"Where the North Begins"

City of Portage

2017
Final Budget

Adopted 11/22/2016

Rick Dodd, Mayor

Finance and Administration Committee

Chairperson, Dennis Nachreiner, 3rd District Alderperson
Mark Hahn, 2nd District Alderperson
Mary Hamburg, 1st District Alderperson
Martin Havlovic, 8th District Alderperson
Doug Klapper, 4th District Alderperson

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City Officials

Mayor:	**Rick Dodd**
Alderpersons:	
District 1	**Mary E. Hamburg**
District 2	**Mark Hahn**
District 3	**Dennis Nachreiner**
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**
Director of Public Works & City Engineer:	**Aaron Jahncke**
Public Works Suprintendent:	**Kim Standke**
Manager of Parks & Recreation:	**Dan Kremer**
Chief of Police:	**Kenneth R. Manthey**
Chief of Fire:	**Clayton Simonson, Jr.**
Library Director:	**Jessica Bergin**
Director of Business Development & Planning:	**Steven Sobiek**
Wastewater Superintendent:	**Dave Hornishcher**
Water Superintendent:	**Kevin Bortz**

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:
Dennis Nachreiner, Chairperson
Martin Havlovic
Mark Hahn
Mary Hamburg
Doug Klapper

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:
Rita Maass
Jeff Monfort
Martin Havlovic
Doug Klapper
Dennis Nachreiner
Rick Dodd, 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 Kutzke
Mike Charles
Dennis Nachreiner
Jeffrey 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 Maass, Chairperson
Mike Charles
Mary Hamburg
Martin Havlovic
Jeffrey Monfort

Parks and Recreation Board

The Parks & Recreation Board shall advise the Common Council on the acquisition, governance, management, control, improvement and care for all public parks, trees, parkways, conservancy areas and Recreation programs in the City.

Current Members:
Brian Zirbes, Chairperson
Larry Messer
Todd Kreckman
Mike Charles
Mark Hahn

AUTHORIZED PERSONNEL BY DEPARTMENT

	2016	2017
Administration		
Full-time	6.25	6.25
Municpal Court		
Full-time	1.00	1.00
Part-time	0.25	0.25
Police		
Full-time, Police	24.00	24.00
Full-time, CSO	2.00	2.00
Parttime, Crossing Guards	6.00	6.00
Fire		
Full-time	6.80	6.50
Public Works		
Full-time	12.50	13.00
Park and Recreation		
Full-time	5.00	5.00
Seasonal, Park	5.00 approximately	5.00 approximately
Seasonal, Recreation	70-75 approximately	70-75 approximately
Library		
Full-time	5.00	5.00
Part-time	2.00	1.00
Part-time, Pages	1.50	1.00
Part-time, Circulation Clk	1.50	2.75
Part-time, Custodian	0.50	0.50
PEC	0.70	0.70
Water		
Full-time	5.50	5.50
Sewer		
Full-time	5.50	5.50

FTE - Rounded to nearest 0.25

CITY OF PORTAGE POLICIES

Following are various administrative policy statements and related standards to be observed in the formulation of the City of Portage's annual budget.

A. OPERATING BUDGET

1 Current year operating expenses will be met with current year revenues, the use of reserves and/or short-term borrowing for purposes of current operating expenses should be avoided.

2 The annual budget will provide adequate funding to ensure proper maintenance and/or replacement of capital plant and equipment.

3 The budgeted increase in operating expenses, exclusive of wages/benefits, will seek to maintain a rate of growth equal to or less than the annual increase in assessed value of all taxable properties. Overall budget increases shall be maintained at levels equal to or less than the amount prescribed by the Levy Limit and Expenditure Restraint Programs.

B. CAPITAL BUDGETING

1 The City of Portage will develop a multi-year capital improvement program (CIP), updating said plan on an annual basis.

2 Annual capital improvement projects will be scheduled and budgeted in accordance with the approved CIP.

3 To the extent 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.

CITY OF PORTAGE POLICIES

D. RESERVE CAPACITY

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

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

E. REVENUE POLICIES

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

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

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

F. INVESTMENTS

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

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

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

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

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

G. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

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

"Where the North Begins" Portage Wis.

City of Portage

Summary of Real Estate Values by Class

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2015-2016 % Chg	2009-2016 % Chg
Assessed Values											
Residential	$ 365,953,100	$ 353,501,700	$ 342,492,000	$ 323,815,100	$ 287,747,200	$ 285,917,500	$ 283,052,500	$ 301,401,600	$ 315,181,000	4.57%	-10.84%
Commercial	$ 180,509,600	$ 187,852,000	$ 190,460,000	$ 187,659,128	$ 181,752,928	$ 178,406,828	$ 177,120,128	$ 176,889,128	$ 185,595,928	4.92%	-1.20%
Manufacturing	$ 48,175,900	$ 46,502,700	$ 49,265,300	$ 48,788,200	$ 49,097,200	$ 49,634,200	$ 49,085,500	$ 48,623,000	$ 51,186,300	5.27%	10.07%
Agriculture	$ 166,600	$ 129,400	$ 129,300	$ 124,200	$ 121,100	$ 116,600	$ 112,600	$ 82,300	$ 82,000	-0.36%	-36.63%
Ag Forest								$ 2,200	$ 2,200	0.00%	100.00%
Undeveloped Land								$ 61,000	$ 80,100	31.31%	100.00%
Productive Forest Land							$ 133,200	$ 139,500	$ 139,500	0.00%	100.00%
Other	$ 19,500	$ 3,500	$ 11,900	$ 11,600	$ 11,600	$ 11,600	$ 3,500	$ 3,500	$ 3,500	0.00%	0.00%
Personal Prop.	$ 18,010,100	$ 19,507,300	$ 20,670,300	$ 20,196,700	$ 20,301,000	$ 20,786,600	$ 20,905,500	$ 20,473,300	$ 21,959,300	7.26%	12.57%
Total	***$ 612,834,800***	***$ 607,496,600***	***$ 603,028,800***	***$ 580,594,928***	***$ 539,031,028***	***$ 534,873,328***	***$ 530,412,928***	***$ 547,675,528***	***$ 574,229,828***	***4.85%***	***-5.48%***
Total Chg. By Yr.	1.10%	-0.87%	-0.74%	-3.72%	-7.16%	-0.77%	-0.83%	3.25%	4.85%		
Assess. Ratio	0.9663	0.9496	0.9939	0.9410	1.0126	0.9771	0.9758	0.9742	1.0020		
Net New Construction								0.74%	2.67%		
Equalized Values (Includes TID)	$ 634,239,600	$ 639,716,300	$ 606,703,500	$ 616,987,600	$ 532,319,300	$ 547,426,300	$ 543,572,100	$ 562,196,700	$ 573,088,200	***1.94%***	***-10.42%***
Val. Chg. By Yr.	1.83%	0.86%	-5.16%	1.70%	-13.72%	2.84%	-0.70%	3.43%	1.94%		

FUND	2009 BUDGET	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	% Chg. 09-17	% Chg. 16-17
GENERAL	3,400,243	3,572,667	3,646,516	3,630,736	3,734,803	3,698,482	3,697,962	3,722,592	3,835,265	12.79%	3.03%
LIBRARY	384,800	373,753	391,202	405,795	397,018	449,260	461,996	486,949	476,963	23.95%	-2.05%
DEBT SVC	916,044	895,699	804,401	856,736	624,272	668,312	683,237	773,290	795,174	-13.19%	2.83%
PRIOR PERIOD TAX REFUND									13,373		
TOTAL LEVY	***4,701,087***	***4,842,119***	***4,842,119***	***4,893,267***	***4,756,093***	***4,816,054***	***4,843,195***	***4,982,831***	***5,120,775***	***8.93%***	***2.77%***
									5,107,402		
TAX RATE - ASSESSED	7.67	7.97	8.03	8.43	8.82	9.00	9.13	9.10	8.92	16.25%	-2.34%
ASSESSED VALUE	612,834,800	607,496,600	603,028,800	580,594,928	539,031,028	534,873,328	530,412,928	547,675,528	574,229,828	-6.30%	4.85%
EV W/O TID	625,635,600	631,189,500	606,703,500	600,402,200	525,480,700	542,064,800	538,712,900	554,260,500	565,921,900	-9.54%	2.10%
EV W/TID	634,239,600	639,716,300	606,703,500	616,987,600	532,319,300	547,426,300	543,572,100	562,196,700	573,088,200	-9.64%	1.94%
TID VALUE	8,604,000	8,526,800	6,356,600	16,585,400	6,838,600	5,361,500	4,859,200	7,936,200	7,166,300	-16.71%	-9.70%

LEVIES AND TAX RATES BY JURISDICTION

TAX Year	2009	2010	2011	2012	2013	2014	2015	2016	2015-2016
Population	**10,140**	**10,200**	**10,284**	**10,298**	**10,238**	**10,238**	**10,281**	**10,281**	
PROPERTY LEVIES									
City of Portage	4,842,119	4,842,119	4,893,267	4,756,093	4,816,054	4,843,195	4,982,831	5,120,775	2.8%
Columbia County	2,753,957	2,685,644	2,926,736	2,613,504	2,760,487	2,715,362	2,788,302	2,835,253	1.7%
MATC	828,773	885,281	1,040,527	954,080	997,936	503,015	513,996	546,554	6.3%
Portage Schools	6,085,213	5,778,285	6,070,579	5,377,852	5,200,120	5,377,961	5,533,949	5,320,207	-3.9%
State of WI	108,564	102,961	104,707	90,338	92,902	92,247	95,408	97,257	1.9%
TID	196,018	150,261	203,417	178,377	136,243	121,225	197,890	175,039	-11.5%
Gross Property Levy	14,814,644	14,444,551	15,239,233	13,970,244	14,003,742	13,653,005	14,112,376	14,095,084	-0.1%
State Credit	989,710	988,039	968,844	963,534	917,732	886,950	962,742	958,847	-0.4%
Net Property Levy	13,824,934	13,456,512	14,270,389	13,006,710	13,086,010	12,766,055	13,149,634	13,136,237	-0.1%

TOTAL TAX RATES PER THOUSAND DOLLARS OF VALUATION									
E.V. Rate (Gross)	$ 23.16	$ 23.81	$ 24.70	$ 26.24	$ 25.58	$ 25.12	$ 24.63	$ 24.59	
E.V. Rate (Net)	$ 21.61	$ 22.18	$ 23.13	$ 24.43	$ 23.90	$ 23.49	$ 22.95	$ 22.92	
Assessed Rate (Net)	$ 22.76	$ 22.31	$ 24.58	$ 24.13	$ 24.28	$ 24.07	$ 24.01	$ 22.88	
LOCAL RATES PER THOUSAND DOLLARS OF VALUATION									Change From 2015
City of Portage	$ 7.97	$ 8.03	$ 8.43	$ 8.82	$ 8.93	$ 9.13	$ 9.10	$ 8.92	$ (0.18)
Columbia County	$ 4.53	$ 4.45	$ 5.04	$ 4.85	$ 5.12	$ 5.12	$ 5.09	$ 4.94	$ (0.15)
MATC	$ 1.36	$ 1.47	$ 1.79	$ 1.77	$ 1.85	$ 0.95	$ 0.94	$ 0.95	$ 0.01
Portage Schools	$ 10.02	$ 9.58	$ 10.46	$ 9.98	$ 9.65	$ 10.14	$ 10.10	$ 9.26	$ (0.84)
State of WI	$ 0.18	$ 0.17	$ 0.18	$ 0.17	$ 0.17	$ 0.17	$ 0.17	$ 0.17	$ (0.00)
TID	$ 0.32	$ 0.25	$ 0.35	$ 0.33	$ 0.25	$ 0.23	$ 0.36	$ 0.30	$ (0.06)
State Credit	$ (1.63)	$ (1.64)	$ (1.67)	$ (1.79)	$ (1.70)	$ (1.67)	$ (1.76)	$ (1.67)	$ 0.09
Total	$ 22.76	$ 22.31	$ 24.58	$ 24.13	$ 24.28	$ 24.07	$ 24.01	$ 22.88	$ (1.13)

SUMMARY OF COMBINED FUNDS
2017

Municipal financial operations are organized and managed on the basis of funds and account groups. The financial resources are allocated across various individual funds. Each of these individual funds is grouped by categorical types as follows:

General Funds
Special Revenue Funds
Debt Service Funds
Capital Project Funds
Enterprise Funds
Trust/Agency Funds

CITY OF PORTAGE
REVENUE SUMMARY OF ALL FUNDS

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
REVENUE				
GENERAL FUND	7,691,873	7,585,362	7,524,000	7,684,755
PARK LAND DEDICATION	50,609	14,733	12,530	50,120
POOL	53,136	56,625	59,523	59,523
TIF #3	-	-	-	-
TIF #4	503,123	29,417	35,715	29,165
TIF #5	90,523	161,935	90,563	94,941
TIF #6	11,646	8,038	26,057	31,750
TIF #7	32,990	21,382	82,170	58,550
TIF #8	-	565,614	62,959	66,566
BLOCK GRANT	424,448	168,128	20,050	20,050
INSPECTIONS	-	-	74,700	107,491
LIBRARY FUND	644,368	650,751	697,846	719,221
CRIMINAL INVESTIGATION	1,161	1,655	2,500	2,500
TOURISM	141,885	135,952	135,000	142,300
BUSINESS IMP DISTRICT	119,241	91,801	101,950	91,950
SCHOOL LIAISON	3,765	31,371	2,000	2,000
DONATIONS		42,487	-	26,000
MASS TRANSIT	607,588	893,899	848,000	1,345,480
WHEEL TAX	-	-	-	200,000
ECONOMIC DEV	28,032	25,432	28,080	12,000
ENTERPRISE CENTER	96,620	156,480	120,040	121,538
AMBULANCE DISTRICT	75	72	70	70
EMPLOYEE POST RETIREME	-	-	61,752	55,075
DEBT SERVICE	1,977,314	2,013,560	2,280,807	2,449,454
CAPITAL PROJECTS	341,235	2,302,637	1,897,754	2,399,575
VEHICLE/EQUIP REPL	150,894	420,613	166,880	211,880
INDUSTRIAL DEV	0	-	-	-
REVOLVING SIDEWALK	90,827	110,967	40,000	40,000
REVOLVING ALLEY	-	19,023	50,000	50,000
CANAL	233	221	100,000	100,000
AIRPORT CONSTRUCTION	7	-	295,000	295,000
WATER UTILITY	1,920,657	1,890,881	1,895,261	1,895,261
SEWER UTILITY	1,961,427	1,856,316	1,839,577	1,839,577
TOTAL REVENUE	16,943,677	19,255,352	18,550,784	20,201,792

General Fund	7,691,873	7,585,362	7,524,000	7,684,755
Special Rev	2,809,209	3,055,772	2,461,505	3,236,290
Debt Service	1,977,314	2,013,560	2,280,807	2,449,454
Capital Proj	583,196	2,853,461	2,549,634	3,096,455
Proprietary	3,882,084	3,747,197	3,734,838	3,734,838
Total	16,943,677	19,255,352	18,550,784	20,201,792

