOURCES CONSULTANT	$ -	$ -	$ 2,000	$ -	$ -	$ (2,000)	-100.00%	$ (2,000)	-100.00%
210 HARDWARE MAINTENANCE	$ 5,428	$ 6,667	$ 4,175	$ 4,596	$ 6,000	$ 1,825	43.71%	$ 421	110.08%
211 SOFTWARE SUPPORT	$ 14,273	$ 14,157	$ 14,983	$ 13,888	$ 16,128	$ 1,145	7.64%	$ (1,095)	92.69%
MSI $9,990									
J MAUEL (TAX) $450									
SYMANTECH (47lic) $1,365									
LICENSING SUPPORT $299									
ELECTION EQUIPMENT $1086									
E-MAIL ARCHIVER SUPPORT $286									
E-MAIL REGISTRAT $75									
.GOV DOMAIN NAME $125									
Avenet (Website) $850									
CODE ON WEB $650									
SONICWALL - SPAM FILTER $355									
BARRACUDA FIREWALL $597									
212 OFFICE EQUIPMENT MAINT.	$ 1,660	$ 2,468	$ 630	$ 53	$ 500	$ (130)	-20.63%	$ (577)	8.37%
COPIER $350									
PHONE $150									
216 ASSOCIATION DUES	$ 440	$ 285	$ 445	$ 50	$ 495	$ 50	11.24%	$ (395)	11.24%
WI MUN CLERS ASSN $100									
INT'L CERKS ASSN $145									
PARLIMENTARIAN $90									
HR ASSOC $160									
219 OTHER PROFESSIONAL SERVICES	$ 3,255	$ 15,645	$ 3,460	$ 285	$ 7,360	$ 3,900	112.72%	$ (3,175)	8.24%
DRUG TESTING RANDOM SELECTION $100									
CODE UPDATE $5,000									
CTY CHARGE FOR ELECT $260									
WEBSITE CONSULTANT $2,000									
220 TELEPHONE	$ 1,086	$ 1,420	$ 1,350	$ 851	$ 1,445	$ 95	7.04%	$ (499)	63.05%
TELEPHONE $745; INTERNET $700									
290 TRAINING	$ 1,327	$ 2,208	$ 3,940	$ 2,136	$ 4,450	$ 510	12.94%	$ (1,804)	54.22%
LEAGUE OF MUNIC $425									
STAFF MISC $200									
WMCA CONF $525									
IIMC $1,000									
WMCA GB $1,100									
WMCA DIST MTG $150									
EHLERS $200									
GB INSTITUTE $850									
291 POSTAGE	$ 4,853	$ 2,471	$ 3,900	$ 1,727	$ 3,400	$ (500)	-12.82%	$ (2,173)	44.29%
292 PRINTING/PUBLISHING	$ 8,832	$ 5,466	$ 8,000	$ 4,179	$ 8,000	$ -	0.00%	$ (3,821)	52.24%
310 OFFICE SUPPLIES	$ 6,351	$ 5,257	$ 5,500	$ 2,158	$ 5,500	$ -	0.00%	$ (3,342)	39.24%
320 PUBLICATIONS, SUBSCRIPTIONS	$ 157	$ 141	$ 327	$ 127	$ 200	$ (127)	-38.84%	$ (200)	38.84%
DAILY REG $127									
MISC $73									
341 VEHICLE/EQUIP MAINT									
342 GASOLINE/OIL									
510 GENERAL LIABILITY INS	$ 5,804	$ 5,981	$ 3,698	$ 4,001	$ 3,835	$ 137	3.70%	$ 303	108.20%
511 WORKER'S COMP INS	$ 3,377	$ 3,396	$ 3,143	$ 1,416	$ 2,521	$ (622)	-19.79%	$ (1,727)	45.05%
513 ERRORS/OMISSIONS INS	$ 23,564	$ 15,083	$ 19,827	$ 14,870	$ 19,827	$ -	0.00%	$ (4,957)	75.00%
520 SURETY BONDS	$ 30	$ 30	$ -	$ -	$ 30	$ 30	100.00%		
530 RENT & LEASE AGREEMENTS	$ 426	$ 1,394	$ 1,936	$ 716	$ 1,614	$ (322)	-16.63%	$ (1,220)	37.01%
COPIER $1,084									
PITNEY BOWES $530									
790 MISCELLANEOUS EXPENSE	$ 3,823	$ 4,010	$ 2,100	$ 3,176	$ 3,000	$ 900	42.86%	$ 1,076	151.26%
823 OFFICE FURNISHINGS & EQUIP	$ 512	$ -	$ 1,250	$ -	$ 500	$ (750)	-60.00%	$ (1,250)	-100.00%
Chair									
860 SMALL EQUIPMENT (Bar Code Scanner)					$ 500	$ 500	100.00%		
870 COMPUTER HARDWARE	$ 33,442	$ 663	$ 3,055	$ 6,560	$ 2,000	$ (1,055)	-34.53%	$ 3,505	214.72%
Computer $2,000									
880 COMPUTER SOFTWARE	$ 271	$ 9,382	$ 2,500	$ -		$ (2,500)	-100.00%	$ (2,500)	-100.00%
TOTAL GENERAL ADMIN	$ 237,627	$ 227,872	$ 226,858	$ 126,704	$ 227,703	$ 845	0.37%	$ (100,155)	55.85%

NOTE: Full-time personnel includes 60% of Clerk's; 80% of Deputy Clerk's; 75% Receptionists; 10% Municipal Court Clerk
Part-time personnel include 4 Election Workers

ADMIN Fund 100 Dept 02 Object 51410	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
CITY ADMINISTRATOR									
110 WAGES-FULLTIME	$ 102,083	$ 92,958	$ 94,395	$ 51,477	$ 97,574	$ 3,179	3.37%	$ (42,918)	54.53%
130 HEALTH INSURANCE	$ 7,274	$ 12,417	$ 16,109	$ 7,356	$ 17,348	$ 1,239	7.69%	$ (8,753)	45.66%
131 TERM LIFE INSURANCE	$ 259	$ 56	$ 367	$ 69	$ 379	$ 12	3.37%	$ (298)	18.86%
132 DENTAL INSURANCE	$ 266	$ 429	$ 480	$ 237	$ 480	$ -	0.00%	$ (243)	49.46%
134 INCOME CONTINUATION INSURANCE	$ 88	$ -	$ 163	$ -	$ -	$ (163)	-100.00%	$ (163)	-100.00%
136 RETIREE BENEFITS	$ 5,974	$ 16,383	$ 1,706	$ 3,232		$ (1,706)	-100.00%	$ 1,526	189.41%
150 RETIREMENT	$ 4,652	$ 6,191	$ 5,569	$ 3,595	$ 5,757	$ 188	3.37%	$ (1,974)	64.55%
151 FICA	$ 7,531	$ 6,927	$ 7,221	$ 3,815	$ 7,464	$ 243	3.37%	$ (3,406)	52.83%
153 SICK/VAC ACCRL	$ -	$ -		$ -					
201 DRUG/ALCOHOL TESTING	$ -	$ 68		$ -					
216 ASSOCIATION DUES	$ 147	$ 1,025	$ 900	$ -	$ 905	$ 5	0.56%	$ (900)	-100.00%
WCMA $150									
ICMA $755									
219 OTHER PROFESSIONAL SERVICES		$ 8,712	$ -	$ -	$ -				
220 TELEPHONE	$ 84	$ 465	$ 200	$ 233	$ 460	$ 260	130.00%	$ 33	116.59%
290 TRAINING	$ -	$ 964	$ 840	$ 200	$ 750	$ (90)	-10.71%	$ (640)	23.81%
EHLERS $200									
WCMA $250									
TRAVEL $300									
292 PRINTING/PUBLISHING		$ 742	$ -	$ -	$ -				
320 PUBLICATIONS, SUBSCRIPTIONS			$ 200		$ 50	$ (150)	-75.00%	$ (200)	-100.00%
340 OPERATING SUPPLIES	$ 286	$ 187	$ 100	$ -	$ 100	$ -	0.00%	$ (100)	-100.00%
790 MISCELLANEOUS EXPENSE	$ 32	$ -						$ -	100.00%
823 OFFICE EQUIP & FURNISHINGS									
TOTAL CITY ADMINISTRATOR	$ 128,676	$ 147,524	$ 128,251	$ 70,214	$ 131,268	$ 3,017	2.35%	$ (58,037)	54.75%

ADMIN Fund 100 Dept 02 Object 51500	2012 Actual	2012 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
FINANCIAL ADMINISTRATION									
110 WAGES-FULLTIME	$ 95,769	$ 108,869	$ 111,602	$ 56,461	$ 114,017	$ 2,415	2.16%	$ (55,141)	50.59%
111 WAGES-PARTTIME	$ 27,390	$ 400	$ -	$ -	$ -				
112 OVERTIME COMPENSATION	$ -	$ 321	$ 265	$ 155	$ 265	$ -	0.00%	$ (110)	58.55%
115 LONGEVITY	$ -	$ 457	$ 518	$ -	$ 560	$ 43	8.21%	$ (518)	-100.00%
130 HEALTH INSURANCE	$ 16,920	$ 19,869	$ 23,861	$ 10,895	$ 25,697	$ 1,836	7.69%	$ (12,966)	45.66%
131 TERM LIFE INSURANCE	$ 153	$ 151	$ 386	$ 128	$ 398	$ 12	3.19%	$ (258)	33.20%
132 DENTAL INSURANCE	$ 934	$ 926	$ 1,032	$ 510	$ 1,032	$ -	0.00%	$ (522)	49.38%
134 INCOME CONTINUATION INS	$ 221	$ -	$ 234	$ -	$ -	$ (234)	-100.00%	$ (234)	-100.00%
150 RETIREMENT	$ 6,009	$ 7,285	$ 7,867	$ 3,960	$ 7,809	$ (58)	-0.73%	$ (3,907)	50.33%
151 FICA	$ 9,455	$ 8,148	$ 8,597	$ 4,140	$ 8,785	$ 188	2.19%	$ (4,458)	48.15%
153 SICK/VACATION ACCRUAL	$ -	$ -		$ -					
214 ASSESSOR	$ 28,500	$ 32,337	$ 33,400	$ 28,500	$ 64,400	$ 31,000	92.81%	$ (4,900)	85.33%
ACCURATE APPR $44,000									
STATE MFG $4,900									
215 AUDIT	$ 10,850	$ 11,175	$ 11,175	$ 5,000	$ 12,275	$ 1,100	9.84%	$ (6,175)	44.74%
021 ASSOCIATION DUES	$ 40	$ 70	$ 190	$ 207	$ 200	$ 10	5.26%	$ 17	108.95%
CPA $150									
WI MUN TREASURERS $50									
219 OTHER PROFESSIONAL SERVICES	$ 12,170	$ 4,078	$ 2,787	$ -	$ 2,843	$ 56	2.00%	$ (2,787)	-100.00%
TAX BILL PROCESSING & MAILING $2643									
MISC $200									
290 TRAINING	$ -	$ 1,459	$ 1,982	$ 788	$ 2,082	$ 100	5.05%	$ (1,194)	39.76%
LEAGUE OF WIS MUN $200									
EHLERS CONF $200									
INSTITUTE GB $952									
MISC $200									
DISTRICT 4 MTGS $60									
SPRING/FALL $470									
310 OFFICE SUPPLIES	$ 241	$ 402	$ 250	$ 243	$ 300	$ 50	20.00%	$ (7)	97.14%
320 PUBLICATIONS, SUBSCRIPTIONS		$ -	$ -	$ -					
340 OPERATING SUPPLIES	$ 1,362	$ 591	$ 800	$ -	$ 600	$ (200)	-25.00%	$ (800)	-100.00%
520 SURETY BONDS	$ 975	$ 975	$ 975	$ -	$ 975	$ -	0.00%	$ (975)	-100.00%
590 BANK FEES	$ 1,663	$ 1,673	$ 1,200	$ 744	$ 1,000	$ (200)	-16.67%	$ (456)	62.01%
741 LOSSES	$ 2,636	$ -		$ -					
823 OFFICE FURNISHINGS & EQUIPMENT									
880 COMPUTER SOFTWARE	$ -	$ -							
TOTAL FINANCIAL ADMINISTRATION	$ 215,288	$ 199,187	$ 207,121	$ 111,729	$ 243,239	$ 36,118	17.44%	$ (95,391)	53.94%

NOTE: Full-time wages for Finance include 40% of Clerks (Payroll/Reports)
20% of Deputy Clerk (Payroll)
25% of the Public Works/Deputy Treasurer (Deposits)
20% of Receptionist (Receipting)
10% of Fire Adm Secretary (Accounts Payables)

ADMIN Fund 100 Dept 02 Object 51600	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
MUNICIPAL BUILDING MAINT									
110 WAGES-FULLTIME			$ 8,935	$ 3,011	$ 3,604	$ (5,332)	-59.67%	$ (5,924)	33.70%
10% CUSTODIAN POSITION									
111 WAGES-PARTTIME									
112 OVERTIME COMPENSATION					$ -			$ -	100.00%
115 LONGEVITY					$ -			$ -	100.00%
130 HEALTH INSURANCE					$ 1,735	$ 1,735	100.00%	$ -	100.00%
131 TERM LIFE INSURANCE					$ 28	$ 28	100.00%	$ -	100.00%
132 DENTAL INSURANCE					$ 48	$ 48	100.00%	$ -	100.00%
134 INCOME CONTINUATION INS					$ -			$ -	100.00%
150 RETIREMENT					$ 245	$ 245	100.00%	$ -	100.00%
151 FICA			$ 684	$ 230	$ 276	$ (408)	-59.67%	$ (453)	33.66%
219 OTHER PROFESSIONAL SERVICES	$ -	$ 60	$ 500	$ -	$ 200	$ (300)	-60.00%	$ (500)	-100.00%
221 ELECTRICITY & GAS	$ 37,625	$ 29,287	$ 35,000	$ 20,299	$ 37,000	$ 2,000	5.71%	$ (14,701)	58.00%
222 WATER & SEWER CHARGES	$ 1,761	$ 2,142	$ 2,000	$ 1,011	$ 2,000	$ -	0.00%	$ (989)	50.56%
232 HVAC MAINTENANCE	$ 8,714	$ 13,345	$ 6,500	$ 4,861	$ 8,000	$ 1,500	23.08%	$ (1,639)	74.79%
233 ELEVATOR MAINTENANCE	$ 978	$ 1,239	$ 900	$ 223	$ 900	$ -	0.00%	$ (677)	24.79%
243 BUILDING/GROUNDS MAINT PKG LOT	$ 595	$ 1,368	$ 500	$ 5,031	$ 1,000	$ 500	100.00%	$ 4,531	1006.23%
340 OPERATING SUPPLIES	$ 16,177	$ 14,175	$ 15,000	$ 6,875	$ 14,000	$ (1,000)	-6.67%	$ (8,125)	45.83%
390 MISCELLANEOUS SUPPLIES									
505 LICENSE FEE	$ 150	$ -	$ 150	$ -	$ 150	$ -	0.00%	$ (150)	-100.00%
(3) BOILER PERMITS ST OF WI									
512 PROPERTY INSURANCE	$ 3,511	$ 4,809	$ 6,343	$ 4,229	$ 6,384	$ 41	0.65%	$ (2,114)	66.67%
514 BOILER & MACHINERY INS	$ 6,910	$ 7,607	$ 6,512	$ 7,607	$ 8,368	$ 1,856	28.50%	$ 1,095	116.82%
790 MISCELLANEOUS EXPENSE				$ 5,234				$ 5,234	100.00%
821 BUILDING/GROUNDS	$ 220	$ 4,276	$ 500	$ 328	$ 500	$ -	0.00%	$ (172)	65.59%
823 OFFICE FURNISHINGS & EQUIPMENT									
860 SMALL EQUIPMENT									
TOTAL MUNICIPAL BUILDING MAINT	$ 76,641	$ 78,308	$ 83,524	$ 58,939	$ 84,437	$ 913	1.09%	$ (24,585)	70.57%

ADMIN Fund 100 Dept 02 Object 51700	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
SAFETY PROGRAM									
216 ASSOCIATION DUES									
219 OTHER PROFESSIONAL SERVICES									
290 TRAINING	$ 1,245	$ 976	$ 1,500	$ 788	$ 1,500	$ -	0.00%	$ (713)	52.50%
CPR									
292 PRINTING/PUBLISHING									
340 OPERATING SUPPLIES									
823 OFFICE FURNISHINGS & EQUIPMENT									
TOTAL SAFETY PROGRAM	$ 1,245	$ 976	$ 1,500	$ 788	$ 1,500	$ -	0.00%	$ (713)	52.50%

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ADMIN Fund 100 Dept 02 Object 54100	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt	
Account Description										
PUBLIC HEALTH SERV										
722 COLUMBIA CO. HUMANE SOCIETY	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ -	0.00%	$ -	100.00%	
TOTAL PUBLIC HEALTH SERV	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ -		$ -	100.00%	
Fund 100 Dept 02 Object 54900										
CEMETERIES										
723 OAK GROVE CEMETERY	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 6,000	$ 2,000	50.00%	$ -	100.00%	
724 SILVER LAKE CEMETERY	$ 28,650	$ 28,650	$ 29,395	$ 29,395	$ 27,520	$ (1,875)	-6.38%	$ -	100.00%	
TOTAL CEMETERIES	$ 32,650	$ 32,650	$ 33,395	$ 33,395	$ 33,520	$ 125	0.37%	$ -	100.00%	
COMMUNITY DEVELOPMENT										
Fund 100 Dept 02 Object 56000										
110 WAGES-FULLTIME			$ 39,303	$ 18,220	$ 39,598	$ 295	0.75%	$ (21,083)	46.36%	
70% DIR OF BUS DEV										
130 HEALTH INSURANCE			$ 11,276	$ 4,106	$ 12,144	$ 867	7.69%	$ (7,171)	36.41%	
131 TERM LIFE INSURANCE			$ 51	$ 10	$ 51	$ 0	0.75%	$ (41)	19.63%	
132 DENTAL INSURANCE			$ 336	$ 130	$ 336	$ -	0.00%	$ (206)	38.69%	
134 INCOME CONTINUATION INSURANCE			$ 114		$ -	$ (114)	-100.00%	$ (114)	-100.00%	
150 RETIREMENT			$ 2,751	$ 1,285	$ 2,693	$ (59)	-2.13%	$ (1,466)	46.71%	
151 FICA			$ 3,007	$ 1,466	$ 3,029	$ 23	0.75%	$ (1,541)	48.74%	
721 PORTAGE ECONOMIC DEV. COMM.	$ 18,712	$ 5,932	$ -	$ 25	$ -			$ 25	100.00%	
to include benefits if employee										
727 BUSINESS IMPROVEMENT DIST.	$ 9,500	$ -	$ -	$ -	$ -			$ -	100.00%	
729 COLUMBIA CO. ECONOMIC DEV	$ 18,054	$ -	$ -	$ -						
731 MAIN STREET/DOWNTOWN PORTAGE	$ 26,400	$ 10,700	$ 10,700	$ 10,700	$ 11,000	$ 300	2.80%	$ -	100.00%	11021
732 HISTORIC PRESERVATION	$ 3,132	$ 1,542	$ 3,104	$ 776	$ 3,011	$ (93)	-3.00%	$ (2,328)	25.01%	
733 HISTORIC INDIAN AGENCY HOUSE	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%	$ -	100.00%	
TOTAL COMMUNITY DEVELOPMENT	$ 75,798	$ 28,175	$ 80,642	$ 46,718	$ 81,862	$ 1,220	1.51%	$ (33,925)	57.93%	
TOTAL APPROPRIATIONS OTHER AGENCIES	126,448	78,825	132,037	98,113	133,382	$ 1,345	1.02%	$ (33,925)	74.31%	

Account Description	ADMIN Fund 100 Dept 02	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
	TRANSFER TO OTHER FUNDS									
1000259221000	TRANSFER TO TIF				$ -					
1000259242000	TRANSFER TO VEHICLE REPL				$ -					
1000259260000	TRANSFER TO TAXI			$ 3,000		$ 7,000	$ 4,000	133.3%	$ (3,000)	-100.00%
1000259245000	TRANSFER TO CAPITAL PROJECTS				$ -					
1000259250000	TRANSFER TO REVOLVING SIDEWALK				$ -					
	TOTAL TRANSFER TO OTHER FUNDS	$ -	$ -	$ 3,000	$ -	$ 7,000	$ 4,000	133.3%	$ (3,000)	-100.0%
	OTHER									
1000259500630	BANK AND OTHER FISCAL CHARGES				$ -					
1000259700760	CONTINGENCY			$ 25,322	$ -	$ 25,322	$ -	0.0%	$ (25,322)	-100.00%
1000259900620	INTEREST AND FISCAL CHARGES				$ -					
	TOTAL OTHER	$ -	$ -	$ 25,322	$ -	$ 25,322	$ -		$ (25,322)	-100.0%
	OTHER	-	-	28,322	-	32,322	$ 4,000	14.12%	$ (28,322)	-100.00%

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CITY OF PORTAGE
MUNICIPAL COURT

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT 6	2015 BUDGET	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES	130,153	131,813	142,500	94,552	160,750	18,250	12.81%	(47,948)	66.35%
REVENUES GENERAL	(35,893)	(12,951)	(22,326)	(38,344)	(38,610)	(16,284)	72.94%	(16,018)	171.74%
TOTAL REVENUES	94,260	118,862	120,174	56,209	122,140	1,966	1.64%	(63,965)	46.77%
EXPENSE COMPONENTS									
PERSONNEL	40,489	70,911	73,164	35,317	75,520	2,356	3.22%	(37,846)	48.27%
ADMINISTRATIVE EXPENSES	5,545	9,536	9,910	8,191	9,520	(390)	-3.94%	(1,719)	82.65%
PURCHASED SERVICES	45,992	36,863	35,500	12,407	35,500	-	0.00%	(23,093)	34.95%
SUPPLIES/MATERIALS	2,234	1,553	1,600	294	1,600	-	0.00%	(1,306)	18.36%
REPAIRS/MAINTENANCE									
UTILITIES									
OUTLAY	-	-	-	-	-				
TOTAL EXPENDITURES	94,260	118,862	120,174	56,209	122,140	1,966	1.64%	(63,965)	46.77%

HIGH LEVEL SUMMARY

	Higher (Lower) 14 Bdgt
REVENUES	
COURT REV	17,500
ALL OTHERS (ENDEAVOR)	750
GENERAL OTHER	(16,284)
TOTAL REVENUES	1,966
EXPENDITURES	
MUNICIPAL COURT OVERALL	
PERSONNEL	2,356
TOTAL OTHERS	(390)
TOTAL EXPENDITURES	1,966

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Fund 100	MUNICIPAL COURT REVENUE Account Description	2011 Actual	2012 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
45110-000	COURT FINES	$ 130,153	$ 131,813	$ 142,500	$ 94,399	$ 160,000	$ 17,500	12.28%	$ (48,101)	66.24%
45115-000	COURT REV - ENDEAVOR	$ -	$ -	$ -	$ 90	$ 500	$ 500	100.00%	$ 90	100.00%
45223-000	OTHER PROP & EQUIP JUDGEMENTS	$ -	$ -	$ -	$ -	$ -				
48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -	$ -				
48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -				
48900-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ 64	$ 250	$ 250	100.00%		
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -				
48920-000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -				
	TOTAL REVENUE	$ 130,153	$ 131,813	$ 142,500	$ 94,552	$ 160,750	$ 18,250	12.81%	$ (47,948)	66.35%

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MUNICIPAL COURT Fund 100 Dept 03 Object 51200	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
110 WAGES - FULLTIME	$ 22,666	$ 42,718	$ 44,516	$ 21,731	$ 45,339	$ 823	1.85%	$ (22,785)	48.82%
111 WAGES - PARTTIME	$ 5,078	$ 5,540	$ 5,540	$ 2,770	$ 5,817	$ 277	4.99%	$ (2,770)	50.00%
112 OVERTIME COMPENSATION	$ -	$ 559	$ 75	$ 182	$ 75	$ -	0.00%	$ 107	242.89%
115 LONGEVITY		$ 388	$ 418	$ -	$ 443	$ 25	5.99%	$ (418)	-100.00%
130 HEALTH INSURANCE	$ 7,140	$ 14,641	$ 15,469	$ 7,063	$ 16,659	$ 1,190	7.69%	$ (8,406)	45.66%
131 TERM LIFE INSURANCE	$ 21	$ 44	$ 57	$ 21	$ 69	$ 12	21.70%	$ (35)	37.80%
132 DENTAL INSURANCE	$ 271	$ 558	$ 504	$ 249	$ 504	$ -	0.00%	$ (255)	49.40%
134 INCOME CONTINUATION INSURANCE	$ 55	$ -	$ 106		$ -	$ (106)	-100.00%	$ (106)	-100.00%
150 RETIREMENT	$ 1,355	$ 2,908	$ 2,655	$ 1,532	$ 2,706	$ 50	1.88%	$ (1,124)	57.67%
151 FICA	$ 2,012	$ 3,555	$ 3,824	$ 1,769	$ 3,910	$ 85	2.23%	$ (2,055)	46.26%
153 SICK/VACATION ACCRUAL	$ 1,891	$ -		$ -					
200 TELEPHONE	$ 1,220	$ 1,320	$ 1,200	$ 597	$ 1,200	$ -	0.00%	$ (603)	49.79%
210 HARDWARE MAINTENANCE				$ 566					
211 SOFTWARE SUPPORT	$ 1,988	$ 5,407	$ 5,640	$ 5,557	$ 5,546	$ (94)	-1.67%	$ (83)	98.53%
INCODE TYLER $3110; ITI INTERFACE $2436									
216 ASSOCIATION DUES	$ 140	$ 140	$ 150	$ -		$ (150)	-100.00%	$ (150)	-100.00%
219 OTHER PROFESSIONAL SERVICES	$ 45,992	$ 36,863	$ 35,500	$ 12,407	$ 35,500	$ -	0.00%	$ (23,093)	34.95%
((400 HRS @ $120)+(200@$115) X 50%) (50%ADMLEGAL)									
290 TRAINING	$ 1,025	$ 1,265	$ 1,300	$ 641	$ 1,300	$ -	0.00%	$ (659)	49.33%
TRAINING - JUDGE $800 CLERK OF COURTS $500									
291 POSTAGE	$ 1,172	$ 1,404	$ 1,200	$ 1,321	$ 1,400	$ 200	16.67%	$ 121	110.08%
292 PRINTING/PUBLISHING		$ -	$ -	$ -					
310 OFFICE SUPPLIES	$ 944	$ 1,353	$ 1,400	$ 294	$ 1,400	$ -	0.00%	$ (1,106)	20.99%
ADDT'L SUPPLIES - ENDEAVOR $500									
340 OPERATING SUPPLIES	$ 1,290	$ 200	$ 200	$ -	$ 200	$ -	0.00%	$ (200)	-100.00%
352 EQUIP REPAIR/MAINT SUPPLIES				$ -					
511 WORKMEN'S COMPENSATION INS				$ -					
513 ERRORS/OMISSIONS INSURANCE				$ -					
520 SURETY BONDS	$ 370	$ 74	$ 370	$ 74	$ 74	$ (296)	-80.00%	$ (296)	20.00%
742 BAD DEBT EXPENSE				$ -					
790 MISCELLANEOUS EXPENSE	$ -	$ -	$ 50	$ -		$ (50)	-100.00%	$ (50)	-100.00%
823 OFFICE EQUIPMENT & FURNISHINGS	$ 2,311	$ 675		$ -	$ -				
880 COMPUTER SOFTWARE				$ -					
TOTAL MUNICIPAL COURT	96,941	119,612	120,174	56,775	122,140	$ 1,966	1.64%	$ (63,399)	47.24%

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

CITY OF PORTAGE
POLICE DEPARTMENT SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT 6	2015 BUDGET	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES	31,059	42,912	21,040	14,321	25,320	4,280	20.34%	(6,719)	68.07%
REVENUES GENERAL	2,553,863	2,522,478	2,600,889	1,243,078	2,596,247	(4,642)	-0.18%	(1,357,811)	47.79%
TOTAL REVENUES	2,584,922	2,565,390	2,621,929	1,257,400	2,621,567	(362)	-0.01%	(1,364,530)	47.96%
EXPENDITURES									
ADMINISTRATION	503,949	501,753	486,231	268,740	493,820	7,589	1.56%	(217,491)	55.27%
PATROL	1,607,923	1,577,610	1,667,042	745,806	1,658,291	(8,751)	-0.52%	(921,235)	44.74%
CRIMINAL INVESTIGATION	292,125	290,921	295,883	149,921	286,888	(8,996)	-3.04%	(145,962)	50.67%
SPECIAL SERVICES	34,896	194,774	172,774	92,933	182,569	9,796	5.67%	(79,841)	53.79%
COMMUNICATIONS	146,029	332	0	0	0				
TOTAL EXPENDITURES	2,584,922	2,565,390	2,621,929	1,257,400	2,621,567	(362)	-0.01%	(1,364,530)	47.96%
EXPENSE COMPONENTS									
PERSONNEL	2,223,776	2,228,813	2,305,677	1,084,367	2,298,157	(7,520)	-0.33%	(1,221,310)	47.03%
RETIREE BENEFITS	19,971	37,105	29,461	15,839	45,399	15,938	54.10%	(13,622)	53.76%
ADMINSTRATIVE EXPENSES	97,538	117,167	96,219	49,985	85,009	(11,210)	-11.65%	(46,234)	51.95%
PURCHASED SERVICES	35,380	33,585	33,984	22,756	35,819	1,835	5.40%	(11,228)	66.96%
SUPPLIES/MATERIALS	91,641	86,767	87,050	45,289	87,450	400	0.46%	(41,761)	52.03%
REPAIRS/MAINTENANCE	4,200	5,448	8,750	5,616	8,250	(500)	-5.71%	(3,134)	64.19%
UTILITIES	23,863	18,747	22,810	12,900	23,360	550	2.41%	(9,910)	56.55%
VEHICLE REPLACEMENT	34,000	31,648	31,648	15,824	31,648	-	0.00%	(15,824)	50.00%
OUTLAY	54,553	6,109	6,330	4,823	6,475	145	2.29%	(1,507)	76.19%
TOTAL EXPENDITURES	2,584,922	2,565,390	2,621,929	1,257,400	2,621,567	(362)	-0.01%	(1,364,530)	47.96%
				48%					
	0	0	0	0	0				

HIGH LEVEL SUMMARY

	Higher (Lower) 14 Bdgt
REVENUES	
WEED AND NUISANCE CONTROL	5,000
ALL OTHERS	(720)
GENERAL OTHER	(4,642)
TOTAL REVENUES	(362)
EXPENDITURES	
POLICE DEPT OVERALL	
PERSONNEL	(7,520)
RETIREE BENEFITS	15,938
POLICE ADMINISTRATION	
GENL LIAB INS	(1,575)
WORKMEN'S COMPENSATION INS	(7,680)
POLICE PATROL	
TRAINING - NW STAFF & COMMAND SCHOOL	(3,840)
SPECIAL SERVICES	
TELEPHONE - AIR CARDS 9 SQUADS	1,740
OTHER CONT SVC WEED & NUISANCE	3,800
TOTAL OTHERS	
TOTAL EXPENDITURES	863

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POLICE REVENUE Fund 100 Account Description	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt		Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt		Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt	
43211-000 LAW ENFORCEMENT	$ 7,727	$ 1,510	$ 1,270	$ -	$ -	$ (1,270)	-100.00%	$ (1,270)	-100.00%	Vests		
43521-000 LAW ENFORCEMENT IMPROVEMENT	$ 7,520	$ 3,520	$ 3,520	$ 3,360	$ 3,520	$ -	0.00%	$ (160)	95.45%	Training		
45120-000 PARKING FINES	$ 11,370	$ 16,259	$ 11,000	$ 5,480	$ 11,000	$ -	0.00%	$ (5,520)	49.82%	Snow Ord.		
45221-000 LAW ENFORCEMENT JUDGEMENTS	$ 256	$ 800	$ 300	$ 142	$ 300	$ -	0.00%	$ (158)	47.20%	Restitutions		
45222-000 HIGHWAY JUDGEMENTS	$ -	$ -	$ -	$ -	$ -							
46210-000 LAW ENFORCEMENT FEES	$ 3,020	$ 4,418	$ 3,000	$ 2,655	$ 4,000	$ 1,000	33.33%	$ (345)	88.49%	Alarms/ Copies/ Blood Draws		
46290-000 OTHER PUBLIC SAFETY	$ -	$ -	$ -	$ -	$ -							
46440-000 WEED AND NUISANCE CONTROL	$ 716	$ 6,976	$ 1,500	$ 2,685	$ 6,500	$ 5,000	333.33%	$ 1,185	178.99%			
48301-000 SALE OF PROPERTY - LAW ENFORCE	$ -	$ 9,429	$ -	$ -	$ -					Pistols		
48510-000 DONATIONS - POLICE	$ 450	$ -	$ 450	$ -	$ -	$ (450)	-100.00%	$ (450)	-100.00%	Triathlon		
48309-000 SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -	$ -							
48500-000 DONATIONS	$ -	$ -	$ -	$ -	$ -							
48900-000 MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -							
48910-000 REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -							
48920-000 INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -							
	$ -											
TOTAL REVENUE	$ 31,059	$ 42,912	$ 21,040	$ 14,321	$ 25,320	$ 4,280	20.34%	$ (6,719)	68.07%			