CITY OF PORTAGE
EXPENSE SUMMARY OF ALL FUNDS

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
EXPENSE				
GENERAL FUND	7,580,941	7,346,882	7,523,999	7,684,755
PARK LAND DEDICATION	1,485	94,918	25,030	125,000
POOL	66,929	74,241	72,499	69,117
TIF #3	66,479	-	-	-
TIF #4	168,676	134,876	153,294	150,400
TIF #5	158,255	161,935	164,792	162,760
TIF #6	8,449	1,274	26,057	30,988
TIF #7	389,261	37,752	115,633	134,971
TIF #8	15,188	586,157	47,693	66,566
BLOCK GRANT	400,893	110,880	20,050	20,050
INSPECTIONS	-	-	74,700	107,491
LIBRARY FUND	676,908	708,475	697,846	719,221
CRIMINAL INVESTIGATION	7,016	1,037	2,500	2,500
TOURISM	107,476	140,798	135,000	142,300
BUSINESS IMP DISTRICT	99,310	68,681	101,950	91,950
SCHOOL LIAISON	982	32,987	2,000	2,000
DONATIONS	-	16,172	-	26,000
MASS TRANSIT	697,630	483,623	848,000	1,345,480
WHEEL TAX	-	-	-	200,000
ECONOMIC DEV	2,805	3,490	73,490	78,569
ENTERPRISE CENTER	92,027	138,616	145,862	134,909
AMBULANCE DISTRICT	-	70	70	70
EMPLOYEE POST RETIREME	-	-	61,752	55,075
DEBT SERVICE	1,977,314	2,013,560	2,280,807	2,449,454
CAPITAL PROJECTS	1,455,928	2,019,348	2,053,454	2,704,575
VEHICLE/EQUIP REPL	159,967	697,542	349,100	222,500
INDUSTRIAL DEV	-	-	-	-
REVOLVING SIDEWALK	100,499	68,098	102,585	102,585
REVOLVING ALLEY	-	-	100,070	110,070
CANAL	5,754	5,044	125,000	125,000
AIRPORT CONSTRUCTION	-	-	295,000	295,000
WATER UTILITY	1,685,817	1,362,286	1,692,824	1,811,024
SEWER UTILITY	1,713,709	1,801,888	1,846,496	1,880,715
TOTAL EXPENSE	17,639,697	18,110,629	19,137,552	21,051,095
General Fund	7,580,941	7,346,882	7,523,999	7,684,755
Special Rev	2,959,769	2,795,982	2,768,218	3,665,417
Debt Service	1,977,314	2,013,560	2,280,807	2,449,454
Capital Proj	1,722,148	2,790,032	3,025,209	3,559,730
Proprietary	3,399,526	3,164,174	3,539,320	3,691,739
Total	17,639,697	18,110,629	19,137,552	21,051,095
	-	-	-	-

GENERAL FUND

The General Fund is the principal operating fund of the City. It is comprised of the following operational elements:

General Government
Municipal Court
Police Services
Fire Protection
Municipal Services
Parks & Recreation
CATV

GENERAL FUND

REVENUE SUMMARY BY CATEGORY

	2015 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
GENERAL FUND						
TAXES 41	4,066,225	4,082,166	4,116,298	4,228,971	112,673	2.74%
SP ASSESS 42	-	-	-	-		
INTERGOV'T REV 43	2,476,243	2,502,728	2,499,735	2,510,877	11,142	0.45%
LICENSES & PERMITS 44	242,401	261,096	173,815	176,315	2,500	1.44%
FINES & FORFS 45	174,673	177,647	194,800	193,800	(1,000)	-0.51%
CHARGES FOR SVS 46	118,387	126,769	120,446	112,430	(8,016)	-6.66%
INTERGOV'T SVS 47	299,669	298,352	251,535	257,179	5,644	2.24%
INTEREST INCOME 48	19,766	10,415	10,000	14,000	4,000	40.00%
MISC REVENUE 48	294,509	126,189	67,332	79,981	12,649	18.79%
OTH FINANCING SRCS 49	-	-	90,040	111,203	21,163	23.50%
GENERAL FUND REV	7,691,873	7,585,362	7,524,000	7,684,755	160,755	2.14%

EXPENSE SUMMARY OF ALL FUNDS

	2015 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
GENERAL FUND						
ADMIN	1,087,032	931,444	1,005,969	1,053,856	47,888	4.76%
MUNI COURT	112,809	111,819	124,326	122,170	(2,156)	-1.73%
POLICE	2,617,466	2,601,640	2,611,990	2,682,078	70,088	2.68%
FIRE	1,209,302	1,219,581	1,207,861	1,194,821	(13,040)	-1.08%
MUNI SVC	1,926,559	1,854,829	1,923,971	1,953,433	29,462	1.53%
PARK & REC	619,348	617,019	630,440	656,481	26,041	4.13%
CABLE	8,426	10,550	19,443	21,915	2,472	12.72%
	7,580,941	7,346,882	7,524,000	7,684,755	160,755	2.14%

AccountNum	REVENUES Fund 100 Dept 41	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	TAXES 41						
41110-000	PROPERTY TAXES	$ 3,698,481	$ 3,698,199	$ 3,722,592	$ 3,835,265	$ 112,673	3.03%
41140-000	MOBILE HOME	$ 22,636	$ 27,960	$ 27,500	$ 27,500	$ -	0.00%
41150-000	MANAGED FOREST LAND	$ 28	$ 22	$ 22	$ 22	$ -	0.00%
41222-000	SALES TAX	$ 30	$ 40	$ 40	$ 40	$ -	0.00%
41310-000	TAX FROM MUN OWNED UTILITY	$ 324,493	$ 355,945	$ 366,144	$ 366,144	$ -	0.00%
41900-000	OTHER TAXES	$ 20,557	$ -				
41910-000	TAX CHARGEBACK						
	TOTAL TAXES	$ 4,066,225	$ 4,082,166	$ 4,116,298	$ 4,228,971	$ 112,673	2.74%
	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	$ 953	$ 965	$ 750	$ 750	$ -	0.00%
43300-000	OTHER FEDERAL GRANTS		$ -				
43410-000	GENERAL SHARED REVENUE	$ 1,660,389	$ 1,672,795	$ 1,671,173	$ 1,639,104	$ (32,069)	-1.92%
43411-000	EXPENDITURE RESTRAINT	$ 156,644	$ 149,458	$ 147,079	$ 155,304	$ 8,225	5.59%
43420-000	FIRE INSURANCE TAX	$ 24,852	$ 22,930	$ 23,000	$ 24,000	$ 1,000	4.35%
43430-000	OTHER STATE SHARED TAXES		$ -				
43431-000	STATE COMPUTER AID CREDIT	$ 17,314	$ 16,057	$ 16,000	$ 14,000	$ (2,000)	-12.50%
43521-000	LAW ENFORCEMENT IMPROVEMENT	$ 3,520	$ 3,040	$ 3,520	$ 3,520	$ -	0.00%
43531-000	LOCAL TRANSPORTATION	$ 407,835	$ 443,921	$ 449,536	$ 480,984	$ 31,448	7.00%
43533-000	CONNECTING HIGHWAY AID	$ 123,695	$ 124,529	$ 125,430	$ 125,815	$ 385	0.31%
43545-000	RECYCLING GRANT	$ 20,456	$ 20,452	$ 16,145	$ 20,000	$ 3,855	23.88%
43610-000	PAYMENT MUNICIPAL SERVICES AID	$ 46,554	$ 41,917	$ 39,702	$ 40,000	$ 298	0.75%
43620-000	IN LIEU TAX CONSERVATION LANDS	$ 412	$ 416	$ 400	$ 400	$ -	0.00%
43690-000	OTHER STATE PAYMENTS	$ 7,620	$ 4,248	$ 5,000	$ 5,000	$ -	0.00%
43710-000	HIGHWAY AND BRIDGES	$ 6,000	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
43790-000	OTHER LOCAL GOVERNMENT GRANTS						
	TOTAL INTERGOV'T REV	$ 2,476,243	$ 2,502,728	$ 2,499,735	$ 2,510,877	$ 11,142	0.45%
	LICENSES & PERMITS 44						
44110-000	LIQUOR LICENSES	$ 35,200	$ 30,632	$ 33,000	$ 33,000	$ -	0.00%
44120-000	GENERAL BUSINESS LICENSES	$ 3,220	$ 2,350	$ 2,500	$ 2,500	$ -	0.00%
44125-000	WEIGHTS & MEASURES	$ -	$ -				
44140-000	TAXI LICENSES	$ 90	$ 1,230	$ 1,465	$ 1,465	$ -	0.00%
44150-000	ELECTRICAL CONTRACTOR		$ -				
44170-000	CATV FRANCHISE	$ 116,606	$ 122,302	$ 120,000	$ 123,000	$ 3,000	2.50%
44175-000	MOBILE HOME PARK PERMIT	$ 300	$ 387	$ 300	$ 300	$ -	0.00%
44180-000	MOTEL OPERATOR PERMITS	$ 75	$ 75	$ 75	$ 75	$ -	0.00%
44190-000	MISC BUSINESS LICENSES/PERMITS	$ 583	$ 495	$ 775	$ 775	$ -	0.00%
44195-+++	SPECIAL EVENT PERMITS		$ 2,042	$ 4,000	$ 3,000	$ (1,000)	-25.00%
44220-000	DOG/CAT LICENSES	$ 5,559	$ 5,881	$ 5,000	$ 5,500	$ 500	10.00%
44290-000	OTHER NON-BUSINESS LICENSES	$ 2,630	$ 40	$ 500	$ 500	$ -	0.00%
44310-000	BUILDING PERMIT FEES	$ 34,167	$ 48,080	$ -	$ -		
44311-000	ELECTRICAL PERMIT	$ 18,704	$ 17,571	$ -	$ -		
44312-000	HVAC PERMIT	$ 3,995	$ 9,991	$ -	$ -		
44313-000	PLUMBING PERMIT FEES	$ 9,862	$ 11,570	$ -	$ -		
44314-000	OCCUPANCY PERMITS	$ 1,050	$ 3,650	$ -	$ -		
44315-000	DRIVEWAY PERMIT	$ 400	$ 400	$ -	$ -		
44320-000	STORM WATER PERMIT	$ 1,810	$ -				
44900-000	MISC PERMITS & FEES	$ -	$ 320	$ 150	$ 150	$ -	0.00%
44910-000	DUMPSTER PERMIT	$ 100	$ 30	$ 50	$ 50	$ -	0.00%
44920-000	RIGHT OF WAY PERMIT FEES	$ 8,050	$ 4,050	$ 6,000	$ 6,000	$ -	0.00%
	TOTAL LICENSES & PERMITS	$ 242,401	$ 261,096	$ 173,815	$ 176,315	$ 2,500	1.44%

AccountNum	REVENUES Fund 100 Dept 41	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	FINES & FORFEITURES 45						
45110-000	COURT FINES	$ 167,302	$ 171,237	$ 185,000	$ 185,000	$ -	0.00%
45115-000	COURT FINES - ENDEAVOR		$ -	$ 500	$ 500	$ -	0.00%
45120-000	PARKING FINES	$ 6,105	$ 5,409	$ 9,000	$ 8,000	$ (1,000)	-11.11%
45130-000	COLLECTION FEE		$ -				
45190-000	OTHER FINES		$ -				
45221-000	LAW ENFORCEMENT JUDGEMENTS	$ 1,266	$ 1,001	$ 300	$ 300	$ -	0.00%
45222-000	HIGHWAY JUDGEMENTS						
45223-000	OTHER PROP & EQUIP JUDGEMENTS						
	TOTAL FINES & FORFEITURES	$ 174,673	$ 177,647	$ 194,800	$ 193,800	$ (1,000)	-0.51%
	CHARGES FOR SERVICES 46						
46110-000	CITY CLERK FEES	$ 234	$ 91	$ 300	$ 300	$ -	0.00%
46115-000	COLLECTION OF BAD DEBT		$ -				
46130-000	SPECIAL ASSESSMENT LETTERS	$ 3,743	$ 4,325	$ 4,000	$ 4,000	$ -	0.00%
46150-000	TOURISM ADMINISTRATION	$ 2,280	$ 2,772	$ 2,280	$ 2,280	$ -	0.00%
46160-000	ENGINEERING FEES	$ 200	$ -				
46165-000	STORM WATER MANAGEMENT FEES		$ -				
46170-000	SALE OF MAPS & PLANS	$ 210	$ 240	$ 300	$ 300	$ -	0.00%
46180-000	PUBLICATION FEES	$ 3,075	$ 5,191	$ 3,000	$ 3,000	$ -	0.00%
46185-000	TAX EXEMPT REPORT FILING	$ 240	$ -	$ -	$ -		
46190-000	MISC GENERAL GOVERNMENT FEES	$ 264	$ 154	$ 150	$ 150	$ -	0.00%
46210-000	LAW ENFORCEMENT FEES	$ 5,741	$ 6,889	$ 6,000	$ 6,000	$ -	0.00%
46290-000	OTHER PUBLIC SAFETY						
46310-000	STREET MAINT/CONSTRUCTION						
46320-000	STREET RELATED FACILITIES	$ 8,269	$ 13,464	$ 4,500	$ 4,500	$ -	0.00%
46330-000	PARKING LOT	$ 110	$ -	$ 500	$ 500	$ -	0.00%
46390-000	OTHER TRANSPORTATION	$ 363	$ 790	$ 400	$ 400	$ -	0.00%
46420-000	SOLID WASTE COLLECTION	$ 3,136	$ 2,087	$ 2,016	$ 2,500	$ 484	24.01%
46431-000	SOLID WASTE DISPOSAL	$ 3,423	$ 4,998	$ 2,500	$ 4,000	$ 1,500	60.00%
46440-000	WEED AND NUISANCE CONTROL	$ 6,232	$ 8,345	$ 6,500	$ 6,500	$ -	0.00%
46490-000	OTHER SANITATION CHARGES						
46720-000	PARK FACILITIES RENTAL	$ 26,166	$ 28,263	$ 28,000	$ 28,000	$ -	0.00%
46751-000	RECREATION PROGRAM FEES	$ 49,433	$ 42,432	$ 48,000	$ 40,000	$ (8,000)	-16.67%
46752-000	OTHER CULTURE & RECREATION	$ 5,267	$ 6,728	$ 12,000	$ 10,000	$ (2,000)	-16.67%
	TOTAL CHARGES FOR SERVICES	$ 118,387	$ 126,769	$ 120,446	$ 112,430	$ (8,016)	-6.66%
	INTERGOV'T SERVICES 47						
47322-000	RURAL FIRE DUES	$ 19,377	$ 18,528	$ 18,500	$ -	$ (18,500)	-100.00%
47323-000	RURAL FIRE PROTECTION CONTRACT	$ 132,703	$ 163,124	$ 127,500	$ 130,000	$ 2,500	1.96%
47324-000	HAZMAT SERVICES	$ 23,817	$ 19,166	$ 17,000	$ 19,000	$ 2,000	11.76%
47400-000	INTRA-AGENCY ADMIN FEES	$ 123,771	$ 97,534	$ 88,535	$ 108,179	$ 19,644	22.19%

WATER UTILITY	*$*	*21,075*
LIBRARY	*$*	*972*
SEWER	*$*	*27,157*
RSW	*$*	*2,632*
TIF	*$*	*8,559*
ED	*$*	*3,569*
CDBG	*$*	*480*
POOL	*$*	*735*