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Fund 100 Dept 10 Object 52110	Police Admin	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
110	WAGES-FULLTIME	$ 226,298	$ 214,682	$ 215,906	$ 120,218	$ 214,947	$ (960)	-0.44%	$ (95,688)	55.68%
111	WAGES-PARTTIME	$ 850	$ 218	$ -	$ -	$ -			$ -	100.00%
112	OVERTIME COMPENSATION	$ 29	$ 450	$ 555	$ 6	$ 555	$ -	0.00%	$ (549)	1.08%
115	LONGEVITY	$ -	$ 1,550	$ 1,625	$ -	$ 1,800	$ 175	10.77%	$ (1,625)	-100.00%
130	HEALTH INSURANCE	$ 48,164	$ 52,266	$ 48,328	$ 28,558	$ 52,044	$ 3,716	7.69%	$ (19,770)	59.09%
131	TERM LIFE INSURANCE	$ 859	$ 853	$ 1,107	$ 481	$ 833	$ (273)	-24.67%	$ (626)	43.44%
132	DENTAL INSURANCE	$ 2,002	$ 1,911	$ 1,920	$ 1,188	$ 1,920	$ -	0.00%	$ (732)	61.87%
133	UNIFORM ALLOWANCE	$ 700	$ 1,400	$ 1,400	$ 700	$ 1,500	$ 100	7.14%	$ (700)	50.00%
	CHIEF $425									
	SECRETARIES $550									
	ASS'T CHIEF $425									
134	INCOME CONTINUATION INS	$ 479	$ -	$ 492	$ -	$ -	$ (492)	-100.00%	$ (492)	-100.00%
136	RETIREE BENEFITS	$ -	$ 3,765	$ 5,133	$ 2,567	$ 25,362	$ 20,229	394.10%	$ (2,566)	50.01%
140	EMPLOYEE ASSISTANCE PROGRAM	$ 132	$ 168	$ 175	$ 143	$ 175	$ -	0.00%	$ (32)	81.71%
150	RETIREMENT	$ 29,136	$ 29,314	$ 27,269	$ 15,142	$ 23,139	$ (4,130)	-15.14%	$ (12,127)	55.53%
151	FICA	$ 16,664	$ 15,932	$ 16,791	$ 8,810	$ 16,738	$ (52)	-0.31%	$ (7,981)	52.47%
153	SICK/VACATION ACCRUAL	$ 5,622	$ -		$ -					
201	DRUG/ALCOHOL TESTING	$ 671	$ 160	$ 200	$ 73	$ 200	$ -	0.00%	$ (127)	36.50%
210	HARDWARE MAINTENANCE	$ 4,919	$ 1,726	$ 4,000	$ 980	$ 4,000	$ -	0.00%	$ (3,020)	24.49%
211	SOFTWARE SUPPORT	$ 10,606	$ 14,618	$ 13,509	$ 13,238	$ 13,016	$ (493)	-3.65%	$ (271)	97.99%
	Vision Mobile Squad Computers $5,600									
	ITI RMS & Squad Computers $5,300									
	WI Tracs Interface $1,413									
	Columbia County MIS $703									
212	OFFICE EQUIPMENT MAINT	$ 735	$ 306	$ 1,050	$ 98	$ 1,050	$ -	0.00%	$ (952)	9.33%
216	ASSOCIATION DUES	$ 255	$ 255	$ 255	$ 255	$ 190	$ (65)	-25.49%	$ -	100.00%
	MISC $165									
	COL CO CHIEF'S $25									
219	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 750	$ -	$ 750	$ -	0.00%	$ (750)	-100.00%
	NEGOTIATIONS $750									
221	ELECTRICITY & GAS	$ 23,060	$ 17,950	$ 22,000	$ 12,441	$ 22,550	$ 550	2.50%	$ (9,559)	56.55%
222	WATER & SEWER CHARGES	$ 803	$ 797	$ 810	$ 459	$ 810	$ -	0.00%	$ (351)	56.67%
232	HVAC MAINTENANCE	$ -	$ -	$ -	$ -					
290	TRAINING	$ 20	$ 794	$ 700	$ 325	$ 700	$ -	0.00%	$ (375)	46.43%
	Mid-Winter CONF $150									
	Emergency Management $200									
	SECRETARY $200									
	MISC MGT $150									
291	POSTAGE	$ 1,450	$ 1,574	$ 1,500	$ 758	$ 1,500	$ -	0.00%	$ (742)	50.51%
292	PRINTING, PUBLISHING	$ 1,567	$ 1,292	$ 1,200	$ 484	$ 1,200	$ -	0.00%	$ (716)	40.37%
294	OTHER CONTRACTUAL SERVICES	$ 10,294	$ 12,816	$ 12,225	$ 3,421	$ 10,753	$ (1,472)	-12.04%	$ (8,804)	27.99%
	COMM SERVICES (RADIO REPAIRS) $2,237									
	BLOOD DRAWS $4,000									
	HIRING COSTS $0									
	RADAR CALIBRATION $350									
	LICENSE CHECKS $250									
	TOW SERVICES $300									
	LEADS ONLINE (PAWN SHOPS) $2,238									
	HEARING TESTS (ANNUAL) $528									
	MISC $850									
310	OFFICE SUPPLIES	$ 8,954	$ 6,562	$ 6,800	$ 3,750	$ 6,800	$ -	0.00%	$ (3,050)	55.14%
320	PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -	$ 100	$ 27	$ 100	$ -	0.00%	$ (73)	26.67%
340	OPERATING SUPPLIES	$ 546	$ 421	$ 500	$ 435	$ 500	$ -	0.00%	$ (65)	86.99%
510	GENERAL LIABILITY INS	$ 30,324	$ 31,343	$ 26,339	$ 18,573	$ 24,764	$ (1,575)	-5.98%	$ (7,766)	70.52%
511	WORKMEN'S COMPENSATION INS	$ 42,547	$ 53,015	$ 38,769	$ 17,482	$ 31,089	$ (7,680)	-19.81%	$ (21,287)	45.09%
512	PROPERTY INSURANCE	$ 2,107	$ 2,145	$ 1,586	$ 1,057	$ 1,596	$ 10	0.63%	$ (529)	66.66%
514	BOILER & MACHINERY INS	$ -	$ -		$ -					
520	SURETY BONDS	$ 100	$ 130	$ 140	$ -	$ 140	$ -	0.00%	$ (140)	-100.00%
823	OFFICE FURNISHINGS & EQUIP	$ -	$ 8	$ 250	$ 454	$ 250	$ -	0.00%	$ 204	181.72%
840	EQUIPMENT	$ -	$ -		$ -					
860	SMALL EQUIPMENT	$ -	$ -		$ -					
870	COMPUTER HARDWARE	$ 56	$ 1,683	$ 1,200	$ 794	$ 1,200	$ -	0.00%	$ (406)	66.18%
880	COMPUTER SOFTWARE	$ -	$ -		$ -					
	TOTAL POLICE ADMIN	$ 469,949	$ 470,105	$ 454,583	$ 252,916	$ 462,172	$ 7,589	1.67%	$ (201,667)	55.64%
1001059242000	TRANSFER TO VEHICLE REPL	$ 34,000	$ 31,648	$ 31,648	$ 15,824	$ 31,648	$ -	0.00%	$ (15,824)	50.00%
	TOTAL TRANSFER TO VEH REPL	$ 34,000	$ 31,648	$ 31,648	$ 15,824	$ 31,648	$ -		$ (15,824)	50.00%
	TOTAL POLICE ADMIN	$ 503,949	$ 501,753	$ 486,231	$ 268,740	$ 493,820	$ 7,589	1.56%	$ (217,491)	55.27%

	PATROL Fund 100 Dept 10 Object 52120	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
110	WAGES-FULLTIME	$ 956,355	$ 925,660	$ 995,141	$ 449,618	$ 1,016,961	$ 21,820	2.19%	$ (545,522)	45.18%
111	WAGES-PARTTIME	$ 2,066	$ 3,830	$ 10,000	$ 120	$ 500	$ (9,500)	-95.00%	$ (9,880)	1.20%
112	OVERTIME COMPENSATION	$ 65,317	$ 56,328	$ 45,000	$ 17,400	$ 45,000	$ -	0.00%	$ (27,600)	38.67%
115	LONGEVITY	$ -	$ 875	$ -	$ -	$ -				
129	OTHER PROFESSIONAL SERVICES	$ -	$ -		$ -					
130	HEALTH INSURANCE	$ 210,853	$ 222,172	$ 254,582	$ 107,692	$ 263,784	$ 9,202	3.61%	$ (146,889)	42.30%
131	TERM LIFE INSURANCE	$ 1,194	$ 1,299	$ 2,070	$ 753	$ 2,170	$ 100	4.83%	$ (1,317)	36.38%
132	DENTAL INSURANCE	$ 8,369	$ 7,785	$ 7,680	$ 3,447	$ 7,200	$ (480)	-6.25%	$ (4,233)	44.89%
133	UNIFORM ALLOWANCE	$ 9,307	$ 9,492	$ 8,925	$ 5,524	$ 8,925	$ -	0.00%	$ (3,401)	61.89%
134	INCOME CONTINUATION INS	$ 2,055	$ -	$ 2,333	$ -	$ -	$ (2,333)	-100.00%	$ (2,333)	-100.00%
135	VISION INSURANCE	$ -	$ -	$ -	$ -					
136	RETIREE BENEFITS	$ 17,898	$ 29,204	$ 19,194	$ 10,705	$ 14,389	$ (4,805)	-25.03%	$ (8,489)	55.77%
150	RETIREMENT	$ 161,655	$ 152,652	$ 142,228	$ 66,167	$ 122,167	$ (20,061)	-14.11%	$ (76,061)	46.52%
151	FICA	$ 74,207	$ 72,432	$ 81,019	$ 33,501	$ 81,921	$ 902	1.11%	$ (47,518)	41.35%
153	SICK/VACATION ACCRUAL	$ 1,116	$ -		$ -					
211	SOFTWARE SUPPORT	$ -	$ -		$ -					
219	OTHER PROFESSIONAL SERVICES	$ -	$ -		$ -					
240	VEHICLE & EQUIPMENT MAINT	$ 4,010	$ 5,448	$ 8,750	$ 5,616	$ 8,250	$ (500)	-5.71%	$ (3,134)	64.19%
	SQUAD CONV $2,200 (TWO MARKED)									
	SQUAD MARKINGS $375 x 2									
	AUTO GLASS $300									
	DEALERSHIP SVC $5,000									
290	TRAINING	$ 3,228	$ 6,900	$ 8,040	$ 1,994	$ 4,200	$ (3,840)	-47.76%	$ (6,046)	24.80%
	DEPT IN SERV $1,500									
	WAWP TRNG $300									
	TRIAD $435									
	RANGE INSTRUCTOR $200									
	RADAR CERT $200									
	SFST $200									
	LINE SUPERVISOR $300									
	MGT TRNG $500									
	NW UNIV STAFF& COMMAND SCHOOL $0									
	FOOD/LODGING $565									
340	OPERATING SUPPLIES	$ 5,891	$ 4,739	$ 5,200	$ 2,823	$ 5,200	$ -	0.00%	$ (2,377)	54.30%
	SAFETY EQUIP $1,000									
	RANGE COSTS $2,700									
	MISC $1,500									
341	VEHICLE/EQUIP MAINT SUPPLES	$ 12,184	$ 13,665	$ 13,600	$ 8,532	$ 14,000	$ 400	2.94%	$ (5,068)	62.73%
	REPAIRS MTL - (CITY LABOR PROVIDED) $9,500									
	TIRES $4,500									
342	GASOLINE/OIL	$ 60,482	$ 59,459	$ 58,000	$ 27,970	$ 58,000	$ -	0.00%	$ (30,030)	48.22%
790	MISCELLANEOUS EXPENSE (warrants)	$ 1,225	$ 2,100	$ 1,200	$ 678	$ 1,400	$ 200	16.67%	$ (522)	56.50%
840	EQUIPMENT	$ 54	$ -	$ -	$ -	$ -				
860	SMALL EQUIPMENT	$ 10,457	$ 3,570	$ 4,080	$ 3,264	$ 4,225	$ 145	3.55%	$ (816)	80.00%
	STREAMLIGHT FLASHLIGHTS $200									
	PORTABLE BREATHALYZER $400									
	MISC $150									
	1 DIGITAL RECORDER $375									
	DEFIBRILLATOR BATTERIES ($800 for 4)									
	TWO BENELLI SHOTGUNS ($2,300 FOR 2)									
	TOTAL PATROL	$ 1,607,923	$ 1,577,610	$ 1,667,042	$ 745,806	$ 1,658,291	$ (8,751)	-0.52%	$ (921,235)	44.74%

	CRIMINAL INVESTIGATION Fund 100 Dept 10 Object 52130	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
110	WAGES-FULLTIME	$ 187,769	$ 181,364	$ 189,362	$ 93,757	$ 191,432	$ 2,070	1.09%	$ (95,605)	49.51%
112	OVERTIME COMPENSATION	$ 6,386	$ 13,413	$ 6,000	$ 7,808	$ 6,000	$ -	0.00%	$ 1,808	130.13%
115	LONGEVITY	$ -	$ 550	$ 575	$ -	$ 600	$ 25	4.35%	$ (575)	-100.00%
130	HEALTH INSURANCE	$ 41,953	$ 44,411	$ 48,328	$ 22,565	$ 41,667	$ (6,661)	-13.78%	$ (25,763)	46.69%
131	TERM LIFE INSURANCE	$ 331	$ 401	$ 763	$ 225	$ 727	$ (37)	-4.78%	$ (539)	29.44%
132	DENTAL INSURANCE	$ 1,437	$ 1,348	$ 1,440	$ 779	$ 1,440	$ -	0.00%	$ (661)	54.09%
133	UNIFORM ALLOWANCE	$ 1,883	$ 425	$ 1,475	$ 213	$ 1,475	$ -	0.00%	$ (1,263)	14.41%
	*1@$525; 1@525*70%; 1@$425*									
134	INCOME CONTINUATION INS	$ 430	$ -	$ 449	$ -	$ -	$ (449)	-100.00%	$ (449)	-100.00%
135	VISION INSURANCE	$ -	$ -	$ -	$ -	$ -				
136	RETIREE BENEFITS	$ -	$ -	$ -	$ -	$ -				
150	RETIREMENT	$ 31,749	$ 31,813	$ 28,954	$ 15,500	$ 24,809	$ (4,145)	-14.31%	$ (13,454)	53.53%
151	FICA	$ 14,455	$ 14,493	$ 15,062	$ 7,461	$ 15,262	$ 200	1.33%	$ (7,601)	49.54%
153	SICK/VACATION ACCRUAL	$ 2,367	$ -		$ -					
216	ASSOCIATION DUES	$ -	$ -	$ 75	$ -	$ 75	$ -	0.00%	$ (75)	-100.00%
290	TRAINING	$ 410	$ 1,273	$ 900	$ 659	$ 900	$ -	0.00%	$ (241)	73.18%
	DRUG & HOMICIDE CONFERENCES $900									
294	OTHER CONTRACTUAL SERVICES	$ 310	$ 190	$ 900	$ -	$ 900	$ -	0.00%	$ (900)	-100.00%
	TOWING $200									
	BOMB SQUAD $500									
	CANINE SUPPPORT $200									
340	OPERATING SUPPLIES	$ 796	$ 725	$ 800	$ 646	$ 800	$ -	0.00%	$ (154)	80.71%
	EVIDENCE PROCESS $800									
390	MISCELLANEOUS SUPPLIES	$ -	$ -		$ -					
840	EQUIPMENT				$ -					
860	SMALL EQUIPMENT	$ 1,849	$ 515	$ 800	$ 310	$ 800	$ -	0.00%	$ (490)	38.80%
	MISC $800									
	TOTAL CRIMINAL INVESTIGATION	$ 292,125	$ 290,921	$ 295,883	$ 149,921	$ 286,888	$ (8,996)	-3.04%	$ (145,962)	50.67%

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	SPECIAL SERVICES Fund 100 Dept 10 Object 52140	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
	Account Description									
110	WAGES-FULLTIME	$ 5,117	$ 81,574	$ 79,043	$ 39,335	$ 80,360	$ 1,317	1.67%	$ (39,709)	49.76%
111	WAGES-PARTTIME	$ 22,377	$ 21,879	$ 22,200	$ 12,393	$ 22,200	$ -	0.00%	$ (9,807)	55.82%
112	OVERTIME COMPENSATION	$ -		$ -	$ -	$ -				
115	LONGEVITY	$ -	$ 400	$ -	$ -	$ -				
130	HEALTH INSURANCE	$ 1,437	$ 49,941	$ 32,219	$ 17,342	$ 34,696	$ 2,477	7.69%	$ (14,876)	53.83%
131	TERM LIFE INSURANCE	$ 10	$ 99	$ 125	$ 66	$ 139	$ 14	10.91%	$ (59)	52.97%
132	DENTAL INSURANCE	$ 45	$ 1,215	$ 960	$ 552	$ 960	$ -	0.00%	$ (408)	57.50%
133	UNIFORM ALLOWANCE	$ -	$ 700	$ 700	$ 350	$ 700	$ -	0.00%	$ (350)	50.00%
134	INCOME CONTINUATION INS	$ 14	$ -	$ 97	$ -	$ -	$ (97)	-100.00%	$ (97)	-100.00%
135	VISION INSURANCE	$ -	$ -	$ -	$ -	$ -				
136	RETIREE BENEFITS	$ -	$ 4,136	$ 5,134	$ 2,567	$ 5,648	$ 514	10.01%	$ (2,567)	50.00%
150	RETIREMENT	$ 842	$ 5,680	$ 5,582	$ 2,774	$ 5,512	$ (70)	-1.25%	$ (2,808)	49.70%
151	FICA	$ 2,069	$ 7,839	$ 7,799	$ 3,779	$ 7,899	$ 101	1.29%	$ (4,019)	48.46%
153	SICK/VACTION ACCRUAL	$ 49	$ -							
220	TELEPHONE	$ -	$ 17,638	$ 16,340	$ 8,179	$ 18,080	$ 1,740	10.65%	$ (8,161)	50.05%
	AIR CARDS $4,320 9 SQUADS									
290	TRAINING	$ 1,439	$ -	$ 275	$ -	$ 275	$ -	0.00%	$ (275)	-100.00%
	MISC $125 JUVENILE CONF $150									
294	OTHER CONTRACTUAL SVC		$ 2,783	$ 1,200	$ 4,560	$ 5,000	$ 3,800	316.67%	$ 3,360	380.01%
	Weed & Nuisance Control Contractor									
340	OPERATING SUPPLIES	$ 1,497	$ 890	$ 1,100	$ 1,035	$ 1,100	$ -	0.00%	$ (65)	94.12%
	CROSSING GUARD EQUIP $200									
	CITIZEN POLICE ACADEMY & POLICE CHAPLAINS & VOLUNTEERS $600									
	CHILDREN'S BADGES/PENS/RULERS ETC $300									
390	MISCELLANEOUS SUPPLIES									
	TOTAL SPECIAL SERVICES	$ 34,896	$ 194,774	$ 172,774	$ 92,933	$ 182,569	$ 9,796	5.67%	$ (79,841)	53.79%

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	POLICE COMMUNICATIONS Fund 100 Dept 10 Object 52150	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
110	WAGES-FULLTIME	$ 56,315							$ -	100.00%
111	WAGES-PARTTIME	$ -							$ -	100.00%
112	OVERTIME COMPENSATION	$ 498								
115	LONGEVITY	$ -								
130	HEALTH INSURANCE	$ 15,436								
131	TERM LIFE INSURANCE	$ 44								
132	DENTAL INSURANCE	$ 441								
133	UNIFORM ALLOWANCE	$ 275								
134	INCOME CONTINUATION INS	$ 91								
135	VISION INSURANCE	$ -								
136	RETIREE BENEFITS	$ 2,073								
140	EMPLOYEE ASSISTANCE PROGRAM	$ -								
150	RETIREMENT	$ 2,978								
151	FICA	$ 3,549								
153	SICK/VACATION ACCRUAL	$ -	$ -							
210	HARDWARE MAINTENANCE	$ 7,013	$ -							
219	OTHER PROFESSIONAL SERVICES *NEGOTIATIONS $500*	$ -	$ -							
220	TELEPHONE	$ 14,433	$ -							
290	TRAINING *Transfer to Special Operations for Communtity Service Officers $500*	$ -	$ -							
294	OTHER CONTRACTUAL SERVICES	$ -	$ -							
340	OPERATING SUPPLIES *Transfer to Special Operations TELETYPE PAPER $450 Two sets of Badges for CSO's $260*	$ 556	$ -							
342	REPAIR/MAINT SUPPLIES	$ -	$ -							
352	REPAIR/MAINT SUPPLIES-EQUIP	$ 190	$ -							
823	OFFICE FURNISHINGS & EQUIPMENT	$ -	$ -							
840	EQUIPMENT *MDC's in 3 detective vehicles $35,981 MDC in Engine 8 $10,000*	$ 42,137								
860	SMALL EQUIPMENT	$ -	$ 332							
	TOTAL POLICE COMMUNICATIONS	$ 146,029	$ 332	$ -	$ -	$ -				

CITY OF PORTAGE
FIRE DEPARTMENT SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT 6	2015 BUDGET	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES	220,743	187,764	177,000	76,843	181,000	4,000	2.26%	(100,157)	43.41%
REVENUES GENERAL	984,722	1,049,036	1,034,665	515,784	1,061,568	26,903	2.60%	(518,881)	49.85%
TOTAL REVENUES	1,205,465	1,236,800	1,211,665	592,627	1,242,568	30,903	2.55%	(619,038)	48.91%
EXPENDITURES									
ADMINISTRATION	217,839	211,808	216,244	112,968	218,570	2,326	1.08%	(103,276)	52.24%
SUPPRESSION	882,091	916,117	883,388	430,195	914,952	31,565	3.57%	(453,192)	48.70%
PREVENTION/INSPECTION	84,430	91,428	91,183	44,345	92,196	1,013	1.11%	(46,839)	48.63%
EMERGENCY SERVICES	2,701	1,665	2,500	1,473	3,000	500	20.00%	(1,027)	58.93%
HAZMAT	18,404	15,781	18,350	3,646	13,850	(4,500)	-24.52%	(14,704)	19.87%
TOTAL EXPENDITURES	1,205,465	1,236,800	1,211,665	592,627	1,242,568	30,903	2.55%	(619,038)	48.91%
EXPENSE COMPONENTS									
PERSONNEL	581,394	628,473	622,637	299,070	630,104	7,467	1.20%	(323,567)	48.03%
RETIREE BENEFITS	0	0	0	0	0				
ADMINSTRATIVE EXPENSES	44,107	43,318	45,222	26,653	45,723	501	1.11%	(18,569)	58.94%
PURCHASED SERVICES	109,631	109,524	111,784	54,821	107,379	(4,405)	-3.94%	(56,963)	49.04%
SUPPLIES/MATERIALS	56,453	48,345	60,175	26,541	61,575	1,400	2.33%	(33,634)	44.11%
REPAIRS/MAINTENANCE						-			
HYDRANT RENTAL	330,870	331,421	330,870	165,435	358,000	27,130		(165,435)	50.00%
VEHICLE REPLACEMENT	16,200	16,037	16,037	8,018	16,037	-		(8,019)	50.00%
OUTLAY	66,810	29,151	24,940	12,089	23,750	(1,190)		(12,851)	48.47%
TOTAL EXPENDITURES	1,205,465	1,206,270	1,211,665	592,627	1,242,568	30,903	2.55%	(619,038)	48.91%

HIGH LEVEL SUMMARY

	Higher (Lower) 14 Bdgt
REVENUES	
HAZMAT SERVICES	3,000
FIRE INSURANCE TAX	1,000
GENERAL OTHER	26,903
TOTAL REVENUES	30,903
EXPENDITURES	
FIRE DEPT OVERALL	
PERSONNEL	7,467
FIRE ADMINISTRATION	
GENL LIAB INS	2,450
WORKMEN'S COMPENSATION INS	(2,699)
FIRE SUPPRESSION	
HYDRANT RENTAL	27,130
HAZMAT	
OTHER PROF SERVICES - PHYSICALS ST HAZMAT ACCT	(4,500)
TOTAL OTHERS	1,055
TOTAL EXPENDITURES	30,903

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Fund 100	FIRE REVENUE Account Description	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
43420-000	FIRE INSURANCE TAX	$ 24,264	$ 21,064	$ 22,000	$ -	$ 23,000	$ 1,000	4.55%	$ (22,000)	-100.00%
47322-000	RURAL FIRE DUES	$ 10,538	$ 33,926	$ 17,000	$ -	$ 17,000	$ -	0.00%	$ (17,000)	-100.00%
47323-000	RURAL FIRE PROTECTION CONTRACT	$ 171,822	$ 117,114	$ 124,000	$ 65,716	$ 124,000	$ -	0.00%	$ (58,284)	53.00%
47324-000	HAZMAT SERVICES	$ 14,119	$ 15,661	$ 14,000	$ 11,127	$ 17,000	$ 3,000	21.43%	$ (2,873)	79.48%
48302-000	SALE OF PROPERTY-FIRE	$ -	$ -	$ -	$ -	$ -				
48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -	$ -				
48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -				
48900-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -				
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -				
48920-000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -				
		$ -								
	TOTAL REVENUE	$ 220,743	$ 187,764	$ 177,000	$ 76,843	$ 181,000	$ 4,000	2.26%	$ (100,157)	43.41%

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Account Description	FIRE Fund 100 Dept 15 Object 52210	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 14 Act vs 14 Bdgt
	FIRE ADMIN									
110	WAGES-FULLTIME	$ 109,514	$ 104,879	$ 109,420	$ 54,450	$ 111,241	$ 1,821	1.66%	$ (54,969)	49.76%
112	OVERTIME COMPENSATON	$ -	$ -	$ -	$ -	$ -				
115	LONGEVITY	$ -	$ 625	$ 710	$ -	$ 755	$ 45	6.34%	$ (710)	-100.00%
130	HEALTH INSURANCE	$ 19,829	$ 20,776	$ 21,286	$ 11,061	$ 22,924	$ 1,638	7.70%	$ (10,225)	51.96%
131	TERM LIFE INSURANCE	$ 257	$ (334)	$ 610	$ 246	$ 620	$ 10	1.67%	$ (363)	40.42%
132	DENTAL INSURANCE	$ 930	$ 931	$ 864	$ 467	$ 864	$ -	0.00%	$ (397)	54.00%
133	UNIFORM ALLOWANCE	$ 575	$ 400	$ 400	$ 200	$ 400	$ -	0.00%	$ (200)	50.00%
134	INCOME CONTINUATION INS	$ 243	$ -	$ 247	$ -	$ -	$ (247)	-100.00%	$ (247)	-100.00%
136	RETIREE BENEFITS	$ -	$ -	$ -	$ -	$ -				
140	EMPLOYEE ASSISTANCE PROGRAM	$ 165	$ 203	$ 50	$ 171	$ 50	$ -	0.00%	$ 121	341.00%
150	RETIREMENT	$ 16,357	$ 15,671	$ 16,236	$ 8,294	$ 14,665	$ (1,571)	-9.68%	$ (7,942)	51.08%
151	FICA	$ 3,632	$ 3,578	$ 3,751	$ 1,794	$ 3,814	$ 63	1.69%	$ (1,957)	47.82%
153	SICK/VACATION ACCRUAL	$ 939	$ -	$ -	$ -	$ -			$ -	100.00%
210	HARDWARE MAINTENANCE	$ 877	$ -	$ 1,000	$ 723	$ 1,600	$ 600	60.00%	$ (277)	72.26%
	Strand $1,000; Rhyme's $600									
211	SOFTWARE SUPPORT	$ 2,327	$ 2,149	$ 2,150	$ 1,445	$ 2,150	$ -	0.00%	$ (705)	67.21%
	ACS GOVT SYSTEMS 795 + 350									
	IM RESPONDING $650									
	OTHER $415									
216	ASSOCIATION DUES	$ 609	$ 699	$ 650	$ 465	$ 770	$ 120	18.46%	$ (185)	71.54%
219	OTHER PROFESSIONAL SERVICES	$ -	$ 165	$ -	$ -				$ -	100.00%
	NEGOTIATIONS			$ -						
220	TELEPHONE	$ 1,876	$ 1,890	$ 1,950	$ 909	$ 1,950	$ -	0.00%	$ (1,041)	46.61%
224	INTERNET	$ -	$ 796	$ 3,200	$ 1,628	$ 3,200	$ -	0.00%	$ (1,572)	50.88%
	$250/MONTH (10 TABLETS)									
290	TRAINING	$ 475	$ 210	$ 750	$ 475	$ 1,000	$ 250	33.33%	$ (275)	63.33%
291	POSTAGE	$ 453	$ 394	$ 400	$ 213	$ 400	$ -	0.00%	$ (187)	53.17%
292	PRINTING/PUBLISHING	$ 359	$ 342	$ 400	$ -	$ 300	$ (100)	-25.00%	$ (400)	-100.00%
310	OFFICE SUPPLIES	$ 1,830	$ 1,772	$ 1,800	$ 295	$ 1,800	$ -	0.00%	$ (1,505)	16.42%
320	PUBLICATIONS, SUBSCRIPTIONS	$ 149	$ 94	$ 150	$ 29	$ 150	$ -	0.00%	$ (121)	19.33%
350	REPAIR/MAINT SUPPLIES	$ 1,567	$ 1,745	$ 1,650	$ 864	$ 1,675	$ 25	1.52%	$ (786)	52.35%
	ARAMARK									
390	MISCELLANEOUS SUPPLIES	$ 132	$ 80	$ 250	$ 60	$ 250	$ -	0.00%	$ (190)	23.93%
510	GENERAL LIABILITY INS	$ 19,430	$ 19,041	$ 17,032	$ 13,793	$ 19,482	$ 2,450	14.38%	$ (3,239)	80.98%
511	WORKMEN'S COMPENSATION INS	$ 14,575	$ 15,268	$ 13,622	$ 6,142	$ 10,923	$ (2,699)	-19.81%	$ (7,480)	45.09%
823	OFFICE FURNISHINGS & EQUIP	$ 4,090	$ -	$ 280	$ -	$ 200	$ (80)	-28.57%	$ (280)	-100.00%
	CHAIRS									
860	SMALL EQUIPMENT	$ -	$ -	$ -	$ -					
	GEAR									
870	COMPUTER HARDWARE	$ 449	$ 4,398	$ 1,350	$ 1,227	$ 1,350	$ -	0.00%	$ (123)	90.89%
880	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ -				
	TOTAL FIRE ADMIN	$ 201,639	$ 195,771	$ 200,207	$ 104,950	$ 202,533	$ 2,326	1.16%	$ (95,257)	52.42%
	TRANSFER TO VEH REPL									
1001559242000	TRANSFER TO VEHICLE REPL	$ 16,200	$ 16,037	$ 16,037	$ 8,018	$ 16,037	$ -	0.00%	$ (8,019)	50.00%
	TOTAL FIRE ADMIN	$ 217,839	$ 211,808	$ 216,244	$ 112,968	$ 218,570	$ 2,326	1.08%	$ (103,276)	52.24%

NOTE: Full-time wages include 100% of Fire Chief and 80% of Fire Secretary wages.