AccountNum	REVENUES Fund 100 Dept 41	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	TAXI $ 20,000						
	PEC $ 23,000						
	TOTAL INTERGOV'T SERVICES 47	$ 299,669	$ 298,352	$ 251,535	$ 257,179	$ 5,644	2.24%
	INTEREST INCOME						
48110-000	INTEREST INCOME	$ 17,164	$ 6,406	$ 7,000	$ 11,000	$ 4,000	57.14%
48120-000	INTEREST DELINQUENT TAX	$ 204	$ 2,086	$ 500	$ 500	$ -	0.00%
48130-000	INTEREST SPEC ASSMNT & CHARGES	$ 2,398	$ 1,923	$ 2,500	$ 2,500	$ -	0.00%
	TOTAL INTEREST INCOME 48	$ 19,766	$ 10,415	$ 10,000	$ 14,000	$ 4,000	40.00%
	MISC REVENUE 48						
48210-000	BUILDING RENTAL-CITY HALL	$ 2,500	$ 2,550	$ 2,400	$ 1,300	$ (1,100)	-45.83%
48220-000	HANGER RENT	$ 5,171	$ 827	$ 1,080	$ 1,080	$ -	0.00%
48230-000	BUILDING RENTAL - VETS FIELD	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	0.00%
48240-000	LEASE AGREEMENTS	$ 51,516	$ 52,784	$ 54,600	$ 54,600	$ -	0.00%
48290-000	MISCELLANEOUS RENTS	$ 1	$ -	$ 1	$ 1	$ -	0.00%
48301-000	SALE OF PROPERTY - LAW ENFORCE	$ 218	$ 369	$ 500	$ 500	$ -	0.00%
48302-000	SALE OF PROPERTY-FIRE		$ 91				
48309-000	SALE OF PROPERTY-OTHER	$ 5,919	$ 3,223	$ 3,000	$ 3,000	$ -	0.00%
48420-000	INSURANCE RECOVERY-LAW	$ 322	$ 10,619	$ 1,000	$ 1,000	$ -	0.00%
48430-000	INSURANCE RECOVERY - PUB WORKS	$ 151	$ 7,047				
48440-000	INSURANCE RECOVERY-OTHER	$ 195,589	$ 23,979				
48450-000	INSURANCE RECOVERY-PARK	$ 775	$ -				
48500-000	DONATIONS	$ 350	$ -	$ 1,000	$ -	$ (1,000)	-100.00%
48510-000	DONATIONS - POLICE	$ -	$ 4,782	$ 1,000	$ 1,000	$ -	0.00%
48900-000	MISCELLANEOUS REVENUE	$ 4,448	$ 7,133	$ 750	$ 500	$ (250)	-33.33%
			$ -				
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ 35	$ -				
48920-000	INSURANCE DIVIDEND	$ 25,516	$ 12,785	$ -	$ 15,000	$ 15,000	100.00%
	TOTAL MISC REVENUE 48	$ 294,509	$ 126,189	$ 67,331	$ 79,981	$ 12,650	18.79%
	OTHER FINANCING SOURCES 49						
49120-000	LOAN PROCEEDS						
49200-000	TRANSFERS FROM OTHER FUNDS						
49300-000	TRANSFER FROM SURPLUS						
49900-000	FUND BALANCE APPLIED			$ 90,040	$ 111,203	$ 21,163	23.50%
	TOTAL OTHER FINANCING SOURCES 49	$ -	$ -	$ 90,040	$ 111,203	$ 21,163	23.50%
	TOTAL GENERAL FUND REVENUE	$ 7,691,873	$ 7,585,362	$ 7,524,000	$ 7,684,755	$ 160,756	2.14%

General Government (Administration & Municipal Court)

General Government represents the departmental classification to which the operational units of **Legislative, Administration, Legal Services, Finance and Municipal Court** are assigned. Operating under a Mayor and Council form of government, the Mayor and the elected Common Council represent the legislative/executive level of local government.

Mayor & Council

The Mayor and Council have primary responsibility in the areas of public policy formulation and general oversight of municipal operations. The Mayor and Council, acting in a combined legislative/executive capacity, establish the goals and objective toward which day-to-day operations are directed.

Administrative Services

Administrative Services comprises the collective management and support activities. Departmental operations are overseen by the City Administrator, City Clerk and City Treasurer. The operations are grouped into three broad functional components: General Administration, Financial Administration, and Clerical/Recordkeeping Services. Within these broad categories, specific responsibilities include: budget preparation/management; financial management; human resource management; risk management; accounting/information technology operations; records management; public information services; program (service) planning/evaluation; clerical support; and inter-governmental relations.

Legal Services

The City's legal service requirements are provided for on an "hourly basis" by a private practice attorney who serves in the appointed capacity of City Attorney. With the exception of highly technical or specialized areas of law, all legal representation is provided by the City Attorney.

Municipal Court

The City started up a Municipal Court in 2008.

CITY OF PORTAGE
ADMINISTRATION AND SUPPORT SERVICES SUMMARY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES	446,621	235,947	204,201	228,795	24,594	12.04%
REVENUES GENERAL	640,411	695,497	801,767	825,062	23,295	2.91%
TOTAL REVENUES	1,087,032	931,444	1,005,968	1,053,856	47,888	4.76%
EXPENDITURES						
MAYOR	14,245	12,933	13,552	13,752	200	1.48%
COUNCIL	39,958	41,495	39,916	39,159	(757)	-1.90%
LEGAL SERVICES	31,869	26,680	36,000	36,000	-	0.00%
GENERAL ADMIN	237,394	206,412	244,033	264,830	20,797	8.52%
ADMINISTRATOR	137,919	154,172	132,202	153,228	21,026	15.90%
FINANCIAL ADMIN	213,337	244,177	251,541	233,820	(17,721)	-7.05%
MUNICIPAL BUILDING	283,438	105,637	85,165	85,844	679	0.80%
SAFETY PROGRAM	788	1,040	1,500	3,245	1,745	116.33%
COMMUNITY DEVELOPMENT	128,085	131,898	133,447	140,367	6,920	5.19%
CONTINGENCY/TRANSF/OTHER	0	7,000	68,612	83,612	15,000	21.86%
TOTAL EXPENDITURES	1,087,032	931,444	1,005,968	1,053,856	47,888	4.76%
EXPENSE COMPONENTS						
PERSONNEL	545,254	534,128	547,674	576,145	28,471	5.20%
RETIREE BENEFITS	3,232	0	0	0	-	
ADMINISTRATIVE EXPENSES	327,250	167,726	187,444	190,346	2,902	1.55%
PURCHASED SERVICES	125,081	165,549	159,718	149,222	(10,497)	-6.57%
SUPPLIES/MATERIALS	18,090	12,800	21,625	20,294	(1,331)	-6.15%
REPAIRS/MAINTENANCE	15,704	1,850	2,215	2,350	135	6.09%
UTILITIES	39,656	37,885	39,000	39,000	-	0.00%
OUTLAY	12,765	11,506	48,292	76,500	28,208	58.41%
					-	
					-	
TOTAL EXPENDITURES	1,087,032	931,444	1,005,968	1,053,856	47,888	4.76%

Fund 100	ADMIN REVENUE Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
44110-000	LIQUOR LICENSES	$ 35,200	$ 30,632	$ 33,000	$ 33,000	$ -	0.00%
44120-000	GENERAL BUSINESS LICENSES	$ 3,220	$ 2,350	$ 2,500	$ 2,500	$ -	0.00%
44125-000	WEIGHTS & MEASURES	$ -	$ -	$ -	$ -		
44140-000	TAXI LICENSES	$ 90	$ 1,230	$ 1,465	$ 1,465	$ -	0.00%
44175-000	MOBILE HOME PARK PERMIT	$ 300	$ 387	$ 300	$ 300	$ -	0.00%
44180-000	MOTEL OPERATOR PERMITS	$ 75	$ 75	$ 75	$ 75	$ -	0.00%
44190-000	MISC BUSINESS LICENSES/PERMITS	$ 583	$ 495	$ 775	$ 775	$ -	0.00%
44220-000	DOG/CAT LICENSES	$ 5,559	$ 5,881	$ 5,000	$ 5,500	$ 500	10.00%
44290-000	OTHER NON-BUSINESS LICENSES	$ 2,630	$ 40	$ 500	$ 500	$ -	0.00%
46110-000	CITY CLERK FEES	$ 234	$ 91	$ 300	$ 300	$ -	0.00%
46115-000	COLLECTION OF BAD DEBT	$ -	$ -	$ -	$ -		
46130-000	SPECIAL ASSESSMENT LETTERS	$ 3,743	$ 4,325	$ 4,000	$ 4,000	$ -	0.00%
46180-000	PUBLICATION FEES	$ 3,075	$ 5,191	$ 3,000	$ 3,000	$ -	0.00%
46185-000	TAX EXEMPT REPORT FILING	$ 240	$ -	$ -	$ -		
46190-000	MISC GENERAL GOVERNMENT FEES	$ 264	$ 154	$ 150	$ 150	$ -	0.00%
47400-000	INTRA-AGENCY ADMIN FEES	$ 123,771	$ 97,534	$ 88,535	$ 108,179	$ 19,644	22.19%
48110-000	INTEREST INCOME	$ 17,164	$ 6,406	$ 7,000	$ 11,000	$ 4,000	57.14%
48120-000	INTEREST DELINQUENT TAX	$ 204	$ 2,086	$ 500	$ 500	$ -	0.00%
48130-000	INTEREST SPEC ASSMNT & CHARGES	$ 2,398	$ 1,923	$ 2,500	$ 2,500	$ -	0.00%
48240-000	LEASE AGREEMENTS	$ 51,516	$ 52,784	$ 54,600	$ 54,600	$ -	0.00%
48290-000	MISCELLANEOUS RENTS	$ 1	$ -	$ 1	$ 1	$ -	0.00%
48440-000	INSURANCE RECOVERY-OTHER	$ 195,589	$ 23,979	$ -	$ -		
48920-000	INSURANCE DIVIDEND	$ 765	$ 384	$ -	$ 450	$ 450	100.00%
	TOTAL REVENUE	$ 446,621	$ 235,947	$ 204,201	$ 228,795	$ 24,594	12.04%

LEGISLATIVE Fund 100 Dept 01 Object 51110		2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	MAYOR						
111	WAGES-PARTTIME	$ 11,400	$ 11,400	$ 11,400	$ 11,400	$ -	0.00%
151	FICA	$ 872	$ 872	$ 872	$ 872	$ -	0.00%
216	ASSOCIATION DUES		$ -	$ -	$ -		
219	OTHER PROFESSIONAL SERVICES		$ -	$ -	$ -		
220	TELEPHONE	$ 530	$ 479	$ 550	$ 550	$ -	0.00%
290	TRAINING	$ 278	$ 20	$ 250	$ 250	$ -	0.00%
292	PRINTING/PUBLISHING	$ 55	$ 55	$ 55	$ 55	$ -	0.00%
310	OFFICE SUPPLIES	$ 4	$ 85	$ 75	$ 75	$ -	0.00%
320	PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -	$ 100	$ 100	$ -	0.00%
340	OPERATING SUPPLIES	$ 90	$ 6	$ 250	$ 250	$ -	0.00%
790	MISCELLANEOUS EXPENSE	$ -	$ 16		$ 200	$ 200	100.00%
840	EQUIPMENT		$ -				
860	SMALL EQUIPMENT	$ 1,015	$ -				
	TOTAL MAYOR	$ 14,245	$ 12,933	$ 13,552	$ 13,752	$ 200	1.48%
	COUNCIL 51120						
111	WAGES-PARTTIME	$ 33,300	$ 32,400	$ 32,400	$ 32,400	$ -	0.00%
151	FICA	$ 2,547	$ 2,479	$ 2,479	$ 2,479	$ -	0.00%
216	ASSOCIATION DUES	$ 2,190	$ 2,226	$ 2,187	$ 2,230	$ 43	1.97%
211	SOFTWARE SUPPORT						
290	TRAINING	$ -	$ -	$ 200	$ 200	$ -	0.00%
291	POSTAGE	$ 1,695	$ 3,933	$ 1,200	$ 1,200	$ -	0.00%
292	PRINTING/PUBLISHING		$ -	$ 800	$ -	$ (800)	-100.00%
310	OFFICE SUPPLIES	$ -	$ 247	$ 200	$ 200	$ -	0.00%
870	COMPUTER HARDWARE		$ -	$ -	$ -		
	Potential Replacement if Needed						
790	MISCELLANEOUS EXPENSE	$ 178	$ -	$ 50	$ 50	$ -	0.00%
	TOTAL COUNCIL	$ 39,911	$ 41,285	$ 39,516	$ 38,759	$ (757)	-1.92%
	BOARDS & COMMISSIONS 51130						
290	TRAINING	$ 47	$ 210	$ 400	$ 400	$ -	0.00%
	TOTAL BOARDS & COMMISSIONS	$ 47	$ 210	$ 400	$ 400	$ -	0.00%
	TOTAL COUNCIL, BOARDS, & COMMISSION	$ 39,958	$ 41,495	$ 39,916	$ 39,159	$ (757)	-1.90%
	TOTAL LEGISLATIVE	$ 54,203	$ 54,428	$ 53,468	$ 52,911	$ (557)	-1.04%

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

Council wages are 100% of nine Council Members

ADMIN Fund 100 Dept 02 Object 51300		2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	LEGAL SERVICES						
111	WAGES-PARTTIME						
151	FICA						
219	OTHER PROFESSIONAL SERVICES	$ 31,861	$ 26,680	$ 36,000	$ 36,000	$ -	0.00%
	((600 HRS @ $120) X 50%) (50% MUNC CT)						
290	TRAINING	$ 153	$ -	$ -	$ -		
320	PUBLICATIONS, SUBSCRIPTIONS		$ -	$ -	$ -		
790	MISCELLANEOUS EXPENSE	$ (145)					
	TOTAL LEGAL SERVICES	$ 31,869	$ 26,680	$ 36,000	$ 36,000	$ -	0.00%

ADMIN Fund 100 Dept 02 Object 51400	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
GENERAL ADMIN						
110 WAGES - FULLTIME	$ 92,238	$ 90,989	$ 96,788	$ 103,355	$ 6,567	6.78%
111 WAGES-PARTTIME	$ 4,492	$ 700	$ 7,400	$ 3,975	$ (3,425)	-46.28%
112 OVERTIME COMPENSATION	$ 1,660	$ 1,170	$ 1,025	$ 1,025	$ -	0.00%
115 LONGEVITY	$ 500	$ 538	$ 661	$ 538	$ (124)	-18.68%
130 HEALTH INSURANCE	$ 32,518	$ 25,196	$ 24,927	$ 33,343	$ 8,416	33.76%
131 LIFE INSURANCE	$ 149	$ 160	$ 377	$ 282	$ (95)	-25.26%
132 DENTAL INSURANCE	$ 1,086	$ 1,050	$ 1,080	$ 1,080	$ -	0.00%
140 EMPLOYEE ASSISTANCE PROGRAM	$ 39	$ 39	$ 49	$ 49	$ -	0.00%
150 RETIREMENT	$ 6,654	$ 6,257	$ 6,499	$ 7,134	$ 635	9.78%
151 FICA	$ 6,823	$ 6,612	$ 8,062	$ 8,291	$ 229	2.84%
153 SICK/VACATION ACCRUAL	$ (2,814)	$ (603)				
201 DRUG/ALCOHOL TESTING	$ -	$ 212	$ -	$ -		
209 HUMAN RESOURCES CONSULTANT	$ -	$ -	$ -	$ -		
210 HARDWARE MAINTENANCE	$ 8,586	$ 4,406	$ 6,000	$ 6,000	$ -	0.00%
211 SOFTWARE SUPPORT	$ 16,367	$ 13,771	$ 16,389	$ 17,603	$ 1,214	7.40%
MSI $ 11,015						
J MAUEL (TAX) $ 800						
(10)SYMANTECH (45lic) $ 1,081						
LICENSING SUPPORT $ 299						
ELECTION EQUIPMENT $ 1,086						
(7)E-MAIL ARCHIVER SUPPORT $ 426						
(16) E-MAIL REGISTRAT $ 75						
(8) .GOV DOMAIN NAME $ 125						
Amalgam $ 1,080						
(11)CODE ON WEB $ 650						
(4)SONICWALL - SPAM FILTER $ 450						
(9)BARRACUDA FIREWALL $ 516						
212 OFFICE EQUIPMENT MAINT.	$ 384	$ 565	$ 715	$ 850	$ 135	18.88%
COPIER $ 700						
PHONE $ 150						
216 ASSOCIATION DUES	$ 320	$ 285	$ 570	$ 570	$ -	0.00%
WI MUN CLERS ASSN $ 130						
INT'L CERKS ASSN $ 155						
PARLIMENTARIAN $ 90						
HR ASSOC $ 195						
219 OTHER PROFESSIONAL SERVICES	$ 6,032	$ 5,272	$ 7,360	$ 5,550	$ (1,810)	-24.59%
DRUG TESTING RANDOM SELECTION $ 100						
CODE UPDATE $ 5,000						
CTY CHARGE FOR ELECT $ 450						
220 TELEPHONE	$ 1,812	$ 2,111	$ 1,845	$ 1,905	$ 60	3.25%
TELEPHONE $ 945						
ELECTION LINES (2) $ 60						
INTERNET $ 900						
290 TRAINING	$ 3,635	$ 3,509	$ 4,450	$ 4,635	$ 185	4.16%
LEAGUE OF MUNIC $ 425						
STAFF MISC $ 200						
WMCA CONF $ 400						
IIMC $ 1,300						
WMCA GB $ 800						
WMCA DIST MTG $ 150						
EHLERS $ 210						
GB INSTITUTE $ 1,150						
291 POSTAGE	$ 2,952	$ 2,458	$ 6,400	$ 4,000	$ (2,400)	-37.50%
292 PRINTING/PUBLISHING	$ 6,617	$ 5,486	$ 8,000	$ 8,000	$ -	0.00%
310 OFFICE SUPPLIES	$ 3,359	$ 2,194	$ 5,500	$ 6,100	$ 600	10.91%
320 PUBLICATIONS, SUBSCRIPTIONS	$ 171	$ 188	$ 200	$ 240	$ 40	20.00%
DAILY REG $ 145						
MISC $ 95						
341 VEHICLE/EQUIP MAINT						
342 GASOLINE/OIL	$ 23	$ 314	$ 100	$ 300	$ 200	200.00%
510 GENERAL LIABILITY INS	$ 5,335	$ 5,349	$ 4,798	$ 4,846	$ 48	1.00%
511 WORKER'S COMP INS	$ 2,889	$ 2,423	$ 4,278	$ 1,221	$ (3,057)	-71.46%
513 ERRORS/OMISSIONS INS	$ 19,827	$ 20,124	$ 20,124	$ 20,325	$ 201	1.00%
520 SURETY BONDS	$ -	$ 30	$ 30	$ -	$ (30)	-100.00%
530 RENT & LEASE AGREEMENTS	$ 1,391	$ 1,836	$ 1,614	$ 1,614	$ -	0.00%
COPIER $ 1,084						
PITNEY BOWES $ 530						
540 DEPRECIATION						
790 MISCELLANEOUS EXPENSE	$ 3,545	$ 1,311	$ 3,000	$ 3,000	$ -	0.00%
823 OFFICE FURNISHINGS & EQUIP	$ 1,270	$ 460	$ 500	$ 500	$ -	0.00%
860 SMALL EQUIPMENT (Election Equip)		$ -	$ 3,292	$ 16,500	$ 13,208	401.22%
870 COMPUTER HARDWARE	$ 7,540	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
Computer $ 2,000						
880 COMPUTER SOFTWARE	$ 1,995					
TOTAL GENERAL ADMIN	$ 237,394	$ 206,412	$ 244,033	$ 264,830	$ 20,797	8.52%

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	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
CITY ADMINISTRATOR						
110 WAGES-FULLTIME	$ 99,240	$ 96,396	$ 97,541	$ 100,495	$ 2,954	3.03%
130 HEALTH INSURANCE	$ 16,163	$ 17,446	$ 17,275	$ 17,609	$ 334	1.94%
131 TERM LIFE INSURANCE	$ 194	$ 255	$ 379	$ 261	$ (118)	-31.03%
132 DENTAL INSURANCE	$ 483	$ 483	$ 480	$ 480	$ -	0.00%
134 INCOME CONTINUATION INSURANCE	$ -	$ -	$ -	$ -		
136 RETIREE BENEFITS	$ 3,232					
150 RETIREMENT	$ 6,939	$ 6,558	$ 5,759	$ 5,929	$ 170	2.96%
151 FICA	$ 7,370	$ 7,132	$ 7,463	$ 7,688	$ 225	3.01%
153 SICK/VAC ACCRL	$ 2,334	$ (559)				
201 DRUG/ALCOHOL TESTING	$ -					
216 ASSOCIATION DUES	$ 755	$ 915	$ 905	$ 905	$ -	0.00%
WCMA $ 150						
ICMA $ 755						
219 OTHER PROFESSIONAL SERVICES	$ -	$ 24,129	$ 1,000	$ 18,000	$ 17,000	1700.00%
CLASSIFICATION STUDY $ 17,000						
220 TELEPHONE	$ 505	$ 612	$ 500	$ 500	$ -	0.00%
290 TRAINING	$ 606	$ 671	$ 750	$ 1,210	$ 460	61.33%
EHLERS $ 210						
WCMA $ 250						
ICMA $ 250						
TRAVEL $ 500						
292 PRINTING/PUBLISHING	$ -	$ 18	$ 50	$ 50	$ -	0.00%
320 PUBLICATIONS, SUBSCRIPTIONS		$ 22				
340 OPERATING SUPPLIES	$ 100	$ 6	$ 100	$ 100	$ -	0.00%
341 VEH EQUIP/REPAIR SUPPLIES		$ -				
342 GASOLINE/OIL		$ 36	$ -	$ -		
790 MISCELLANEOUS EXPENSE	$ -	$ 52				
823 OFFICE EQUIP & FURNISHINGS						
TOTAL CITY ADMINISTRATOR	$137,919	$154,172	$ 132,202	$ 153,228	$ 21,026	15.90%

ADMIN Fund 100 Dept 02 Object 51500			2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description								
FINANCIAL ADMINISTRATION								
110 WAGES-FULLTIME			$ 113,699	$ 116,102	$ 119,107	$ 125,730	$ 6,623	5.56%
111 WAGES-PARTTIME			$ -	$ -	$ -	$ -		
112 OVERTIME COMPENSATION			$ 720	$ 683	$ 265	$ 265	$ -	0.00%
115 LONGEVITY			$ 499	$ 541	$ 636	$ 541	$ (95)	-14.90%
130 HEALTH INSURANCE			$ 23,709	$ 25,990	$ 25,593	$ 28,226	$ 2,633	10.29%
131 TERM LIFE INSURANCE			$ 263	$ 273	$ 574	$ 436	$ (138)	-24.05%
132 DENTAL INSURANCE			$ 1,038	$ 1,038	$ 1,032	$ 1,032	$ -	0.00%
134 INCOME CONTINUATION INS			$ -	$ -	$ -	$ -		
150 RETIREMENT			$ 8,041	$ 7,968	$ 7,921	$ 8,604	$ 683	8.63%
151 FICA			$ 8,410	$ 8,562	$ 9,181	$ 9,680	$ 499	5.44%
153 SICK/VACATION ACCRUAL			$ 3,850	$ 661				
214 ASSESSOR			$ 32,268	$ 59,500	$ 64,400	$ 33,900	$ (30,500)	-47.36%
ACCURATE APPR	*$*	*29,000*						
STATE MFG	*$*	*4,900*						
215 AUDIT			$ 11,175	$ 11,725	$ 12,275	$ 12,275	$ -	0.00%
216 ASSOCIATION DUES			$ 207	$ 100	$ 200	$ 675	$ 475	237.50%
WICPA	*$*	*290*						
CPA LICENSE	*$*	*115*						
WIGFOA	*$*	*25*						
GFOA	*$*	*190*						
WI MUN TREASURERS	*$*	*55*						
219 OTHER PROFESSIONAL SERVICES			$ 4,245	$ 6,288	$ 4,300	$ 6,500	$ 2,200	51.16%
TAX BILL PROCESSING & MAILING	*$*	*3,000*						
EHLERS ANNUAL DISCLOSURE	*$*	*3,300*						
MISC	*$*	*200*						
290 TRAINING			$ 1,275	$ 737	$ 2,082	$ 2,580	$ 498	23.92%
LEAGUE OF WIS MUN	*$*	*200*						
EHLERS CONF	*$*	*210*						
GFOA CONF	*$*	*1,500*						
MISC	*$*	*200*						
MTAW SPRING/FALL	*$*	*470*						
310 OFFICE SUPPLIES			$ 571	$ 881	$ 600	$ -	$ (600)	-100.00%
320 PUBLICATIONS, SUBSCRIPTIONS			$ -					
340 OPERATING SUPPLIES			$ -	$ 811	$ 800	$ 800	$ -	0.00%
520 SURETY BONDS			$ 975	$ 975	$ 975	$ 975	$ -	0.00%
590 BANK FEES			$ 1,776	$ 1,342	$ 1,600	$ 1,600	$ -	0.00%
741 LOSSES			$ -					
823 OFFICE FURNISHINGS & EQUIPMENT			$ 617					
880 COMPUTER SOFTWARE			$ -					
TOTAL FINANCIAL ADMINISTRATION			$ 213,337	$ 244,177	$ 251,541	$ 233,820	$ (17,721)	-7.05%

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	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
MUNICIPAL BUILDING MAINT						
110 WAGES-FULLTIME		$ 3,585	$ 3,684	$ 3,721	$ 37	0.99%
10% CUSTODIAN POSITION						
111 WAGES-PARTTIME	$ 6,351	$ 55				
112 OVERTIME COMPENSATION		$ -	$ -	$ -		
115 LONGEVITY		$ -	$ -	$ -		
130 HEALTH INSURANCE		$ 1,714	$ 1,728	$ 1,761	$ 33	1.91%
131 TERM LIFE INSURANCE		$ 12	$ 28	$ 22	$ (6)	-21.87%
132 DENTAL INSURANCE		$ 47	$ 48	$ 48	$ -	0.00%
134 INCOME CONTINUATION INS		$ -	$ -	$ -		
150 RETIREMENT		$ 244	$ 243	$ 253	$ 10	4.11%
151 FICA	$ 486	$ 233	$ 282	$ 285	$ 3	0.93%
219 OTHER PROFESSIONAL SERVICES	$ 2,735	$ -	$ 200	$ 200	$ -	0.00%
220 TELEPHONE (ELEVATOR)		$ -	$ 480	$ 480	$ -	0.00%
221 ELECTRICITY & GAS	$ 37,637	$ 35,959	$ 37,000	$ 37,000	$ -	0.00%
222 WATER & SEWER CHARGES	$ 2,019	$ 1,926	$ 2,000	$ 2,000	$ -	0.00%
232 HVAC MAINTENANCE	$ 9,613	$ 10,661	$ 8,000	$ 10,000	$ 2,000	25.00%
233 ELEVATOR MAINTENANCE	$ 808	$ 1,069	$ 900	$ 1,100	$ 200	22.22%
243 BUILDING/GROUNDS MAINT PKG LOT	$ 15,320	$ 1,285	$ 1,500	$ 1,500	$ -	0.00%
340 OPERATING SUPPLIES	$ 13,943	$ 8,204	$ 14,000	$ 12,269	$ (1,731)	-12.36%
390 MISCELLANEOUS SUPPLIES						
505 LICENSE FEE	$ -	$ 150	$ 150	$ 150	$ -	0.00%
(3) BOILER PERMITS ST OF WI						
512 PROPERTY INSURANCE	$ 6,357	$ 6,347	$ 6,537	$ 6,543	$ 6	0.09%
514 BOILER & MACHINERY INS	$ 7,607	$ 7,885	$ 7,885	$ 8,013	$ 128	1.62%
790 MISCELLANEOUS EXPENSE	$180,234	$ 24,215				
821 BUILDING/GROUNDS	$ 328	$ 2,046	$ 500	$ 500	$ -	0.00%
823 OFFICE FURNISHINGS & EQUIPMENT						
860 SMALL EQUIPMENT						
TOTAL MUNICIPAL BUILDING MAINT	$283,438	$ 105,637	$ 85,165	$ 85,844	$ 679	0.80%

ADMIN Fund 100 Dept 02 Object 51700	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
SAFETY PROGRAM						
216 ASSOCIATION DUES						
219 OTHER PROFESSIONAL SERVICES						
290 TRAINING	$ 788	$ 1,040	$ 1,500	$ 3,245	$ 1,745	116.33%
CCR						
292 PRINTING/PUBLISHING						
340 OPERATING SUPPLIES						
823 OFFICE FURNISHINGS & EQUIPMENT						
TOTAL SAFETY PROGRAM	$ 788	$ 1,040	$ 1,500	$ 3,245	$ 1,745	116.33%

	ADMIN Fund 100 Dept 02 Object 54100	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	Account Description						
	PUBLIC HEALTH SERV						
722	COLUMBIA CO. HUMANE SOCIETY	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ -	0.00%
	TOTAL PUBLIC HEALTH SERV	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ -	
	Fund 100 Dept 02 Object 54900						
	CEMETERIES						
723	OAK GROVE CEMETERY	$ 4,000	$ 6,000	$ 7,000	$ 8,000	$ 1,000	14.29%
724	SILVER LAKE CEMETERY	$ 29,395	$ 27,520	$ 31,000	$ 34,500	$ 3,500	11.29%
	TOTAL CEMETERIES	$ 33,395	$ 33,520	$ 38,000	$ 42,500	$ 4,500	11.84%
	COMMUNITY DEVELOPMENT						
	Fund 100 Dept 02 Object 56000						
110	WAGES-FULLTIME 65% DIR OF BUS DEV	$ 37,921	$ 39,971	$ 37,813	$ 39,417	$ 1,604	4.24%
130	HEALTH INSURANCE	$ 9,935	$ 13,138	$ 10,883	$ 11,446	$ 563	5.17%
131	TERM LIFE INSURANCE	$ 104	$ 199	$ 49	$ 37	$ (12)	-24.29%
132	DENTAL INSURANCE	$ 302	$ 364	$ 302	$ 312	$ 10	3.31%
134	INCOME CONTINUATION INSURANCE		$ -	$ -	$ -		
150	RETIREMENT	$ 2,664	$ 2,719	$ 2,496	$ 2,628	$ 132	5.28%
151	FICA	$ 3,078	$ 3,059	$ 2,893	$ 3,015	$ 122	4.23%
721	PORTAGE ECONOMIC DEV. COMM.	$ 25	$ (506)	$ -	$ -		
727	BUSINESS IMPROVEMENT DIST.	$ -	$ -				
729	COLUMBIA CO. ECONOMIC DEV	$ -					
731	MAIN STREET/DOWNTOWN PORTAGE	$ 10,700	$ 11,000	$ 10,000	$ 10,000	$ -	0.00%
732	HISTORIC PRESERVATION	$ 1,961	$ 434	$ 3,011	$ 3,011	$ -	0.00%
733	HISTORIC INDIAN AGENCY HOUSE	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
	TOTAL COMMUNITY DEVELOPMENT	$ 76,690	$ 80,378	$ 77,447	$ 79,867	$ 2,420	3.12%
	TOTAL APPROPRIATIONS OTHER AGENCIES	128,085	131,898	133,447	140,367	$ 6,920	5.19%

Account Description	ADMIN Fund 100 Dept 02	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	TRANSFER TO OTHER FUNDS						
1000259260000	TRANSFER TO TAXI		$ 7,000	$ 42,000	$ 57,000	$ 15,000	35.7%
	$43,000 Operating; $14,000 Veh						
	TOTAL TRANSFER TO OTHER FUNDS	$ -	$ 7,000	$ 42,000	$ 57,000	$ 15,000	35.7%
	OTHER						
1000259700760	CONTINGENCY		$ -	$ 26,612	$ 26,612	$ -	0.0%
	TOTAL OTHER	$ -	$ -	$ 26,612	$ 26,612	$ -	
	OTHER	-	7,000	68,612	83,612	$ 15,000	21.86%