	FIRE Fund 100 Dept 15 Object 52220	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	FIRE SUPPRESSION									
110	WAGES-FULLTIME	$ 219,360	$ 244,033	$ 236,655	$ 105,535	$ 241,363	$ 4,708	1.99%	$ (131,120)	44.59%
112	OVERTIME COMPENSATION	$ 24,964	$ 26,876	$ 25,743	$ 11,972	$ 26,255	$ 512	1.99%	$ (13,771)	46.51%
115	LONGEVITY	$ -	$ -	$ -	$ -	$ -				
130	HEALTH INSURANCE	$ 50,405	$ 64,702	$ 64,437	$ 35,683	$ 69,392	$ 4,955	7.69%	$ (28,754)	55.38%
131	TERM LIFE INSURANCE	$ 740	$ 901	$ 1,175	$ 524	$ 1,326	$ 151	12.87%	$ (651)	44.59%
132	DENTAL INSURANCE	$ 1,474	$ 1,648	$ 1,440	$ 831	$ 1,440	$ -	0.00%	$ (609)	57.72%
133	UNIFORM ALLOWANCE	$ 1,225	$ 1,400	$ 1,400	$ 700	$ 1,400	$ -	0.00%	$ (700)	50.00%
	4 @ $350			$ -		$ -				
134	INCOME CONTINUATION INS	$ 589	$ -	$ 620	$ -	$ -	$ (620)	-100.00%	$ (620)	-100.00%
150	RETIREMENT	$ 46,715	$ 50,484	$ 48,011	$ 22,568	$ 42,774	$ (5,237)	-10.91%	$ (25,443)	47.01%
151	FICA	$ 3,344	$ 3,718	$ 3,825	$ 1,612	$ 3,901	$ 76	1.98%	$ (2,213)	42.15%
153	SICK/VACATION ACCRUAL	$ -	$ -	$ -	$ -	$ -				
218	VOLUNTEER FIRE SERVICE	$ 92,000	$ 94,000	$ 94,000	$ 47,000	$ 94,000	$ -	0.00%	$ (47,000)	50.00%
219	OTHER PROFESSIONAL SERVICES	$ 5,620	$ 3,543	$ 5,250	$ 1,868	$ 5,200	$ (50)	-0.95%	$ (3,382)	35.58%
220	TELEPHONE	$ 1,700	$ 1,223	$ 1,600	$ 516	$ 1,600	$ -	0.00%	$ (1,084)	32.23%
240	VEHICLE/EQUIP MAINT	$ -	$ 30,530	$ -	$ -					
293	UNIFORMS	$ -	$ -	$ -	$ -					
294	OTHER CONTRACTUAL SERVICES	$ 3,084	$ 3,084	$ 3,084	$ 3,084	$ 3,084	$ -	0.00%	$ (0)	99.99%
340	OPERATING SUPPLIES	$ 2,233	$ 1,402	$ 2,300	$ 1,139	$ 2,300	$ -	0.00%	$ (1,161)	49.50%
341	VEHICLE/EQUIP MAINT SUPPLIES	$ 30,890	$ 28,824	$ 34,000	$ 17,264	$ 34,000	$ -	0.00%	$ (16,736)	50.78%
342	GASOLINE/OIL	$ 9,940	$ 8,636	$ 9,000	$ 4,502	$ 9,000	$ -	0.00%	$ (4,498)	50.02%
345	OPERATING EQUIPMENT	$ -	$ -	$ -	$ -					
390	MISCELLANEOUS SUPPLIES	$ 1,701	$ 1,529	$ 1,900	$ 1,042	$ 1,900	$ -	0.00%	$ (858)	54.84%
516	VOL ACCIDENTAL DEATH INS	$ 818	$ 818	$ 818	$ 818	$ 818	$ -	0.00%	$ -	100.00%
531	HYDRANT RENTAL	$ 330,870	$ 331,421	$ 330,870	$ 165,435	$ 358,000	$ 27,130	8.20%	$ (165,435)	50.00%
821	BUILDING/GROUNDS	$ -	$ -	$ -	$ -	$ -				
823	OFFICE FURNISHINGS & EQUIP	$ -	$ -	$ -	$ -	$ -				
840	EQUIPMENT	$ -	$ -	$ -	$ -	$ -				
860	SMALL EQUIPMENT	$ 54,419	$ 17,343	$ 17,260	$ 8,103	$ 17,200	$ (60)	-0.35%	$ (9,157)	46.95%
	TOTAL FIRE SUPPRESSION	$ 882,091	$ 916,117	$ 883,388	$ 430,195	$ 914,952	$ 31,565	3.57%	$(453,192)	48.70%

NOTE: Full-time wages include 100% of Captain Engineer, 2 Lt. Engineers and an Engineer

	FIRE Fund 100 Dept 15 Object 52230	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	PREVENTION/INSPECTION									
110	WAGES-FULLTIME	$ 47,741	$ 52,468	$ 53,205	$ 25,409	$ 54,267	$ 1,061	2.00%	$ (27,797)	47.76%
112	OVERTIME COMPENSATION	$ 6,086	$ 6,012	$ 4,084	$ 2,471	$ 4,165	$ 81	2.00%	$ (1,613)	60.50%
115	LONGEVITY	$ -	$ -	$ -	$ -	$ -				
130	HEALTH INSURANCE	$ 13,949	$ 16,772	$ 16,109	$ 8,921	$ 17,348	$ 1,239	7.69%	$ (7,188)	55.38%
131	TERM LIFE INSURANCE	$ 60	$ 64	$ 66	$ 30	$ 112	$ 46	69.99%	$ (36)	45.85%
132	DENTAL INSURANCE	$ 491	$ 563	$ 480	$ 277	$ 480	$ -	0.00%	$ (203)	57.77%
133	UNIFORM ALLOWANCE	$ 350	$ 350	$ 350	$ 175	$ 350	$ -	0.00%	$ (175)	50.00%
	1 @ $350									
134	INCOME CONTINUATION INS	$ 131	$ -	$ 138	$ -	$ -	$ (138)	-100.00%	$ (138)	-100.00%
150	RETIREMENT	$ 10,296	$ 10,938	$ 10,490	$ 5,294	$ 9,346	$ (1,144)	-10.91%	$ (5,197)	50.46%
151	FICA	$ 748	$ 815	$ 836	$ 386	$ 852	$ 17	1.98%	$ (450)	46.14%
153	SICK/VACATION ACCRUAL	$ 285	$ -	$ -	$ -	$ -				
216	ASSOCIATION DUES	$ 50	$ 25	$ 125	$ 40	$ 125	$ -	0.00%	$ (85)	32.00%
219	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -				
290	TRAINING	$ 2,047	$ 1,611	$ 2,500	$ 40	$ 2,500	$ -	0.00%	$ (2,460)	1.60%
320	PUBLICATIONS, SUBSCRIPTIONS	$ 855	$ 1,166	$ 1,300	$ 1,166	$ 1,300	$ -	0.00%	$ (135)	89.65%
340	OPERATING SUPPLIES	$ 642	$ 380	$ 1,000	$ -	$ 850	$ (150)	-15.00%	$ (1,000)	-100.00%
341	VEHICLE/EQUIP MAINT SUPPLIES			$ -	$ -					
390	MISCELLANEOUS SUPPLIES	$ 699	$ 265	$ 500	$ 137	$ 500	$ -	0.00%	$ (363)	27.40%
	TOTAL PREVENTION/INSPECTION	$ 84,430	$ 91,428	$ 91,183	$ 44,345	$ 92,196	$ 1,013	1.11%	$ (46,839)	48.63%

NOTE: Full-time wages include 100% of Fire Inspector wages

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Account	FIRE Fund 100 Dept 15 Object 52500	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	EMERGENCY SERVICES									
220	TELEPHONE	$ -	$ -		$ -					
290	TRAINING	$ -	$ -		$ -					
291	POSTAGE	$ -	$ -		$ -					
310	OFFICE SUPPLIES	$ -	$ -		$ -					
390	MISCELLANEOUS SUPPLIES - EMERG SIREN MAINT *update sirens*	$ 2,701	$ 1,665	$ 2,500	$ 1,473	$ 3,000	$ 500	20.00%	$ (1,027)	58.93%
840	EQUIPMENT	$ -	$ -							
860	SMALL EQUIPMENT	$ -	$ -							
	TOTAL EMERGENCY SERVICES	$ 2,701	$ 1,665	$ 2,500	$ 1,473	$ 3,000	$ 500	20.00%	$ (1,027)	58.93%

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	FIRE Fund 100 Dept 15 Object 52600	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	HAZMAT									
211	SOFTWARE SUPPORT	$ -	$ -		$ -					
219	OTHER PROFESSIONAL SERVICES(1)	$ 4,424	$ 4,140	$ 5,000	$ 96	$ 500	$ (4,500)	-90.00%	$ (4,904)	1.92%
220	TELEPHONE	$ 493	$ 466	$ 500	$ 202	$ 500	$ -	0.00%	$ (298)	40.36%
290	TRAINING	$ -	$ -	$ -	$ -	$ -				
293	UNIFORMS	$ -	$ -	$ -	$ -	$ -				
340	OPERATING SUPPLIES	$ 5,635	$ 3,765	$ 6,800	$ 590	$ 7,850	$ 1,050	15.44%	$ (6,210)	8.67%
823	OFFICE FURNISHINGS & EQUIP	$ -	$ -	$ -	$ -	$ -				
840	EQUIPMENT	$ -	$ -	$ -	$ -	$ -				
860	SMALL EQUIPMENT	$ 7,852	$ 7,410	$ 6,050	$ 2,759	$ 5,000	$ (1,050)	-17.36%	$ (3,291)	45.60%
880	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ -				
	TOTAL HAZMAT	$ 18,404	$ 15,781	$ 18,350	$ 3,646	$ 13,850	$ (4,500)	-24.52%	$ (14,704)	19.87%

(1) Physicals to be covered by State Hazmat Funds

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CITY OF PORTAGE
MUNICIPAL SERVICES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT 6	2015 BUDGET	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES	679,766	653,195	649,605	371,925	698,142	48,537	7.47%	(277,680)	57.25%
REVENUES GENERAL	1,249,912	1,368,385	1,205,088	619,549	1,171,778	(33,309)	-2.76%	(585,538)	51.41%
TOTAL REVENUES	1,929,678	2,021,580	1,854,693	991,474	1,869,920	15,228	0.82%	(863,219)	53.46%
EXPENDITURES									
INSPECTION	26,930	25,813	20,950	13,619	26,000	5,050	24.11%	(7,331)	65.01%
ADMINISTRATION & ENGINEER	392,278	340,870	288,450	148,514	298,644	10,194	3.53%	(139,936)	51.49%
LOCAL ROAD MAINTENANCE	1,092,056	1,238,026	1,173,148	644,707	1,154,968	(18,180)	-1.55%	(528,441)	54.96%
LOCAL ROAD CONSTRUCTION	48,023	48,583	2,000	0	7,600	5,600	280.00%	(2,000)	-100.00%
STORM SEWER MAINTENANCE	3,043	13,135	3,500	17,137	13,500	10,000	285.71%	13,637	489.61%
PARKING FACILITIES	8,430	1,090	1,000	0	1,500	500	50.00%	(1,000)	-100.00%
MUNICIPAL AIRPORT	41,102	35,479	43,700	15,774	38,400	(5,300)	-12.13%	(27,926)	36.10%
SOLID WASTE COLLECTION	0	0	0	0	0				
SOLID WASTE DISPOSAL	304,361	312,531	314,205	147,583	321,708	7,503	2.39%	(166,622)	46.97%
RECYCLING	0	0	0	0	0				
NUISANCE CONTROL	1,724	4,268	5,000	4,029	5,000	-	0.00%	(971)	80.58%
PLANNING & ZONING	11,731	1,784	2,740	113	2,600	(140)	-5.11%	(2,627)	4.11%
TOTAL EXPENDITURES	1,929,678	2,021,580	1,854,693	991,474	1,869,920	15,228	0.82%	(863,219)	53.46%
EXPENSE COMPONENTS									
PERSONNEL	814,153	814,411	880,490	407,839	864,707	(15,783)	-1.79%	(472,651)	46.32%
PERSONNEL ALLOC TO CAP	0	0	0	0	(16,184)	(16,184)		-	100.00%
RETIREE BENEFITS	17,906	15,312	18,306	9,153	5,337	(12,969)	-70.85%	(9,153)	50.00%
ADMINSTRATIVE EXPENSES	60,622	66,439	61,040	38,556	58,615	(2,425)	-3.97%	(22,484)	63.17%
PURCHASED SERVICES	392,764	389,077	392,340	203,537	414,608	22,268	5.68%	(188,803)	51.88%
SUPPLIES/MATERIALS	254,241	381,831	264,050	221,948	273,500	9,450	3.58%	(42,102)	84.06%
REPAIRS/MAINTENANCE	28,186	40,538	26,500	5,242	27,200	700	2.64%	(21,258)	19.78%
UTILITIES/STREET LIGHTING	122,641	126,999	125,100	61,812	123,900	(1,200)	-0.96%	(63,288)	49.41%
VEHICLE REPLACEMENT	175,334	117,158	67,304	33,652	97,237	29,933	44.47%	(33,652)	50.00%
OUTLAY	63,831	69,815	19,563	9,735	21,000	1,437	7.35%	(9,828)	49.76%
TOTAL EXPENDITURES	1,929,678	2,021,580	1,854,693	991,474	1,869,920	15,228	0.82%	(863,219)	53.46%
	0	0	0	0	0				

HIGH LEVEL SUMMARY

	Higher (Lower) 14 Bdgt
REVENUES	
LOCAL TRANSPORTATION	35,440
BUILDING PERMIT FEES	9,000
OTHER PERMIT FEES	4,250
ALL OTHERS	(153)
GENERAL OTHER	(63,242)
TOTAL REVENUES	(14,705)
EXPENDITURES	
MUNI SVC DEPT OVERALL	
PERSONNEL	(15,783)
PERSONNEL ALLOC TO CAP	(16,184)
RETIREE BENEFITS	(12,969)
INSPECTION	
Building Inspections up	5,000
ADMINISTRATION & ENGINEER	
TELEPHONE	1,000
TRAINING	1,000
LOCAL ROAD MAINTENANCE	
OTHER CONT SVCS - VARIOUS	9,000
OPERATING SUPPLIES	3,000
GASOLINE/OIL	2,000
WORKMEN'S COMPENSATION INS	(3,943)
SMALL EQUIPMENT	(5,063)
LOCAL ROAD CONSTRUCTION	
PUBLIC INFRASTRUCTURE	4,000
SIDEWALK MAINTENANCE	
SMALL EQUIPMENT	1,600
STORM SEWER MAINTENANCE	10,000
OTHER CONT SRVCS - REBUILD CATCH BASINS	
MUNICIPAL AIRPORT	(5,300)
SOLID WASTE DISPOSAL	7,503
TOTAL OTHERS	434
TOTAL EXPENDITURES	(14,705)

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	Fund 100	MUNICIPAL SERVICES REVENUE Account Description	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
PW	43531-000	LOCAL TRANSPORTATION	$ 467,213	$ 409,103	$ 409,342	$ 203,917	$ 444,782	$ 35,440	8.66%	$ (205,425)	49.82%
PW	43533-000	CONNECTING HIGHWAY AID	$ 61,617	$ 123,443	$ 124,337	$ 61,847	$ 124,529	$ 192	0.15%	$ (62,490)	49.74%
PW	43545-000	RECYCLING GRANT	$ 20,451	$ 20,479	$ 20,450	$ 20,456	$ 20,450	$ -	0.00%	$ 6	100.03%
PW	43610-000	PAYMENT MUNICIPAL SERVICES AID	$ 39,134	$ 40,299	$ 40,200	$ 46,554	$ 40,200	$ -	0.00%	$ 6,354	115.81%
PW	43710-000	HIGHWAY AND BRIDGES	$ 28,723	$ 2,000	$ 2,000	$ 6,000	$ 2,000	$ -	0.00%	$ 4,000	300.00%
PW	44150-000	ELECTRICAL CONTRACTOR	$ -	$ -	$ -	$ -	$ -				
PW	44310-000	BUILDING PERMIT FEES	$ 11,197	$ 13,065	$ 16,000	$ 5,961	$ 25,000	$ 9,000	56.25%	$ (10,039)	37.26%
PW	44311-000	ELECTRICAL PERMIT	$ 7,333	$ 6,751	$ 6,750	$ 3,998	$ 8,000	$ 1,250	18.52%	$ (2,752)	59.23%
PW	44312-000	HVAC PERMIT	$ 2,856	$ 2,789	$ 2,750	$ 2,402	$ 4,000	$ 1,250	45.45%	$ (348)	87.36%
PW	44313-000	PLUMBING PERMIT FEES	$ 2,341	$ 3,274	$ 2,750	$ 2,184	$ 4,000	$ 1,250	45.45%	$ (566)	79.43%
PW	44314-000	OCCUPANCY PERMITS	$ 2,250	$ 1,900	$ 1,500	$ 600	$ 2,000	$ 500	33.33%	$ (900)	40.00%
PW	44315-000	DRIVEWAY PERMIT	$ -	$ 100	$ 200	$ 100	$ 200	$ -	0.00%	$ (100)	50.00%
PW	44320-000	STORM WATER PERMIT	$ 345	$ -	$ -	$ -	$ -				
PW	44900-000	MISC PERMITS & FEES	$ 150	$ -	$ 200	$ -	$ 150	$ (50)	-25.00%	$ (200)	-100.00%
PW	44910-000	DUMPSTER PERMIT	$ 50	$ 90	$ 50	$ 40	$ 50	$ -	0.00%	$ (10)	80.00%
PW	44920-000	RIGHT OF WAY PERMIT FEES	$ 5,400	$ 6,150	$ 5,500	$ 3,700	$ 6,000	$ 500	9.09%	$ (1,800)	67.27%
PW	46160-000	ENGINEERING FEES	$ -	$ -	$ -	$ 100	$ -			$ 100	100.00%
PW	46165-000	STORM WATER MANAGEMENT FEES	$ -	$ -	$ -	$ -	$ -				
PW	46170-000	SALE OF MAPS & PLANS	$ 320	$ 400	$ 400	$ -	$ 300	$ (100)	-25.00%	$ (400)	-100.00%
PW	46310-000	STREET MAINT/CONSTRUCTION	$ -	$ -	$ -	$ -	$ -				
PW	46320-000	STREET RELATED FACILITIES	$ 5,056	$ 4,371	$ 5,000	$ 1,843	$ 4,500	$ (500)	-10.00%	$ (3,157)	36.86%
PW	46330-000	PARKING LOT	$ 810	$ 30	$ -	$ 80	$ 50	$ 50	100.00%	$ 80	100.00%
PW	46390-000	OTHER TRANSPORTATION	$ 514	$ 417	$ 400	$ 97	$ 400	$ -	0.00%	$ (303)	24.17%
PW	46420-000	SOLID WASTE COLLECTION	$ 6	$ 723	$ 725	$ 3,136	$ 725	$ -	0.00%	$ 2,411	432.55%
PW	46431-000	SOLID WASTE DISPOSAL	$ 972	$ 1,663	$ 745	$ 2,311	$ 2,000	$ 1,255	168.46%	$ 1,566	310.17%
POL	46440-000	WEED AND NUISANCE CONTROL	$ 716	$ 6,976	$ 1,500	$ -	$ -	$ (1,500)	-100.00%	$ (1,500)	-100.00%
PW	46490-000	OTHER SANITATION CHARGES	$ -	$ -	$ -	$ -	$ -				
PW	48210-000	BUILDING RENTAL-CITY HALL	$ 2,865	$ 2,390	$ 2,400	$ 1,200	$ 2,400	$ -	0.00%	$ (1,200)	50.00%
PW	48220-000	HANGER RENT	$ 3,868	$ 5,675	$ 5,300	$ 4,654	$ 5,300	$ -	0.00%	$ (646)	87.81%
SPLT	48240-000	LEASE AGREEMENTS	$ 1,106	$ 1,106	$ 1,106	$ 594	$ 1,106	$ -	0.00%	$ (512)	53.67%
PW	48430-000	INSURANCE RECOVERY - PUB WORKS	$ 14,473	$ -	$ -	$ 151	$ -			$ 151	100.00%
SPLT	48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -	$ -				
SPLT	48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -				
SPLT	48900-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -				
SPLT	48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -				
SPLT	48920-000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -				
			$ -								
		TOTAL REVENUE	$ 679,766	$ 653,195	$ 649,605	$ 371,925	$ 698,142	$ 48,537	7.47%	$ (277,680)	57.25%

	MUNICIPAL SERVICES Fund 100 Dept 20 Object 52400	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	INSPECTION & PERMITS									
219	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 300	$ -	$ 200	$ (100)	-33.33%	$ (300)	-100.00%
228	BUILDING INSPECTION	$ 21,190	$ 19,795	$ 15,000	$ 8,819	$ 20,000	$ 5,000	33.33%	$ (6,181)	58.79%
229	PROPERTY MAINTENANCE INSPECT	$ 787	$ 840	$ 600	$ -	$ 800	$ 200	33.33%	$ (600)	-100.00%
310	OFFICE SUPPLIES	$ 153	$ -	$ 250	$ -	$ 200	$ (50)	-20.00%	$ (250)	-100.00%
340	OPERATING EXPENSES	$ -	$ 379		$ -				$ -	100.00%
532	WEIGHTS & MEASURES	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ -	0.00%	$ -	100.00%
	TOTAL INSPECTION & PERMITS	$ 26,930	$ 25,813	$ 20,950	$ 13,619	$ 26,000	$ 5,050	24.11%	$ (7,331)	65.01%

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Account Description	MUNICIPAL SERVICES Fund 100 Dept 20 Object 53100	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
	ENGINEERING & ADMINISTRATION									
110	WAGES-FULLTIME	$ 65,390	$ 73,144	$ 87,930	$ 43,562	$ 84,572	$ (3,358)	-3.82%	$ (44,368)	49.54%
112	OVERTIME COMPENSATION	$ -	$ 211	$ -	$ 241	$ -			$ 241	100.00%
115	LONGEVITY	$ -	$ 75	$ 88	$ -	$ 100	$ 13	14.29%	$ (88)	-100.00%
130	HEALTH INSURANCE	$ 7,345	$ 1,602	$ 8,055	$ 3,678	$ 6,939	$ (1,115)	-13.85%	$ (4,376)	45.67%
131	TERM LIFE INSURANCE	$ 275	$ 275	$ 374	$ 129	$ 64	$ (310)	-82.82%	$ (246)	34.38%
132	DENTAL INSURANCE	$ 247	$ 336	$ 528	$ 261	$ 480	$ (48)	-9.09%	$ (267)	49.35%
134	INCOME CONTINUATION INS	$ 129	$ -	$ 177	$ -	$ -	$ (177)	-100.00%	$ (177)	-100.00%
136	RETIREE BENEFITS	$ 15,004	$ 3,250	$ -	$ -	$ -				
150	RETIREMENT	$ 5,004	$ 4,876	$ 6,161	$ 3,057	$ 5,758	$ (404)	-6.55%	$ (3,104)	49.62%
151	FICA	$ 5,000	$ 5,557	$ 6,733	$ 3,289	$ 6,477	$ (256)	-3.80%	$ (3,444)	48.85%
153	SICK/VACATION ACCRUAL	$ -	$ -	$ -	$ -	$ -				
NEW	ALLOCATED TO CAPITAL PROJECTS					$ (16,184)	$ (16,184)	100.00%	$ -	100.00%
	50% of Eng Tech Wages & Bene's									
213	CONSULTING ENGINEER SERVICES	$ 11,778	$ 8,373	$ 4,000	$ 3,260	$ 4,000	$ -	0.00%	$ (740)	81.50%
216	ASSOCIATION DUES	$ 241	$ 184	$ 400	$ 189	$ 300	$ (100)	-25.00%	$ (211)	47.25%
219	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%	$ -	100.00%
	GIS WEBSITE HOST $1000 TRANSFER FROM GENL ADM									
220	TELEPHONE	$ 2,992	$ 4,136	$ 3,000	$ 1,834	$ 4,000	$ 1,000	33.33%	$ (1,166)	61.12%
221	ELECTRICITY & GAS	$ -	$ -		$ -					
290	TRAINING	$ -	$ 2,320	$ 1,000	$ 1,535	$ 2,000	$ 1,000	100.00%	$ 535	153.50%
291	POSTAGE	$ 184	$ 379	$ 300	$ 481	$ 400	$ 100	33.33%	$ 181	160.47%
292	PRINTING/PUBLISHING	$ 1,976	$ -	$ 200	$ 283	$ 300	$ 100	50.00%	$ 83	141.65%
310	OFFICE SUPPLIES	$ 245	$ 1,545	$ 500	$ 756	$ 1,000	$ 500	100.00%	$ 256	151.17%
320	PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -		$ -					
341	VEHICLE/EQUIP MAINT	$ 59	$ 822	$ 500	$ 817	$ 1,000	$ 500	100.00%	$ 317	163.44%
342	GASOLINE/OIL	$ 786	$ 573	$ 400	$ -	$ 400	$ -	0.00%	$ (400)	-100.00%
515	STREET LIGHTING	$ 99,804	$ 100,731	$ 99,000	$ 47,720	$ 98,000	$ (1,000)	-1.01%	$ (51,280)	48.20%
790	MISCELLANEOUS EXPENSE	$ 235	$ 1,016	$ 500	$ 307	$ 500	$ -	0.00%	$ (193)	61.43%
823	OFFICE FURNISHINGS & EQUIP	$ 250	$ 12,742	$ 300	$ -	$ 300	$ -	0.00%	$ (300)	-100.00%
870	COMPUTER HARDWARE	$ -	$ 1,565	$ -	$ 2,461	$ -			$ 2,461	100.00%
880	COMPUTER SOFTWARE - GIS/CAD	$ -	$ -	$ -	$ -					
	TOTAL ENGINEERING & ADMINISTRATION	$ 216,944	$ 223,712	$ 221,146	$ 114,861	$ 201,407	$ (19,738)	-8.93%	$ (106,284)	51.94%
	TRANSFER TO VEHICLE REPL									
1002059242000	TRANSFER TO VEHICLE REPL	$ 175,334	$ 117,158	$ 67,304	$ 33,652	$ 97,237	$ 29,933	44.47%	$ (33,652)	50.00%
	TOTAL TRANSFER TO VEH REPL	$ 175,334	$ 117,158	$ 67,304	$ 33,652	$ 97,237	$ 29,933	44.47%	$ (33,652)	50.00%
	TOTAL ENGINEERING & ADMIN	$ 392,278	$ 340,870	$ 288,450	$ 148,514	$ 298,644	$ 10,194	3.53%	$ (139,936)	51.49%

	MUNICIPAL SERVICES Fund 100 Dept 20 Object 53311	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	LOCAL ROAD MAINTENANCE									
110	WAGES-FULLTIME	$ 520,956	$ 493,482	$ 516,585	$ 243,891	$ 523,443	$ 6,858	1.33%	$ (272,694)	47.21%
111	WAGES-PARTTIME	$ 4,556	$ 1,569	$ 7,680	$ -	$ 7,680	$ -	0.00%	$ (7,680)	-100.00%
112	OVERTIME COMPENSATION	$ 9,108	$ 21,404	$ 8,000	$ 11,455	$ 8,000	$ -	0.00%	$ 3,455	143.19%
115	LONGEVITY	$ -	$ 3,013	$ 3,285	$ -	$ 3,583	$ 298	9.06%	$ (3,285)	-100.00%
130	HEALTH INSURANCE	$ 114,878	$ 126,836	$ 149,844	$ 59,208	$ 133,642	$ (16,202)	-10.81%	$ (90,636)	39.51%
131	TERM LIFE INSURANCE	$ 1,220	$ 1,097	$ 1,547	$ 493	$ 1,798	$ 251	16.22%	$ (1,054)	31.86%
132	DENTAL INSURANCE	$ 4,479	$ 4,589	$ 4,272	$ 2,069	$ 4,272	$ -	0.00%	$ (2,203)	48.44%
134	INCOME CONTINUATION INS	$ 1,194	$ -	$ 1,311	$ -	$ -	$ (1,311)	-100.00%	$ (1,311)	
136	RETIREE BENEFITS	$ 2,902	$ 12,062	$ 18,306	$ 9,153	$ 5,337	$ (12,969)	-70.85%	$ (9,153)	50.00%
140	EMPLOYEE ASSISTANCE PROGRAM	$ 55	$ 77	$ -	$ 77	$ -			$ 77	100.00%
150	RETIREMENT	$ 35,428	$ 34,473	$ 36,950	$ 17,844	$ 36,382	$ (568)	-1.54%	$ (19,106)	48.29%
151	FICA	$ 38,889	$ 41,796	$ 40,970	$ 18,584	$ 41,517	$ 547	1.34%	$ (22,386)	45.36%
153	SICK/VACATION ACCRUAL	$ -	$ -	$ -	$ -	$ -			$ -	100.00%
201	DRUG/ALCOHOL TESTING	$ 1,275	$ 892	$ 700	$ 898	$ 1,000	$ 300	42.86%	$ 198	128.29%
213	CONSULTING ENGEINEER SERVICES	$ -	$ -		$ -					
219	OTHER PROFESSIONAL SERVICES	$ -	$ 80		$ -					
220	TELEPHONE	$ 1,107	$ 1,151	$ 1,200	$ 548	$ 1,200	$ -	0.00%	$ (652)	45.67%
221	ELECTRICITY & GAS	$ 13,378	$ 18,576	$ 17,000	$ 9,487	$ 17,000	$ -	0.00%	$ (7,513)	55.81%
222	WATER & SEWER CHARGES	$ 3,634	$ 1,580	$ 1,600	$ 785	$ 1,600	$ -	0.00%	$ (815)	49.05%
231	STREET REPAIR/MAINT - incl. pavement milling	$ 24,781	$ 38,721	$ 25,000	$ 4,425	$ 25,000	$ -	0.00%	$ (20,575)	17.70%
240	VEHICLE/EQUIP MAINT	$ 103	$ -	$ 500	$ -	$ 200	$ (300)	-60.00%	$ (500)	-100.00%
290	TRAINING - incl. confined space	$ 50	$ 650	$ 2,000	$ 638	$ 1,500	$ (500)	-25.00%	$ (1,362)	31.90%
293	UNIFORMS	$ 4,850	$ 5,887	$ 3,000	$ 2,281	$ 4,000	$ 1,000	33.33%	$ (719)	76.04%
294	OTHER CONTRACTUAL SERVICES *Roadway Mntc $15K & Tub Grinding $10K; Traffic Signal Maint $6K; Street Light Maint $4K; Tree Removal $10K*	$ 28,283	$ 23,707	$ 36,000	$ 19,893	$ 45,000	$ 9,000	25.00%	$ (16,107)	55.26%
320	PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -		$ -					
340	OPERATING SUPPLIES	$ 12,970	$ 29,720	$ 12,000	$ 12,177	$ 15,000	$ 3,000	25.00%	$ 177	101.47%
341	VEHICLE/EQUIP MAINT SUPPLIES	$ 39,366	$ 36,234	$ 38,000	$ 23,089	$ 38,000	$ -	0.00%	$ (14,911)	60.76%
342	GASOLINE/OIL	$ 56,180	$ 59,845	$ 58,000	$ 33,903	$ 60,000	$ 2,000	3.45%	$ (24,097)	58.45%
350	BUILDING REPAIR/MAINT SUPPLIES	$ 1,136	$ 1,730	$ 1,500	$ 1,802	$ 1,500	$ -	0.00%	$ 302	120.10%
352	EQUIP REPAIR/MAINT SUPPLIES	$ -	$ 4,253	$ 4,500	$ 1,811	$ 4,000	$ (500)	-11.11%	$ (2,689)	40.24%
370	ROADWAY MAINT SUPPLIES	$ 21,878	$ 19,536	$ 19,000	$ 8,715	$ 19,000	$ -	0.00%	$ (10,285)	45.87%
371	SNOW/ICE CONTROL SUPPLIES	$ 104,921	$ 207,617	$ 110,000	$ 131,209	$ 110,000	$ -	0.00%	$ 21,209	119.28%
380	CONSTRUCTION MATERIALS	$ 138	$ 1,106	$ 500	$ -	$ 400	$ (100)	-20.00%	$ (500)	-100.00%
390	MISCELLANEOUS SUPPLIES	$ 135	$ 367	$ 500	$ 1,667	$ 1,000	$ 500	100.00%	$ 1,167	333.42%
505	LICENSE FEE	$ -	$ -		$ -					
510	GENERAL LIABILITY INSURANCE	$ 20,146	$ 20,138	$ 17,584	$ 13,643	$ 18,190	$ 606	3.45%	$ (3,942)	77.58%
511	WORKMEN'S COMPENSATION INS	$ 21,040	$ 22,392	$ 19,908	$ 8,977	$ 15,965	$ (3,943)	-19.81%	$ (10,931)	45.09%
512	PROPERTY INSURANCE	$ 2,107	$ 2,498	$ 2,643	$ 1,762	$ 2,660	$ 17	0.64%	$ (881)	66.67%
821	BUILDINGS/GROUNDS	$ 48		$ 500	$ -	$ 400	$ (100)	-20.00%	$ (500)	-100.00%
823	OFFICE FURNISHINGS & EQUIP	$ 865	$ 110	$ 200	$ -	$ 200	$ -	0.00%	$ (200)	-100.00%
840	EQUIPMENT	$ -	$ 330	$ 2,000	$ -	$ 1,000	$ (1,000)	-50.00%	$ (2,000)	-100.00%
860	SMALL EQUIPMENT	$ -	$ 508	$ 10,563	$ 4,224	$ 5,500	$ (5,063)	-47.93%	$ (6,339)	39.99%
	TOTAL LOCAL ROAD MAINTENANCE	$ 1,092,056	$ 1,238,026	$ 1,173,148	$ 644,707	$ 1,154,968	$ (18,180)	-1.55%	$ (528,441)	54.96%

MUNICIPAL SERVICES Fund 100 Dept 20 Object 53315	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
LOCAL ROAD CONSTRUCTION									
213 CONSULTING ENGINEER SERVICES	$ -	$ -	$ -	$ -	$ -				
351 GROUNDS REPAIR/MAINT SUPPLIES	$ -	$ -		$ -					
820 PUBLIC INFRASTRUCTURE	$ 48,023	$ 48,023	$ -	$ -	$ 4,000	$ 4,000	100.00%		
822 LAND ACQUISITION	$ -	$ -		$ -					
TOTAL LOCAL ROAD CONSTRUCTION	$ 48,023	$ 48,023	$ -	$ -	$ 4,000	$ 4,000	100.00%	$ -	100.00%

Fund 100 Dept 20 Object 53431									
Account Description									
SIDEWALK MAINTENANCE									
860 SMALL EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,600	$ 1,600	100.00%	$ -	100.00%
16" Sidewalk Saw & 6 Blades									
820 PUBLIC INFRASTRUCTURE - edge cutting	$ -	$ 560	$ 2,000	$ -	$ 2,000	$ -	0.00%	$ (2,000)	-100.00%
TOTAL SIDEWALK MAINTAINANCE	-	560	2,000	-	3,600	1,600	0.00%	(2,000)	-100.00%

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MUNICIPAL SERVICES Fund 100 Dept 20 Object 53441	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
STORM SEWER MAINTENANCE									
294 OTHER CONTRACTUAL SERVICES	$ -	$ 9,013	$ 1,000	$ 15,927	$ 1,000	$ -	0.00%	$ 14,927	1592.73%
380 CONSTRUCTION MATERIALS	$ 3,043	$ 4,122	$ 2,500	$ 1,209	$ 12,500	$ 10,000	400.00%	$ (1,291)	48.37%
Rebuild Catch Basins $10K			$ -		$ -				
840 EQUIPMENT	$ -	$ -	$ -	$ -	$ -				
860 SMALL EQUIPMENT	$ -	$ -		$ -					
TOTAL STORM SEWER MAINTENANCE	$ 3,043	$ 13,135	$ 3,500	$ 17,137	$ 13,500	$ 10,000	285.71%	$ 13,637	489.61%

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MUNICIPAL SERVICES Fund 100 Dept 20 Object 53450	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 14 Act vs 14 Bdgt	% of 14 14 Act vs 14 Bdgt
Account Description									
PARKING FACILITIES									
340 OPERATING SUPPLIES	$ 171	$ 96	$ 500		$ 500	$ -	0.00%	$ (500)	-100.00%
359 REPAIR/MAINTENANCE	$ 3,243	$ 995	$ 500		$ 1,000	$ 500	100.00%	$ (500)	-100.00%
820 PUBLIC INFRASTRUCTURE	$ 5,016	$ -		$ -					
TOTAL PARKING FACILITIES	$ 8,430	$ 1,090	$ 1,000	$ -	$ 1,500	$ 500	50.00%	$ (1,000)	-100.00%