CITY OF PORTAGE
MUNICIPAL COURT

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES	167,302	160,750	185,750	185,750	-	0.00%
REVENUES GENERAL	(54,494)	(48,931)	(61,424)	(63,580)	(2,156)	3.51%
TOTAL REVENUES	112,809	111,819	124,326	122,170	(2,156)	-1.73%
EXPENSE COMPONENTS						
PERSONNEL	72,948	75,184	76,876	80,356	3,480	4.53%
ADMINISTRATIVE EXPENSES	11,368	9,877	10,350	7,814	(2,536)	-24.50%
PURCHASED SERVICES	27,534	25,505	35,500	32,400	(3,100)	-8.73%
SUPPLIES/MATERIALS	958	793	1,600	1,600	-	0.00%
REPAIRS/MAINTENANCE						
UTILITIES						
OUTLAY	-	460	-	-		
TOTAL EXPENDITURES	112,809	111,819	124,326	122,170	(2,156)	-1.73%

Fund 100	MUNICIPAL COURT REVENUE Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
45110-000	COURT FINES	$167,302	$160,000	$ 185,000	$ 185,000	$ -	0.00%
45115-000	COURT REV - ENDEAVOR	$ -	$ 500	$ 500	$ 500	$ -	0.00%
45223-000	OTHER PROP & EQUIP JUDGEMENTS	$ -	$ -	$ -	$ -		
48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -		
48500-000	DONATIONS	$ -	$ -	$ -	$ -		
48900-000	MISCELLANEOUS REVENUE	$ -	$ 250	$ 250	$ 250	$ -	0.00%
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -		
48920-000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -		
	TOTAL REVENUE	$167,302	$160,750	$ 185,750	$ 185,750	$ -	0.00%

MUNICIPAL COURT Fund 100 Dept 03 Object 51200	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 6 Bdgt	% Change From 2016
Account Description						
110 WAGES - FULLTIME	$ 43,972	$ 43,892	$ 46,012	$ 48,367	$ 2,355	5.12%
111 WAGES - PARTTIME	$ 5,540	$ 6,113	$ 6,400	$ 6,400	$ (0)	0.00%
112 OVERTIME COMPENSATION	$ 504	$ 1,108	$ 75	$ 75	$ -	0.00%
115 LONGEVITY	$ 413	$ 437	$ 471	$ 438	$ (34)	-7.11%
130 HEALTH INSURANCE	$ 15,539	$ 16,731	$ 16,590	$ 17,444	$ 854	5.15%
131 TERM LIFE INSURANCE	$ 45	$ 45	$ 70	$ 62	$ (8)	-11.91%
132 DENTAL INSURANCE	$ 507	$ 503	$ 504	$ 504	$ -	0.00%
134 INCOME CONTINUATION INSURANCE	$ -	$ -	$ -	$ -		
150 RETIREMENT	$ 3,140	$ 3,088	$ 2,747	$ 2,884	$ 137	4.98%
151 FICA	$ 3,618	$ 3,645	$ 4,007	$ 4,184	$ 177	4.42%
153 SICK/VACATION ACCRUAL	$ (329)	$ (378)				
200 TELEPHONE	$ 1,174	$ 1,230	$ 1,200	$ 1,200	$ -	0.00%
210 HARDWARE MAINTENANCE	$ 1,160	$ 221				
211 SOFTWARE SUPPORT	$ 6,324	$ 5,873	$ 6,036	$ 3,500	$ (2,536)	-42.01%
INCODE TYLER $3,500						
216 ASSOCIATION DUES	$ -	$ 140	$ 140	$ 140	$ -	0.00%
219 OTHER PROFESSIONAL SERVICES	$ 26,375	$ 25,284	$ 35,500	$ 32,400	$ (3,100)	-8.73%
((600 HRS @ $120) X 50%) (50%ADMLEGAL)						
290 TRAINING	$ 2,026	$ 1,693	$ 1,500	$ 1,500	$ -	0.00%
TRAINING - JUDGE $800 CLERK OF COURTS $700						
291 POSTAGE	$ 1,844	$ 841	$ 1,400	$ 1,400	$ -	0.00%
292 PRINTING/PUBLISHING	$ -	$ -				
310 OFFICE SUPPLIES	$ 839	$ 793	$ 1,400	$ 1,400	$ -	0.00%
ADDT'L SUPPLIES - ENDEAVOR $500						
340 OPERATING SUPPLIES	$ 119	$ -	$ 200	$ 200	$ -	0.00%
352 EQUIP REPAIR/MAINT SUPPLIES						
511 WORKMEN'S COMPENSATION INS						
513 ERRORS/OMISSIONS INSURANCE						
520 SURETY BONDS	$ 74	$ 100	$ 74	$ 74	$ -	0.00%
742 BAD DEBT EXPENSE						
790 MISCELLANEOUS EXPENSE	$ -					
823 OFFICE EQUIPMENT & FURNISHINGS	$ -	$ 460	$ -	$ -		
880 COMPUTER SOFTWARE						
TOTAL MUNICIPAL COURT	112,883	111,819	124,326	122,170	$ (2,156)	-1.73%

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

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES	20,918	37,342	28,570	27,570	(1,000)	-3.50%
REVENUES GENERAL	2,596,548	2,564,298	2,583,420	2,654,508	71,088	2.75%
TOTAL REVENUES	2,617,466	2,601,640	2,611,990	2,682,078	70,088	2.68%
EXPENDITURES						
ADMINISTRATION	520,537	540,173	509,776	514,001	4,225	0.83%
PATROL	1,615,513	1,614,849	1,616,498	1,676,640	60,142	3.72%
CRIMINAL INVESTIGATION	302,144	296,964	306,916	315,062	8,146	2.65%
SPECIAL SERVICES	179,272	149,654	178,800	176,375	(2,425)	-1.36%
COMMUNICATIONS	0	0	0	0		
TOTAL EXPENDITURES	2,617,466	2,601,640	2,611,990	2,682,078	70,088	2.68%
EXPENSE COMPONENTS						
PERSONNEL	2,317,898	2,281,997	2,302,705	2,372,337	69,632	3.02%
RETIREE BENEFITS	25,920	52,405	0	0	-	#DIV/0!
ADMINSTRATIVE EXPENSES	87,801	89,775	121,746	112,274	(9,472)	-7.78%
PURCHASED SERVICES	35,756	31,641	40,591	43,469	2,878	7.09%
SUPPLIES/MATERIALS	80,231	63,249	78,300	79,950	1,650	2.11%
REPAIRS/MAINTENANCE	6,152	14,148	7,450	10,050	2,600	34.90%
UTILITIES	23,977	22,868	23,450	23,450	-	0.00%
VEHICLE REPLACEMENT	31,648	31,648	31,648	31,648	-	0.00%
OUTLAY	8,083	13,909	6,100	8,900	2,800	45.90%
TOTAL EXPENDITURES	2,617,466	2,601,640	2,611,990	2,682,078	70,088	2.68%

Fund 100	POLICE REVENUE Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
43211-000	LAW ENFORCEMENT	$ 953	$ 965	$ 750	$ 750	$ -	0.00%
43521-000	LAW ENFORCEMENT IMPROVEMENT	$ 3,520	$ 3,040	$ 3,520	$ 3,520	$ -	0.00%
45120-000	PARKING FINES	$ 6,105	$ 5,409	$ 9,000	$ 8,000	$ (1,000)	-11.11%
45221-000	LAW ENFORCEMENT JUDGEMENTS	$ 1,266	$ 1,001	$ 300	$ 300	$ -	0.00%
45222-000	HIGHWAY JUDGEMENTS	$ -	$ -	$ -	$ -		
46210-000	LAW ENFORCEMENT FEES	$ 5,741	$ 6,889	$ 6,000	$ 6,000	$ -	0.00%
46290-000	OTHER PUBLIC SAFETY	$ -	$ -	$ -	$ -		
46440-000	WEED AND NUISANCE CONTROL	$ 3,116	$ 8,345	$ 6,500	$ 6,500	$ -	0.00%
48301-000	SALE OF PROPERTY - LAW ENFORCE	$ 218	$ 369	$ 500	$ 500	$ -	0.00%
48420-000	INSURANCE RECOVERY-LAW	$ -	$ 6,542	$ 1,000	$ 1,000	$ -	0.00%
48510-000	DONATIONS - POLICE	$ -	$ 4,782	$ 1,000	$ 1,000	$ -	0.00%
	TOTAL REVENUE	$ 20,918	$ 37,342	$ 28,570	$ 27,570	$ (1,000)	-3.50%

Fund 100 Dept 10 Object 52110	Police Admin	2014 Actual	2105 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
110	WAGES-FULLTIME	$ 233,837	$ 225,159	$ 219,531	$ 231,354	$ 11,823	5.39%
111	WAGES-PARTTIME	$ -	$ -	$ -	$ -	$ -	-100.00%
112	OVERTIME COMPENSATION	$ 1,089	$ 7,269	$ 555	$ 555	$ -	0.00%
115	LONGEVITY	$ 1,625	$ 1,100	$ 1,875	$ 1,100	$ (775)	-41.33%
130	HEALTH INSURANCE	$ 70,103	$ 68,913	$ 51,825	$ 52,828	$ 1,003	1.94%
131	TERM LIFE INSURANCE	$ 850	$ 517	$ 954	$ 647	$ (307)	-32.19%
132	DENTAL INSURANCE	$ 2,042	$ 2,022	$ 1,920	$ 1,920	$ -	0.00%
133	UNIFORM ALLOWANCE	$ 1,400	$ 1,400	$ 1,600	$ 1,600	$ -	0.00%
	CHIEF $525						
	SECRETARIES $550						
	ADMIN. LT. $525						
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
136	RETIREE BENEFITS	$ 4,706	$ 25,925	$ -	$ -		
140	EMPLOYEE ASSISTANCE PROGRAM	$ 143	$ 132	$ 175	$ 175	$ -	0.00%
150	RETIREMENT	$ 29,331	$ 25,124	$ 21,642	$ 23,804	$ 2,162	9.99%
151	FICA	$ 17,355	$ 16,855	$ 17,094	$ 17,948	$ 854	4.99%
153	SICK/VACATION ACCRUAL	$ (1,373)	$ 5,291				
201	DRUG/ALCOHOL TESTING	$ 73	$ 546	$ 200	$ 200	$ -	0.00%
210	HARDWARE MAINTENANCE	$ 1,562	$ 1,610	$ 4,000	$ 2,614	$ (1,386)	-34.65%
211	SOFTWARE SUPPORT	$ 14,111	$ 15,250	$ 16,288	$ 18,887	$ 2,599	15.96%
	TRITECH-- vision mobile, tracs, geolynx $ 6,341						
	ITI RMS & Squad Computers $ 8,851						
	CIB/TIME System Access $ 1,440						
	Columbia County Clear Access $ 500						
	Columbia County MIS /MDC license/Key fobs $ 1,755						
212	OFFICE EQUIPMENT MAINT	$ 304	$ 318	$ 500	$ 600	$ 100	20.00%
216	ASSOCIATION DUES	$ 255	$ 190	$ 320	$ 320	$ -	0.00%
	WCPA Dues (Chief & 3 LT's) $ 295						
	COL CO CHIEF'S $ 25						
219	OTHER PROFESSIONAL SERVICES	$ 4,322	$ 2,201	$ 750	$ 750	$ -	0.00%
	NEGOTIATIONS $ 750						
221	ELECTRICITY & GAS	$ 23,068	$ 22,040	$ 22,550	$ 22,550	$ -	0.00%
222	WATER & SEWER CHARGES	$ 909	$ 828	$ 900	$ 900	$ -	0.00%
232	HVAC MAINTENANCE	$ -					
290	TRAINING	$ 399	$ 525	$ 900	$ 900	$ -	0.00%
	Mid-Winter CONF $ 150						
	Emergency Management $ 200						
	SECRETARY $ 400						
	MISC MGT $ 150						
291	POSTAGE	$ 1,538	$ 1,916	$ 1,600	$ 1,800	$ 200	12.50%
292	PRINTING, PUBLISHING	$ 1,170	$ 1,041	$ 1,200	$ 1,200	$ -	0.00%
294	OTHER CONTRACTUAL SERVICES	$ 9,100	$ 8,846	$ 12,253	$ 13,743	$ 1,490	12.16%
	COMM SERVICES (RADIO REPAIRS) $ 2,237						
	BLOOD DRAWS $ 5,000						
	HIRING COSTS $ 1,500						
	RADAR CALIBRATION $ 350						
	LICENSE CHECKS $ 250						
	TOW SERVICES $ 300						
	LEADS ONLINE (PAWN SHOPS) $ 2,128						
	HEARING TESTS (ANNUAL) $ 528						
	ATLAS BUSINESS SOLUTIONS-SCHEDULING $ 600						
	MISC $ 850						
310	OFFICE SUPPLIES	$ 6,551	$ 6,738	$ 6,800	$ 6,800	$ -	0.00%
320	PUBLICATIONS, SUBSCRIPTIONS	$ 27	$ 84	$ 100	$ 100	$ -	0.00%
340	OPERATING SUPPLIES	$ 815	$ 747	$ 500	$ 750	$ 250	50.00%
510	GENERAL LIABILITY INS	$ 24,764	$ 25,785	$ 25,789	$ 28,338	$ 2,549	9.88%
511	WORKMEN'S COMPENSATION INS	$ 35,654	$ 36,327	$ 62,733	$ 46,397	$ (16,336)	-26.04%
512	PROPERTY INSURANCE	$ 1,589	$ 1,890	$ 1,634	$ 1,634	$ -	0.00%
514	BOILER & MACHINERY INS	$ -					
520	SURETY BONDS	$ 160	$ 100	$ 140	$ 140	$ -	0.00%
540	DEPRECIATION	$ -					
823	OFFICE FURNISHINGS & EQUIP	$ 490	$ 721	$ 600	$ 600	$ -	0.00%
840	EQUIPMENT	$ -					
860	SMALL EQUIPMENT	$ 125					
870	COMPUTER HARDWARE	$ 794	$ 1,115	$ 1,200	$ 1,200	$ -	0.00%
880	COMPUTER SOFTWARE	$ -					
	TOTAL POLICE ADMIN	$ 488,889	$ 508,525	$ 478,128	$ 482,353	$ 4,225	0.88%
1001059242000	TRANSFER TO VEHICLE REPL	$ 31,648	$ 31,648	$ 31,648	$ 31,648	$ -	0.00%
	TOTAL TRANSFER TO VEH REPL	$ 31,648	$ 31,648	$ 31,648	$ 31,648	$ -	
	TOTAL POLICE ADMIN	$ 520,537	$ 540,173	$ 509,776	$ 514,001	$ 4,225	0.83%

	PATROL Fund 100 Dept 10 Object 52120			2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description									
110	WAGES-FULLTIME			$ 936,326	$ 949,730	$ 1,037,060	$ 1,060,072	$ 23,012	2.22%
111	WAGES-PARTTIME			$ 368	$ 120	$ 500	$ 500	$ -	0.00%
112	OVERTIME COMPENSATION			$ 76,959	$ 111,105	$ 55,000	$ 55,000	$ -	0.00%
115	LONGEVITY			$ 900	$ 925	$ -	$ -	$ -	-100.00%
130	HEALTH INSURANCE			$ 267,326	$ 230,816	$ 231,711	$ 236,579	$ 4,868	2.10%
131	TERM LIFE INSURANCE			$ 1,521	$ 1,465	$ 1,956	$ 1,294	$ (662)	-33.84%
132	DENTAL INSURANCE			$ 6,988	$ 6,546	$ 7,200	$ 7,200	$ -	0.00%
133	UNIFORM ALLOWANCE			$ 9,624	$ 10,405	$ 8,925	$ 8,925	$ -	0.00%
134	INCOME CONTINUATION INS			$ -	$ -	$ -	$ -		
135	VISION INSURANCE			$ -		$ -			
136	RETIREE BENEFITS			$ 16,508	$ 15,689	$ -	$ -		
150	RETIREMENT			$ 140,128	$ 123,982	$ 103,483	$ 125,036	$ 21,553	20.83%
151	FICA			$ 73,345	$ 77,631	$ 84,013	$ 85,984	$ 1,971	2.35%
153	SICK/VACATION ACCRUAL			$ (2,831)	$ 2,790				
211	SOFTWARE SUPPORT			$ -					
219	OTHER PROFESSIONAL SERVICES			$ -					
240	VEHICLE & EQUIPMENT MAINT			$ 6,152	$ 14,148	$ 7,450	$ 10,050	$ 2,600	34.90%
	SQUAD CONV (TWO MARKED)	$	3,200						
	SQUAD MARKINGS (TWO MARKED)	$	1,550						
	AUTO GLASS	$	300						
	DEALERSHIP SVC	$	5,000						
290	TRAINING			$ 3,843	$ 3,296	$ 6,300	$ 8,700	$ 2,400	38.10%
	DEPT IN SERV	$	1,500						
	WAWP TRNG	$	300						
	TRIAD	$	435						
	RANGE INSTRUCTOR	$	200						
	RADAR CERT	$	200						
	SFST	$	200						
	LINE SUPERVISOR	$	300						
	MGT TRNG	$	500						
	INSTRUCTOR DEVELOPMENT COURSE	$	175						
	DEFENSE & ARREST INSTRUCTOR	$	325						
	COMMAND STAFF SCHOOL	$	4,000						
	FOOD/LODGING	$	565						
340	OPERATING SUPPLIES			$ 6,108	$ 4,646	$ 4,500	$ 6,500	$ 2,000	44.44%
	SAFETY EQUIP	$	2,000						
	RANGE COSTS	$	4,500						
341	VEHICLE/EQUIP MAINT SUPPLES			$ 12,645	$ 11,085	$ 15,000	$ 15,000	$ -	0.00%
	REPAIRS MTL - (CITY LABOR PROVIDED)	$	9,000						
	TIRES	$	4,500						
	MISC	$	1,500						
342	GASOLINE/OIL			$ 51,539	$ 37,471	$ 48,500	$ 47,000	$ (1,500)	-3.09%
741	LOSSES			$ -					
790	MISCELLANEOUS EXPENSE (warrants)			$ 1,703	$ 1,725	$ 1,400	$ 2,500	$ 1,100	78.57%
840	EQUIPMENT			$ -	$ 8,544	$ -	$ 3,700	$ 3,700	100.00%
	ERT EQUIPMENT	$	3,000						
	BALLISTIC VESTS	$	700						
860	SMALL EQUIPMENT			$ 6,363	$ 2,730	$ 3,500	$ 2,600	$ (900)	-25.71%
	STREAMLIGHT FLASHLIGHTS	$	200						
	MISC	$	470						
	1 DIGITAL RECORDER	$	530						
	DEFIBRILLATOR BATTERIES (4)	$	800						
	PBT UNIT	$	600						
	TOTAL PATROL			$ 1,615,513	$ 1,614,849	$ 1,616,498	$ 1,676,640	$ 60,142	3.72%

	CRIMINAL INVESTIGATION Fund 100 Dept 10 Object 52130			2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description									
110	WAGES-FULLTIME			$ 188,518	$ 199,974	$ 195,768	$ 203,679	$ 7,911	4.04%
112	OVERTIME COMPENSATION			$ 21,594	$ 11,774	$ 10,000	$ 10,000	$ -	0.00%
115	LONGEVITY			$ 575	$ -	$ 625	$ -	$ (625)	-100.00%
130	HEALTH INSURANCE			$ 40,702	$ 37,722	$ 51,825	$ 52,828	$ 1,003	1.94%
131	TERM LIFE INSURANCE			$ 417	$ 382	$ 882	$ 439	$ (443)	-50.21%
132	DENTAL INSURANCE			$ 1,445	$ 1,208	$ 1,440	$ 1,440	$ -	0.00%
133	UNIFORM ALLOWANCE			$ 425	$ 775	$ 1,475	$ 1,475	$ -	0.00%
	*1@$525; 1@525*70%; 1@$425*								
134	INCOME CONTINUATION INS			$ -	$ -	$ -	$ -		
135	VISION INSURANCE			$ -	$ -	$ -	$ -		
136	RETIREE BENEFITS			$ -	$ 4,624	$ -	$ -		
150	RETIREMENT			$ 31,146	$ 26,173	$ 23,656	$ 24,291	$ 635	2.69%
151	FICA			$ 15,657	$ 15,636	$ 15,870	$ 16,459	$ 589	3.71%
153	SICK/VACATION ACCRUAL			$ (695)	$ (4,019)				
216	ASSOCIATION DUES			$ -	$ -	$ 75	$ 75	$ -	0.00%
290	TRAINING			$ 974	$ 735	$ 2,400	$ 1,275	$ (1,125)	-46.88%
	WAHI Conference	*$*	*275*						
	SPECIALIZED INVESTIGATIONS	*$*	*1,000*						
294	OTHER CONTRACTUAL SERVICES			$ -	$ 125	$ 900	$ 900	$ -	0.00%
	TOWING	*$*	*200*						
	BOMB SQUAD	*$*	*500*						
	CANINE SUPPPORT	*$*	*200*						
340	OPERATING SUPPLIES			$ 1,076	$ 1,056	$ 1,200	$ 1,400	$ 200	16.67%
	EVIDENCE PROCESS	*$*	*1,000*						
	MISC	*$*	*400*						
390	MISCELLANEOUS SUPPLIES			$ -					
840	EQUIPMENT								
860	SMALL EQUIPMENT			$ 310	$ 799	$ 800	$ 800	$ -	0.00%
	MISC	*$*	*800*						
	TOTAL CRIMINAL INVESTIGATION			$ 302,144	$ 296,964	$ 306,916	$ 315,062	$ 8,146	2.65%

	SPECIAL SERVICES Fund 100 Dept 10 Object 52140			2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description									
110	WAGES-FULLTIME			$ 82,691	$ 77,270	$ 81,577	$ 85,292	$ 3,715	4.55%
111	WAGES-PARTTIME			$ 22,121	$ 22,336	$ 22,200	$ 22,200	$ -	0.00%
112	OVERTIME COMPENSATION				$ -	$ 500	$ 500	$ -	0.00%
115	LONGEVITY			$ 425	$ 525	$ -	$ 525	$ -	0.00%
130	HEALTH INSURANCE			$ 30,280	$ 8,243	$ 34,550	$ 24,755	$ (9,795)	-28.35%
131	TERM LIFE INSURANCE			$ 142	$ 83	$ 141	$ 151	$ 10	7.27%
132	DENTAL INSURANCE			$ 1,017	$ 897	$ 960	$ 960	$ -	0.00%
133	UNIFORM ALLOWANCE			$ 700	$ 700	$ 700	$ 700	$ -	0.00%
134	INCOME CONTINUATION INS			$ -	$ -	$ -	$ -		
135	VISION INSURANCE			$ -	$ -	$ -	$ -		
136	RETIREE BENEFITS			$ 4,706	$ 6,167	$ -	$ -		
150	RETIREMENT			$ 6,116	$ 5,082	$ 5,486	$ 5,941	$ 455	8.30%
151	FICA			$ 7,468	$ 7,805	$ 8,031	$ 8,355	$ 324	4.04%
153	SICK/VACTION ACCRUAL			$ 99	$ 134				
220	TELEPHONE			$ 16,878	$ 17,177	$ 18,080	$ 19,820	$ 1,740	9.62%
	OTHER	*$*	*15,500*						
	AIR CARDS $4,320 9 SQUADS	*$*	*4,320*						
290	TRAINING			$ 17	$ 25	$ 275	$ 275	$ -	0.00%
	JUVENILE CONF	*$*	*150*						
	MISC	*$*	*125*						
294	OTHER CONTRACTUAL SVC			$ 5,418	$ 2,022	$ 5,000	$ 5,000	$ -	0.00%
	Weed & Nuisance Control Contractor								
340	OPERATING SUPPLIES			$ 1,195	$ 1,188	$ 1,300	$ 1,900	$ 600	46.15%
	CROSSING GUARD EQUIP	*$*	*200*						
	CITIZEN POLICE ACADEMY & POLICE CHAPLAINS & VOLUNTEERS	*$*	*1,000*						
	CSO EQUIPMENT	*$*	*200*						
	CHILDREN'S BADGES,PD PROMOTIONAL ITEMS	*$*	*500*						
390	MISCELLANEOUS SUPPLIES								
	TOTAL SPECIAL SERVICES			$ 179,272	$ 149,654	$ 178,800	$ 176,375	$ (2,425)	-1.36%

CITY OF PORTAGE
FIRE DEPARTMENT SUMMARY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES	200,750	223,839	186,000	173,000	(13,000)	-6.99%
REVENUES GENERAL	1,008,552	995,742	1,021,861	1,021,821	(40)	0.00%
TOTAL REVENUES	1,209,302	1,219,581	1,207,861	1,194,821	(13,040)	-1.08%
EXPENDITURES						
ADMINISTRATION	211,421	223,676	225,852	217,404	(8,448)	-3.74%
SUPPRESSION	886,002	887,711	870,162	882,763	12,601	1.45%
PREVENTION/INSPECTION	89,690	93,468	95,597	78,654	(16,943)	-17.72%
EMERGENCY SERVICES	4,960	0	3,000	3,000	-	0.00%
HAZMAT	17,230	14,726	13,250	13,000	(250)	-1.89%
TOTAL EXPENDITURES	1,209,302	1,219,581	1,207,861	1,194,821	(13,040)	-1.08%
EXPENSE COMPONENTS						
PERSONNEL	622,422	647,354	644,410	630,088	(14,322)	-2.22%
RETIREE BENEFITS	0	0	0	0		
ADMINSTRATIVE EXPENSE	43,325	44,185	52,605	53,987	1,382	2.63%
PURCHASED SERVICES	110,536	103,273	109,154	109,504	350	0.32%
SUPPLIES/MATERIALS	58,486	54,607	63,095	60,265	(2,830)	-4.49%
REPAIRS/MAINTENANCE					-	
HYDRANT RENTAL	330,870	331,697	298,940	298,940	-	
VEHICLE REPLACEMENT	16,037	16,037	16,037	16,037	-	
OUTLAY	27,627	22,428	23,620	26,000	2,380	
TOTAL EXPENDITURES	1,209,302	1,219,581	1,207,861	1,194,821	(13,040)	-1.08%

Fund 100	FIRE REVENUE Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
43420-000	FIRE INSURANCE TAX	$ 24,852	$ 22,930	$ 23,000	$ 24,000	$ 1,000	4.35%
47322-000	RURAL FIRE DUES	$ 19,377	$ 18,528	$ 18,500	$ -	$ (18,500)	-100.00%
47323-000	RURAL FIRE PROTECTION CONTRACT	$ 132,703	$ 163,124	$ 127,500	$ 130,000	$ 2,500	1.96%
47324-000	HAZMAT SERVICES	$ 23,817	$ 19,166	$ 17,000	$ 19,000	$ 2,000	11.76%
48302-000	SALE OF PROPERTY-FIRE	$ -	$ 91	$ -	$ -		
48309-000	SALE OF PROPERTY-OTHER	$ -	$ -	$ -	$ -		
48440--000	INSURANCE RECOVER-OTHER						
48500-000	DONATIONS	$ -	$ -	$ -	$ -		
48900-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -		
48910-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -		
48920-000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -		
	TOTAL REVENUE	$ 200,750	$ 223,839	$ 186,000	$ 173,000	$ (13,000)	-6.99%

Account Description	FIRE Fund 100 Dept 15 Object 52210	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	FIRE ADMIN						
110	WAGES-FULLTIME	$ 106,444	$ 114,764	$ 112,905	$ 105,396	$ (7,509)	-6.65%
112	OVERTIME COMPENSATON	$ 99	$ 219	$ -	$ -		
115	LONGEVITY	$ 670	$ 715	$ 800	$ 638	$ (162)	-20.25%
130	HEALTH INSURANCE	$ 19,893	$ 26,001	$ 22,833	$ 21,203	$ (1,630)	-7.14%
131	TERM LIFE INSURANCE	$ 414	$ 506	$ 629	$ 488	$ (141)	-22.44%
132	DENTAL INSURANCE	$ 813	$ 966	$ 864	$ 778	$ (86)	-10.00%
133	UNIFORM ALLOWANCE	$ 400	$ 400	$ 400	$ 400	$ -	0.00%
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
136	RETIREE BENEFITS	$ -	$ -	$ -	$ -		
140	EMPLOYEE ASSISTANCE PROGRAM	$ 171	$ 176	$ 50	$ 50	$ -	0.00%
150	RETIREMENT	$ 15,952	$ 15,206	$ 13,955	$ 13,819	$ (136)	-0.98%
151	FICA	$ 3,663	$ 3,703	$ 3,872	$ 3,558	$ (314)	-8.12%
153	SICK/VACATION ACCRUAL	$ 855	$ 92	$ -	$ -		
210	HARDWARE MAINTENANCE	$ 1,005	$ 1,698	$ 1,600	$ 1,600	$ -	0.00%
	Strand $1,000; Rhyme's $600						
211	SOFTWARE SUPPORT	$ 847	$ 1,496	$ 2,000	$ 2,000	$ -	0.00%
	ACS GOVT SYSTEMS 795 + 350 $ 1,145						
	IM RESPONDING $ 650						
	OTHER $ 205						
216	ASSOCIATION DUES	$ 793	$ 753	$ 770	$ 770	$ -	0.00%
219	OTHER PROFESSIONAL SERVICES	$ -					
220	TELEPHONE	$ 1,830	$ 1,922	$ 1,900	$ 1,900	$ -	0.00%
224	INTERNET	$ 3,143	$ 3,357	$ 3,200	$ 3,200	$ -	0.00%
	$250/MONTH (10 TABLETS) $ 3,200						
290	TRAINING	$ 1,093	$ 1,108	$ 1,000	$ 1,000	$ -	0.00%
291	POSTAGE	$ 416	$ 354	$ 400	$ 400	$ -	0.00%
292	PRINTING/PUBLISHING	$ -	$ 317	$ 300	$ 300	$ -	0.00%
310	OFFICE SUPPLIES	$ 748	$ 1,694	$ 2,200	$ 2,200	$ -	0.00%
320	PUBLICATIONS, SUBSCRIPTIONS	$ 29	$ 151	$ 150	$ 150	$ -	0.00%
350	REPAIR/MAINT SUPPLIES	$ 3,062	$ 1,162	$ 900	$ 1,000	$ 100	11.11%
	ARAMARK						
390	MISCELLANEOUS SUPPLIES	$ 157	$ 289	$ 250	$ 250	$ -	0.00%
510	GENERAL LIABILITY INS	$ 18,391	$ 19,116	$ 19,117	$ 22,596	$ 3,479	18.20%
511	WORKMEN'S COMPENSATION INS	$ 12,528	$ 10,464	$ 18,020	$ 15,873	$ (2,147)	-11.91%
540	DEPRECIATION	$ -	.	.	.		
823	OFFICE FURNISHINGS & EQUIP	$ 29	$ -	$ 200	$ 300	$ 100	50.00%
	CHAIR						
860	SMALL EQUIPMENT	$ -					
870	COMPUTER HARDWARE	$ 1,292	$ 1,010	$ 1,500	$ 1,500	$ -	0.00%
880	COMPUTER SOFTWARE	$ 650	$ -	$ -	$ -		
	TOTAL FIRE ADMIN	$ 195,384	$ 207,639	$ 209,815	$ 201,367	$ (8,448)	-4.03%
	TRANSFER TO VEH REPL						
1001559242000	TRANSFER TO VEHICLE REPL	$ 16,037	$ 16,037	$ 16,037	$ 16,037	$ -	0.00%
	TOTAL FIRE ADMIN	$ 211,421	$ 223,676	$ 225,852	$ 217,404	$ (8,448)	-3.74%

NOTE: Full-time wages include 92% of Fire Chief and 70% of Fire Secretary wages.