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MUNICIPAL SERVICES Fund 100 Dept 20 Object 53510	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
MUNICIPAL AIRPORT									
211 SOFTWARE SUPPORT	$ 1,256	$ -	$ 1,300	$ -		$ (1,300)	-100.00%	$ (1,300)	-100.00%
219 OTHER PROFESSIONAL SERVICES	$ 13,000	$ 13,000	$ 15,000	$ 7,500	$ 15,000	$ -	0.00%	$ (7,500)	50.00%
220 TELEPHONE	$ -	$ -		$ -					
221 ELECTRICITY & GAS	$ 5,132	$ 5,377	$ 6,500	$ 3,432	$ 6,500	$ -	0.00%	$ (3,068)	52.80%
222 WATER & SEWER CHARGES	$ 315	$ 309	$ 500	$ 210	$ 400	$ (100)	-20.00%	$ (290)	42.09%
290 TRAINING	$ -	$ -	$ 1,000	$ -		$ (1,000)	-100.00%	$ (1,000)	-100.00%
294 OTHER CONTRACTUAL SERVICES	$ -	$ -	$ 3,000	$ -	$ 1,000	$ (2,000)	-66.67%	$ (3,000)	-100.00%
341 VEHICLE/EQUIP MAINT SUPPLIES	$ -	$ -		$ -					
342 GASOLINE/OIL	$ -	$ -		$ -					
350 BUILDINGS REPAIR/MAINT SUPPLIES	$ 7,998	$ 1,966	$ 7,000	$ 390	$ 5,000	$ (2,000)	-28.57%	$ (6,610)	5.58%
351 GROUNDS REPAIR/MAINT SUPPLIES	$ 3,397	$ 8,475	$ 3,900	$ 1,191	$ 3,000	$ (900)	-23.08%	$ (2,709)	30.54%
510 GENERAL LIABILITY INSURANCE	$ 375	$ 375	$ 1,500	$ -	$ 1,500	$ -	0.00%	$ (1,500)	-100.00%
790 MISCELLANEOUS EXPENSE	$ -	$ -		$ -					
800 CAPITAL OUTLAY	$ -	$ -		$ -					
821 BUILDINGS/GROUNDS	$ 9,629	$ 5,976	$ 4,000	$ 3,050	$ 6,000	$ 2,000	50.00%	$ (950)	76.24%
840 EQUIPMENT	$ -	$ -		$ -					
860 SMALL EQUIPMENT	$ -	$ -		$ -					
TOTAL MUNICIPAL AIRPORT	$ 41,102	$ 35,479	$ 43,700	$ 15,774	$ 38,400	$ (5,300)	-12.13%	$ (27,926)	36.10%

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MUNICIPAL SERVICES Fund 100 Dept 20 Object 53631	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
SOLID WASTE DISPOSAL/COLLECTIONS/RECYCLING									
219 OTHER PROFESSIONAL SVC - COLLECTIONS	$ 166,578	$ 136,335	$ 131,900	$ 64,443	$ 135,150	$ 3,250	2.46%	$ (67,457)	48.86%
220 TELEPHONE	$ -	$ -		$ -					
221 ELECTRICITY & GAS	$ 378	$ 425	$ 500	$ 177	$ 400	$ (100)	-20.00%	$ (323)	35.47%
225 RECYCLABLES COLLECTION	$ 69,816	$ 71,823	$ 81,080	$ 24,392	$ 83,240	$ 2,160	2.66%	$ (56,688)	30.08%
226 RECYCLING MATERIALS MARKETING	$ 6,000	$ 6,000	$ 6,000	$ 12,078	$ 6,000	$ -	0.00%	$ 6,078	201.30%
227 SOLID WASTE DISPOSAL	$ 58,637	$ 94,741	$ 91,660	$ 44,782	$ 93,918	$ 2,258	2.46%	$ (46,878)	48.86%
234 LAB FEES	$ 2,687	$ 2,941	$ 2,800	$ 1,545	$ 3,000	$ 200	7.14%	$ (1,255)	55.20%
240 VEHICLE/EQUIP MAINT	$ -	$ -	$ -	$ -					
291 POSTAGE	$ -	$ -	$ -	$ -					
292 PRINTING/PUBLISHING	$ -	$ -	$ -	$ -					
310 OFFICE SUPPLIES	$ -	$ -	$ -	$ -					
341 VEHICLE/EQUIP MAINT SUPPLIES	$ -	$ -	$ -	$ -					
342 GASOLINE/OIL	$ -	$ -	$ -	$ -					
350 BUILDING REPAIR/MAINT SUPPLIES	$ -	$ -	$ -	$ -					
390 MISCELLANEOUS SUPPLIES	$ -	$ -	$ -	$ -					
505 LICENSE FEE	$ 265	$ 265	$ 265	$ 165		$ (265)	-100.00%	$ (100)	62.26%
PACIFIC $100									
DNR BURNING PERMIT $165									
512 PROPERTY INSURANCE				$ -				$ -	100.00%
TOTAL SOLID WASTE DISPOSAL	$ 304,361	$ 312,531	314,205	147,583	321,708	$ 7,503	2.39%	$ (166,622)	46.97%

	2014	2015
	$ 2.18	**$ 2.24**
Qty 3000 x 12 mos x Yrly Rate	$ 78,480	$ 80,640
Spring & fall clean up	$ 2,600	$ 2,600
Total Recyclables Collection Acct 225	**$ 81,080**	**$ 83,240**
Solid Waste	**$ 6.90**	**$ 7.07**
2700 units x 12 mos x Yrly Rate	$ 223,560	$ 229,068
Acct 219 Collection 41%	**$ 131,900**	**$ 135,150**
Acct 227 Disposal 59%	**$ 91,660**	**$ 93,918**

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MUNICIPAL SERVICES Fund 100 Dept 20 Object 53640	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
NUISANCE CONTROL									
294 OTHER CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 3,000	$ 3,000	100.00%	$ -	100.00%
Levee Nuisance Control									
340 OPERATING SUPPLIES	$ 1,724	$ 4,104	$ 5,000	$ 4,029	$ 1,700	$ (3,300)	-66.00%	$ (971)	80.58%
790 MISCELLANEOUS EXP (ABATEMENT)	$ -	$ 164			$ 300	$ 300	100.00%	$ -	100.00%
840 EQUIPMENT	$ -	$ -		$ -					
TOTAL NUISANCE CONTROL	1,724	4,268	5,000	4,029	5,000	-		(971)	80.58%

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MUNICIPAL SERVICES Fund 100 Dept 20 Object 56910	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
PLANNING & ZONING									
219 OTHER PROFESSIONAL SVC	$ -	$ 937	$ 1,500	$ -	$ 2,000	$ 500	33.33%		
Sign Ordinance								$ -	100.00%
216 ASSOCIATION DUES	$ -	$ -	$ 240	$ -	$ -	$ (240)	-100.00%		
								$ -	100.00%
292 PRINTING/PUBLISHING	$ 254	$ 246	$ 500	$ 113	$ 300	$ (200)	-40.00%		
								$ -	100.00%
294 OTHER CONTRACTUAL SVC	$ 11,477	$ 600	$ 500	$ -	$ 300	$ (200)	-40.00%		
TOTAL PLANNING & ZONING	$ 11,731	$ 1,784	$ 2,740	$ 113	$ 2,600	$ (140)	-5.11%	$ (2,627)	4.11%

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CITY OF PORTAGE
PARK & REC SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT 6	2015 BUDGET	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES	71,279	73,202	87,950	37,941	88,250	300	0.34%	(50,009)	43.14%
REVENUES GENERAL	542,726	545,133	538,118	262,691	533,938	(4,180)	-0.78%	(275,427)	48.82%
TOTAL REVENUES	614,005	618,335	626,068	300,633	622,188	(3,880)	-0.62%	(325,436)	48.02%
EXPENDITURES									
ADMINISTRATION	212,921	179,885	183,622	92,047	182,856	(766)	-0.42%	(91,574)	50.13%
RECREATION	69,875	79,388	76,981	37,291	75,735	(1,246)	-1.62%	(39,690)	48.44%
PARK MAINTENANCE	331,209	359,062	365,466	171,405	363,597	(1,869)	-0.51%	(194,060)	46.90%
TOTAL EXPENDITURES	614,005	618,335	626,068	300,744	622,188	(3,880)	-0.62%	(325,324)	48.04%
EXPENSE COMPONENTS									
PERSONNEL	444,697	429,987	446,903	206,082	449,528	2,625	0.59%	(240,821)	46.11%
RETIREE BENEFITS	0	2,728	7,354	3,677	7,921	567	7.71%	(3,677)	50.00%
ADMINSTRATIVE EXPENSES	41,865	41,687	40,203	23,149	35,581	(4,622)	-11.50%	(17,054)	57.58%
PURCHASED SERVICES	5,385	6,350	6,300	2,806	7,550	1,250	19.84%	(3,494)	44.55%
SUPPLIES/MATERIALS	56,343	68,745	55,400	31,822	51,200	(4,200)	-7.58%	(23,578)	57.44%
REPAIRS/MAINTENANCE									
UTILITIES	38,970	41,279	39,000	18,903	40,450	1,450	3.72%	(20,097)	48.47%
VEHICLE REPLACEMENT	21,000	21,000	21,958	10,979	21,958	-	0.00%	(10,979)	50.00%
OUTLAY	5,745	6,559	8,950	3,214	8,000	(950)	-10.61%	(5,736)	35.91%
TOTAL EXPENDITURES	614,005	618,335	626,068	300,633	622,188	(3,880)	-0.62%	(325,436)	48.02%

HIGH LEVEL SUMMARY

	Higher (Lower) 14 Bdgt
REVENUES	
ALL OTHERS	300
GENERAL OTHER	(4,180)
TOTAL REVENUES	(3,880)
EXPENDITURES	
PARK & REC DEPT OVERALL	
PERSONNEL	2,625
RETIREE BENEFITS	567
P&R ADMINISTRATION	
WORKMEN'S COMPENSATION INS	(2,491)
COMPUTER HARDWARE	(1,200)
P&R RECREATION	
UNIFORMS	1,000
OPERATING SUPPLIES - BEACH CONC (MOVED FROM MAINT)	4,500
OPERATING SUPPLIES - ELIMINATE BREWER TRIP	(1,500)
P&R MAINTENANCE	
OPERATING SUPPLIES - BEACH CONC (MOVED TO REC)	(4,500)
OPERATING SUPPLIES	(7,000)
GASOLINE/OIL	1,750
BUILDING REPAIR/MAIN SUPPLIES	1,850
SMALL EQUIPMENT	
TOTAL OTHERS	(519)
TOTAL EXPENDITURES	(4,918)

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	PARK & RECREATION REVENUE Fund 100		2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
	Account Description										
PR	46720-000	PARK FACILITIES RENTAL	$ 24,087	$ 23,804	$ 24,000	$ 7,520	$ 24,000	$ -	0.00%	$(16,480)	31.33%
PR	46751-000	RECREATION PROGRAM FEES	$ 33,688	$ 40,709	$ 42,200	$ 27,259	$ 42,500	$ 300	0.71%	$(14,941)	64.60%
PR	46752-000	OTHER CULTURE & RECREATION	$ 11,504	$ 6,688	$ 17,750	$ 3,162	$ 17,750	$ -	0.00%	$(14,588)	17.82%
PR	48230-000	BUILDING RENTAL - VETS FIELD	$ 2,000	$ 2,000	$ 4,000	$ -	$ 4,000	$ -	0.00%	$ (4,000)	-100.00%
PR	48450-000	INSURANCE RECOVERY-PARK	$ -	$ -	$ -	$ -	$ -				
SPLT	48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -	$ -				
SPLT	48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -				
SPLT	48900-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -				
SPLT	48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -				
SPLT	48920-000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -				
			$ -							$ -	100.00%
		TOTAL REVENUE	$ 71,279	$ 73,202	$ 87,950	$ 37,941	$ 88,250	$ 300	0.34%	$(50,009)	43.14%

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	PARK & REC Fund 100 Dept 30 Object 55200	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	P&R ADMIN									
110	WAGES-FULLTIME	$ 110,214	$ 78,732	$ 84,460	$ 41,683	$ 86,614	$ 2,154	2.55%	$ (42,777)	49.35%
111	WAGES-PARTTIME (1)	$ 364	$ -	$ 510	$ -	$ -	$ (510)	-100.00%	$ (510)	-100.00%
112	OVERTIME COMPENSATION (1)	$ -	$ 1,316	$ 100	$ -	$ -	$ (100)	-100.00%	$ (100)	-100.00%
115	LONGEVITY	$ -	$ 338	$ 360	$ -	$ 383	$ 23	6.25%	$ (360)	-100.00%
130	HEALTH INSURANCE	$ 18,820	$ 13,114	$ 11,648	$ 5,231	$ 12,547	$ 899	7.72%	$ (6,418)	44.90%
131	TERM LIFE INSURANCE	$ 439	$ 330	$ 59	$ 114	$ 332	$ 273	463.95%	$ 55	193.02%
132	DENTAL INSURANCE	$ 975	$ 733	$ 864	$ 419	$ 864	$ -	0.00%	$ (445)	48.51%
134	INCOME CONTINUATION INS	$ 255	$ -	$ 241		$ -	$ (241)	-100.00%	$ (241)	-100.00%
136	RETIREE BENEFITS		$ 2,728	$ 7,354	$ 3,677	$ 7,921	$ 567	7.71%	$ (3,677)	50.00%
140	EMPLOYEE ASSISTANCE PROGRAM	$ 27	$ 35	$ 35	$ 28	$ 35	$ -	0.00%	$ (8)	78.57%
150	RETIREMENT	$ 6,575	$ 5,357	$ 5,944	$ 2,917	$ 5,916	$ (29)	-0.48%	$ (3,027)	49.08%
151	FICA	$ 7,951	$ 5,947	$ 6,535	$ 3,089	$ 6,655	$ 120	1.83%	$ (3,446)	47.27%
153	SICK/VACATION ACCRUAL	$ 1,359	$ -	$ -	$ -					
216	ASSOCIATION DUES	$ 150	$ 258	$ 450	$ 220	$ 150	$ (300)	-66.67%	$ (230)	48.89%
	WPRA									
219	OTHER PROFESSIONAL SERVICES	$ 4,587	$ 5,252	$ 4,500	$ 1,735	$ 4,750	$ 250	5.56%	$ (2,765)	38.55%
	Port-O-Potties									
220	TELEPHONE	$ 3,737	$ 3,694	$ 4,400	$ 1,898	$ 4,040	$ (360)	-8.18%	$ (2,502)	43.13%
221	ELECTRICITY & GAS	$ -	$ 75		$ -					
290	TRAINING	$ -	$ -	$ 500	$ 216	$ 500	$ -	0.00%	$ (284)	43.20%
	WPRA CONF									
291	POSTAGE	$ 312	$ 253	$ 350	$ 160	$ 350	$ -	0.00%	$ (190)	45.76%
292	PRINTING/PUBLISHING	$ 1,220	$ 634	$ 950	$ 336	$ 600	$ (350)	-36.84%	$ (614)	35.41%
310	OFFICE SUPPLIES	$ 795	$ 803	$ 500	$ 385	$ 700	$ 200	40.00%	$ (115)	76.98%
320	PUBLICATIONS, SUBSCRIPTIONS	$ 774	$ 796	$ 450	$ 50	$ 660	$ 210	46.67%	$ (400)	11.11%
	Charter Internet									
330	TRAVEL				$ 111				$ 111	100.00%
390	MISCELLANEOUS SUPPLIES	$ -	$ 135		$ -					
505	LICENSE FEE	$ 433	$ 250	$ 500	$ 305	$ 600	$ 100	20.00%	$ (195)	61.00%
	Weed Harvester $300; Camping $250; Fisheree $50									
510	GENERAL LIABILITY INSURANCE	$ 7,554	$ 7,608	$ 6,499	$ 5,039	$ 6,718	$ 219	3.37%	$ (1,461)	77.53%
511	WORKMEN'S COMPENSATION INS	$ 13,423	$ 14,081	$ 12,574	$ 5,670	$ 10,083	$ (2,491)	-19.81%	$ (6,904)	45.09%
512	PROPERTY INSURANCE	$ 11,211	$ 10,996	$ 7,930	$ 5,286	$ 7,980	$ 50	0.63%	$ (2,644)	66.66%
823	OFFICE FURNISHINGS & EQUIP	$ 156	$ -	$ -	$ -	$ -				
860	SMALL EQUIPMENT	$ 260	$ 1,779	$ 250	$ -	$ -	$ (250)	-100.00%	$ (250)	-100.00%
870	COMPUTER HARDWARE	$ -	$ 2,684	$ 1,200	$ -	$ -	$ (1,200)	-100.00%	$ (1,200)	-100.00%
880	COMPUTER SOFTWARE	$ 330	$ 961	$ 2,500	$ 2,500	$ 2,500	$ -	0.00%	$ -	100.00%
	Online Registrations $2,500									
	TOTAL P&R ADMIN	$ 191,921	$ 158,885	$ 161,664	$ 81,068	$ 160,898	$ (766)	-0.47%	$ (80,595)	50.15%
	TRANSFER TO VEH REPL									
10030592	TRANSFER TO VEHICLE REPL	$ 21,000	$ 21,000	$ 21,958	$ 10,979	$ 21,958	$ -	0.00%	$ (10,979)	50.00%
	TOTAL TRANSFER TO VEH REPL	$ 21,000	$ 21,000	$ 21,958	$ 10,979	$ 21,958	$ -		$ (10,979)	50.00%
	TOTAL PARK & REC ADMIN	$ 212,921	$ 179,885	$ 183,622	$ 92,047	$ 182,856	$ (766)	-0.42%	$ (91,574)	50.13%

(1) Took to $0

PARK & REC Fund 100 Dept 30 Object 55300	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher 14 Act vs 14 Bdgt	% of 14 14 Act vs 14 Bdgt
Account Description									
RECREATION PROGRAMS									
111 WAGES-PARTTIME (1)	$ 60,570	$ 65,727	$ 64,000	$ 24,999	$ 60,711	$ (3,289)	-5.14%	$ (39,001)	39.06%
130 HEALTH INSURANCE	$ 716	$ 548	$ 500	$ 146	$ 500	$ -	0.00%	$ (354)	29.19%
131 TERM LIFE INSURANCE	$ 4	$ 2	$ 5	$ 1	$ 5	$ -	0.00%	$ (4)	14.00%
132 DENTAL INSURANCE	$ 26	$ 9	$ 25	$ 4	$ 25	$ -	0.00%	$ (21)	14.24%
134 INCOME CONTINUATION INS	$ 7	$ -	$ 5	$ -	$ -	$ (5)	-100.00%	$ (5)	-100.00%
150 RETIREMENT	$ 447	$ 285	$ 350	$ 98	$ 350	$ -	0.00%	$ (252)	28.04%
151 FICA	$ 4,620	$ 4,894	$ 4,896	$ 1,919	$ 4,644	$ (252)	-5.14%	$ (2,977)	39.20%
290 TRAINING	$ -	$ -	$ 200	$ 445	$ 500	$ 300	150.00%	$ 245	222.50%
Lifeguard Certifications									
293 UNIFORMS	$ 1,783	$ 1,861	$ 3,000	$ 2,969	$ 2,000	$ (1,000)	-33.33%	$ (31)	98.96%
340 OPERATING SUPPLIES	$ 1,703	$ 5,768	$ 4,000	$ 6,711	$ 7,000	$ 3,000	75.00%	$ 2,711	167.76%
Beach Concessions (2)									
860 SMALL EQUIPMENT	$ -	$ 295	$ -	$ -	$ -				
TOTAL RECREATION PROGRAMS	$ 69,875	$ 79,388	$ 76,981	$ 37,291	$ 75,735	$ (1,246)	-1.62%	$ (39,690)	48.44%

(1) Lowered from $64K to $60,711
(2) Reduced ($1,500) for Brewer Bus Trip;
Moved $4,500 Beach Concessions from
Maint Bdgt

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PARK & REC Fund 100 Dept 30 Object 55400	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
PARK MAINTENANCE									
110 WAGES-FULLTIME	$ 132,491	$ 139,163	$ 143,761	$ 71,029	$ 146,463	$ 2,702	1.88%	$ (72,732)	49.41%
111 WAGES-PARTTIME (1)	$ 33,275	$ 38,791	$ 40,500	$ 17,878	$ 38,000	$ (2,500)	-6.17%	$ (22,622)	44.14%
4000 hours $9.50/hr									
112 OVERTIME COMPENSATION	$ 214	$ 1,950	$ 3,000	$ 1,365	$ 3,000	$ -	0.00%	$ (1,635)	45.49%
115 LONGEVITY	$ -	$ 1,338	$ 1,615	$ -	$ 1,693	$ 78	4.80%	$ (1,615)	-100.00%
130 HEALTH INSURANCE	$ 42,185	$ 46,922	$ 49,939	$ 22,801	$ 53,779	$ 3,840	7.69%	$ (27,138)	45.66%
131 TERM LIFE INSURANCE	$ 396	$ 479	$ 749	$ 245	$ 775	$ 26	3.48%	$ (504)	32.71%
132 DENTAL INSURANCE	$ 1,463	$ 1,661	$ 1,488	$ 735	$ 1,488	$ -	0.00%	$ (753)	49.41%
134 INCOME CONTINUATION INS	$ 325	$ -	$ 478	$ -	$ -	$ (478)	-100.00%	$ (478)	-100.00%
150 RETIREMENT	$ 7,856	$ 9,461	$ 10,386	$ 5,057	$ 10,279	$ (108)	-1.04%	$ (5,330)	48.68%
151 FICA	$ 10,807	$ 12,857	$ 14,449	$ 6,325	$ 14,470	$ 21	0.15%	$ (8,124)	43.78%
153 SICK/VACATION ACCRUAL	$ 2,317	$ -	$ -	$ -	$ -				
201 DRUG/ALCOHOL TESTING	$ 798	$ 1,063	$ 800	$ 467	$ 800	$ -	0.00%	$ (334)	58.31%
216 ASSOCIATION DUES	$ -	$ -	$ -	$ -					
219 OTHER PROFESSIONAL SERVICES	$ -	$ 35	$ 1,000	$ 605	$ 1,500	$ 500	50.00%	$ (395)	60.50%
Forestry Field Work									
221 ELECTRICITY & GAS	$ 32,757	$ 29,677	$ 29,000	$ 13,479	$ 29,700	$ 700	2.41%	$ (15,521)	46.48%
222 WATER & SEWER CHARGES	$ 6,213	$ 11,527	$ 10,000	$ 5,425	$ 10,750	$ 750	7.50%	$ (4,575)	54.25%
Splash Pad									
290 TRAINING	$ -	$ -	$ 400	$ 20	$ 100	$ (300)	-75.00%	$ (380)	5.00%
293 UNIFORMS	$ 1,268	$ 1,257	$ 2,000	$ 535	$ 1,300	$ (700)	-35.00%	$ (1,465)	26.74%
294 OTHER CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 500	$ 500	100.00%	$ -	100.00%
R SHAW VMF STORAGE									
340 OPERATING SUPPLIES (2)	$ 27,034	$ 21,575	$ 21,500	$ 6,899	$ 10,000	$ (11,500)	-53.49%	$ (14,601)	32.09%
341 VEHICLE/EQUIP MAINT SUPPLIES	$ 4,693	$ 11,355	$ 8,000	$ 5,101	$ 8,000	$ -	0.00%	$ (2,899)	63.76%
342 GASOLINE/0IL	$ 14,975	$ 16,317	$ 13,500	$ 8,191	$ 15,250	$ 1,750	12.96%	$ (5,309)	60.67%
350 BUILDING REPAIR/MAIN SUPPLIES	$ 2,165	$ 3,947	$ 900	$ 1,168	$ 2,750	$ 1,850	205.56%	$ 268	129.79%
351 GROUNDS REPAIR/MAINT SUPPLIES	$ 4,978	$ 8,845	$ 7,000	$ 3,368	$ 7,500	$ 500	7.14%	$ (3,632)	48.11%
Sign Maint									
790 MISCELLANEOUS EXPENSE				$ -					
810 TREE PROGRAM	$ 2,371	$ 8	$ 4,000	$ -	$ 4,000	$ -	0.00%	$ (4,000)	-100.00%
821 BUILDINGS/GROUNDS	$ 1,925	$ 572	$ 500	$ -	$ 500	$ -	0.00%	$ (500)	-100.00%
Lincoln Park Roof									
823 OFFICE FURNISHINGS & EQUIP	$ -	$ -	$ 250	$ -		$ (250)	-100.00%	$ (250)	-100.00%
860 SMALL EQUIPMENT	$ 703	$ 260	$ 250	$ 714	$ 1,000	$ 750	300.00%	$ 464	285.59%
(2) weed trimmers									
TOTAL PARK MAINTENANCE	$ 331,209	$ 359,062	$ 365,466	$ 171,405	$ 363,597	$ (1,869)	-0.51%	$ (194,060)	46.90%

(1) 2015 Budget 4000 hours $9.50/hr
2014 Budget 4250 hours $9.50/hr

(2) Moved $4,500 Beach Concessions to Rec Budget

CITY OF PORTAGE
CABLE TV SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT 6	2015 BUDGET	Higher (Lower) 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES	101,845	111,499	110,000	57,802	112,000	2,000	1.82%	(52,198)	52.55%
REVENUES GENERAL	(88,072)	(92,830)	(91,895)	(53,167)	(94,070)	(2,175)	2.37%	38,728	57.86%
TOTAL REVENUES	13,773	18,669	18,105	4,635	17,930	(175)	-0.97%	(13,470)	25.60%
EXPENDITURES									
CABLE TV	13,773	18,669	18,105	4,635	17,930	(175)	-0.97%	(13,470)	25.60%
TOTAL EXPENDITURES	13,773	18,669	18,105	4,635	17,930	(175)	-0.97%	(13,470)	25.60%
EXPENSE COMPONENTS									
PERSONNEL	0								
ADMINSTRATIVE EXPENSES	251	195	975	200	750	(225)	-23.08%	(775)	20.51%
PURCHASED SERVICES	6,744	6,780	9,680	3,955	9,680	-	0.00%	(5,725)	40.86%
SUPPLIES/MATERIALS	767	537	1,250	480	1,400	150	12.00%	(770)	38.41%
REPAIRS/MAINTENANCE	0	169	750	0	750	-	0.00%	(750)	-100.00%
UTILITIES									
OUTLAY	6,011	10,988	5,450	0	5,350	(100)	-1.83%	(5,450)	-100.00%
TOTAL EXPENDITURES	13,773	18,669	18,105	4,635	17,930	(175)	-0.97%	(13,470)	25.60%

BUDGET COMMENTS:

HIGH LEVEL SUMMARY

	Higher (Lower) 14 Bdgt
REVENUES	
CATV FRANCHISE	2,000
GENERAL OTHER	59,825
TOTAL REVENUES	61,825
EXPENDITURES	
CABLE TV	
OTHER PROFESSIONAL SERVICES	17,000
PART-TIME ASST	
EQUIPMENT	44,900
TOTAL OTHERS	(75)
TOTAL EXPENDITURES	61,825

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Fund 100	Cable TV Revenue Account Description	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
44170-000	CATV FRANCHISE	$ 101,845	$ 111,499	$ 110,000	$ 57,802	$ 112,000	$ 2,000	1.82%	$ (52,198)	52.55%
48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -	$ -				
48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -				
48900-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -				
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -				
48920-000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -				
		$ -								
	TOTAL REVENUE	$ 101,845	$ 111,499	$ 110,000	$ 57,802	$ 112,000	$ 2,000	1.82%	$ (52,198)	52.55%

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Cable TV Fund 100 Dept 35 Object 55190	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt		Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
CABLE TELEVISION									
216 ASSOCIATION DUES	$ 195	$ 195	$ 225	$ 200	$ 250	$ 25	11.11%	$ (25)	88.89%
219 OTHER PROFESSIONAL SERVICES	$ 6,744	$ 6,780	$ 6,780	$ 3,955	$ 6,780	$ -	0.00%	$ (2,825)	58.33%
PART-TIME ASST			$ 2,900	$ -	$ 2,900	$ -	0.00%	$ (2,900)	-100.00%
290 TRAINING	$ 56	$ -	$ 750	$ -	$ 500	$ (250)	-33.33%	$ (750)	-100.00%
291 POSTAGE	$ -	$ -	$ 25	$ -	$ 25	$ -	0.00%	$ (25)	-100.00%
292 PRINTING/PUBLISHING	$ -	$ -		$ -	$ -				
294 OTHER CONTRACTUAL SERVICES	$ 488	$ 452	$ 750	$ 480	$ 900	$ 150	20.00%	$ (270)	64.02%
Charter								$ -	100.00%
310 OFFICE SUPPLIES	$ -	$ 85	$ 100	$ -	$ 100	$ -	0.00%	$ (100)	-100.00%
320 PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -	$ -	$ -					
340 OPERATING SUPPLIES	$ 279	$ -	$ 375	$ -	$ 375	$ -	0.00%	$ (375)	-100.00%
352 EQUIP REPAIR/MAINT SUPPLIES	$ -	$ 169	$ 750	$ -	$ 750	$ -	0.00%	$ (750)	-100.00%
540 DEPRECIATION	$ -	$ -	$ -	$ -	$ -				
823 OFFICE FURNISHINGS & EQUIP	$ -	$ -	$ 400	$ -	$ 400	$ -	0.00%	$ (400)	-100.00%
840 EQUIPMENT*	$ 4,918	$ 10,784	$ 4,800	$ -	$ 4,700	$ (100)	-2.08%	$ (4,800)	-100.00%
Storage of Recordings									
860 SMALL EQUIPMENT	$ 593	$ 204	$ 250	$ -	$ 250	$ -	0.00%	$ (250)	-100.00%
870 COMPUTER HARDWARE	$ 500		$ -	$ -	$ -				
880 COMPUTER SOFTWARE	$ -	$ -	$ -		$ -				
TOTAL CABLE TELEVISION	$ 13,773	$ 18,669	$ 18,105	$ 4,635	$ 17,930	$ (175)	-0.97%	$ (13,470)	25.60%
TOTAL CABLE TV	$ 13,773	$ 18,669	$ 18,105	$ 4,635	$ 17,930	$ (175)	-0.97%	$ (13,470)	25.60%

* Equipment - Transfer from Surplus 9/11/12
Council for Conference Room Displays
$4,600 purchased early 2013

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:

Portage Public Library
Park Land Dedication
Community Development Block Grant
Economic Development
Tourism Promotion
Tax Increment Financing (TIF)
Business Improvement District (BID)
School Liaison (D.A.R.E.)
Mass Transit
Ambulance District
Criminal Investigation
Pool
Portage Enterprise Center

Account Description	Park Land Fund 210 Dept 30	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
	PARKLAND									
2100055200340	OPERATING SUPPLIES	$ -	$ -		$ -				$ -	100.00%
2100055200590	BANK FEES	$ 81	$ 114	$ -	$ -	$ -			$ -	100.00%
2100055200821	BUILDINGS/GROUNDS	$ 2,660	$ -		$ -				$ -	100.00%
	MISCELLANEOUS FEE	$ -	$ -		$ -				$ -	100.00%
2100055200840	EQUIPMENT	$ -	$ -		$ 1,485				$ 1,485	100.00%
2100057000810	TREE PROGRAM	$ 28	$ -		$ -	$ 2,500	$ 2,500	100.00%	$ -	100.00%
2100059245000	TRANSFER TO CAPITAL	$ -	$ -	$ 25,000	$ -	$ 64,000	$ 39,000	156.00%	$ (25,000)	-100.00%
									$ -	100.00%
2100059100000	RESIDUAL EQUITY	$ -	$ -		$ -	$ 30	$ 30	100.00%	$ -	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 2,769	$ 114	$ 25,000	$ 1,485	$ 66,530	$ 41,530	166.12%	$ (23,515)	5.94%

	PARK LAND - REVENUE Fund 210									
2104646820000	OTHER CONSERVATION	$ -	$ -		$ -					
2104848110000	INTEREST INCOME	$ 193	$ 52	$ 10.00	$ 105	$ 30	$ 20.00	200.00%	$ 95	1048.80%
2104848309000	SALE OF PROPERTY	$ -	$ -		$ -				$ -	100.00%
2104848500000	DONATIONS	$ 559	$ 122		$ -				$ -	100.00%
2104949900000	FUND BALANCE APPLIED			$ 24,990	$ -	$ 66,500	$ 41,510	166.11%	$ (24,990)	-100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 752	$ 174	$ 25,000	$ 105	$ 66,530	$ 41,530	166.12%	$ (24,895)	0.42%

	Fund Balance			
	Fund Balance Designated			
14-30C05	Goodyear Park Shelter	$ 64,000.00	$ 64,000.00	$ -
14-30C03	Vet's Field Master Plan	$ 25,000.00	$ 25,000.00	$ -
13-30C01	Bleachers	$ 5,000.00	$ 5,000.00	$ -
	Tree Program	$ 21,520.00	$ 21,520.00	$ 19,020.00
	Undesignated Fund Balance	$ 22,800.00	$ 21,420.00	$ 21,450.00
	Total Fund Balance	$ 138,320.00	$ 136,940.00	$ 40,470.00