	FIRE Fund 100 Dept 15 Object 52220	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	FIRE SUPPRESSION						
110	WAGES-FULLTIME	$ 229,943	$ 235,818	$ 253,833	$ 259,360	$ 5,527	2.18%
112	OVERTIME COMPENSATION	$ 31,721	$ 31,441	$ 27,674	$ 28,275	$ 601	2.17%
130	HEALTH INSURANCE	$ 66,538	$ 76,624	$ 69,100	$ 70,438	$ 1,338	1.94%
131	TERM LIFE INSURANCE	$ 926	$ 1,159	$ 1,364	$ 1,162	$ (202)	-14.83%
132	DENTAL INSURANCE	$ 1,448	$ 1,597	$ 1,440	$ 1,440	$ -	0.00%
133	UNIFORM ALLOWANCE	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ -	0.00%
	4 @ $350		$ -	$ -	$ -		
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
150	RETIREMENT	$ 48,512	$ 44,197	$ 41,066	$ 44,515	$ 3,449	8.40%
151	FICA	$ 3,600	$ 3,655	$ 4,103	$ 4,191	$ 88	2.15%
153	SICK/VACATION ACCRUAL	$ 2,025	$ (386)	$ -	$ -		
201	DRUG/ALCOHOL TESTING	$ -	$ 82	$ 100	$ 100	$ -	0.00%
218	VOLUNTEER FIRE SERVICE	$ 94,000	$ 94,000	$ 97,000	$ 97,000	$ -	0.00%
	$65K Calls; $20K Training; $2K Longevity; $10K Incentives						
219	OTHER PROFESSIONAL SERVICES	$ 3,887	$ 2,258	$ 4,800	$ 5,000	$ 200	4.17%
220	TELEPHONE	$ 1,243	$ 1,305	$ 1,600	$ 1,600	$ -	0.00%
240	VEHICLE/EQUIP MAINT	$ -					
293	UNIFORMS	$ -					
294	OTHER CONTRACTUAL SERVICES	$ 3,084	$ 3,084	$ 3,084	$ 3,084	$ -	0.00%
340	OPERATING SUPPLIES	$ 2,109	$ 2,224	$ 2,300	$ 2,500	$ 200	8.70%
341	VEHICLE/EQUIP MAINT SUPPLIES	$ 34,571	$ 31,192	$ 34,000	$ 34,000	$ -	0.00%
342	GASOLINE/OIL	$ 9,469	$ 6,769	$ 7,740	$ 7,740	$ -	0.00%
345	OPERATING EQUIPMENT	$ -					
390	MISCELLANEOUS SUPPLIES	$ 2,350	$ 2,320	$ 2,000	$ 2,000	$ -	0.00%
516	VOL ACCIDENTAL DEATH INS	$ 818	$ 857	$ 818	$ 818	$ -	0.00%
531	HYDRANT RENTAL	$ 330,870	$ 331,697	$ 298,940	$ 298,940	$ -	0.00%
821	BUILDING/GROUNDS	$ -	$ -	$ -	$ -		
823	OFFICE FURNISHINGS & EQUIP	$ -	$ -	$ -	$ -		
840	EQUIPMENT	$ -	$ -	$ -	$ -		
860	SMALL EQUIPMENT	$ 17,487	$ 16,418	$ 17,800	$ 19,200	$ 1,400	7.87%
	TOTAL FIRE SUPPRESSION	$ 886,002	$ 887,711	$ 870,162	$ 882,763	$ 12,601	1.45%

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

	FIRE Fund 100 Dept 15 Object 52230	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	PREVENTION/INSPECTION						
110	WAGES-FULLTIME	$ 51,831	$ 50,966	$ 55,798	$ 46,080	$ (9,718)	-17.42%
112	OVERTIME COMPENSATION	$ 6,598	$ 7,764	$ 4,282	$ 3,501	$ (781)	-18.23%
115	LONGEVITY	$ -	$ -	$ -	$ -		
130	HEALTH INSURANCE	$ 16,348	$ 17,835	$ 17,275	$ 14,088	$ (3,187)	-18.45%
131	TERM LIFE INSURANCE	$ 54	$ 58	$ 115	$ 63	$ (52)	-45.20%
132	DENTAL INSURANCE	$ 483	$ 493	$ 480	$ 384	$ (96)	-20.00%
133	UNIFORM ALLOWANCE	$ 350	$ 350	$ 350	$ 350	$ -	0.00%
	1 @ $350						
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
150	RETIREMENT	$ 10,796	$ 9,752	$ 8,946	$ 7,839	$ (1,107)	-12.37%
151	FICA	$ 806	$ 796	$ 876	$ 724	$ (152)	-17.35%
153	SICK/VACATION ACCRUAL	$ (331)	$ 1,087	$ -	$ -		
216	ASSOCIATION DUES	$ 40	$ 25	$ 125	$ 125	$ -	0.00%
219	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -		
290	TRAINING	$ 1,273	$ 1,877	$ 2,700	$ 2,700	$ -	0.00%
320	PUBLICATIONS, SUBSCRIPTIONS	$ 1,166	$ 1,255	$ 1,300	$ 1,350	$ 50	3.85%
340	OPERATING SUPPLIES	$ 128	$ 689	$ 2,850	$ 950	$ (1,900)	-66.67%
341	VEHICLE/EQUIP MAINT SUPPLIES						
390	MISCELLANEOUS SUPPLIES	$ 149	$ 521	$ 500	$ 500	$ -	0.00%
	TOTAL PREVENTION/INSPECTION	$ 89,690	$ 93,468	$ 95,597	$ 78,654	$ (16,943)	-17.72%

NOTE: Full-time wages include 80% of Fire Inspector wages

	FIRE Fund 100 Dept 15 Object 52500	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	EMERGENCY SERVICES						
390	MISCELLANEOUS SUPPLIES - EMERG SIREN MAINT *update sirens*	$ 4,960	$ -	$ 3,000	$ 3,000	$ -	0.00%
	TOTAL EMERGENCY SERVICES	$ 4,960	$ -	$ 3,000	$ 3,000	$ -	0.00%

	FIRE Fund 100 Dept 15 Object 52600	2014 Actual	2015 Budget	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account	**Description**						
	HAZMAT						
211	SOFTWARE SUPPORT	$ -					
219	OTHER PROFESSIONAL SERVICES(1)	$ 4,864	$ 438	$ 500	$ 500	$ -	0.00%
220	TELEPHONE	$ 391	$ 404	$ 500	$ 500	$ -	0.00%
290	TRAINING	$ -	$ -	$ -	$ -		
293	UNIFORMS	$ -	$ -	$ -	$ -		
340	OPERATING SUPPLIES	$ 3,805	$ 8,884	$ 8,130	$ 7,000	$ (1,130)	-13.90%
823	OFFICE FURNISHINGS & EQUIP	$ -	$ -	$ -	$ -		
840	EQUIPMENT	$ -	$ -	$ -	$ -		
860	SMALL EQUIPMENT	$ 8,170	$ 5,000	$ 4,120	$ 5,000	$ 880	21.36%
880	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -		
	TOTAL HAZMAT	$ 17,230	$ 14,726	$ 13,250	$ 13,000	$ (250)	-1.89%

(1) Physicals to be covered by State Hazmat Funds

CITY OF PORTAGE
MUNICIPAL SERVICES SUMMARY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES	710,432	761,590	653,815	690,685	36,870	5.64%
REVENUES GENERAL	1,216,127	1,093,239	1,270,156	1,262,748	(7,409)	-0.58%
TOTAL REVENUES	1,926,559	1,854,829	1,923,971	1,953,433	29,462	1.53%
EXPENDITURES						
INSPECTION	71,532	54,455	5,200	5,200	-	0.00%
ADMINISTRATION & ENGINEER	292,646	289,747	316,568	355,645	39,077	12.34%
LOCAL ROAD MAINTENANCE	1,152,143	1,094,027	1,177,995	1,159,586	(18,409)	-1.56%
LOCAL ROAD CONSTRUCTION	3,500	5,790	7,600	0	(7,600)	-100.00%
STORM SEWER MAINTENANCE	23,624	14,162	15,000	15,000	-	0.00%
PARKING FACILITIES	236	536	1,500	1,500	-	0.00%
MUNICIPAL AIRPORT	34,998	31,519	38,900	42,802	3,902	10.03%
SOLID WASTE COLLECTION	0	0	0	0		
SOLID WASTE DISPOSAL	341,957	359,484	354,108	363,599	9,492	2.68%
RECYCLING	0	0	0	0		
NUISANCE CONTROL	4,749	3,549	5,000	8,000	3,000	60.00%
PLANNING & ZONING	1,174	1,560	2,100	2,100	-	0.00%
TOTAL EXPENDITURES	1,926,559	1,854,829	1,923,971	1,953,433	29,462	1.53%
EXPENSE COMPONENTS						
PERSONNEL	849,261	844,632	898,039	940,943	42,904	4.78%
PERSONNEL ALLOC TO CAP/AI	-	(26,413)	(16,184)	(22,327)	(6,144)	
RETIREE BENEFITS	16,781	6,980	0	0	-	#DIV/0!
ADMINSTRATIVE EXPENSES	60,592	59,431	69,156	68,464	(692)	-1.00%
PURCHASED SERVICES	482,192	474,162	418,323	413,716	(4,606)	-1.10%
SUPPLIES/MATERIALS	297,501	234,938	273,100	260,600	(12,500)	-4.58%
REPAIRS/MAINTENANCE	7,397	35,259	37,200	13,700	(23,500)	-63.17%
UTILITIES/STREET LIGHTING	119,911	117,667	123,400	123,400	-	0.00%
VEHICLE REPLACEMENT	67,304	97,237	97,237	142,237	45,000	46.28%
OUTLAY	25,620	10,936	23,700	12,700	(11,000)	-46.41%
TOTAL EXPENDITURES	1,926,559	1,854,829	1,923,971	1,953,433	29,462	1.53%

	MUNICIPAL SERVICES REVENUE Fund 100 Account Description		2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
PW	43531-000	LOCAL TRANSPORTATION	$ 407,835	$ 443,921	$ 449,536	$ 480,984	$ 31,448	7.00%
PW	43533-000	CONNECTING HIGHWAY AID	$ 123,695	$ 124,529	$ 125,430	$ 125,815	$ 385	0.31%
PW	43545-000	RECYCLING GRANT	$ 20,456	$ 20,452	$ 16,145	$ 20,000	$ 3,855	23.88%
PW	43610-000	PAYMENT MUNICIPAL SERVICES AID	$ 46,554	$ 41,917	$ 39,702	$ 40,000	$ 298	0.75%
PW	43710-000	HIGHWAY AND BRIDGES	$ 6,000	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
PW	44150-000	ELECTRICAL CONTRACTOR	$ -	$ -	$ -	$ -		
PW	44310-000	BUILDING PERMIT FEES	$ 34,167	$ 48,080	$ -	$ -		
PW	44311-000	ELECTRICAL PERMIT	$ 18,704	$ 17,571	$ -	$ -		
PW	44312-000	HVAC PERMIT	$ 3,995	$ 9,991	$ -	$ -		
PW	44313-000	PLUMBING PERMIT FEES	$ 9,862	$ 11,570	$ -	$ -		
PW	44314-000	OCCUPANCY PERMITS	$ 1,050	$ 3,650	$ -	$ -		
PW	44315-000	DRIVEWAY PERMIT	$ 400	$ 400	$ -	$ -		
PW	44320-000	STORM WATER PERMIT	$ 1,810	$ -	$ -	$ -		
PW	44900-000	MISC PERMITS & FEES	$ -	$ 320	$ 150	$ 150	$ -	0.00%
PW	44910-000	DUMPSTER PERMIT	$ 100	$ 30	$ 50	$ 50	$ -	0.00%
PW	44920-000	RIGHT OF WAY PERMIT FEES	$ 8,050	$ 4,050	$ 6,000	$ 6,000	$ -	0.00%
PW	46160-000	ENGINEERING FEES	$ 200	$ -	$ -	$ -		
PW	46165-000	STORM WATER MANAGEMENT FEES	$ -	$ -	$ -	$ -		
PW	46170-000	SALE OF MAPS & PLANS	$ 210	$ 240	$ 300	$ 300	$ -	0.00%
PW	46310-000	STREET MAINT/CONSTRUCTION	$ -	$ -	$ -	$ -		
PW	46320-000	STREET RELATED FACILITIES	$ 8,269	$ 13,464	$ 4,500	$ 4,500	$ -	0.00%
PW	46330-000	PARKING LOT	$ 110	$ -	$ 500	$ 500	$ -	0.00%
PW	46390-000	OTHER TRANSPORTATION	$ 363	$ 790	$ 400	$ 400	$ -	0.00%
PW	46420-000	SOLID WASTE COLLECTION	$ 3,136	$ 2,087	$ 2,016	$ 2,500	$ 484	24.01%
PW	46431-000	SOLID WASTE DISPOSAL	$ 3,423	$ 4,998	$ 2,500	$ 4,000	$ 1,500	60.00%
POL	46440-000	WEED AND NUISANCE CONTROL	$ 3,116	$ -	$ -	$ -		
PW	46490-000	OTHER SANITATION CHARGES	$ -	$ -	$ -	$ -		
PW	48210-000	BUILDING RENTAL-CITY HALL	$ 2,500	$ 2,550	$ 2,400	$ 1,300	$ (1,100)	-45.83%
PW	48220-000	HANGER RENT	$ 5,171	$ 827	$ 1,080	$ 1,080	$ -	0.00%
SPLT	48240-000	LEASE AGREEMENTS	$ 1,106	$ 1,106	$ 1,106	$ 1,106	$ -	0.00%
PW	48430-000	INSURANCE RECOVERY - PUB WORKS	$ 151	$ 7,047	$ -	$ -		
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	$ 710,432	$ 761,590	$ 653,815	$ 690,685	$ 36,870	5.64%

	MUNICIPAL SERVICES Fund 100 Dept 20 Object 52400	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	INSPECTION & PERMITS						
219	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 200	$ 200	$ -	0.00%
228	BUILDING INSPECTION	$ 66,732	$ 49,655	$ -	$ -		
229	PROPERTY MAINTENANCE INSPECT	$ -	$ -	$ -	$ -		
310	OFFICE SUPPLIES	$ -	$ -	$ 200	$ 200	$ -	0.00%
340	OPERATING EXPENSES	$ -	$ -				
532	WEIGHTS & MEASURES	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ -	0.00%
	TOTAL INSPECTION & PERMITS	$ 71,532	$ 54,455	$ 5,200	$ 5,200	$ -	0.00%