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Account Description	Pool Fund 211 Dept 30 Object 55200 & 55300	2012 Actual	2013 Actual	2014 Budget	2013 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
	POOL									
110	WAGES-FULLTIME	$ -	$ 8,651	$ 9,711	$ 5,299	$ 9,711	$ -	0.00%	$ (4,412)	54.57%
112	OVERTIME COMPENSATION		$ 51							
115	LONGEVITY	$ -	$ 38	$ 43	$ -	$ 43	$ -	0.00%	$ (43)	-100.00%
130	HEALTH INSURANCE	$ -	$ 1,955	$ 1,394	$ 871	$ 1,394	$ -	0.00%	$ (523)	62.48%
131	TERM LIFE INSURANCE	$ -	$ 49	$ 0	$ 19	$ 0	$ -	0.00%	$ 19	38000.00%
132	DENTAL INSURANCE	$ -	$ 49	$ 96	$ 43	$ 96	$ -	0.00%	$ (53)	44.79%
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -	$ -			$ -	100.00%
150	RETIREMENT	$ -	$ 579	$ 663	$ 349	$ 663	$ -	0.00%	$ (314)	52.62%
151	FICA	$ -	$ 623	$ 746	$ 375	$ 746	$ -	0.00%	$ (371)	50.26%
220	TELEPHONE	$ 378	$ 392	$ 360	$ 180	$ 360	$ -	0.00%	$ (180)	50.00%
291	POSTAGE	$ -	$ -		$ -					
292	PRINTING/PUBLISHING	$ 106	$ -	$ 250	$ -	$ 250	$ -	0.00%	$ (250)	-100.00%
293	UNIFORM	$ 350	$ -	$ 400	$ -		$ (400)	-100.00%	$ (400)	-100.00%
310	OFFICE SUPPLIES	$ 154	$ 46	$ 200	$ -	$ 200	$ -	0.00%	$ (200)	-100.00%
352	EQUIP REPAIR/MAINT SUPPLIES	$ -	$ -	$ 100	$ -	$ 350	$ 250	250.00%	$ (100)	-100.00%
510	GENERAL LIABILITY INSURANCE	$ -	$ -		$ -					
511	WORKMEN'S COMPENSATION INS	$ -	$ -		$ -					
512	PROPERTY INSURANCE	$ -	$ -		$ -					
550	ADMINISTRATIVE SERVICES		$ 585	$ 585		$ 735	$ 150	25.64%	$ (585)	-100.00%
111	WAGES-PARTTIME (1)	$ 48,570	$ 44,562	$ 55,000	$ 15,841	$ 52,000	$ (3,000)	-5.45%	$ (39,159)	28.80%
151	FICA	$ 4,276	$ 3,408	$ 4,000	$ 1,212	$ 3,978	$ (22)	-0.55%	$ (2,788)	30.30%
290	TRAINING					$ 750	$ 750	100.00%	$ -	100.00%
293	UNIFORMS	$ 64	$ 765	$ 75	$ 118	$ 500	$ 425	566.67%	$ 43	157.33%
340	OPERATING SUPPLIES	$ 416	$ 124	$ 300	$ 26	$ 350	$ 50	16.67%	$ (274)	8.67%
860	SMALL EQUIPMENT	$ -	$ -	$ 200	$ -	$ 200	$ -	0.00%	$ (200)	-100.00%
59100000	RESIDUAL EQUITY			$ -	$ -	$ -				
	TOTAL POOL	$ 54,314	$ 61,877	$ 74,123	$ 24,333	$ 72,326	$ (1,797)	-2.4%	$ (49,790)	32.8%

(1) Reduce $3K

	POOL - REVENUE **Fund 211 Dept 46 & 48**									
46751000	RECREATION PROGRAM FEES	$ 53,934	$ 53,134	$ 64,123	$ 27,420	$ 59,523	$ (4,600)	-7.17%	$ (36,703)	42.76%
48110000	INTEREST INCOME	$ -	$ 2	$ -					$ -	100.00%
48500000	DONATION CONT FROM SCHOOL			$ 10,000			$ (10,000)	-100.00%	$ (10,000)	-100.00%
	TRANSFER FROM GENERAL	$ -	$ -			$ 12,803	$ 12,803	100.00%	$ -	100.00%
	TOTAL POOL REVENUE	$ 53,934	$ 53,136	$ 74,123	$ 27,420	$ 72,326	$ (1,797)	-2.4%	$ (46,703)	37.0%

Fund Balance				59523
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ (30,732.00)	$ (29,310.00)	$ (42,112.95)	
Total Fund Balance	$ (30,732.00)	$ (29,310.00)	$ (42,112.95)	

Account Description	TIF #8 Hamilton Park Place Fund 214 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt
	TIF #8 Hamilton Park Place							
56000590	BANK FEES						$ -	
56000550	ADMINISTRATIVE SERVICES					$ 1,660	$ 1,660	100.00%
56000790	MISCELLANEOUS EXPENSE				$ -	$ 2,500	$ 2,500	100.00%
56000219	OTHER PROFESSIONAL SERVICES				$ 28,687	$ 15,000	$ 15,000	100.00%
57000820	PUBLIC INFRASTRUCTURE					$ 417,800		
58000620	INTEREST AND FISCAL CHARGES				$ -		$ -	
59100000	RESIDUAL EQUITY				$ -		$ -	
59200000	TRANSFER TO GENERAL FUND						$ -	
59230000	TRANSFER TO DEBT SERVICE				$ -	$ 28,499	$ 28,499	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ -	$ -	$ -	$ 28,687	$ 465,459	$ 47,659	100.00%

	TIF #8 Hamilton Park Place Fund 214							
4141120000	TAX INCREMENT					$ -	$ -	
43431000	STATE COMPUTER AID CREDIT							
4848110000	INTEREST INCOME				$ -	$ 459	$ 459	100.00%
4848930000	LOAN REPAYMENT				$ -		$ -	
4949110000	BOND PROCEEDS					$ 465,000	$ 465,000	100.00%
4949210000	TRANSFER FROM GEN FUND				$ -		$ -	
494900000	FUND BALANCE						$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ -	$ -	$ -	$ -	$ 465,459	$ 465,459	0.00%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	
Undesignated Fund Balance	$ -	$ -	$ -	
Total Fund Balance	$ -	$ (28,687.00)	$ (28,687.00)	

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	TIF #3 PHOENIX Fund 215 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	TIF #3 PHOENIX									
56000590	BANK FEES						$ -		$ -	100.00%
56000550	ADMINISTRATIVE SERVICES		$ 1,406	$ 1,427			$ (1,427)	-100.00%	$ (1,427)	-100.00%
56000790	MISCELLANEOUS EXPENSE	$ 150	$ 150	$ 150	$ -		$ (150)	-100.00%	$ (150)	-100.00%
57000219	OTHER PROFESSIONAL SERVICES			$ 4,000	$ -		$ (4,000)	-100.00%	$ (4,000)	-100.00%
58000620	INTEREST AND FISCAL CHARGES	$ 89	$ 89	$ 250	$ -		$ (250)	-100.00%	$ (250)	-100.00%
59100000	RESIDUAL EQUITY			$ 3	$ -		$ (3)	-100.00%	$ (3)	-100.00%
59200000	TRANSFER TO GENERAL FUND						$ -		$ -	100.00%
59230000	TRANSFER TO DEBT SERVICE	$ 67,611	$ 131,895	$ -	$ -	$ -	$ -		$ -	100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 67,850	$ 133,540	$ 5,830	$ -	$ -	$ (5,830)	-100.00%	$ (5,830)	-100.00%

	TIF #3 PHOENIX REVENUES Fund 215									
4141120000	TAX INCREMENT	$ 26,291	$ 28,426	$ -	$ -		$ -		$ -	100.00%
43431000	STATE COMPUTER AID CREDIT		$ 3	$ 3					$ (3)	-100.00%
4848110000	INTEREST INCOME				$ -		$ -		$ -	100.00%
4848930000	LOAN REPAYMENT	$ 276,693			$ -		$ -		$ -	100.00%
4949110000	BOND PROCEEDS						$ -		$ -	100.00%
4949210000	TRANSFER FROM GEN FUND				$ -		$ -		$ -	100.00%
494900000	FUND BALANCE			$ 5,827			$ (5,827)	-100.00%	$ (5,827)	-100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 302,984	$ 28,429	$ 5,830	$ -	$ -	$ (5,830)	0.00%	$ (5,830)	-100.00%

Fund Balance			
Fund Balance Designated	$ -	$ -	$ -
Undesignated Fund Balance	$ 66,480.00	$ 66,480.00	$ -
Total Fund Balance	$ 66,480.00	$ 66,480.00	$ -

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	TIF # 4 INDUSTRIAL PARK Fund 216 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
56000110	WAGES & SALARIES						$ -		$ -	100.00%
56000150	RETIRMENT						$ -		$ -	100.00%
56000151	FICA						$ -		$ -	100.00%
56000219	OTHER PROFESSIONAL SERVICES						$ -		$ -	100.00%
56000550	ADMINISTRATIVE SERVICES			$ 1,427		$ 1,660	$ 233	16.32%		
56000590	BANK FEES	$ 1,757	$ 1,406	$ 500			$ (500)	-100.00%	$ (500)	-100.00%
57000219	OTHER PROFESSIONAL SERVICES						$ -		$ -	100.00%
57000790	MISCELLANEOUS EXPENSE	$ 150	$ 762	$ 150	$ 150	$ 150	$ -		$ -	100.00%
57000820	PUBLIC INFRASTRUCTURE *INDUSTRIAL PARK DEV INFRASTRUCTURE*	$ 51,921	$ 15,000		$ -		$ -		$ -	100.00%
57000822	LAND ACQUISITION	$ -	$ -				$ -		$ -	100.00%
58000630	BOND FEES	$ 9,371	$ -				$ -		$ -	100.00%
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
59200000	TRANSFER TO GENERAL FUND						$ -		$ -	100.00%
59230000	TRANSFER TO DEBT SERVICE	$ 53,338	$ 114,305	$ 124,269	$ 550,882	$ 132,433	$ 8,164	6.57%	$ 426,613	443.30%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 116,537	$ 131,473	$ 126,346	$ 551,032	$ 134,243	$ 7,896	6.25%	$ 424,686	436.13%

	TIF # 4 INDUSTRIAL PARK REVENUE Fund 216									
4141120000	TAX INCREMENT	$ 13,952	$ 15,246	$ 14,810	$ 14,810	$ 14,300	$ (510)	-3.44%	$ (0)	100.00%
4949110000	BOND PROCEEDS	$ 810,000	$ -		$ -		$ -		$ -	100.00%
4848900000	MISCELLANEOUS REV				$ -		$ -		$ -	100.00%
	GRANT FROM EDA				$ 450,857		$ -		$ 450,857	100.00%
4949200000	TRANSFER FROM OTHER FUNDS (PEC)		$ 16,716	$ 17,696	$ 14,735	$ 15,117	$ (2,579)	-14.57%		
					$ -		$ -		$ -	100.00%
4949210000	TRANSFER FROM GEN FUND			$ 93,840	$ 70,630	$ 104,826	$ 10,985	11.71%	$ (23,210)	75.27%
4949900000	FUND BALANCE APPLIED				$ -		$ -		$ -	100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 823,952	$ 31,962	$ 126,346	$ 551,032	$ 134,243	$ 7,896	6.2%	$ 424,686	436.1%

Fund Balance			
Fund Balance Designated	$ -	$ -	$ -
Undesignated Fund Balance	$ (680,726.64)	$ (300,499.44)	$ (405,324.94)
Total Fund Balance	$ (680,726.64)	$ (300,499.44)	$ (405,324.94)

Note: Received $450,857.20 9/23/14 from EDA Grant - we are verifying options

AccountNum	TIF #5 HIGHLANDS Fund 217 Dept 00 AccountDesc	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
56000550	ADMINISTRATIVE SERVICES		$ 1,406	$ 1,427		$ 1,660	$ 233	16.32%	$ (1,427)	-100.00%
57000219	BANK FEES	$ 90	$ -		$ -		$ -		$ -	100.00%
57000790	MISCELLANEOUS EXPENSE	$ 150	$ 284	$ 150	$ 150	$ 150	$ -		$ -	100.00%
57000820	PUBLIC INFRASTRUCTURE				$ -		$ -		$ -	100.00%
58006200	INTEREST AND FISCAL CHARGES				$ -				$ -	100.00%
59200000	TRANSFER TO GENERAL FUND				$ -		$ -		$ -	100.00%
59230000	TRANSFER TO DEBT SERVICE	$ 1,803,839	$ 153,544	$ 156,565	$ 141,171	$ 159,863	$ 3,298	2.11%	$ (15,394)	90.17%
59500630	PAYMENT TO BOND EXCROW AGENT						$ -		$ -	100.00%
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 1,804,079	$ 155,234	$ 158,142	$ 141,321	$ 161,673	$ 3,531	2.23%	$ (16,821)	89.36%

	TIF #5 HIGHLANDS - REV Fund 217									
4141120000	TAX INCREMENT	$ 117,424	$ 104,221	$ 90,523	$ 90,523	$ 88,500	$ (2,023)	-2.23%	$ (0)	100.00%
4949210000	TRANSFER FROM GEN FUND			$ 67,619	$ 50,799	$ 73,173	$ 5,554	8.21%	$ (16,820)	75.12%
4949900000	FUND BALANCE APPLIED				$ -		$ -		$ -	100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 117,424	$ 104,221	$ 158,142	$ 141,321	$ 161,673	$ 3,531	2.2%	$ (16,821)	89.4%

Fund Balance			
Fund Balance Designated	$ -	$ -	$ -
Undesignated Fund Balance	$ (131,083.08)	$ (181,881.68)	$ (255,054.68)
Total Fund Balance	$ (131,083.08)	$ (181,881.68)	$ (255,054.68)

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Account Description	TIF # 6 DOWNTOWN Fund 218 Dept 00 Object 56000	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
219	OTHER PROFESSIONAL SERVICES			$ 3,000	$ 6,100	$ -	$ (3,000)	-100.00%	$ 3,100	203.33%
292	PRINTING/PUBLISHING	$ -	$ 81		$ 78		$ -		$ 78	100.00%
56000550	ADMINISTRATIVE SERVICES		$ 703	$ -		$ 830	$ 830	100.00%	$ -	100.00%
790	MISCELLANEOUS EXPENSE	$ 173	$ 123,627	$ 200	$ 225	$ 150	$ (50)	-25.00%	$ 25	112.50%
59200000	TRANSFER TO GENERAL FUND			$ 9,376		$ 7,424			$ (9,376)	-100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 173	$ 124,411	$ 12,576	$ 6,403	$ 8,404	$ (2,220)	-17.65%	$ (6,173)	50.92%

	TIF # 6 (DOWNTOWN)- REVENUES Fund 218									
4141120000	TAX INCREMENT	$ -	$ -		$ -		$ -		$ -	100.00%
4343431000	STATE COMPUTER AID CREDIT	$ 5,458.00	$ 12,576.00	$ 12,576	$ -	$ 8,404	$ (4,172)		$ (12,576)	-100.00%
4343690000	OTHER STATE PAYMENTS		$ 25,000.00				$ -		$ -	100.00%
4848110000	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
4949210000	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ 6,403	$ -	$ -		$ 6,403	100.00%
	TRANSFER FROM FUND BALANCE			$ -		$ -	$ -		$ -	100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 5,458	$ 37,576	$ 12,576	$ 6,403	$ 8,404	$ (4,172)	-33.17%	$ (6,173)	50.92%

Fund Balance			
Fund Balance Designated	$ -	$ -	$ -
Undesignated Fund Balance	$ (98,258.54)	$ (104,661.97)	$ (97,237.97)
Total Fund Balance	$ (98,258.54)	$ (104,661.97)	$ (97,237.97)

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	TIF #7 FIRST WARD Fund 219 Dept 00 Object 56000	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
219	OTHER PROFESSIONAL SERVICES *DOT WIS DESIGN COST*	$ -	$ -	$ 3,000	$ 9,500	$ 12,000	$ 9,000	300.00%	$ 6,500	316.67%
292	PRINTING/PUBLISHING			$ 200	$ 78		$ (200)	-100.00%	$ (122)	39.22%
550	ADMINISTRATIVE SERVICES	$ 19	$ 2,110	$ 20		$ 2,490	$ 2,470	12620.78%	$ (20)	-100.00%
790	MISCELLANEOUS EXPENSE	$ 150	$ 150	$ 150	$ 150	$ 150	$ -		$ -	100.00%
57000820	PUBLIC INFRASTRUCTURE *Property Acq.*		$ 70	$ 15,000	$ 8,033	$ 1,500	$ (13,500)	-90.00%	$ (6,967)	53.55%
5920000	TRANSFER TO GENERAL FUND								$ -	100.00%
5923000	TRANSFER TO DEBT SERVICE		$ 32,885	$ 35,593	$ 30,421	$ 35,093			$ (5,172)	85.47%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 169	$ 35,215	$ 53,963	$ 48,183	$ 51,233	$ (2,230)	-4.13%	$ (5,780)	89.29%

	TIF # 7- REVENUES Fund 219									
4141120000	TAX INCREMENT	$ 45,750.00	$ 30,418.00	$ 30,910	$ 30,910	$ 26,400	$ (4,510)	-14.59%	$ -	100.00%
4343431000	STATE COMPUTER AID CREDIT	$ 969.00	$ 1,773.00	$ 1,773	$ -	$ 1,995	$ 222	12.52%	$ (1,773)	-100.00%
4848110000	INTEREST INCOME				$ -		$ -		$ -	100.00%
4949210000	TRANSFER FROM GEN FUND			$ 21,279	$ -	$ 22,838	$ 1,559	7.33%	$ (21,279)	-100.00%
4949241000	TRANSFER FROM CAPITAL PROJ		$ 510,000				$ -		$ -	100.00%
	TRANSFER FROM FUND BALANCE				$ -				$ -	100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 46,719	$ 542,191	$ 53,963	$ 30,910	$ 51,233	$ (2,730)	-5.06%	$ (23,052)	57.28%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 27,417.32	$ 537,417.32	$ 567,838.57	$ 590,676.57
Total Fund Balance	$ 27,417.32	$ 537,417.32	$ 567,838.57	$ 590,676.57

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	BLOCK GRANT Fund 220 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
56000211	SOFTWARE SUPPORT	$ 250	$ 250	$ 250	$ 250	$ -	$ (250)	-100.00%	$ -	100.00%
56000215	AUDIT	$ 2,150	$ 2,200	$ 2,200	$ -	$ 2,450	$ 250	11.36%	$ (2,200)	-100.00%
56000219	OTHER PROFESSIONAL SERVICES	$ 23,664	$ 29,689	$ 43,476	$ 20,742	$ 2,400	$ (41,076)	-94.48%	$ (22,734)	47.71%
	CENTRAL WI CO									
56000291	POSTAGE				$ -		$ -		$ -	100.00%
56000294	OTHER CONTRACTUAL SERVICES				$ -		$ -		$ -	100.00%
56000310	OFFICE SUPPLIES		$ 26		$ -		$ -		$ -	100.00%
56000550	ADMINISTRATIVE SERVICES		$ 3,095	$ 8,557	$ 5,186	$ 3,000	$ (5,557)	-64.94%	$ (3,371)	60.61%
	GENERAL FUND									
56000590	BANK FEES	$ 77	$ 63	$ -	$ -	$ -	$ -		$ -	100.00%
56000752	PAYMENTS TO CONTRACTORS	$ 151,695	$ 188,658	$ 323,419	$ 172,851	$ 12,200	$ (311,219)	-96.23%	$ (150,568)	53.44%
56000790	MISCELLANEOUS EXPENSE	$ 1,279	$ 1,107	$ -	$ 90	$ -	$ -		$ 90	100.00%
59100000	RESIDUAL EQUITY				$ 70,735		$ -		$ 70,735	100.00%
59500630	BANK AND OTHER FISCAL CHARGES				$ -		$ -		$ -	100.00%
59900620	INTEREST AND FISCAL CHARGES				$ -		$ -		$ -	100.00%
							$ -		$ -	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 179,115	$ 225,088	$ 377,902	$ 243,676	$ 20,050	$ (357,852)	-94.69%	$ (134,226)	64.48%

	BLOCK GRANT - REV Fund 220									
4343300000	OTHER FEDERAL GRANTS		$ 92,579	$ 366,464	$ 198,779	$ -	$ (366,464)	-100.00%	$ (167,685)	54.24%
4646840000	URBAN DEVELOPMENT	$ 45,515	$ 68,534	$ 10,438	$ 43,752	$ 20,000	$ 9,562	91.61%	$ 33,314	419.16%
4848110000	INTEREST INCOME	$ 3,193	$ 2,809	$ 1,000	$ 1,145	$ 50	$ (950)	-95.00%	$ 145	114.52%
4848900000	MISCELLANEOUS REVENUE				$ -		$ -		$ -	100.00%
4949900000	FUND BALANCE APPLIED			$ -	$ -	$ -	$ -		$ -	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 48,708	$ 163,922	$ 377,902	$ 243,676	$ 20,050	$ (357,852)	-94.69%	$ (134,226)	64.48%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 6,127.60	$ 6,127.60	$ 6,127.60	$ 6,127.60
Total Fund Balance	$ 6,127.60	$ 6,127.60	$ 6,127.60	$ 6,127.60

LIBRARY Fund 230 Dept 00		2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
	LIBRARY - REVENUE ***Fund 230 Dept 00***									
2304141110000	GENERAL PROPERTY TAXES	$ 405,795	$ 397,018	$ 449,260	$ 449,260	$ 461,996	$ 12,736	2.83%	$ 0	100.00%
2304343720000	COUNTY APPROPRIATION	$ 201,038	$ 188,540	$ 164,609	$ 184,786	$ 178,509	$ 13,900	8.44%	$ 20,177	112.26%
2304343721000	SCLS APPROPRIATION	$ 1,410	$ 215	$ -	$ -	$ 525	$ 525	100.00%	$ -	100.00%
2304646710000	LIBRARY FEES	$ 14,578	$ 12,849	$ 12,000	$ 5,037	$ 12,000	$ -		$ (6,963)	41.97%
2304848110000	INTEREST INCOME	$ 328	$ 20	$ -	$ 166	$ 166	$ 166	100.00%	$ 166	100.00%
2304848440000	INSURANCE RECOVERY	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
2304848500000	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
2304848900000	MISCELLANEOUS REVENUE	$ -	$ 150	$ -	$ -	$ 6,000	$ 6,000	100.00%	$ -	100.00%
2304848920000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
2304949900000	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED 230		$ 623,149	$ 598,792	$ 625,869	$ 639,249	$ 659,196	$ 33,327	5.32%	$ 13,380	102.14%
	LIBRARY RESTRICTED - REVENUE ***Fund 231 Dept 00***									
2314646710000	LIBRARY FEES	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
2314848110000	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
2314848500000	DONATIONS	$ -	$ -	$ 1,800	$ -	$ 2,000	$ 200	11.11%	$ (1,800)	-100.00%
2314848900000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ 1,300	$ 1,300	100.00%	$ -	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED 231		$ -	$ -	$ 1,800	$ -	$ 3,300	$ 1,500	83.33%	$ (1,800)	-100.00%
									$ -	100.00%
UND REVENUE & FUND BALANCE APPLIED 230 & 231		$ 623,149	$ 598,792	$ 627,669	$ 639,249	$ 662,496	$ 34,827	5.55%	$ 11,580	101.84%

LIBRARY Fund 230 Dept 00 Object 55110	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
MUNICIPAL LIBRARY SERVICES									
110 WAGES-FULLTIME	$ 177,746	$ 179,563	$ 187,513	$ 93,840	$ 184,297	$ (3,217)	-1.72%	$ (93,673)	50.04%
111 WAGES-PARTTIME	$ 95,124	$ 100,674	$ 131,637	$ 61,233	$ 152,165	$ 20,527	15.59%	$ (70,404)	46.52%
112 OVERTIME COMPENSATION	$ -	$ 233	$ -	$ -	$ -	$ -		$ -	100.00%
115 LONGEVITY	$ -	$ 1,775	$ 1,675	$ -	$ 1,350	$ (325)	-19.40%	$ (1,675)	-100.00%
130 HEALTH INSURANCE	$ 36,074	$ 42,911	$ 48,328	$ 22,068	$ 78,066	$ 29,738	61.53%	$ (26,260)	45.66%
131 TERM LIFE INSURANCE	$ 965	$ 1,319	$ 1,244	$ 569	$ 793	$ (452)	-36.32%	$ (675)	45.76%
132 DENTAL INSURANCE	$ 1,474	$ 1,488	$ 1,440	$ 711	$ 2,160	$ 720	50.00%	$ (729)	49.39%
134 INCOME CONTINUATION INS	$ 468		$ 543	$ -	$ -	$ (543)	-100.00%	$ (543)	-100.00%
136 RETIREE BENEFITS	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
140 EMPLOYEE ASSISTANCE PROGRAM	$ 22	$ 28	$ 50	$ 22	$ 50	$ -		$ (28)	44.00%
150 RETIREMENT	$ 13,526	$ 15,348	$ 16,159	$ 8,389	$ 13,849	$ (2,310)	-14.30%	$ (7,770)	51.92%
151 FICA	$ 18,504	$ 20,371	$ 24,543	$ 11,289	$ 25,843	$ 1,299	5.29%	$ (13,255)	45.99%
153 SICK/VACATION ACCRUAL	$ 340	$ (1,233)	$ -	$ -	$ -	$ -			
201 DRUG/ALCOHOL TESTING	$ -	$ -	$ -	$ -	$ -	$ -			
210 HARDWARE MAINTENANCE	$ 4,816	$ 5,262	$ -	$ -	$ -	$ -			
211 SOFTWARE SUPPORT	$ 42,309	$ 43,976	$ 42,377	$ 41,003	$ 42,377	$ -		$ (1,374)	96.76%
ILS $39,765									
LIBONLINE $462									
WIFI $400									
Bibliotheca $1,750									
212 OFFICE EQUIPMENT MAINT	$ 859	$ 1,822	$ 200	$ 566	$ 200			$ 366	282.75%
MISC $200									
215 AUDIT	$ 1,350	$ 1,400	$ 1,400	$ -	$ 1,400	$ -		$ (1,400)	-100.00%
216 ASSOCIATION DUES	$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%
219 OTHER PROFESSIONAL SERVICES	$ 1,607	$ 664	$ 700	$ 215	$ 448	$ (252)	-36.00%	$ (485)	30.69%
220 TELEPHONE	$ 3,569	$ 3,263	$ 2,100	$ 1,137	$ 2,300	$ 200	9.52%	$ (963)	54.16%
221 ELECTRICITY & GAS	$ 35,820	$ 24,196	$ 30,000	$ 12,533	$ 28,500	$ (1,500)	-5.00%	$ (17,467)	41.78%
222 WATER & SEWER CHARGES	$ 1,564	$ 1,612	$ 1,400	$ 878	$ 1,800	$ 400	28.57%	$ (522)	62.70%
232 HVAC	$ 16,326	$ 3,495	$ 3,500	$ 1,380	$ 4,300	$ 800	22.86%	$ (2,120)	39.43%
243 BLDG & GROUND MAINT	$ 7,318	$ 6,548	$ 6,600	$ 3,397	$ 6,200	$ (400)	-6.06%	$ (3,204)	51.46%
290 TRAINING	$ 2,692	$ 45	$ -	$ -		$ -		$ -	100.00%
291 POSTAGE	$ 2,263	$ 1,869	$ 1,500	$ 943	$ 1,400	$ (100)	-6.67%	$ (557)	62.85%
292 PRINTING/PUBLISHING	$ 635	$ 191	$ 300	$ -	$ 100	$ (200)	-66.67%	$ (300)	-100.00%
294 OTHER CONTRACTUAL SVCS	$ 27,877	$ 28,389	$ 11,398	$ 12,936	$ 12,124	$ 726	6.37%	$ 1,538	113.50%
DELIVERY $11,266								$ -	100.00%
CLEANING SVC $0									
CC SOLID WASTE $132									
CENTURY SPRINGS $0									
COPER LEASE $0									
310 OFFICE SUPPLIES	$ 23,399	$ 29,720	$ 10,000	$ 10,387	$ 7,500	$ (2,500)	-25.00%	$ 387	103.87%
320 PUBLICATIONS, SUBSCRIPTIONS	$ 8,478	$ 1,844	$ 7,282	$ 8,850	$ 6,897	$ (385)	-5.29%	$ 1,568	121.54%
AUDIO-VISUAL	$ -	$ -	$ -						
ELECTRONIC RESOURCES									
MICROFILM DAILY REG	$ -	$ -	$ -						
390 MISCELLANEOUS SUPPLIES	$ 6,595	$ 8,775	$ 4,400	$ 2,560	$ 5,322	$ 922	20.95%	$ (1,840)	58.18%
510 GENERAL LIABILITY INSURANCE	$ 1,340	$ 1,390	$ 1,125	$ 824	$ 1,098	$ (27)	-2.40%	$ (302)	73.20%
511 WORKMEN'S COMP	$ 1,000	$ 1,242	$ 1,048	$ 472	$ 840	$ (208)	-19.85%	$ (576)	45.08%
512 PROPERTY INSURANCE	$ 3,160	$ 4,011	$ 4,758	$ 3,172	$ 4,788	$ 30	0.63%	$ (1,586)	66.66%
540 DEPRECIATION	$ -	$ -	$ -	$ -					
550 ADMINISTRATIVE SERVICES		$ 794	$ 794		$ 972	$ 178	22.42%	$ (794)	-100.00%
590 BANK FEES	$ 182	$ 186	$ 150	$ -		$ (150)	-100.00%	$ (150)	-100.00%
741 LOSSES	$ -	$ -	$ -	$ -		$ -		$ -	100.00%
799 MISCELLANEOUS EXPENSE	$ -	$ 7	$ -	$ 8,439		$ -		$ 8,439	100.00%
821 BUILDING/GROUNDS	$ 471	$ 7,106	$ 4,000	$ 8,803	$ 4,000	$ -		$ 4,803	220.08%
823 OFFICE EQUIPMENT & FURNISHINGS	$ 7,313	$ 3,618	$ 500	$ 127	$ 500	$ -		$ (373)	25.39%
850 BOOKS	$ 61,673	$ 51,876	$ 54,000	$ 32,092	$ 40,000	$ (14,000)	-25.93%	$ (21,908)	59.43%
851 AUDIO MATERIALS	$ 6,180	$ 6,978	$ 6,250	$ 2,948	$ 5,500	$ (750)	-12.00%	$ (3,302)	47.17%
852 VISUAL MATERIALS	$ 6,051	$ 4,467	$ 5,500	$ 3,003	$ 5,500	$ -		$ (2,497)	54.61%
853 ELECTRONIC RESOURCES	$ 7,555	$ 8,486	$ 8,454	$ -	$ 12,458	$ 4,004	47.36%	$ (8,454)	-100.00%
DATABASES $2,398									
TUTOR.COM $4,000									
E-CONTENT BUYING POOL $3,256 (GRNT STOPPING)									
870 COMPUTER HARDWARE	$ -	$ -	$ 3,000	$ -	$ 4,100	$ 1,100	36.67%	$ (3,000)	-100.00%
(3) COMPUTERS $3,000									
TOTAL MUNICIPAL LIBRARY SERVICES	$ 626,645	$ 615,709	$ 625,869	$ 354,786	$ 659,196	$ 33,327	5.32%	$ (271,083)	56.69%

LIBRARY Fund 230 Dept 00 Object 55110	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	14 Act vs 14 Bdgt	14 Act vs 14 Bdgt

LIBRARY - Fund 230 Dept 00 Object 55111 Account Description	2012 Actual	2012 Actual	2014 Budget	2014 Act 6 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	14 Bdgt vs 13 Bdgt
COUNTY LIBRARY SERVICES							
110 WAGES-FULLTIME	$ -	$ -	$ -	$ -	$ -	$ -	
111 WAGES-PARTTIME	$ -	$ -	$ -	$ -	$ -	$ -	
115 LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -	
130 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
131 TERM LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
134 INCOME CONTINUATION INS	$ -	$ -	$ -	$ -	$ -	$ -	
150 RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	
151 FICA	$ -	$ -	$ -	$ -	$ -	$ -	
201 DRUG/ALCOHOL TESTING	$ -	$ -	$ -	$ -	$ -	$ -	
220 TELEPHONE	$ -	$ -	$ -	$ -	$ -	$ -	
232 HVAC	$ -	$ -	$ -	$ -	$ -	$ -	
290 TRAINING	$ -	$ -	$ -	$ -	$ -	$ -	
292 PRINTING/PUBLISHING	$ -	$ -	$ -	$ -	$ -	$ -	
310 OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
320 PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ -	
AUDIO-VISUAL	$ -	$ -	$ -	$ -	$ -	$ -	
ELECTRONIC RESOURCES	$ -	$ -	$ -	$ -	$ -	$ -	
390 MISCELLANEOUS SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
821 BUILDING/GROUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
823 OFFICE EQUIPMENT & FURNISHINGS	$ -	$ -	$ -	$ -	$ -	$ -	
850 BOOKS			$ -	$ 383	$ -	$ -	
TOTAL COUNTY LIBRARY SERVICES	$ -	$ -	$ -	$ 383	$ -		

LIBRARY - Fund 230 Dept 00 Object 55113 Account Description	2012 Actual	2012 Actual	2014 Budget	2013 Act 6 month	2014 Budget	Higher (Lower) 13 Bdgt 14 Bdgt vs 13 Bdgt	14 Bdgt vs 13 Bdgt
LIBRARY RESTRICTED							
220 TELEPHONE	$ -	$ -	$ -	$ -	$ 600	$ 600	100.00%
221 ELECTRICITY & GAS	$ -	$ -	$ -	$ -	$ -	$ -	
222 WATER & SEWER CHARGES	$ -	$ -	$ -	$ -	$ -	$ -	
232 HVAC	$ -	$ -	$ -	$ -	$ -	$ -	
243 BLDG & GROUND MAINT	$ -	$ -	$ -	$ -	$ -	$ -	
290 TRAINING	$ -	$ -	$ 1,800	$ -	$ 2,700	$ 900	50.00%
291 POSTAGE	$ -	$ -	$ -	$ -	$ -	$ -	
292 PRINTING/PUBLISHING	$ -	$ -	$ -	$ -	$ -	$ -	
310 OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
320 PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ -	
390 MISCELLANEOUS SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
510 GENERAL LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
511 WORKMEN'S COMP	$ -	$ -	$ -	$ -	$ -	$ -	
512 PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
540 DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	
590 BANK FEES	$ -	$ -	$ -	$ -	$ -	$ -	
741 LOSSES	$ -	$ -	$ -	$ -	$ -	$ -	
799 MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
821 BUILDING/GROUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
823 OFFICE EQUIPMENT & FURNISHINGS	$ -	$ -	$ -	$ -	$ -	$ -	
850 BOOKS	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL LIBRARY RESTRICTED	$ -	$ -	$ 1,800	$ -	$ 3,300	$ 1,500	83.33%
TOTAL LIBRARY SERVICES	$ 626,645	$ 615,709	$ 627,669	$ 355,168	$ 662,496	$ 34,827	5.55%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 32,610.62	$ 32,610.62	$ 316,690.77	$ 32,610.62
Total Fund Balance	$ 32,610.62	$ 32,610.62	$ 316,690.77	$ 32,610.62

	CRIMINAL INVESTIGATIONS Fund 235 Dept 00 Object 52130	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 14 Act vs 14 Bdgt
Account Description												
240	VEHICLE & EQUIPMENT MAINT											
290	TRAINING	$ -	$ 1,800	$ 1,000	$ -		$ (1,000)	-100.00%	$ (1,000)	-100.00%	$ (1,000)	100.00%
294	OTHER CONTRACTUAL SERVICES								$ -	100.00%		
340	OPERATING SUPPLIES	$ -	$ 338	$ 1,000	$ -	$ 1,000	$ -	0.00%	$ (1,000)	-100.00%	$ (1,000)	-100.00%
540	DEPRECIATION								$ -	100.00%		
590	BANK FEES	$ 10	$ 7		$ -				$ -	100.00%		
840	EQUIPMENT	$ 495	$ 1,576	$ 1,000	$ 3,462	$ 1,000	$ -	0.00%	$ 2,462	346.15%	$ (1,000)	-100.00%
870	COMPUTER HARDWARE	$ -	$ 500	$ 500	$ -	$ 500	$ -	0.00%	$ (500)	-100.00%	$ (500)	-100.00%
2350059100000	RESIDUAL EQUITY								$ -	100.00%		
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 505	$ 4,221	$ 3,500	$ 3,462	$ 2,500	$ (1,000)	-28.57%	$ (38)	98.90%	$ (3,500)	-40.00%

	CRIMINAL INVESTIGATION - REVENUES Fund 235											
2350043780000	COUNTY GRANT - CEASE											
2350043211000	LAW ENFORCEMENT	$ 1,690	$ 7,599	$ 500	$ 1,021	$ 1,000	$ 500	100.00%	$ 521	204.21%		
2350045221000	LAW ENFORCEMENT JUDGEMENTS											
2354343780000	COUNTY GRANT											
2354545190000	COURT FINES											
2354545221000	LAW ENFORCEMENT JUDGEMENTS											
2354848110000	INTEREST INCOME	$ 6	$ 4		$ 6				$ 6	100.00%		
2354848500000	DONATIONS								$ -	100.00%		
2354848600000	MISCELLANEOUS REVENUE				$ 129				$ 129	100.00%		
2354949900000	FUND BALANCE APPLIED			$ 3,000	$ 2,306	$ 1,500	$ (1,500)	$ (1)	$ (694)	76.87%	$ (3,000)	-100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 1,696	$ 7,603	$ 3,500	$ 3,462	$ 2,500	$ (1,000)	-28.57%	$ (38)	98.93%	$ (3,500)	-40.00%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 9,628.97	$ 6,628.97	$ 7,323.84	$ 5,128.97
Total Fund Balance	$ 9,628.97	$ 6,628.97	$ 7,323.84	$ 5,128.97

	TOURISM Fund 240 Dept 00 Object 56000	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
Account Description								
222	WATER & SEWER CHARGES	$ 53	$ 75	$ -	$ 31	$ -	$ -	
292	PRINTING/PUBLISHING	$ 6,711	$ -	$ -	$ 1,770	$ -	$ -	
296	MARKETING	$ 30,468	$ 52,665	$ 39,770	$ 23,275	$ 50,000	$ 10,230	25.72%
	PROMOTIONS PRINT & AIR $48,000							
	INTERSTATE DIRECTIONAL SIGNS (BLUE) $2,000							
590	BANK FEES	$ 76	$ 92		$ -		$ -	
710	COMMUNITY EVENTS	$ 27,566	$ 17,727	$ 23,730	$ 11,930	$ 21,600	$ (2,130)	-8.98%
	CANAL DAYS $4,000							
	COLUMBIA COUNTY FAIR BOARD $1,500							
	CONCERT IN THE PARK & JULY 4TH $7,000							
	CONCERTS AT THE PORTAGE $2,000							
	DOWNTOWN & WATERFRONT WALKING TOUR$300							
	FINE VINE HARVEST FESTIVAL $400							
	TASTE OF PORTAGE $3,500							
	YULETIDE $2,500							
	ZONA GALE DAY $400							
720	CHAMBER OF COMMERCE	$ 22,500	$ 30,000	$ 30,000	$ 15,000	$ 32,000	$ 2,000	6.67%
726	PORTAGE HISTORICAL SOCIETY	$ 15,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ -	
728	ZONA GALE CENTER	$ 7,500	$ 6,000	$ 6,000	$ 6,000	$ 7,000	$ 1,000	16.67%
730	GRANTS/CONTRIBUTIONS	$ 17,090	$ 13,480	$ 14,500	$ 11,100	$ 15,500	$ 1,000	6.90%
	AMERICAN LEGION BASEBALL $1,000							
	FORT WINNEBAGO SURGEON'S QUARTERS $2,500							
	HISTRORIC INDIAN AGENCY HOUSE $5,500							
	MISC $1,000							
	PORTAGE CURLING CLUB $5,500							
	WWII MUSEUM $0							
790	MISCELLANEOUS EXPENSE		$ 200				$ -	
2400059100000	RESIDUAL EQUITY						$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 126,964	$ 126,239	$ 120,000	$ 75,106	$ 132,100	$ 12,100	10.08%

	TOURISM - REVENUE Fund 240 Dept 00 Object 56000							
2404141210000	ROOM TAX	$ 126,731	$ 147,268	$ 119,950	$ 60,054	$ 132,050	$ 12,100	10.09%
2404848110000	INTEREST INCOME	$ 94	$ 23	$ 50	$ 48	$ 50	$ -	
2404848500000	DONATIONS	$ 3,900	$ -				$ -	
2404848900000	MISCELLANEOUS REVENUE	$ 224	$ -				$ -	
2404848910000	REFUND OF PRIOR YEAR EXPENSE						$ -	
2404949900000	FUND BALANCE APPLIED						$ -	
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 130,949	$ 147,291	$ 120,000	$ 60,102	$ 132,100	$ 12,100	10.08%

	BID Fund 245 Dept 00 Object 56720	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
130	HEALTH INSURANCE	$ -	$ -		$ -		$ -		$ -	100.00%
211	SOFTWARE SUPPORT	$ -	$ -		$ -		$ -		$ -	100.00%
219	OTHER PROFESSIONAL SERVICES	$ -	$ 4,000	$ 18,000	$ -	$ 17,500	$ (500)	-2.78%	$ (18,000)	-100.00%
220	TELEPHONE	$ -	$ -		$ -		$ -		$ -	100.00%
221	ELECTRICITY & GAS	$ -	$ -		$ 53	$ 150	$ 150	100.00%	$ 53	100.00%
241	CUSTODIAL SERVICES	$ 27,379	$ 32,607	$ 30,000	$ 12,500	$ 31,500	$ 1,500	5.00%	$ (17,500)	41.67%
242	SNOW/ICE CONTROL	$ -	$ -	$ 6,000	$ -	$ 3,000	$ (3,000)	-50.00%	$ (6,000)	-100.00%
290	TRAINING	$ -	$ -	$ -	$ -		$ -		$ -	100.00%
291	POSTAGE	$ -	$ -	$ -	$ -	$ 100	$ 100	100.00%	$ -	100.00%
292	PRINTING/PUBLISHING	$ -	$ -		$ -		$ -		$ -	100.00%
294	OTHER CONTRACTUAL SERVICES	$ -	$ 385		$ -		$ -		$ -	100.00%
295	MISCELLANEOUS BUSINESSS EXP	$ -	$ -	$ -	$ -		$ -		$ -	100.00%
296	MARKETING	$ 8,279	$ 8,212	$ 20,150	$ 9,409	$ 15,000	$ (5,150)	-25.56%	$ (10,741)	46.69%
297	FARMERS MARKET	$ 113	$ 65	$ 250	$ 1,830	$ 2,000	$ 1,750	700.00%	$ 1,580	731.94%
310	OFFICE SUPPLIES	$ -	$ -		$ -	$ 100	$ 100	100.00%	$ -	100.00%
320	PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -		$ -		$ -		$ -	100.00%
340	OPERATING SUPPLIES	$ 1,500	$ -	$ -	$ -		$ -		$ -	100.00%
342	GASOLINE/OIL	$ 112	$ 1,564	$ 1,500	$ (218)	$ 1,500	$ -		$ (1,718)	-14.51%
351	REPAIR/MAINT SUPPLIES-BLDG & G	$ 429	$ 1,337	$ 1,000	$ 103	$ 1,000	$ -		$ (897)	10.30%
352	REPAIR/MAINT SUPP-EQUIPMENT	$ 1,026	$ 991	$ 1,000	$ 615	$ 1,000	$ -		$ (385)	61.45%
390	MISCELLANEOUS SUPPLIES	$ 115	$ 66	$ 500	$ -	$ 100	$ (400)	-80.00%	$ (500)	-100.00%
510	LIABILITY INSURANCE	$ 731	$ 1,348	$ 2,000	$ 295		$ (2,000)	-100.00%	$ (1,705)	14.75%
512	PROPERTY INSURANCE	$ 1,560	$ 1,472	$ 1,500	$ 1,506	$ 2,200	$ 700	46.67%	$ 6	100.40%
550	ADMINISTRATIVE SERVICES	$ 14,058	$ 15,620	$ -	$ -	$ 4,500	$ 4,500	100.00%	$ -	100.00%
590	BANK FEES	$ 66	$ 86	$ 100	$ 17	$ 60	$ (40)	-40.00%	$ (83)	16.80%
710	COMMUNITY EVENTS	$ 12,585	$ 6,865	$ 15,000	$ 2,350	$ 11,500	$ (3,500)	-23.33%	$ (12,650)	15.67%
715	GRANTS	$ 8,000	$ -	$ -	$ 200		$ -		$ 200	100.00%
731	MAIN STREET	$ -	$ -	$ -	$ -		$ -		$ -	100.00%
760	CONTNGENCY	$ -	$ -	$ -	$ -		$ -		$ -	100.00%
790	MISCELLANEOUS EXPENSE	$ 4	$ 593	$ -	$ -	$ 500	$ 500	100.00%	$ -	100.00%
821	BUILDINGS/GROUNDS	$ 5,334	$ 3,500	$ -	$ 4,920	$ 5,000	$ 5,000	100.00%	$ 4,920	100.00%
840	EQUIPMENT	$ 5,516	$ -	$ 2,500	$ 23,624	$ 2,500	$ -		$ 21,124	944.97%
860	SMALL EQUIPMENT	$ 103	$ -	$ -	$ 2,376	$ 2,590	$ 2,590	100.00%	$ 2,376	100.00%
59100	RESIDUAL EQUITY	$ -	$ -	$ 2,100	$ -		$ (2,100)	-100.00%	$ (2,100)	-100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 86,910	$ 78,711	$ 101,600	$ 59,579	$ 101,800	$ 200	0.20%	$ (42,021)	58.64%

	BID - REVENUES ***Fund 245***									
2454444130000	FARMERS MARKET FEES	$ 2,007	$ 2,409	$ 2,000	$ 1,784	$ 2,100	$ 100	5.00%	$ (216)	89.20%
2454646850000	ECONOMIC DEVELOPMENT	$ 89,500	$ 89,500	$ 89,500	$ 89,500	$ 89,500	$ -		$ -	100.00%
2454848110000	INTEREST INCOME	$ 159	$ 123	$ 100	$ 110	$ 200	$ 100	100.00%	$ 10	109.76%
2454848500000	DONATIONS	$ 9,500	$ -	$ 10,000		$ 10,000	$ -		$ (10,000)	-100.00%
2454848900000	MISCELLANEOUS REVENUE	$ 793	$ -	$ -			$ -		$ -	100.00%
2454949900000	FUND BALANCE APPLIED	$ -	$ -	$ -	$ 27,291		$ -		$ 27,291	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 101,959	$ 92,032	$ 101,600	$ 118,685	$ 101,800	$ 200	0.22%	$ 17,085	116.82%

Fund Balance				
Designated:				
Equipment	$ 15,000.00	$ 15,000.00	$ -	$ -
Streetscape	$ 30,000.00	$ 30,000.00	$ 27,500.00	$ 27,500.00
Discover WI	$ 1,167.00	$ 1,167.00	$ -	$ -
Building/Grounds	$ 50,000.00	$ 50,000.00	$ 41,375.79	$ 41,375.79
Fund Balance Designated	**$ 96,167.00**	**$ 96,167.00**	**$ 68,875.79**	**$ 68,875.79**
Undesignated Fund Balance	**$ 12,732.27**	**$ 12,733.27**	**$ 71,839.27**	**$ 12,733.27**
Total Fund Balance	**$ 108,899.27**	**$ 108,900.27**	**$ 140,715.06**	**$ 81,609.06**

	SCHOOL LIAISON Fund 250	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
52140216	ASSOCIATION DUES									
52140290	TRAINING	$ -	$ -						$ -	100.00%
52140340	OPERATING SUPPLIES	$ 3,031	$ 1,424	$ -	$ 682	$ 2,000	$ 2,000	100.00%	$ 682	100.00%
52140590	BANK FEES	$ 0	$ 0						$ -	100.00%
59100000	RESIDUAL EQUITY				$ 118					
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 3,031	$ 1,424	$ -	$ 800	$ 2,000	$ 2,000	140.45%	$ 800	100.00%

	SCHOOL LIAISON - REVENUES Fund 250									
4545100000	LAW & ORDINANCE VIOLATIONS				$ -					
4545110000	COURT FINES				$ -					
4545190000	OTHER FINES				$ -				$ -	100.00%
4848110000	INTEREST INCOME	$ -	$ -		$ -				$ -	100.00%
4848500000	DONATIONS	$ 2,200	$ 100	$ -	$ 800	$ 2,000	$ 2,000	100.00%	$ 800	100.00%
4848900000	MISCELLANEOUS REVENUE				$ -				$ -	100.00%
4949900000	FUND BALANCE APPLIED	$ 831	$ 1,324		$ -				$ -	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 3,031	$ 1,424	$ -	$ 800	$ 2,000	$ 2,000	140.45%	$ 800	100.00%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ (2,862.86)	$ (2,862.86)	$ (2,744.86)	$ (2,862.86)
Total Fund Balance	$ (2,862.86)	$ (2,862.86)	$ (2,744.86)	$ (2,862.86)

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	MASS TRANS Fund 260 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
53500830	VEHICLES	$ -	$ -	$ 115,020	$ -	$ 99,000	$ (16,020)	-13.93%	$ (115,020)	-100.00%
53520725	MASS TRANSIT SUBSIDY	$ 526,170	$ 628,841	$ 711,740	$ 321,068	$ 714,000	$ 2,260	0.32%	$ (390,672)	45.11%
59600790	MISCELLANEOUS EXPENSE						$ -		$ -	100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 526,170	$ 628,841	$ 826,760	$ 321,068	$ 813,000	$ (13,760)	-1.66%	$ (505,692)	38.83%

	MASS TRANS - REVENUES Fund 260									
4141110000	GENERAL PROPERTY TAX			$ 3,000		$ 7,000	$ 4,000	133.33%	$ (3,000)	-100.00%
4343537000	OTHER TRANSPORTATION			$ 95,742	$ -	$ 79,200	$ (16,542)	-17.28%	$ (95,742)	-100.00%
4343538000	STATE MASS TRANSIT AIDS	$ 228,984	$ 157,946	$ 227,757	$ 60,578	$ 228,480	$ 723	0.32%	$ (167,179)	26.60%
4343539000	FEDERAL MASS TRANSIT AIDS	$ 464,427	$ 375,002	$ 483,983	$ -	$ 485,520	$ 1,537	0.32%	$ (483,983)	-100.00%
4646395000	TAXI				$ 10		$ -		$ 10	100.00%
4848240000	LEASE AGREEMENTS			$ -		$ -	$ -		$ -	100.00%
4848309000	SALE OF PROPERTY/EQUIPMENT			$ 16,278		$ 12,800	$ (3,478)	-21.37%	$ (16,278)	-100.00%
4848440000	INSURANCE RECOVERY - OTHER						$ -		$ -	100.00%
4848910000	REFUND OF PRIOR YEAR EXPENSE						$ -		$ -	100.00%
4949900000	FUND BALANCE APPLIED						$ -		$ -	100.00%
	TOTAL MASS TRANSIT REVENUE	$ 693,411	$ 532,948	$ 826,760	$ 60,588	$ 813,000	$ (13,760)	-1.66%	$ (766,172)	7.33%

NOTE: 3 VEHICLES $115,020 IN 2013 BUDGET
3 VEHICLES $115,020 IN 2014 BUDGET
3 VEHICLES $99,000 IN 2015 BUDGET

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 84,117.94	$ 84,117.94	$ (176,361.98)	$ 84,117.94
Total Fund Balance	$ 84,117.94	$ 84,117.94	$ (176,361.98)	$ 84,117.94

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	Economic Development Fund 270 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
56710000	ECONOMIC DEVELOPMENT LOANS	$ -	$ 30,000	$ 30,000	$ -	$ 40,000	$ 10,000	33%	$ (30,000)	-100.00%
56710219	OTHER PROFESSIONAL SERVICES		$ 150				$ -		$ -	100.00%
56710550	ADMINISTRATIVE SERVICES		$ 3,540	$ 2,789		$ 3,490	$ 701	25%	$ (2,789)	-100.00%
56710590	BANK FEES	$ 76	$ 92	$ -	$ -	$ -	$ -		$ -	100.00%
56710790	MISCELLANEOUS EXPENSE	$ -	$ -		$ 16		$ -		$ 16	100.00%
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
									$ -	100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 76	$ 33,782	$ 32,789	$ 16	$ 43,490	$ 10,701	100.00%	$ (32,773)	0.05%
	ED - REVENUES Fund 270									
4646850000	ECONOMIC DEVELOPMENT	$ 19,893	$ 31,373	$ -	$ 16,208	$ 25,800	$ 25,800	100.00%	$ 16,208	100.00%
4848110000	INTEREST INCOME	$ 2,937	$ 3,228	$ -	$ 1,185	$ 2,280	$ 2,280	100.00%	$ 1,185	100.00%
4848900000	MISCELLANEOUS REVENUE			$ -	$ -	$ -	$ -		$ -	100.00%
4949900000	FUND BALANCE APPLIED	$ -	$ -	$ 32,789		$ 15,410	$ (17,379)	-53.00%	$ (32,789)	-100.00%
									$ -	100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	22,830	34,601	32,789	17,394	43,490	10,701	32.64%	(15,396)	53.05%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 24,081.63	$ (8,707.37)	$ 41,459.13	$ (8,707.37)
Total Fund Balance	$ 24,081.63	$ (8,707.37)	$ 41,459.13	$ (8,707.37)

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	PORTAGE ENTERPRISE CENTER Fund 275 Dept 00 Object 56710	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt		Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description											
110	WAGES-FULLTIME			$ 16,844	$ 7,708	$ 16,971	$ 127	0.75%		$ (9,136)	45.76%
	30% DIR OF BUS DEV				$ -						
111	WAGES-PARTTIME			$ 2,234	$ 753	$ 14,414	$ 12,181	545.28%		$ (1,481)	33.70%
	40% CUSTODIAN POSITION										
130	HEALTH INSURANCE			$ 4,833	$ 1,760	$ 12,144	$ 7,311	151.27%		$ (3,073)	36.41%
131	TERM LIFE INSURANCE			$ 22	$ 4	$ 132	$ 110	504.70%		$ (18)	19.29%
132	DENTAL INSURANCE			$ 144	$ 56	$ 336	$ 192	133.33%		$ (88)	38.69%
134	INCOME CONTINUATION INSURANCE			$ 49	$ -	$ -	$ (49)	-100.00%		$ (49)	-100.00%
150	RETIREMENT			$ 1,179	$ 534	$ 2,134	$ 955	81.00%		$ (645)	45.32%
151	FICA			$ 1,459	$ 665	$ 2,401	$ 941	64.51%		$ (795)	45.55%
216	ASSOCIATION DUES	$ 125	$ 125	$ 750	$ 450	$ 600	$ (150)	-20.00%		$ (300)	60.00%
219	OTHER PROFESSIONAL SERVICES	$ 14,243	$ 92,979	$ 38,611	$ 703	$ 35,000	$ (3,611)	-9.35%		$ (37,908)	1.82%
	CONTRACTUAL EXP $12,000				$ -						
	(Transfer to GF) CITY STAFFING $23,000										
220	TELEPHONE	$ -	$ 507	$ 720	$ 476	$ 1,000				$ (244)	66.09%
221	ELECTRICITY & GAS	$ 13,395	$ 13,290	$ 18,000	$ 10,181	$ 19,000	$ 1,000	5.56%		$ (7,819)	56.56%
222	WATER & SEWER	$ 1,818	$ 1,439	$ 2,000	$ 758	$ 1,700	$ (300)	-15.00%		$ (1,243)	37.88%
224	INTERNET	$ -	$ 3,385	$ 7,000	$ 2,375	$ 6,000	$ (1,000)	-14.29%		$ (4,625)	33.93%
232	HVAC	$ -	$ 625	$ 500	$ -	$ 500	$ -	0.00%		$ (500)	-100.00%
290	TRAINING			$ 2,000	$ 55	$ 1,100	$ (900)	-45.00%		$ (1,945)	2.74%
	TRAINING & TRAVEL $2,750										
292	PRINTING/PUBLISHING			$ 450	$ 75	$ 500	$ 50	11.11%		$ (375)	16.67%
294	OTHER CONTRACTUAL SERVICES		$ 474	$ 2,900	$ 1,015	$ 2,000				$ (1,885)	34.99%
	JANITORIAL $1,700										
	GARBAGE $1,200										
310	OFFICE SUPPLIES			$ 550	$ 364	$ 500	$ (50)	-9.09%		$ (186)	66.15%
330	TRAVEL				$ 716	$ 1,600	$ 1,600	100.00%		$ 716	100.00%
340	OPERATING SUPPLIES	$ 5,523	$ 1,156	$ 2,000	$ 716	$ 1,900	$ (100)	-5.00%		$ (1,284)	35.80%
352	EQUIP REPAIR/MAINT SUPPLIES	$ -	$ 125	$ 950	$ 582	$ 900	$ (50)	-5.26%		$ (368)	61.22%
512	GENERAL PROPERTY INSURANCE		$ 529	$ 1,543	$ -	$ 1,596	$ 53	3.43%		$ (1,543)	-100.00%
790	MISCELLANEOUS EXPENSE			$ 400	$ -	$ 400	$ -	0.00%		$ (400)	-100.00%
820	PUBLIC INFRASTRUCTURE	$ 1,838	$ -	$ -	$ -						
821	BUILDING & GROUNDS		$ 159	$ 2,000	$ -	$ 1,900	$ (100)	-5.00%		$ (2,000)	-100.00%
823	OFFICE EQUIPMENT & FURNISHINGS	$ -	$ -	$ 500	$ -	$ 300	$ (200)	-40.00%		$ (500)	-100.00%
840	EQUIPMENT	$ -	$ 640	$ -		$ -					
870	COMPUTER HARDWARE	$ -	$ 1,026	$ -		$ -					
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 36,942	$ 116,459	$ 107,638	$ 29,943	$ 125,028	$ 17,390	16.16%		$ (77,695)	27.82%
	DEBT SERVICE										
	ADVANCE & INTEREST										
	PRINCIPAL			$ 10,680	$ -	$ 8,012	$ (2,668)	-24.98%		$ (10,680)	-100.00%
	INTEREST			$ 7,016	$ -	$ 7,105	$ 89	1.27%		$ (7,016)	-100.00%
	TRANSFER TO TIF #4 INDUSTRIAL PK NOTE										
	TOTAL BOND & INTEREST	$ -	$ -	$ 17,696	$ -	$ 15,117	$ (2,579)	-14.57%		$ (17,696)	-100.00%
	TOTAL FUND EXPENSES	**$ 36,942**	**$ 116,459**	**$ 125,334**	**$ 29,943**	**$ 140,145**	$ 14,811	11.82%		$ (95,391)	23.89%
	PEC - REVENUES										
	Fund 275										
48110-000	INTEREST INCOME				$ -		$ -			$ -	100.00%
48230-000	SODA REVENUES	$ 482	$ 67	$ 250	$ 61	$ 250	$ -	0.00%		$ (189)	24.38%
48240-000	LEASE AGREEMENT	$ 94,033	$ 72,384	$ 103,050	$ 33,791	$ 107,640	$ 4,590	4.45%		$ (69,259)	32.79%
48250-000	LEASE AGREEMENT - UTILITIES	$ -	$ 5,757	$ 10,630	$ 5,621	$ 11,300	$ 670	6.30%		$ (5,009)	52.87%
	UTILITIES $7,000 INTERNET $3,630										
48900-000	MISC. REVENUES	$ 4,000	$ -	$ 1,000	$ 400	$ 1,000	$ -			$ (600)	40.00%
49900-000	FUND BALANCE APPLIED			$ 10,404	$ -	$ 19,955	$ 9,551	91.80%		$ (10,404)	-100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 98,515	$ 78,208	$ 125,334	$ 39,872	$ 140,145	$ 14,811	18.94%		$ (85,462)	31.81%

Fund Balance

Fund Balance Designated		$ -	$ -	$ -	$ -
Undesignated Fund Balance		$ 40,393.78	$ 29,989.82	$ 50,322.81	$ 10,035.11
Total Fund Balance		$ 40,393.78	$ 29,989.82	$ 50,322.81	$ 10,035.11

Acct 56710-219 Detail:

	Staff Costs	Allocation	Transfer Gen Fund	$ 29,227.00
Finance Adm	$ 158,564	5.0%	$ 7,928.20	
City Administrator	$ 129,003	2.5%	$ 3,225.06	
Pub Wrks/Parks	$ 269,947	5.0%	$ 13,497.34	
			$ 24,650.60	

Leases

TENANT	Area	$/SF	Rent	Total	
MATC-Classroms	3,750	$6.92	$ 2,163	$ 25,950	
MATC-Production	2,000	$9.67	$ 1,612	$ 19,348	
CCEDC-102 Office	804	$ 8.29	$ 556	$ 3,334	Ending July 1, 2015
Cardinal Glass	4,000	$ 3.35	$ 1,117	$ 13,400	
Employment Training	478	$8.58	$ 342	$ 4,104	
Office Tenant	329	$ 8.21	$ 225	$ 2,701	
DeHaus	396	$ 8.21	$ 271	$ 3,251	
Suite 105/106-Ship-Rec	658	$ 8.21	$ 450	$ 5,402	
Premier Concrete	4,000	$ 3.35	$ 1,117	$ 13,400	
Assembly Tenant	2,000	$ 3.35	$ 559	$ 6,700	
Production Tenant	4,000	$ 3.35	$ 1,117	$ 10,050	Start April 2015
				$ 107,640	

INTERNET	Monthly	Annual	
Suite 102-CCEDC	$ 50	$ 300	Ends July 1
Suite 110-DeHau	$ 50	$ 600	
Suite 104-Ship Rec	$ 60	$ 720	
Suite 105-Ship Rec	$ 25	$ 300	
Premier Concrete	$ 90	$ 810	
Office Tenant	$ 50	$ 600	
Assembly Tenant	50	$ 600	
		$3,930	

	AMBULANCE Fund 280 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
52300217	EMS SERVICE						$ -		$ -	100.00%
52300590	BANK FEES	$ 60	$ 90	$ -	$ -	$ -	$ -		$ -	100.00%
59230000	TRANSFER TO DEBT SERVICE						$ -		$ -	100.00%
59100000	RESIDUAL EQUITY			$ 70	$ 39	$ 70	$ -		$ (31)	55.71%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 60	$ 90	$ 70	$ 39	$ 70	$ -		$ (31)	55.71%

	AMBULANCE-REV Fund 280									
4141110000	GENERAL PROPERTY TAX						$ -			
4646230000	AMBULANCE						$ -		$ -	100.00%
4848110000	INTEREST INCOME	$ 74	$ 22	$ 70	$ 39	$ 70	$ -		$ (31)	55.23%
4848240000	LEASE AGREEMENTS						$ -		$ -	100.00%
4949900000	FUND BALANCE APPLIED						$ -		$ -	100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 74	$ 22	$ 70	$ 39	$ 70	$ -		$ (31)	55.23%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 50,464.17	$ 50,534.17	$ 50,502.83	$ 50,604.17
Total Fund Balance	$ 50,464.17	$ 50,534.17	$ 50,502.83	$ 50,604.17

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DEBT SERVICE FUNDS

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

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

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	Debt Service Fund 300 Dept 00 Object 58000	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
Account Description								
590	BANK FEES		$ 500		$ 500		$ -	
610	PRINCIPAL	$ 3,839,217	$ 1,415,947	$ 1,512,121	$ 1,295,621	$ 1,571,864	$ 59,743	3.95%
620	INTEREST AND FISCAL CHARGES	$ 538,232	$ 535,787	$ 465,194	$ 238,840	$ 428,091	$ (37,103)	-7.98%
630	BOND FEES						$ -	
790	MISCELLANEOUS EXPENSE		$ 527,395				$ -	
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 4,377,449	$ 2,479,629	$ 1,977,315	$ 1,534,961	$ 1,999,955	$ 22,640	1.14%

	Debt Service - Rev Fund 300							
4141110000	GENERAL PROPERTY TAXES	$ 856,736	$ 624,272	$ 668,312	$ 668,312	$ 683,238	$ 14,926	2.23%
4848110000	INTEREST INCOME	$ 6,651	$ 7,989		$ -		$ -	
4949110000	BOND PROCEEDS	$ 910,000					$ -	
4949210000	TRANSFER FROM GEN FUND						$ -	
4949221000	TRANSFER FROM TIF	$ 1,924,788	$ 432,629	$ 316,427	$ 271,618	$ 327,387	$ 10,960	3.46%
4949228000	TRANSFER FROM AMBULANCE				$ -		$ -	
4949241000	TRANSFER FROM CAPITAL PROJ	$ -	$ -		$ -		$ -	
4949247000	TRANSFER FROM AIRPORT				$ -		$ -	
4949261000	TRANSFER FROM WATER	$ 2,646,171	$ 350,664	$ 349,799	$ 125,369	$ 349,147	$ (652)	-0.19%
4949262000	TRANSFER FROM SEWER	$ 582,815	$ 543,820	$ 642,777	$ 528,635	$ 640,183	$ (2,594)	-0.40%
4949495000	DEBT PROCEEDS						$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 6,927,161	$ 1,959,374	$ 1,977,315	$ 1,593,934	$ 1,999,955	$ (3,246)	-0.16%

Fund Balance			
Fund Balance Designated	$ -	$ -	$ -
Undesignated Fund Balance	$ 2,659.00	$ 61,632.28	$ 2,659.00
Total Fund Balance	$ 2,659.00	$ 61,632.28	$ 2,659.00

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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.

General Capital Projects
Vehicle-Equipment Replacement
Industrial Development
Revolving Sidewalk
Canal Project
Airport Construction

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Account Description	CAPITAL PROJECTS Fund 410	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
4100051600821	MUNICIPAL BUILDING/GROUNDS	496,893	55,642	$ 600,000	$ 40,481	$ 262,040	$ (337,960)	-56.33%
GA 1 & BP 1	Mun. Bldg. Elevator	$ 94,500						
FB 1	CATV Basement Studio Upgrade	$ 24,000						
FB 2	Silver Lake Cemetery Equipment	$ 10,000						
BP 6	Library AC Replacement	$ 62,000						
GF 1	P.E.C. Build-out	$ 9,500						
FB 3	Museum Exterior Repairs	$ 30,000						
GF 2	Staffing Analysis	$ 21,000						
GF 3	Five Police Ballistic Vests	$ 3,175						
GF 4	Equipment for Police Ford Expl K-9	$ 7,865						
4100053311821	PW - BUILDINGS/GROUNDS	-	-		$ -		$ -	
4100053630000	LANDFILL & COMPOSTING EXP	-	-		$ -		$ -	
4100055200821	P&R BUILDINGS/GROUNDS	119,901	73,487	$ 370,000	$ 18,401	$ 820,000	$ 450,000	121.62%
BP 6	Pine Meadow Tennis Court	$ 40,000						
BP 6	VMF Mstr Pln Layout/Design (Phase II)	$ 15,000						
FB 4	S.L. Beach Retaining Wall(along beach)	$ 11,000						
FB 5	Skatepark Design	$ 30,000						
BP 6	Silver Lake Retaining Wall (Parking Lot)	$ 150,000						
FB 6 & PL 1	Goodyear Park Facilty	$ 231,500						
FB 7	Lawton Shelter (Including Water & Sewer)	$ 312,500						
BP 6	Levy Walkway (crack seal and seal coat)	$ 15,000						
BP 6	ADA Woodchips Surfacing(playgrounds)	$ 15,000						
4100057000219	OTHER PROFESSIONAL SERVICES	13,250	-		$ -		$ -	
4100057000590	BANK FEES	74	93		$ -		$ -	
4100057000820	PUBLIC INFRASTRUCTURE	637,098	830,176	$ 831,200	$ 80,258	$ 2,461,853	$ 1,630,653	196.18%
BP 2	Hamilton St. Reconstruction (Evergreen Trail to Town of Fort Winnebago) & E Slifer St	$ 407,500						
FB 8	River St. Reconstruction - Design Eng.	$ 70,000						
BP 6	E. Haertel St. - Engineering	$ 160,453						
GA 2 & BP 3	E. Haertel St. Reconstruct: street, C&G, Storm Sidewalk	$ 993,400						
BP 6	East Wisconsin & DeWitt Streets; Ontario St. to Pleasant St. - Design Engineering	$ 20,000						
BP 6	Mill & 3" Asphalt Overlay; 100 blk. E. Franklin St., 300 blk. W. Marion St. & E. Albert St. including bike lanes(Hamilton St. - STH 33).	$ 325,000						
FB 9	New Pinery Turning Lane @ Wal Mart	$ 30,000						
BP 6	Chip Seal Thompson St (E. Mullett St. - Wauona Trl.) & Crackfill E. Cook St.	$ 60,000						
BP 4 & SP 1	Alley Resurfacing; #52, 36, 63 & 64	$ 100,000						
FB 10	Silver Lake Cemetery Rd.	$ 10,000						
TL 1	Street lights - E. Haertel St.	$ 15,000						
TL 2	Street signs (per reflectivity requirement)	$ 10,000						
BP 5	Hamilton St Storm Sewer	$ 135,500						
UF 1	Storm Sewer Relay	$ 25,000						
BP 6	Storm Detention Basin - North Side	$ 100,000						
4100057000821	BUILDING/GROUNDS	-	700		$ -		$ -	
4100057000840	EQUIPMENT	53,214	48,800	$ -	$ 12,448		$ -	
4100057000870	COMPUTER HARDWARE	17,336	-	$ -	$ -		$ -	
4100057000880	COMPUTER SOFTWARE	18,130	-		$ -			
4100059100000	RESIDUAL EQUITY	$ -	$ -		$ -		$ -	
4100059221000	TRANSFER TO TAX INCREMENT DISTRICT		$ 510,000				$ -	
4100059230000	TRANSFER TO DEBT SERVICE	-	-		$ -		$ -	
4100059500630	BOND FEES	30,580	-		$ -		$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 1,386,476	$ 1,518,898	$ 1,801,200	$ 151,588	$ 3,543,893	$ 1,742,693	96.75%

	CAPITAL PROJECTS - REV Fund 410							
4104242040000	URBAN DEVELOPMENT	44,771	-		$ (409)		$ -	
4104343261000	GRANTS & AIDS	-	13,816	$ 438,488	$ -	$ 890,450	$ 451,962	103.07%
GA 1	Mun. Bldg. Elevator State PF Grant 1 of 2	$ 47,250						
GA 2	E. Haertel St. Reconstruct St of WI 1 of 2	$ 843,200						
4104848110000	INTEREST INCOME	121	2,369		$ 878		$ -	
4104848130000	INTEREST SPEC ASSMNT & CHARGES	414	1,601	$ 820	$ 2,006		$ (820)	-100.00%
4104848309000	SALE OF PROPERTY - OTHER (CRUSHED RUBBLE)		101,077				$ -	
4104848900000	MISCELLANEOUS REVENUE	13,245	2,370		$ -		$ -	
4104848910000	REFUND OF PRIOR YEAR EXPENSE	-	16,613		$ -		$ -	
4104949110000	BOND PROCEEDS	3,890,000	-		$ -	$ 1,752,903	$ 1,752,903	100.00%
BP 1	Mun. Bldg. Elevator 2 of 2	$ 47,250						
BP 2	**TID 8** - Hamilton St. Reconstruction (Evergreen Trail to Town of Fort Winnebago) & E Slifer St	$ 407,500						
BP 3	E. Haertel St. Reconstruct St of WI 2 of 2	$ 150,200						
BP 4	50% Alley Resurfacing; #52, 36, 63 & 64 1 of 2	$ 50,000						
BP 5	**TID 8** - Hamilton St Storm Sewer	$ 135,500						
BP 6	As referenced above	$ 962,453						

	CAPITAL PROJECTS Fund 410		2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
	LOAN PROCEEDS				$ 267,000				
	SPECIAL ASSESSMENTS						$ 50,000		
SP 1	50% Alley Resurfacing; #52, 36, 63 & 64 2 of 2	$ 50,000							
	USER FEES		-	-		$ -	$ 25,000	$ 25,000	100.00%
UF 1	Storm Sewer Relay	$ 25,000							
	TRANSFER FROM PARKLAND FUND				$ 39,000		$ 64,000		
PL 1	Goodyear Park Facilty 1 of 2	$ 64,000							
	TAX LEVY						$ 25,000		
TL 1	Street lights - E. Haertel St.	$ 15,000							
TL 2	Street signs (per reflectivity requirement)	$ 10,000							
	TRANSFER FROM GENERAL FUND		-	-	$ 13,000	$ -	$ 41,540	$ 28,540	219.54%
GF 1	P.E.C. Build-out	$ 9,500							
GF 2	Staffing Analysis	$ 21,000							
GF 3	Five Police Ballistic Vests	$ 3,175							
GF 4	Equipment for Police Ford Expl K-9	$ 7,865							
4104949900000	FUND BALANCE APPLIED				$ 1,042,892	$ -	$ 695,000	$ (347,892)	-33.36%
FB 1	CATV Basement Studio Upgrade	$ 24,000							
FB 2	Silver Lake Cemetery Rd.	$ 10,000							
FB 3	Museum Exterior Repairs	$ 30,000							
FB 4	S.L. Beach Retaining Wall(along beach)	$ 11,000							
FB 5	Skatepark Design	$ 30,000							
FB 6	Goodyear Park Facilty 2 of 2	$ 167,500							
FB 7	Lawton Shelter (Including Water & Sewer)	$ 312,500							
FB 8	River St. Reconstruction - Design Eng.	$ 70,000							
FB 9	New Pinery Turning Lane @ Wal Mart	$ 30,000							
FB 10	Silver Lake Cemetery Equipment	$ 10,000							
	TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 3,948,551	$ 137,846	$ 1,801,200	$ 2,475	$ 3,543,893	$ 1,909,693	106.02%

Fund Balance

Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 1,374,631.79	$ 331,739.79	$ 1,225,519.11	$ 2,978,422.11

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VEHICLE REPLACEMENT Fund 420 Dept 00 Object 57500		2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
590	BANK FEES	$ 351	$ -		$ 261		$ -		$ 261	100.00%
830	VEHICLES	$ 200,516	$ 338,733	$ 756,000	$ 43,596	$ 139,500	$ (616,500)	-81.55%	$ (712,405)	5.77%
	POLICE CARS $49,500									
	P&R Truck $25,000									
	Fire Truck 2 $35,000									
	PW Truck $30,000									
840	EQUIPMENT	$ 22,640	$ -	$ 180,000	$ 39,446	$ 203,000	$ 23,000	12.78%	$ (140,554)	21.91%
	P&R Deere $20,000									
	P&R GEM Battery $3,000									
	PW Deere Loader $180,000									
new	TRANS TO TIF									
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 223,507	$ 338,733	$ 936,000	$ 83,302	$ 342,500	$ (593,500)	-63.41%	$ (852,698)	8.90%
						$ 335,165				
VEHICLE REPL - REV Fund 420										
NEW	PROPERTY TAXES						$ -		$ -	100.00%
4747324000	HAZMAT SERVICES						$ -		$ -	100.00%
4848110000	INTEREST INCOME	$ 2,198	$ 1,039	$ 300	$ 97	$ -	$ (300)	-100.00%	$ (203)	32.37%
	CITY PORTION ONLY						$ -			
48303000	SALE OF PROPERTY-PUBLIC WORKS	$ 700	$ -		$ -		$ -			
4848301000	SALE OF PROPERTY - LAW ENFORCE	$ 4,500	$ -		$ -		$ -			
4848302000	SALE OF PROPERTY-FIRE PROP						$ -			
4848309000	SALE OF PROPERTY-OTHER						$ -			
4848500000	DONATIONS						$ -			
4848900000	MISCELLANEOUS REVENUE	$ -	$ -				$ -			
4848930000	UNREALIZED GAIN/LOSS		$ 2,253				$ -			
4949210000	TRANSFER FROM GEN FUND	$ 251,000	$ 186,801	$ 186,800	$ 68,473	$ 186,800	$ -		$ (118,327)	36.66%
	RURAL FUNDS			$ 246,470		$ -			$ (246,470)	-100.00%
4949241000	TRANSFER FROM CAPITAL PROJECTS	$ -	$ -							
	LOAN PROCEEDS			$ 171,020		$ 23,333			$ (171,020)	-100.00%
4949900000	FUND BALANCE APPLIED			$ 331,410		$ 132,367	$ (199,043)	-60.06%	$ (331,410)	-100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 258,398	$ 190,093	$ 936,000	$ 68,570	$ 342,500	$ (199,343)	-21.30%	$ (867,430)	7.33%
						$ 148,365				
	Fund Balance									
	Fund Balance Designated		$ 1,428,886.68	$ 1,097,476.68	$ 1,414,154.87	$ 965,109.68				
	Undesignated Fund Balance				$ -	$ -				
	Total Fund Balance		$ 1,428,886.68	$ 1,097,476.68	$ 1,414,154.87	$ 965,109.68				

	INDUSTRIAL DEVELOPMENT Fund 430 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
56700219	OTHER PROFESSIONAL SERVICES						$ -		$ -	100.00%
56700590	BANK FEES						$ -		$ -	100.00%
56700790	MISCELLANEOUS EXPENSE						$ -		$ -	100.00%
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ -	$ -	$ -	$ -	$ -	$ -		$ -	100.00%

	INDUSTRIAL DEV - REV Fund 430									
4304848110000	INTEREST INCOME	$ 0	$ 0		$ 0		$ -		$ 0	100.00%
4304949900000	FUND BALANCE APPLIED						$ -		$ -	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 0	$ 0	$ -	$ 0	$ -	$ -		$ 0	100.00%

Fund Balance			
Fund Balance Designated	$ -	$ -	$ -
Undesignated Fund Balance	$ 47.00	$ 47.00	$ 47.00
Total Fund Balance	$ 47.00	$ 47.00	$ 47.00

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	REVOLVING SIDEWALK Fund 450 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
53431216	CONSULTING ENGINEEER SERVICES	$ 1,235	$ -				$ -		$ -	100.00%
53431236	SIDEWALK CONTRACTOR	$ 38,960	$ 107,658	$ 100,000	$ 53	$ 100,000	$ -		$ (99,947)	0.05%
53431292	PRINTING/PUBLISHING		$ 71	$ 70	$ -	$ 70	$ -		$ (70)	-100.00%
53431340	OPERATING SUPPLIES		$ 702				$ -		$ -	100.00%
53431550	ADMINISTRATIVE FEES		$ 1,818	$ 1,818		$ 2,515	$ 697	38.34%	$ (1,818)	-100.00%
53431590	BANK FEES	$ 64	$ 91		$ -		$ -		$ -	100.00%
53431790	MISCELLANEOUS EXPENSE		$ 272				$ -		$ -	100.00%
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 40,259	$ 110,612	$ 101,888	$ 53	$ 102,585	$ 697	0.68%	$ (101,835)	0.05%

	REVOLVING SIDEWALK - REV Fund 450									
4242020000	SIDEWALK ASSESSMENT	$ 41,963	$ 57,005	$ 80,500		$ 50,000	$ (7,005)	-8.70%	$ (80,500)	-100.00%
4848110000	INTEREST INCOME	$ 117	$ 38	$ 100	$ 55		$ (100)	-100.00%	$ (45)	55.37%
4848130000	INTEREST SPEC ASSMNT & CHARGES	$ 2,089	$ 2,320	$ 2,000	$ 2,575		$ (2,000)	-100.00%	$ 575	128.76%
4949210000	TRANSFER FROM GENERAL FUND						$ -		$ -	100.00%
4949241000	TRANSFER FROM CAPITAL FUND			$ -					$ -	100.00%
4949900000	FUND BALANCE APPLIED			$ 19,288		$ 52,585	$ 33,297	172.63%	$ (19,288)	-100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 44,169	$ 59,363	$ 101,888	$ 2,631	$ 102,585	$ 24,192	23.74%	$ (99,257)	2.58%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 60,113.68	$ 40,825.68	$ 62,691.11	$ 10,106.11
Total Fund Balance	$ 60,113.68	$ 40,825.68	$ 62,691.11	$ 10,106.11

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	CANAL PROJECT Fund 460 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
AccountDesc										
53100213	CONSULTING ENGINEEER SERVICES *SEGMENT 2 DESIGN $100,000*			$ 183,000		$ 100,000	$ (83,000)	-45.36%	$ (183,000)	-100.00%
57000219	OTHER PROFESSIONAL SERVICES				$ 1,180		$ -		$ 1,180	100.00%
57000590	BANK FEES	$ 60	$ 90		$ -		$ -		$ -	100.00%
57000820	PUBLIC INFRASTRUCTURE	$ 2	$ 9,384	$ -		$ -	$ -		$ -	100.00%
57000821	LAND ACQUISITION						$ -		$ -	100.00%
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 62	$ 9,474	$ 183,000	$ 1,180	$ 100,000	$ (83,000)	-45.36%	$ (181,820)	0.64%

	CANAL PROJECT - REV Fund 460									
4343227000	OTHER TRANSPORTATION									
4343537000	OTHER TRANSPORTATION									
4343690000	OTHER STATE PAYMENT		$ 22				$ -		$ -	100.00%
4848110000	INTEREST	$ 172	$ 51		$ 114		$ -		$ 114	100.00%
4848500000	DONATIONS *STATE $100,000 * 80% SEGMENT 2 DESIGN*			$ 146,400		$ 80,000	$ (66,400)	-45.36%	$ (146,400)	-100.00%
4848910000	REFUND PRIOR YEAR EXP		$ 16,786				$ -		$ -	100.00%
4949110000	BOND PROCEEDS			$ 36,600			$ (36,600)	-100.00%	$ (36,600)	-100.00%
4949900000	FUND BALANCE APPLIED					$ 20,000	$ 20,000	100.00%	$ -	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 172	$ 16,859	$ 183,000	$ 114	$ 100,000	$ (83,000)	-45.36%	$ (182,886)	0.06%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 152,339.73	$ 115,739.73	$ 151,273.70	$ 131,273.70
Total Fund Balance	$ 152,339.73	$ 115,739.73	$ 151,273.70	$ 131,273.70

	AIRPORT CONSTRUCTION Fund 470 Dept 00	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
53510219	OTHER PROFESSIONAL SERVICES						$ -		$ -	100.00%
53510590	BANK FEES	$ 60	$ 90		$ -		$ -		$ -	100.00%
53510790	MISCELLANEOUS EXPENSE						$ -			
53510822	LAND ACQUISITION						$ -		$ -	100.00%
59100000	RESIDUAL EQUITY						$ -		$ -	100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 60	$ 90	$ -	$ -	$ -	$ -		$ -	100.00%

	AIRPORT CONST - REV Fund 470									
4848110000	INTEREST INCOME	$ 9	$ 2		$ 3		$ -		$ 3	100.00%
4949900000	FUND BALANCE APPLIED						$ -		$ -	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 9	$ 2	$ -	$ 3	$ -	$ -		$ 3	100.00%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 6,771.41	$ 6,771.41	$ 6,774.79	$ 6,774.79
Total Fund Balance	$ 6,771.41	$ 6,771.41	$ 6,774.79	$ 6,774.79

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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

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 6 MO	2015 BUDGET	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES									
CHARGES FOR SERVICE	1,981,891	1,912,502	1,813,525	914,425	1,872,650	59,125	3.26%	(899,100)	50.42%
MISCELLANEOUS REVENUE	4,915	8,155	10,350	2,603	10,350	-	0.00%	(7,747)	25.15%
TOTAL REVENUE	1,986,806	1,920,657	1,823,875	917,028	1,883,000	59,125	3.24%	(906,847)	50.28%
EXPENDITURES									
PUMPING EXPENSES	160,524	180,145	173,291	85,858	176,417	3,126	1.80%	(87,433)	49.55%
WATER TREATMENT	138,817	170,876	162,737	65,103	169,017	6,280	3.86%	(97,634)	40.00%
DISTRIBUTION	92,552	168,341	153,326	81,214	160,753	7,426	4.84%	(72,112)	52.97%
METER READING	21,956	30,700	44,183	11,146	34,517	(9,665)	-21.88%	(33,037)	25.23%
ADMIN	545,940	602,738	641,902	301,204	657,338	15,436	2.40%	(340,698)	46.92%
CUSTOMER ACCOUNTS	46,435	58,094	57,833	25,268	58,362	528	0.91%	(32,565)	43.69%
DEBT SERVICE	238,578	474,923	349,799	125,370	349,147	(652)	-0.19%	(224,429)	35.84%
TOTAL EXPENDITURES	1,244,802	1,685,817	1,583,072	695,163	1,605,552	22,480	1.42%	(887,909)	43.91%
PROFIT/(LOSS)	742,004	234,840	240,803	221,865	277,447	36,645	15.22%	(18,938)	92.14%
INFRASTRUCTURE	40,945	335,642	222,000	3,495	407,000	185,000	83.33%	(218,505)	1.57%
VEHICLES/EQUIP	(3,800)	500	12,000	6,055	-	(12,000)	-100.00%	(5,945)	50.46%
CAPITAL FUNDED BALANCE OR DEBT	37,145	336,142	234,000	9,550	407,000	173,000	73.93%	(224,450)	4.08%
EXPENDITURES									
PERSONNEL	273,494	361,463	395,409	180,009	410,574	15,165	3.84%	(215,400)	45.52%
ADMINISTRATIVE EXPENSES	51,798	94,316	100,504	36,884	96,306	(4,198)	-4.18%	(63,620)	36.70%
PURCHASED SERVICES	39,342	32,105	56,100	12,204	54,525	(1,575)	-2.81%	(43,896)	21.75%
SUPPLIES/MATERIALS	157,497	165,662	146,400	65,370	155,100	8,700	5.94%	(81,030)	44.65%
REPAIRS/MAINTENANCE	28,448	53,261	41,200	27,571	35,900	(5,300)	-12.86%	(13,629)	66.92%
UTILITIES	128,047	158,055	157,000	70,759	150,000	(7,000)	-4.46%	(86,241)	45.07%
OUTLAY	34,520	336,142	234,000	9,550	407,000	173,000	73.93%	(224,450)	4.08%
TAX EQUIVALENT	330,223	346,032	336,660	176,996	354,000	17,340	5.15%	(159,664)	52.57%
DEBT SERVICE	238,578	474,923	349,799	125,370	349,147	(652)	-0.19%	(224,429)	35.84%
TOTAL EXPENDITURES	1,281,947	2,021,959	1,817,072	704,713	2,012,552	195,480	10.76%	(1,112,359)	38.78%

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	WATER Fund 610 Dept 40 & 42	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt
Account Description								
	CHARGES FOR SERVICES							
461100	USER CHARGES-RESIDENTIAL	$ 699,870	$ 675,768	$ 648,910	$ 319,639	$ 668,025	$ 19,115	2.95%
461200	USER CHARGES-COMMERCIAL	$ 336,240	$ 330,483	$ 317,360	$ 165,815	$ 331,940	$ 14,580	4.59%
461300	USER CHARGES-INDUSTRIAL	$ 214,688	$ 238,704	$ 224,606	$ 108,788	$ 226,407	$ 1,801	0.80%
461400	USER CHARGES-GOVERNMENTAL	$ 299,039	$ 239,355	$ 226,149	$ 120,685	$ 246,668	$ 20,519	9.07%
462000	FIRE PROTECTION-PRIVATE	$ 45,536	$ 45,761	$ 46,228	$ 22,675	$ 45,531	$ (697)	-1.51%
463000	FIRE PROTECTION-PUBLIC	$ 359,461	$ 358,023	$ 330,870	$ 165,435	$ 330,870	$ -	0.00%
461500	CLEAR WATER METER	$ 12,756	$ 12,790	$ 10,402	$ 6,348	$ 12,710	$ 2,308	22.18%
464000	OTHER PUBLIC CHARGES			$ -		$ -		
471000	WATER CONNECTION FEE	$ 3,216	$ 3,051	$ 1,000	$ 2,349	$ 2,500	$ 1,500	150.00%
470000	PENALTIES	$ 11,085	$ 8,567	$ 8,000	$ 2,691	$ 8,000	$ -	0.00%
	TOTAL CHARGES FOR SERVICES	$ 1,981,891	$ 1,912,502	$ 1,813,525	$ 914,425	$ 1,872,650	$ 59,125	3.26%
	MISCELLANEOUS REVENUE							
419000	INTEREST INCOME	$ -	$ -	$ 1,000		$ 1,000	$ -	0.00%
474300	SCRAP SALES	$ 177	$ 170	$ 50	$ 1,704	$ 50	$ -	0.00%
415000	WORK ORDER 10% MARKUP	$ -	$ 352	$ 300	$ 83	$ 300	$ -	0.00%
	INTEREST-DELIQUENT TAX		$ 707	$ -	$ 273	$ -		
	INTEREST-BOND RESERVE			$ -		$ -		
	INTEREST-DEPRECIATION			$ -		$ -		
	INTEREST-REPLACEMENT			$ -		$ -		
	INTEREST-CAPITAL IMPROVEMENT			$ -		$ -		
	SALE OF PROPERTY-EQUIPMENT			$ -		$ -		
474000	INSURANCE DIVIDEND			$ -		$ -		
474000	MISCELLANEOUS REVENUE	$ 4,738	$ 6,926	$ 9,000	$ 543	$ 9,000	$ -	0.00%
	TOTAL MISC. REVENUE	$ 4,915	$ 8,155	$ 10,350	$ 2,603	$ 10,350	$ -	0.00%
	TOTAL FUND REVENUE	$ 1,986,806	$ 1,920,657	$ 1,823,875	$ 917,028	$ 1,883,000	$ 59,125	3.24%

	WATER Fund 610 Dept 40 Object 53720	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
Account Description								
	PUMPING EXPENSES							
110	WAGES-FULLTIME	$ 20,085	$ 15,663	$ 14,679	$ 12,080	$ 22,004	$ 7,324	49.90%
111	WAGES-PARTTIME				$ 24			
112	OVERTIME COMPENSATION	$ 961	$ 2,806	$ 945	$ 844	$ 1,417	$ 471	49.88%
115	LONGEVITY	$ -	$ 792	$ 98		$ 158	$ 60	61.54%
130	HEALTH INSURANCE	$ 5,960	$ 6,363	$ 3,869	$ 1,883	$ 7,249	$ 3,380	87.37%
131	TERM LIFE INSURANCE	$ 33	$ 31	$ 16	$ 9	$ 20	$ 4	23.31%
132	DENTAL INSURANCE	$ 161	$ 152	$ 144	$ 51	$ 216	$ 72	50.00%
134	INCOME CONTINUATION INS	$ 65	$ -	$ 37	$ -	$ -	$ (37)	-100.00%
150	RETIREMENT	$ 1,241	$ 1,153	$ 1,101	$ 904	$ 1,650	$ 550	49.97%
151	FICA	$ 1,537	$ 1,269	$ 1,203	$ 947	$ 1,804	$ 601	49.97%
213	CONSULTING ENGINEER DELETE ACCT				$ -			
221	ELECTRICITY AND GAS	$ 128,047	$ 144,711	$ 145,000	$ 66,083	$ 138,000	$ (7,000)	-4.83%
	FURNACE EXPENSE	$ 2,434	$ -	$ -	$ -			
340	OPERATING SUPPLIES & EXPENSES			$ 1,000		$ 500	$ (500)	-50.00%
343	STANDBY DIESEL			$ 200		$ 200	$ -	0.00%
350	BUILDING REPAIR/MAINTENANCE	$ -	$ 5,473	$ 1,000	$ 3,033	$ 1,000	$ -	0.00%
351	GROUNDS REPAIR/MAINTENANCE			$ 500		$ 200	$ (300)	-60.00%
352	EQUIP REPAIR/MAINT		$ 1,732	$ 3,500	$ -	$ 2,000	$ (1,500)	-42.86%
	TOTAL PUMPING EXPENSES	$ 160,524	$ 180,145	$ 173,291	$ 85,858	$ 176,417	$ 3,126	1.80%

NOTE: Wages for full-time water pumping are approximately 15% of three full-time Water Crewman. (2014 Budget was 10%)

WATER Fund 610 Dept 40 Object 53730	2012 Actual	2031 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	 15 Bdgt vs 14 Bdgt
Account Description							
WATER TREATMENT							
110 WAGES-FULLTIME	$ 18,764	$ 19,236	$ 22,019	$ 8,314	$ 22,004	$ (15)	-0.07%
111 WAGES-PARTTIME				$ 157			
112 OVERTIME COMPENSATION	$ 758	$ 2,438	$ 1,418	$ 2,175	$ 1,417	$ (1)	-0.08%
115 LONGEVITY			$ 146		$ 158	$ 11	7.69%
130 HEALTH INSURANCE	$ 4,914	$ 4,416	$ 5,803	$ 2,988	$ 7,249	$ 1,446	24.91%
131 TERM LIFE INSURANCE	$ 23	$ 18	$ 24	$ 13	$ 20	$ (4)	-17.79%
132 DENTAL INSURANCE	$ 118	$ 98	$ 216	$ 45	$ 216	$ -	0.00%
134 INCOME CONTINUATION INS	$ 52	$ -	$ 55	$ -	$ -	$ (55)	-100.00%
150 RETIREMENT	$ 1,152	$ 1,441	$ 1,651	$ 730	$ 1,650	$ (0)	-0.02%
151 FICA	$ 1,418	$ 1,526	$ 1,804	$ 764	$ 1,804	$ (0)	-0.02%
FURNACE EXPENSE			$ -	$ 1,352	$ 600	$ 600	100.00%
223 WASTEWATER CHARGES	$ -	$ 13,344	$ 12,000	$ 4,676	$ 12,000	$ -	0.00%
340 OPERATING SUPPLIES & EXPENSES	$ -	$ -	$ 1,000		$ 500	$ (500)	-50.00%
350 BUILDING REPAIR/MAINTENANCE	$ -	$ -	$ 100		$ 100	$ -	0.00%
351 GROUNDS REPAIR/MAINTENANCE			$ 100		$ 100	$ -	0.00%
352 EQUIP REPAIR/MAINTENANCE		$ 3,928	$ 6,000	$ 179	$ 6,000	$ -	0.00%
232 HVAC	$ 400	$ -	$ 400		$ 200	$ (200)	-50.00%
360 CHEMICALS	$ 111,218	$ 124,431	$ 110,000	$ 43,710	$ 115,000	$ 5,000	4.55%
TOTAL WATER TREATMENT	$ 138,817	$ 170,876	$ 162,737	$ 65,103	$ 169,017	$ 6,280	3.86%

NOTE: Wages for full-time water pumping are approximately 15% of three full-time Water Crewman. (same as 2014 Budget)

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WATER Fund 610 Dept 40 Object 53740	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
Account Description							
DISTRIBUTION							
110 WAGES-FULLTIME	$ 39,976	**$ 56,189**	$ 51,378	$ 30,886	$ 58,677	$ 7,299	14.21%
110 WAGES-PART TIME			$ 4,000	$ 411	$ 4,000	$ -	0.00%
112 OVERTIME COMPENSATION	$ 200	**$ 1,403**	$ 3,308	$ 2,351	$ 3,778	$ 470	14.19%
115 LONGEVITY			$ 341		$ 420	$ 79	23.08%
130 HEALTH INSURANCE	$ 9,325	**$ 14,448**	$ 13,541	$ 8,938	$ 19,331	$ 5,790	42.76%
131 TERM LIFE INSURANCE	$ 42	**$ 78**	$ 57	$ 42	$ 54	$ (3)	-6.05%
132 DENTAL INSURANCE	$ 209	**$ 350**	$ 504	$ 246	$ 576	$ 72	14.29%
134 INCOME CONTINUATION INS	$ 97	$ -	$ 129	$ -	$ -	$ (129)	-100.00%
150 RETIREMENT	$ 2,321	**$ 3,707**	$ 3,852	$ 2,221	$ 4,401	$ 549	14.26%
151 FICA	$ 2,918	**$ 4,112**	$ 4,516	$ 2,379	$ 5,116	$ 600	13.29%
GROUNDS REPAIR/MAINT SUPPLIES		**$ 381**		$ 205	$ 200	$ 200	100.00%
EQUIP REPAIR/MAINTENANCE SUPP		**$ 335**					
213 CONSULTING ENGINEER SERVICES*	$ 5,506	**$ 4,330**	$ 11,500	$ -	$ 12,000	$ 500	4.35%
Cross Connection Control							
Testing of Wells and 3"&4" Meters							
234 LAB FEES	$ -	**$ 10,796**	$ 16,000	$ 6,226	$ 13,000	$ (3,000)	-18.75%
340 OPERATING SUPPLIES & EXPENSES	$ -	**$ 5,245**	$ 3,000	$ 1,154	$ 3,000	$ -	0.00%
350 BUILDING REPAIR/MAINTENANCE	$ 2,526	**$ 2,545**	$ 2,000	$ 1,608	$ 2,500	$ 500	25.00%
351 GROUNDS REPAIR/MAINTENANCE	$ 534	**$ 12**	$ 3,000	$ 9	$ 1,000	$ (2,000)	-66.67%
352 EQUIP REPAIR/MAINTENANCE	$ 6	$ 485	$ 200		$ 200	$ -	0.00%
354 SERVICES REPAIR/MAINTENANCE	$ 3,371	**$ 6,335**	$ 2,000	$ 2,379	$ 5,000	$ 3,000	150.00%
355 HYDRANTS REPAIR/MAINTENANCE	$ 7,784	**$ 60**	$ 2,000	$ 180	$ 1,000	$ (1,000)	-50.00%
356 METERS REPAIR/MAINTENANCE	$ 10,776	**$ 2,671**	$ 1,000	$ 230	$ 1,500	$ 500	50.00%
357 TOWERS REPAIR/MAINTENANCE	$ 4,766	**$ 11,797**	$ 1,000	$ 4,005		$ (1,000)	-100.00%
358 MAINS & VALVES REPAIR/MAINT	$ 1,520	**$ 24,708**	$ 30,000	$ 17,744	$ 25,000	$ (5,000)	-16.67%
359 REPAIR/MAINTENANCE DELETE	$ 225						
380 CONSTRUCTION MAT TRANS TO 358	$ 450						
385 MERCH & JOBBING TRANS TO 358	$ -	$ 18,354		$ -			
TOTAL DISTRIBUTION	$ 92,552	$ 168,341	$ 153,326	$ 81,214	$ 160,753	$ 7,426	4.84%

NOTE: Wages for full-time water distibution are approximately 40% of three full-time Water Crewman. (2014 Budget was 35%)

WATER Fund 610 Dept 40 Object 53750	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
Account Description							
ADMINISTRATION							
110 WAGES-FULLTIME	$ 84,988	$ 109,640	$ 114,706	$ 52,579	$ 121,103	$ 6,397	5.58%
111 WAGES-PARTTIME	$ 4,551	$ 4,348	$ 5,374	$ 1,935	$ 5,463	$ 89	1.65%
112 OVERTIME COMPENSATION	$ 153	$ 1,175	$ 4,072	$ 164	$ 4,259	$ 187	4.60%
115 LONGEVITY	$ -	$ 1,023	$ 984		$ 1,025	$ 41	4.19%
130 HEALTH INSURANCE	$ 12,045	$ 24,565	$ 26,580	$ 12,109	$ 27,386	$ 805	3.03%
131 TERM LIFE INSURANCE	$ 299	$ 390	$ 381	$ 158	$ 262	$ (118)	-31.10%
132 DENTAL INSURANCE	$ 640	$ 890	$ 840	$ 421	$ 864	$ 24	2.86%
133 UNIFORM ALLOWANCE			$ -		$ -		
134 INCOME CONTINUATION INS	$ 213	$ -	$ 269	$ -	$ -	$ (269)	-100.00%
140 EMPLOYEE ASSISTANCE PROGRAM	$ 33	$ -		$ 33			
150 RETIREMENT	$ 5,285	$ 7,712	$ 8,760	$ 3,820	$ 9,229	$ 470	5.37%
151 FICA	$ 6,518	$ 8,516	$ 9,573	$ 4,016	$ 10,087	$ 514	5.37%
ALLOCATED TO CAPITAL PROJECTS					$ (12,371)	$ (12,371)	100.00%
50% of Eng Tech Wages & Bene's							
201 DRUG/ALCOHOL TESTING	$ 231	$ 58	$ 200	$ -	$ 200	$ -	0.00%
202 PSC ASSESSMENT	$ 6,833	$ 6,414	$ 5,000	$ 2,981	$ 6,000	$ 1,000	20.00%
207 COMPUTER SERVICES	$ 14,093	$ 11,878	$ 14,000	$ 5,121	$ 14,000	$ -	0.00%
208 LEGAL			$ -				
210 HARDWARE MAINTENANCE							
211 SOFTWARE SUPPORT							
212 OFFICE EQUIPMENT MAINTENANCE	$ -	$ -					
213 CONSULTING ENGINEER SERVICES	$ 845	$ 150	$ 10,000	$ 750	$ 2,000	$ (8,000)	-80.00%
215 AUDIT	$ 9,000	$ 9,275	$ 15,000	$ 2,000	$ 19,525	$ 4,525	30.17%
Ehlers Rate Study $10,700; Audit $8,825							
216 ASSOCIATION DUES	$ -	$ -	$ 500		$ 500	$ -	0.00%
220 TELEPHONE	$ 3,465	$ 3,272	$ 3,500	$ 2,009	$ 3,500	$ -	0.00%
INTERNET SERVICE	$ 752	$ 662	$ 800	$ 361	$ 800	$ -	0.00%
223 WASTEWATER CHARGES	$ -	$ -					
290 TRAINING/DUES	$ 2,064	$ 1,526	$ 2,000	$ 813	$ 1,800	$ (200)	-10.00%
291 POSTAGE	$ -	$ -					
292 PRINTING/PUBLISHING	$ -	$ -					
293 UNIFORMS	$ 2,678	$ 2,962	$ 4,000	$ 1,752	$ 3,500	$ (500)	-12.50%
310 OFFICE SUPPLIES/ADMIN FEES - CITY	$ -	$ 7,823	$ 10,000	$ 7,918	$ 10,000	$ -	0.00%
320 PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -					
330 TRAVEL							
340 OPERATING EXPENSES	$ 19,130			$ -			
341 VEHICLE/EQUIP MAINTENANCE	$ 2,960	$ 6,249	$ 3,000	$ 7,193	$ 6,000	$ 3,000	100.00%
342 GASOLINE/OIL	$ 11,557	$ 11,666	$ 10,000	$ 6,365	$ 13,000	$ 3,000	30.00%
344 TRANSPORTATION	$ (102)	$ (455)		$ 883			
350 BUILDING REPAIR/MAINTENANCE							
351 GROUNDS REPAIR/MAINTENANCE							
352 EQUIP REPAIR/MAINTENANCE	$ 3,149	$ 219		$ -			
510 GENERAL LIABILITY INS	$ 14,296	$ 14,984	$ 15,956	$ 8,231	$ 16,462	$ 506	3.17%
511 WORKER'S COMP INSURANCE	$ 9,028	$ 4,024	$ 8,382	$ 1,890	$ 6,722	$ (1,660)	-19.80%
UNEMPLOYMENT COMP		$ 253		$ 706			
512 PROPERTY INSURANCE	$ 3,638	$ 312	$ 11,630	$ -	$ 11,704	$ 74	0.64%
513 ERRORS/OMISSIONS INSURANCE							
550 ADMINISTRATIVE SERVICES		$ 17,175	$ 19,736	$ -	$ 20,318	$ 582	2.95%
136 ANNUITANT HEALTH INS	$ -	$ -					
533 TAX EQUIVALENT	$ 330,223	$ 346,032	$ 336,660	$ 176,996	$ 354,000	$ 17,340	5.15%
830 VEHICLES	$ (3,800)						
870 COMPUTER HARDWARE			$ -		$ -		
880 GIS CURB STOPS DATABASE	$ 1,175		$ -	$ -	$ -		
TOTAL ADMINISTRATION	$ 545,940	$ 602,738	$ 641,902	$ 301,204	$ 657,338	$ 15,436	2.40%

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.
30% of Engineering Tech (25% in 2014 Bdgt) and 10% of PW Admin Asst
Wages for part-time water Administration are 13% of the Clerk/Cashiers wages.

WATER Fund 610 Dept 40 Object 53760 & 53761	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt
Account Description							
CUSTOMER ACCOUNTS							
110 WAGES-FULLTIME	$ 8,831	$ 11,786	$ 9,765	$ 4,370	$ 9,928	$ 163	1.67%
111 WAGES-PART TIME	$ 12,566	$ 15,404	$ 24,064	$ 6,699	$ 24,395	$ 331	1.38%
112 OVERTIME COMPENSTION			$ 289		$ 294	$ 5	1.66%
115 LONGEVITY	$ -	$ 259	$ 402		$ 419	$ 17	4.17%
130 HEALTH INSURANCE		$ 3,287	$ 3,222	$ 1,457	$ 3,222	$ -	0.00%
131 TERM LIFE INSURANCE	$ 76	$ 118	$ 153	$ 60	$ 156	$ 3	1.66%
132 DENTAL INSURANCE	$ 80	$ 113	$ 96	$ 48	$ 96	$ -	0.00%
134 INCOME CONTINUATION INS	$ 69	$ -	$ 65	$ -	$ -	$ (65)	-100.00%
150 RETIREMENT	$ 1,262	$ 1,806	$ 2,136	$ 775	$ 2,172	$ 36	1.69%
151 FICA	$ 1,599	$ 2,042	$ 2,641	$ 817	$ 2,680	$ 39	1.49%
291 POSTAGE	$ 15,877	$ 12,173	$ 8,000	$ 6,978	$ 8,000	$ -	0.00%
UNCOLLECTIBLE ACCOUNTS/WATER							
340 OPERATING SUPPLIES	$ 6,075	$ 11,106	$ 7,000	$ 4,064	$ 7,000	$ -	0.00%
includes lab supplies $4,000							
356 METERS REPAIR/MAINT							
TOTAL CUSTOMER ACCOUNTS	$ 46,435	$ 58,094	$ 57,833	$ 25,268	$ 58,362	$ 528	0.91%
CUST ACCTS-METER READING							
110 WAGES-FULL TIME	$ 15,900	$ 22,145	$ 29,359	$ 7,698	$ 22,004	$ (7,355)	-25.05%
111 WAGES-PARTTIME				$ 10			
112 OVERTIME COMPENSATION	$ -	$ 138	$ 1,890	$ 148	$ 1,417	$ (474)	-25.06%
115 LONGEVITY	$ -	$ -	$ 195		$ 158	$ (38)	-19.23%
130 HEALTH INSURANCE	$ 3,753	$ 4,743	$ 7,738	$ 2,109	$ 7,249	$ (489)	-6.32%
131 TERM LIFE INSURANCE	$ 27	$ 36	$ 33	$ 12	$ 20	$ (12)	-38.34%
132 DENTAL INSURANCE	$ 132	$ 182	$ 288	$ 50	$ 216	$ (72)	-25.00%
134 INCOME CONTINUATION INS	$ 45	$ -	$ 74	$ -	$ -	$ (74)	-100.00%
150 RETIREMENT	$ 756	$ 1,529	$ 2,201	$ 548	$ 1,650	$ (551)	-25.02%
151 FICA	$ 1,343	$ 1,927	$ 2,405	$ 571	$ 1,804	$ (602)	-25.02%
TOTAL CUST ACCTS-METER READING	$ 21,956	$ 30,700	$ 44,183	$ 11,146	$ 34,517	$ (9,665)	-21.88%

NOTE: Part-time wages for Customer Accts include $4,000 for seasonal employee and 47% of the Clerk/Cashier wages.
Full-time wages for Customer Accounts include 20% 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. (20% in 2014 Budget)

Fund 610 Dept 42 Object 53711 & 53714							
DEBT SERVICE							
BOND & INTEREST							
610 PRINCIPAL	$ 180,000	$ 329,694	$ 280,028	$ 90,028	$ 290,152	$ 10,124	3.62%
620 INTEREST	$ 58,578	$ 145,229	$ 69,771	$ 35,342	$ 58,995	$ (10,776)	-15.44%
AMORTIZATION OF BOND DISC	$ -	$ -					
630 BOND FEES							
TOTAL BOND & INTEREST	$ 238,578	$ 474,923	$ 349,799	$ 125,370	$ 349,147	$ (652)	-0.19%
REPLACEMENT							
820 PUBLIC INFRASTRUCTURE	$ 40,945	$ 335,642	$ 222,000	$ 3,495	$ 407,000	$ 185,000	83.33%
830 VEHICLES	$ (3,800)	$ 500	$ 12,000	$ 6,055	$ -	$ (12,000)	-100.00%
840 EQUIPMENT							
TOTAL REPLACEMENT	$ 37,145	$ 336,142	$ 234,000	$ 9,550	$ 407,000	$ 173,000	73.93%
TOTAL DEBT SERVICE	275,723	811,065	349,799	134,920	756,147	$ 172,348	49.27%

Capital Expenditure Plan Years 2015 – 2019						
UPDATED 10/2/2014						
Project	**2015**	**2016**	**2017**	**2018**	**2019+**	**Total Cost**
D - Replace 6" W.M. on 300 blk. Of W. Marion St. - 550' n(design & construct)	$ 65,000					*$ 65,000*
D - Replace watermain in 100 blk of E. Franklin St. - 700' (design & construct)	$ 80,000					*$ 80,000*
D - Replace watermain on River St.; W. Wisconsin to Summit St. - 2,300'		$ 260,000				*$ 260,000*
P&T - Well #3 - Replace VFD	$ 12,000					*$ 12,000*
P&T - Hwy 33 East' In-line chlorination System	$ 150,000					*$ 150,000*
PPlt: Design, construction and relocation of Utility Mntc Facility	$ 100,000	$ 1,205,000	$ 5,000			*$ 1,310,000*
D - Paint & Repair South (Park St.) Tower		$ 70,000				*$ 70,000*
D - W. Conant Watermain Replacement; Pierce St. to Summit - 3,500'			$ 370,000			*$ 370,000*
D - Design 2019 Watermain Replacement				$ 40,000		*$ 40,000*
D - W. Carroll St. Watermain Replcmnt; W. Wisconsin St.to Sunset St. - 3,100' (design &				$ 330,000		*$ 330,000*
D - Replace Watermain on Ontario St ; Wisconsin to Thompson St. - 500'					$ 60,000	*$ 60,000*
D - E. Wisconsin St. Watermain Replacement; Waouna Trl. to Pauquette St. -					$ 500,000	*$ 500,000*
D - Pauquette St Watermain Replacement ; E. Wisconsin St. to Thompson St. - 500'					$ 110,000	*$ 110,000*
Total	$ 407,000	$ 1,535,000	$ 375,000	$ 370,000	$ 670,000	***$ 3,357,000***

Sources of Funding

G.O. Debt						*$ -*
Revenue Debt	$ 407,000	$ 1,535,000	$ 375,000	$ 370,000	$ 670,000	*$ 3,357,000*
Grants/Aids						*$ -*
Special Assessment						*$ -*
User Fees						*$ -*
Tax Levy						*$ -*
Surplus						*$ -*
Total	$ 407,000	$ 1,535,000	$ 375,000	$ 370,000	$ 670,000	***$ 3,357,000***

Difference in expenses and revenue sources	$ -	$ -	$ -	$ -	$ -	$ -

Pumping & Treatment
Distribution
Physical Plant

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CITY OF PORTAGE
SEWER UTILITY BUDGET

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 6 MO	2015 BUDGET	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Bdgt 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
REVENUES									
SPECIAL ASSESSMENTS	0	84,107	0	(1,413)	0			(1,413)	100.00%
INTERGOVERNMENTAL REV	0	0	0	207,670	0	-		207,670	100.00%
CHARGES FOR SERVICE	1,857,623	1,826,778	1,587,311	748,819	1,658,336	71,025	4.47%	(838,492)	47.18%
MISCELLANEOUS REVENUE	107,097	75,512	28,000	28,687	28,000	-	0.00%	687	102.45%
TOTAL REVENUE	1,964,720	1,986,397	1,615,311	983,763	1,686,336	71,025	4.40%	(631,548)	60.90%
EXPENDITURES									
PERSONNEL	357,800	409,071	460,191	211,136	455,698	(4,494)	-0.98%	(249,055)	45.88%
ADMINISTRATIVE EXPENSES	81,274	82,610	91,936	40,184	87,716	(4,220)	-4.59%	(51,752)	43.71%
PURCHASED SERVICES	71,379	43,803	42,300	13,961	48,750	6,450	15.25%	(28,339)	33.00%
SUPPLIES/MATERIALS	139,603	100,201	111,600	50,283	110,600	(1,000)	-0.90%	(61,317)	45.06%
REPAIRS/MAINTENANCE	12,998	59,915	63,000	19,474	51,500	(11,500)	-18.25%	(43,526)	30.91%
UTILITIES	163,166	157,826	170,000	86,510	170,800	800	0.47%	(83,490)	50.89%
OUTLAY/VEHICLES	-	1,320	-	-	-			-	100.00%
DEBT SERVICE	194,919	189,650	642,777	193,042	640,183	(2,594)	-0.40%	(449,735)	30.03%
TOTAL EXPENDITURES	1,021,139	1,044,396	1,581,804	614,591	1,565,247	(16,558)	-1.05%	(967,213)	38.85%
OPERATIONAL PROFIT (LOSS)	943,581	942,001	33,507	369,172	121,089	87,583	261.39%	335,665	1101.78%
INFRASTRUCTURE	426,605	518,013	1,170,000	93,506	520,000	(650,000)	-55.56%	(1,076,494)	7.99%
VEHICLES/EQUIP	-	341,216	20,000	-	-	(20,000)	-100.00%	(20,000)	-100.00%
CAPITAL FUNDED WITH FUND BALANCE OR DEBT	426,605	859,229	1,190,000	93,506	520,000	(670,000)	-56.30%	(1,096,494)	7.86%
TOTAL FUND EXPENSES	1,447,744	1,903,625	2,771,804	708,097	2,085,247	(686,558)	-24.77%	(2,063,707)	25.55%

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	SEWER Fund 620	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 15 Bdgt vs 14 Bdgt	14 Bdgt 15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description										
SEWER - REVENUE										
	SPECIAL ASSESSMENT REV				$ -					
6204242050000	SPECIAL ASSESSMENT	$ -	$ 84,107		$ (1,413)				$ (1,413)	100.00%
	TOTAL SPECIAL ASSESSMENT REV	$ -	$ 84,107		$ (1,413)		$ -		$ (1,413)	100.00%
	INTERGOVERNMENTAL REV									
6204343300000	OTHER FEDERAL GRANT	$ -	$ -		$ 207,670				$ 207,670	100.00%
6204343690000	MISCELLANEOUS STATE PAYME	$ -	$ -		$ -				$ -	100.00%
	TOTAL INTERGOVERNMENTAL REV	$ -	$ -	$ -	$ 207,670	$ -	$ -		$ 207,670	100.00%
	CHARGES FOR SERVICES									
6204646410000	USER CHARGES-RESIDENTIAL	$ 772,402	$ 755,798	$ 713,278	$ 305,164	$ 713,278	$ -	0.00%	$ (408,114)	42.78%
6204646411000	USER CHARGES-COMMERCIAL	$ 484,125	$ 486,318	$ 441,406	$ 209,587	$ 441,406	$ -	0.00%	$ (231,819)	47.48%
6204646412000	USER CHARGES-INDUSTRIAL	$ 247,887	$ 306,031	$ 209,615	$ 115,877	$ 253,611	$ 43,996	20.99%	$ (93,738)	55.28%
6204646413000	USER CHARGES-GOVERNMENT	$ 340,343	$ 271,158	$ 220,018	$ 111,564	$ 247,047	$ 27,029	12.28%	$ (108,454)	50.71%
6204646414000	PENALTIES	$ 12,866	$ 6,473	$ 2,994	$ 2,727	$ 2,994	$ -	0.00%	$ (267)	91.07%
6204646415000	SEWER EXTENSION FEE	$ -	$ -						$ -	100.00%
6204646418000	SEWER CONNECTION FEE	$ -	$ 1,000		$ 3,900				$ 3,900	100.00%
	TOTAL CHARGES FOR SERVICES	$ 1,857,623	$ 1,826,778	$ 1,587,311	$ 748,819	$ 1,658,336	$ 71,025	4.47%	$ (838,492)	47.18%
	MISC. REV.									
6204848110000	INTEREST INCOME	$ 82,475	$ 38,448	$ 8,000	$ 18,133	$ 8,000	$ -	0.00%	$ 10,133	226.66%
6204848111000	INTEREST ON SPECIAL ASSESS	$ -	$ 39	$ -	$ -				$ -	100.00%
6204848309000	SALE OF PROPERTY-EQUIPMENT		$ 180	$ -	$ -				$ -	100.00%
6204848440000	INSURANCE RECOVERY	$ -	$ -	$ -					$ -	100.00%
6204848460000	INSURANCE DIVIDEND	$ -	$ -	$ -					$ -	100.00%
6204848600000	MISCELLANEOUS REVENUE	$ 24,622	$ 35,032	$ 20,000	$ 10,554	$ 20,000	$ -	0.00%	$ (9,446)	52.77%
6204848930000	UNREALIZED GAIN/LOSS	$ -	$ 1,813	$ -					$ -	100.00%
									$ -	100.00%
	TOTAL MISC. REV.	$ 107,097	$ 75,512	$ 28,000	$ 28,687	$ 28,000	$ -		$ 687	102.45%
									$ -	100.00%
	TOTAL FUND REVENUES	$ 1,964,720	$ 1,986,397	$ 1,615,311	$ 983,763	$ 1,686,336	$ 71,025	4.40%	$ (631,548)	60.90%

SEWER Fund 620 Dept 55 Object 53608	2012 Actual	2013 Actual	2014 Budget	2014 Act 6 month	2015 Budget	Higher (Lower) 14 Bdgt 15 Bdgt vs 14 Bdgt	15 Bdgt vs 14 Bdgt	Higher (Lower) 14 Act vs 14 Bdgt	% of 14 Bdgt 14 Act vs 14 Bdgt
Account Description									
WASTEWATER TREATMENT									
110 WAGES-FT ADMIN	$ 19,439	$ 93,695	$ 54,900	$ 55,639	$ 59,667	$ 4,767	8.68%	$ 739	101.35%
111 WAGES-PARTTIME	$ 10,776	$ 13,312	$ 17,075	$ 7,933	$ 17,357	$ 282	1.65%	$ (9,143)	46.46%
112 OVERTIME COMPENSATION	$ 175	$ 929	$ 354	$ 225	$ 360	$ 6	1.66%	$ (130)	63.41%
115 LONGEVITY	$ -	$ 1,150	$ 524	$ -	$ 573	$ 49	9.31%	$ (524)	-100.00%
130 HEALTH INSURANCE	$ 596	$ 16,956	$ 10,471	$ 12,133	$ 12,144	$ 1,673	15.97%	$ 1,662	115.87%
131 TERM LIFE INSURANCE	$ 121	$ 343	$ 339	$ 208	$ 349	$ 10	2.90%	$ (131)	61.36%
132 DENTAL INSURANCE	$ 175	$ 613	$ 336	$ 403	$ 360	$ 24	7.14%	$ 67	120.02%
134 INCOME CONTINUATION NS	$ 69		$ 171	$ -	$ -	$ (171)	-100.00%	$ (171)	-100.00%
140 EMPLOYEE ASSISTANCE PROGRAM									
150 RETIREMENT	$ 1,800	$ 7,252	$ 5,100	$ 4,348	$ 5,301	$ 201	3.95%	$ (752)	85.26%
151 FICA	$ 2,239	$ 8,044	$ 5,573	$ 4,664	$ 5,964	$ 390	7.00%	$ (910)	83.68%
153 SICK/VACATION ACCRUAL	$ -	$ -		$ -				$ -	100.00%
NEW ALLOCATED TO CAPITAL PROJECTS					$ (12,371)	$ (12,371)	100.00%	$ -	100.00%
50% of Eng Tech Wages & Bene's									
Fund 620 Dept 55 Object 53609									
110 WAGES-FT METER READING	$ 17,290	$ 23,100	$ 29,359	$ 8,337	$ 22,004	$ (7,355)	-25.05%	$ (21,022)	28.40%
111 WAGES-PT METER READING				$ 57			-100.00%	$ 57	100.00%
112 OVERTIME COMPENSATION	$ 68	$ 108	$ 1,890	$ 162	$ 1,417	$ (474)	-25.06%	$ (1,729)	8.56%
115 LONGEVITY	$ -	$ 108	$ 195	$ -	$ 158	$ (38)	-19.23%	$ (195)	-100.00%
130 HEALTH INSURANCE	$ 3,761	$ 4,959	$ 7,738	$ 2,029	$ 7,249	$ (489)	-6.32%	$ (5,709)	26.22%
131 TERM LIFE INSURANCE	$ 25	$ 36	$ 33	$ 10	$ 20	$ (12)	-38.34%	$ (23)	30.18%
132 DENTAL INSURANCE	$ 125	$ 167	$ 288	$ 50	$ 216	$ (72)	-25.00%	$ (238)	17.23%
134 INCOME CONTINUATION NS	$ 43		$ 74		$ -	$ (74)	-100.00%	$ (74)	-100.00%
140 EMPLOYEE ASSISTANCE PROGRAM									
150 RETIREMENT	$ 1,026	$ 1,550	$ 2,201	$ 593	$ 1,650	$ (551)	-25.02%	$ (1,608)	26.96%
151 FICA	$ 1,268	$ 1,713	$ 2,405	$ 625	$ 1,804	$ (602)	-25.02%	$ (1,781)	25.98%
Fund 620 Dept 55 Object 53610									
110 WAGES-FT OPERATIONS	$ 184,005	$ 150,836	$ 204,040	$ 72,194	$ 209,038	$ 4,998	2.45%	$ (131,845)	35.38%
111 WAGES-PT OPERATIONS			$ 4,000		$ 4,000			$ (4,000)	-100.00%
112 OVERTIME COMPENSATION	$ 2,679	$ 13,641	$ 11,141	$ 7,146	$ 11,414	$ 273	2.45%	$ (3,995)	64.14%
115 LONGEVITY	$ -	$ 1,500	$ 2,250	$ -	$ 2,300	$ 50	2.22%	$ (2,250)	-100.00%
130 HEALTH INSURANCE	$ 42,366	$ 42,032	$ 64,437	$ 22,068	$ 69,392	$ 4,955	7.69%	$ (42,370)	34.25%
131 TERM LIFE INSURANCE	$ 682	$ 176	$ 710	$ 250	$ 920	$ 210	29.52%	$ (460)	35.24%
132 DENTAL INSURANCE	$ 1,599	$ 1,547	$ 1,920	$ 711	$ 1,920	$ -	100.00%	$ (1,209)	37.04%
134 INCOME CONTINUATION NS	$ 431	$ -	$ 508	$ -	$ -	$ (508)	-100.00%	$ (508)	-100.00%
136 RETIREE BENEFITS	$ 6,692	$ 2,059	$ -	$ -	$ -		-100.00%	$ -	100.00%
140 EMPLOYEE ASSISSTANCE PROGRAM	$ 17	$ 21	$ -	$ 22	$ -		-100.00%	$ 22	100.00%
150 RETIREMENT	$ 11,026	$ 11,110	$ 15,220	$ 5,552	$ 15,147	$ (73)	-0.48%	$ (9,668)	36.48%
151 FICA	$ 13,448	$ 12,152	$ 16,939	$ 5,778	$ 17,347	$ 407	2.40%	$ (11,161)	34.11%
153 SICK/VACATION ACCRUAL	$ 35,859	$ (38)		$ -			-100.00%	$ -	100.00%
								$ -	100.00%
Fund 620 Dept 55 Object 53610							-100.00%	$ -	100.00%
201 DRUG/ALCOHOL TESTING	$ 155	$ 102	$ 100	$ -	$ 100	$ -	100.00%	$ (100)	-100.00%
210 HARDWARE MAINT	$ -	$ 318	$ -	$ -	$ -		-100.00%	$ -	100.00%
211 SOFTWARE SUPPORT	$ -	$ 355	$ 200	$ -	$ 200	$ -	100.00%	$ (200)	-100.00%
OPS									
213 CONSULTNG ENGINEER SERVICES	$ 4,591	$ 3,468	$ 3,000	$ 2,023	$ 3,000	$ -	100.00%	$ (978)	67.42%
								$ -	100.00%
215 AUDIT	$ 11,169	$ 6,150	$ 5,000	$ 2,000	$ 6,750	$ 1,750	35.00%		
216 ASSOCIATION DUES	$ -	$ 5,364	$ 1,000	$ -	$ 1,000	$ -	100.00%	$ (1,000)	-100.00%
219 OTHER PROFESSIONAL SERVICES	$ 28,037	$ 5,189	$ 10,600	$ 3,069	$ 17,700	$ 7,100	66.98%	$ (7,531)	28.95%
Testing CTLABS;LWALLEN;CRANE $5,100									
Yearly inspection on Ashbrook Press $3,000									
Direct feed fuel tank to emergency generator $1,500									
Ehlers Rate Study $8,100									
220 TELEPHONE	$ 2,865	$ 2,974	$ 2,500	$ 1,592	$ 3,000	$ 500	20.00%	$ (908)	63.67%
221 ELECTRICITY & GAS	$ 127,729	$ 123,987	$ 140,000	$ 67,908	$ 135,800	$ (4,200)	-3.00%	$ (72,092)	48.51%
222 WATER & SEWER	$ 35,437	$ 33,839	$ 30,000	$ 18,602	$ 35,000	$ 5,000	16.67%	$ (11,398)	62.01%
227 SOLID WASTE DISPOSAL	$ 719	$ 924	$ 1,400	$ 371	$ 1,000	$ (400)	-28.57%	$ (1,029)	26.47%
234 LAB FEES	$ 1,096	$ 1,096	$ 1,200	$ 96	$ 1,300	$ 100	8.33%	$ (1,104)	8.00%
PROFICIENCY TEST									
240 VEHICLE/EQUIP MAINT	$ 11,910	$ 2,981	$ 5,000	$ 3,857	$ 3,000	$ (2,000)	-40.00%	$ (1,143)	77.14%
244 OPERATING EQUIP MAINT	$ 1,088	$ 22,017	$ 22,000	$ 1,234	$ 15,000	$ (7,000)	-31.82%	$ (20,766)	5.61%
								$ -	100.00%
290 TRAINING	$ 1,315	$ 1,074	$ 2,000	$ 400	$ 2,000	$ -	100.00%	$ (1,600)	20.00%
291 POSTAGE	$ 1	$ 14	$ 50	$ 59	$ 50	$ -	100.00%	$ 9	118.98%
292 PRINTING/PUBLISHING	$ 126	$ 68	$ 50	$ -	$ 50	$ -	100.00%	$ (50)	-100.00%
293 UNIFORMS	$ 1,882	$ 1,811	$ 3,000	$ 966	$ 2,000	$ (1,000)	-33.33%	$ (2,034)	32.21%
294 OTHER CONTRACTUAL SERVICES (AIR TEMP)	$ 26,486	$ 27,297	$ 22,000	$ 6,499	$ 20,000	$ (2,000)	-9.09%	$ (15,501)	29.54%
310 OFFICE SUPPLIES	$ 192	$ 365	$ 600	$ -	$ 600	$ -	100.00%	$ (600)	-100.00%
330 TRAVEL	$ -	$ -	$ -	$ -	$ -		-100.00%	$ -	100.00%
340 OPERATING SUPPLIES	$ 7,573	$ 7,777	$ 9,000	$ 3,711	$ 9,000	$ -	100.00%	$ (5,289)	41.24%
341 VEHICLE/EQUIP MAINT SUPPL	$ 13	$ (22)		$ 10	$ -		-100.00%	$ 10	100.00%
342 GASOLINE/OIL	$ 13,216	$ 13,684	$ 12,000	$ 6,326	$ 13,000	$ 1,000	8.33%	$ (5,674)	52.71%
350 REPAIR/MAINT SUPP-BLDG	$ 6,976	$ 2,036	$ 3,000	$ 347	$ 3,000	$ -	100.00%	$ (2,653)	11.55%
351 REPAIR/MAINT SUPP-GROUNDS (CHIP SEALING)	$ 1,107	$ 384	$ 3,000	$ -	$ 500	$ (2,500)	-83.33%	$ (3,000)	-100.00%
352 REPAIR/MAINT SUPP-EQUIP	$ 19,534	$ 16,596	$ 16,000	$ 4,860	$ 16,000	$ -	100.00%	$ (11,140)	30.37%
353 REPAIR/MAINT-COLL SYSTEM	$ 10,914	$ 15,901	$ 14,000	$ 9,177	$ 14,000	$ -	100.00%	$ (4,823)	65.55%
Annual lifstation inspection Flyght $3,000									
Annual lifstation inspection LW Allen $3,000									
Prev.Maint/Repairs $8,000									
360 CHEMICALS	$ 80,078	$ 78,397	$ 90,000	$ 40,236	$ 88,000	$ (2,000)	-2.22%	$ (49,764)	44.71%
390 MISCELLANEOUS SUPPLIES									

SEWER	2012	2013	2014	2014	2015	Higher (Lower) 15 Bdgt vs	14 Bdgt 15 Bdgt vs	Higher (Lower) 14 Act vs	% of 14 Bdgt 14 Act vs
506 LICENSE FEE	$ 11,385	$ 9,207	$ 14,000	$ 8,366	$ 10,000	$ (4,000)	-28.57%	$ (5,634)	59.76%
510 LIABILITY INSURANCE	$ 16,028	$ 18,559	$ 17,049	$ 13,364	$ 17,819	$ 770	4.52%	$ (3,685)	78.39%
511 WORKMEN'S COMP INS	$ 7,720	$ 8,696	$ 7,335	$ 3,307	$ 5,882	$ (1,453)	-19.81%	$ (4,028)	45.09%
512 PROPERTY INSURANCE	$ 10,496	$ 13,276	$ 16,388	$ 10,925	$ 16,491	$ 103	0.63%	$ (5,463)	66.66%
Fund 620 Dept 55 Object 53610									
513 ERRORS/OMISSIONS INSURANCE									
540 DEPRECIATION	$ 678,304	$ 754,364					-100.00%	$ -	100.00%
550 ADMINISTRATIVE SERVICES	$ 28,325	$ 17,176	$ 25,444	$ -	$ 26,204	$ 760	2.99%	$ (25,444)	-100.00%
560 CENTRAL GARAGE SERVICES	$ -	$ -	$ -	$ -	$ -		-100.00%	$ -	100.00%
590 BANK FEES	$ 257	$ 3,295	$ 1,920	$ 794	$ 1,920	$ -		$ (1,126)	41.33%
730 GRANTS/CONTRIBUTIONS	$ -	$ -					-100.00%	$ -	100.00%
740 LOSSES	$ -	$ -					-100.00%	$ -	100.00%
799 MISCELLANEOUS EXPENSE	$ -	$ -		$ 315			-100.00%	$ 315	100.00%
820 PUBLIC INFRASTRUCTURE	$ -	$ -			$ -			$ -	100.00%
823 OFFICE EQUIP & FURNISHINGS	$ -	$ 1,320		$ -			-100.00%	$ -	100.00%
830 VEHICLES	$ -	$ -		$ -	$ -			$ -	100.00%
840 EQUIPMENT				$ -			-100.00%	$ -	100.00%
TOTAL WASTEWATER TREATMENT	$ 1,504,524	$ 1,609,110	$ 939,027	$ 421,549	$ 925,064	$ (13,964)	-1.49%	$ (517,479)	44.89%

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
   30% of Engineering Tech (25% in 2014 Bdgt)
   5% of Public Works Adm Asst wages and benefits
   Part-time = 40% of Clerk/Cashier wages and benefits

2) FT Meter Reading wages and benefits (object 53609) = 15% of total wages and benefits of water operations totals (20% in 2014 Budget)
   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	$ -	$ 105,997	$ 462,093	$ 152,424	$ 471,712	$ 9,619	2.08%	$ (309,670)	32.99%
620565: INTEREST	$ 194,919	$ 83,653	$ 180,684	$ 40,619	$ 168,471	$ (12,213)	-6.76%	$ (140,065)	22.48%
620565: BOND FEES	$ -	$ -	$ -		$ -		-100.00%	$ -	100.00%
620565: AMORTIZATION	$ -	$ -	$ -		$ -		-100.00%	$ -	100.00%
TOTAL DEBT SERVICE	$ 194,919	$ 189,650	$ 642,777	$ 193,042	$ 640,183	$ (2,594)	-0.40%	$ (449,735)	30.03%
CAPITAL IMPROVEMENTS									
620565: PUBLIC INFRASTRUCTURE	$ 426,605	$ 518,013	$ 1,170,000	$ 93,506	$ 520,000	$ (650,000)	-55.56%	$ (1,076,494)	7.99%
EQUIPMENT									
VEHICLES		$ 341,216	$ 20,000		$ -			$ (20,000)	-100.00%
TOTAL CAPITAL IMPROVEMENTS	**$ 426,605**	**$ 859,229**	**$ 1,190,000**	**$ 93,506**	**$ 520,000**	**$ (650,000)**	**-54.62%**	**$ (1,096,494)**	**7.86%**
TOTAL RESTRICTED ACCTS EXPENSE	**$ 621,524**	**$ 1,048,879**	**$ 1,832,777**	**$ 286,548**	**$ 1,160,183**	**$ (652,594)**	**-35.61%**	**$ (1,546,229)**	**15.63%**
								$ -	100.00%
TOTAL FUND EXPENSES	**$ 1,699,924**	**$ 2,657,989**	**$ 2,771,804**	**$ 708,097**	**$ 2,085,247**	**$ (666,558)**	**-24.05%**	**$ (2,063,707)**	**25.55%**

Capital Expenditure Plan Years 2015 – 2019						
UPDATED 10/2/2014						
	2015	**2016**	**2017**	**2018**	**2019**	**Total Cost**
C - River St. Sanitary Sewer Replacement; 2,300' (Design & Const.)		$ 250,000				*$ 250,000*
C - W. Marion St. Sanitary Sewer Replacement; 550'	$ 70,000					*$ 70,000*
B&G - Pavement Crackfilling & Sealcoating	$ 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 - Upgrade Operating Software to WIMs	$ 15,000					*$ 15,000*
T&SH - SCADA System Upgrades				$ 175,000		*$ 175,000*
B&G - New Doors for the Raw Waste and Digester Buildings	$ 15,000	$ 15,000				*$ 30,000*
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 (Design &			$ 370,000			*$ 370,000*
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 (Design & Const.)				$ 390,000		*$ 390,000*
C - Convert Ray-O-Vac Lift Station to Submersible Pumps	$ 300,000					*$ 300,000*
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 (Design & Const.)					$ 80,000	*$ 80,000*
T&SH - Digester Energy Project including heat exchanger replacement					$ 1,500,000	*$ 1,500,000*
T&SH - Rebuild Bar Screen				$ 20,000		*$ 20,000*
T&SH - Replace Influent and Effluent Samplers				$ 10,000		*$ 10,000*
Total	$ 520,000	$ 615,000	$ 685,000	$ 675,000	$ 1,580,000	***$ 4,075,000***

Sources of Funding

G.O. Debt						*$ -*
Revenue Debt	$ 520,000	$ 615,000	$ 685,000	$ 675,000	$ 1,580,000	*$ 4,075,000*
Grants/Aids						*$ -*
Special Assessment						*$ -*
User Fees						*$ -*
Tax Levy						*$ -*
Other Fund Surplus						*$ -*
DNR Reserve						*$ -*
Total	$ 520,000	$ 615,000	$ 685,000	$ 675,000	$ 1,580,000	**$ 4,075,000**

Difference in expenses and revenue sources	$ -	$ -	$ -	$ -	$ -	*$ -*

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