Account Description	MUNICIPAL SERVICES Fund 100 Dept 20 Object 53100		2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	ENGINEERING & ADMINISTRATION							
110	WAGES-FULLTIME		$ 87,896	$ 81,086	87,093	$ 88,853	$ 1,760	2.02%
111	WAGES-PART TIME				$ -	$ -		
112	OVERTIME COMPENSATION		$ 716	$ 932	-	$ -		
115	LONGEVITY		$ 88	$ 100	86	$ -	$ (86)	-100.00%
130	HEALTH INSURANCE		$ 8,321	$ 7,258	16,987	$ 17,288	$ 301	1.77%
131	TERM LIFE INSURANCE		$ 262	$ 289	149	$ 79	$ (70)	-46.73%
132	DENTAL INSURANCE		$ 531	$ 474	677	$ 648	$ (29)	-4.28%
150	RETIREMENT		$ 6,200	$ 5,520	5,754	$ 5,797	$ 43	0.75%
151	FICA		$ 6,671	$ 6,216	6,669	$ 6,797	$ 128	1.92%
153	SICK/VACATION ACCRUAL		$ (221)	$ 3,290	-	$ -		
199	ALLOCATED TO CAPITAL PROJECTS			$ (26,413)	(16,184)	$ (20,754)	$ (4,571)	28.24%
	50% of Eng Tech Wages & Bene's	*(16,879)*						
	Intern Wages & Taxes	*(3,875)*						
213	CONSULTING ENGINEER SERVICES		$ 5,035	$ 2,860	5,000	$ 5,000	$ -	0.00%
216	ASSOCIATION DUES		$ 189	$ 194	300	$ 300	$ -	0.00%
219	OTHER PROFESSIONAL SERVICES		$ 1,000	$ 2,074	1,000	$ 1,000	$ -	0.00%
220	TELEPHONE		$ 3,713	$ 3,563	4,000	$ 4,000	$ -	0.00%
221	ELECTRICITY & GAS		$ 51	$ -				
290	TRAINING		$ 1,685	$ 180	2,000	$ 2,000	$ -	0.00%
291	POSTAGE		$ 805	$ 769	600	$ 600	$ -	0.00%
292	PRINTING/PUBLISHING		$ 283	$ 2,099	300	$ 300	$ -	0.00%
310	OFFICE SUPPLIES		$ 1,328	$ 819	1,000	$ 1,000	$ -	0.00%
320	PUBLICATIONS, SUBSCRIPTIONS		$ 746	$ 50				
341	VEHICLE/EQUIP MAINT		$ 1,547	$ 3,562	1,000	$ 1,000	$ -	0.00%
342	GASOLINE/OIL		$ -	$ 47	400	$ 400	$ -	0.00%
515	STREET LIGHTING		$ 95,383	$ 96,545	98,000	$ 98,000	$ -	0.00%
790	MISCELLANEOUS EXPENSE		$ 652	$ 479	500	$ 500	$ -	0.00%
823	OFFICE FURNISHINGS & EQUIP		$ -	$ 517	4,000	$ 600	$ (3,400)	-85.00%
870	COMPUTER HARDWARE		$ 2,461	$ -	-	$ -		
880	COMPUTER SOFTWARE - GIS/CAD		$ -					
	TOTAL ENGINEERING & ADMINISTRATION		$ 225,343	$ 192,510	$ 219,332	$ 213,409	$ (5,923)	-2.70%
	TRANSFER TO VEHICLE REPL							
1002059242000	TRANSFER TO VEHICLE REPL		$ 67,304	$ 97,237	$ 97,237	$ 142,237	$ 45,000	46.28%
	TOTAL TRANSFER TO VEH REPL		$ 67,304	$ 97,237	$ 97,237	$ 142,237	$ 45,000	46.28%
	TOTAL ENGINEERING & ADMIN		$ 292,646	$ 289,747	$ 316,568	$ 355,645	$ 39,077	12.34%

	MUNICIPAL SERVICES Fund 100 Dept 20 Object 53311	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	LOCAL ROAD MAINTENANCE						
110	WAGES-FULLTIME	$ 494,541	$ 506,206	$ 536,135	$ 562,985	$ 26,850	5.01%
111	WAGES-PARTTIME	$ -	$ -	$ 7,680	$ 7,680	$ -	0.00%
112	OVERTIME COMPENSATION	$ 27,048	$ 12,535	$ 8,000	$ 8,000	$ -	0.00%
115	LONGEVITY	$ 2,860	$ 3,183	$ 3,830	$ 3,208	$ (623)	-16.25%
130	HEALTH INSURANCE	$ 130,151	$ 138,961	$ 140,040	$ 150,280	$ 10,240	7.31%
131	TERM LIFE INSURANCE	$ 1,026	$ 1,220	$ 1,994	$ 1,297	$ (697)	-34.95%
132	DENTAL INSURANCE	$ 4,257	$ 4,297	$ 4,272	$ 4,472	$ 200	4.68%
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
136	RETIREE BENEFITS	$ 16,781	$ 6,980	$ -	$ -		
140	EMPLOYEE ASSISTANCE PROGRAM	$ 77	$ 72	$ -	$ -		
150	RETIREMENT	$ 36,682	$ 35,340	$ 36,166	$ 39,045	$ 2,879	7.96%
151	FICA	$ 38,382	$ 38,077	$ 42,507	$ 44,513	$ 2,006	4.72%
153	SICK/VACATION ACCRUAL	$ 3,774	$ (424)	$ -	$ -		
199	ALLOCATED TO AIRPORT				$ (1,573)	$ (1,573)	100.00%
201	DRUG/ALCOHOL TESTING	$ 1,199	$ 867	$ 1,000	$ 1,000	$ -	0.00%
213	CONSULTING ENGEINEER SERVICES	$ -	$ -				
219	OTHER PROFESSIONAL SERVICES	$ 100	$ -				
220	TELEPHONE	$ 1,141	$ 1,512	$ 1,200	$ 1,200	$ -	0.00%
221	ELECTRICITY & GAS	$ 16,057	$ 13,363	$ 17,000	$ 17,000	$ -	0.00%
222	WATER & SEWER CHARGES	$ 1,786	$ 2,195	$ 1,600	$ 1,600	$ -	0.00%
231	STREET REPAIR/MAINT - incl. pavement milling	$ 5,850	$ 31,161	$ 25,000	$ -	$ (25,000)	-100.00%
240	VEHICLE/EQUIP MAINT	$ -	$ -	$ 200	$ 6,700	$ 6,500	3250.00%
290	TRAINING - incl. confined space	$ 1,273	$ 571	$ 1,500	$ 1,500	$ -	0.00%
293	UNIFORMS	$ 4,254	$ 5,034	$ 3,000	$ 3,000	$ -	0.00%
294	OTHER CONTRACTUAL SERVICES	$ 33,236	$ 41,730	$ 36,000	$ 15,000	$ (21,000)	-58.33%
	Tub Grinding $5K; Tree Removal $10K						
320	PUBLICATIONS, SUBSCRIPTIONS	$ -		$ 500	$ 500	$ -	0.00%
340	OPERATING SUPPLIES	$ 18,159	$ 16,458	$ 18,000	$ 18,000	$ -	0.00%
341	VEHICLE/EQUIP MAINT SUPPLIES	$ 40,186	$ 39,010	$ 38,000	$ 38,000	$ -	0.00%
342	GASOLINE/OIL	$ 58,071	$ 38,981	$ 50,000	$ 50,000	$ -	0.00%
350	BUILDING REPAIR/MAINT SUPPLIES	$ 3,185	$ 1,710	$ 1,500	$ 1,500	$ -	0.00%
352	EQUIP REPAIR/MAINT SUPPLIES	$ 2,656	$ 224	$ 4,000	$ 10,500	$ 6,500	162.50%
	Sweeper $6,500						
370	ROADWAY MAINT SUPPLIES	$ 15,675	$ 20,325	$ 19,000	$ -	$ (19,000)	-100.00%
371	SNOW/ICE CONTROL SUPPLIES	$ 141,683	$ 88,246	$ 115,000	$ 115,000	$ -	0.00%
372	STREET SIGN REPAIR/MAINT			$ 5,000	$ -	$ (5,000)	-100.00%
373	STREET LIGHT REPAIR/MAINT			$ 5,000	$ 5,000	$ -	0.00%
380	CONSTRUCTION MATERIALS	$ -	$ -	$ -	$ -		
390	MISCELLANEOUS SUPPLIES	$ 1,967	$ 4,968	$ 2,500	$ 2,500	$ -	0.00%
510	GENERAL LIABILITY INSURANCE	$ 18,190	$ 18,587	$ 17,086	$ 18,436	$ 1,350	7.90%
511	WORKMEN'S COMPENSATION INS	$ 18,310	$ 15,364	$ 26,461	$ 24,419	$ (2,042)	-7.72%
512	PROPERTY INSURANCE	$ 2,649	$ 2,645	$ 2,724	$ 2,724	$ -	0.00%
540	DEPRECIATION	$ -					
821	BUILDINGS/GROUNDS	$ 159	$ -	$ 400	$ 400	$ -	0.00%
823	OFFICE FURNISHINGS & EQUIP	$ 28	$ 282	$ 200	$ 200	$ -	0.00%
840	EQUIPMENT	$ 412	$ 1,111	$ -	$ -		
860	SMALL EQUIPMENT	$ 10,341	$ 3,236	$ 5,500	$ 5,500	$ -	0.00%
	TOTAL LOCAL ROAD MAINTENANCE	$ 1,152,143	$ 1,094,027	$ 1,177,995	$ 1,159,586	$ (18,409)	-1.56%

MUNICIPAL SERVICES Fund 100 Dept 20 Object 53315	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
LOCAL ROAD CONSTRUCTION						
820 PUBLIC INFRASTRUCTURE	$ 1,500	$ 4,000	$ 4,000	$ -	$ (4,000)	-100.00%
822 LAND ACQUISITION	$ -					
TOTAL LOCAL ROAD CONSTRUCTION	$ 1,500	$ 4,000	$ 4,000	$ -	$ (4,000)	-100.00%

Fund 100 Dept 20 Object 53431						
Account Description						
SIDEWALK MAINTENANCE						
860 SMALL EQUIPMENT	$ 2,000	$ 1,436	$ 1,600	$ -	$ (1,600)	-100.00%
820 PUBLIC INFRASTRUCTURE - edge cutting	$ -	$ 354	$ 2,000	$ -	$ (2,000)	-100.00%
TOTAL SIDEWALK MAINTAINANCE	2,000	1,790	3,600	-	(3,600)	-100.00%

MUNICIPAL SERVICES Fund 100 Dept 20 Object 53441	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
STORM SEWER MAINTENANCE						
294 OTHER CONTRACTUAL SERVICES	$ 18,044	$ 275	$ 1,000	$ 1,000	$ -	0.00%
380 CONSTRUCTION MATERIALS	$ 5,580	$ 12,387	$ 12,500	$ 12,500	$ -	0.00%
Rebuild Catch Basins $10K			$ -	$ -		
505 LICENSE FEE	$ -	$ 1,500	$ 1,500	$ 1,500	$ -	0.00%
TOTAL STORM SEWER MAINTENANCE	$ 23,624	$ 14,162	$ 15,000	$ 15,000	$ -	0.00%

MUNICIPAL SERVICES Fund 100 Dept 20 Object 53450	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
PARKING FACILITIES						
340 OPERATING SUPPLIES	$ 236	$ -	$ 500	$ 500	$ -	0.00%
359 REPAIR/MAINTENANCE	$ -	$ 536	$ 1,000	$ 1,000	$ -	0.00%
820 PUBLIC INFRASTRUCTURE	$ -					
TOTAL PARKING FACILITIES	$ 236	$ 536	$ 1,500	$ 1,500	$ -	

MUNICIPAL SERVICES Fund 100 Dept 20 Object 53510	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
MUNICIPAL AIRPORT						
190 OTHER PERSONNEL COSTS				$ 1,702	$ 1,702	100.00%
211 SOFTWARE SUPPORT	$ 994					
219 OTHER PROFESSIONAL SERVICES	$ 15,000	$ 15,000	$ 15,000	$ 17,200	$ 2,200	14.67%
220 TELEPHONE	$ -					
221 ELECTRICITY & GAS	$ 5,919	$ 4,953	$ 6,000	$ 6,000	$ -	0.00%
222 WATER & SEWER CHARGES	$ 341	$ 262	$ 400	$ 400	$ -	0.00%
290 TRAINING	$ -	$ 75	$ 500	$ 500	$ -	0.00%
294 OTHER CONTRACTUAL SERVICES	$ -	$ -	$ 1,000	$ 1,000	$ -	0.00%
341 VEHICLE/EQUIP MAINT SUPPLIES	$ -					
342 GASOLINE/OIL	$ -					
350 BUILDINGS REPAIR/MAINT SUPPLIES	$ 833	$ 934	$ 5,500	$ 5,500	$ -	0.00%
351 GROUNDS REPAIR/MAINT SUPPLIES	$ 3,192	$ 10,255	$ 3,000	$ 3,000	$ -	0.00%
510 GENERAL LIABILITY INSURANCE	$ -	$ -	$ 1,500	$ 1,500	$ -	0.00%
790 MISCELLANEOUS EXPENSE	$ -	$ 40				
800 CAPITAL OUTLAY	$ -					
821 BUILDINGS/GROUNDS	$ 6,050	$ -	$ 6,000	$ 6,000	$ -	0.00%
840 EQUIPMENT	$ 2,670					
860 SMALL EQUIPMENT	$ -					
TOTAL MUNICIPAL AIRPORT	$ 34,998	$ 31,519	$ 38,900	$ 42,802	$ 3,902	10.03%

MUNICIPAL SERVICES Fund 100 Dept 20 Object 53631	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
SOLID WASTE DISPOSAL/COLLECTIONS/RECYCLING						
219 OTHER PROFESSIONAL SVC - COLLECTIONS	$ 152,807	$ 160,226	$ 156,217	$ 160,042	$ 3,826	2.45%
220 TELEPHONE	$ -					
221 ELECTRICITY & GAS	$ 374	$ 349	$ 400	$ 400	$ -	0.00%
225 RECYCLABLES COLLECTION	$ 73,185	$ 75,280	$ 79,549	$ 81,556	$ 2,007	2.52%
226 RECYCLING MATERIALS MARKETING	$ 6,000	$ 6,000	$ 6,000	$ 7,000	$ 1,000	16.67%
227 SOLID WASTE DISPOSAL	$ 106,188	$ 114,213	$ 108,557	$ 111,216	$ 2,659	2.45%
234 LAB FEES	$ 3,138	$ 3,091	$ 3,000	$ 3,000	$ -	0.00%
240 VEHICLE/EQUIP MAINT	$ -					
291 POSTAGE	$ -					
292 PRINTING/PUBLISHING	$ -	$ 60	$ 120	$ 120	$ -	0.00%
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	$ 265	$ -	0.00%
PACIFIC $100						
DNR BURNING PERMIT $165						
512 PROPERTY INSURANCE						
TOTAL SOLID WASTE DISPOSAL	$ 341,957	359,484	354,108	363,599	$ 9,492	2.68%

MUNICIPAL SERVICES Fund 100 Dept 20 Object 53640	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
NUISANCE CONTROL						
294 OTHER CONTRACTUAL SERVICES	$ -	$ 2,975	$ 3,000	$ 6,000	$ 3,000	100.00%
Levee Nuisance Control						
340 OPERATING SUPPLIES	$ 4,029	$ 574	$ 1,700	$ 1,700	$ -	0.00%
790 MISCELLANEOUS EXP (ABATEMENT)	$ 720	$ -	$ 300	$ 300	$ -	0.00%
840 EQUIPMENT	$ -					
TOTAL NUISANCE CONTROL	4,749	3,549	5,000	8,000	3,000	60.00%

MUNICIPAL SERVICES Fund 100 Dept 20 Object 56910	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
PLANNING & ZONING						
219 OTHER PROFESSIONAL SVC	$ 85	$ 240	$ 1,000	$ 1,000	$ -	0.00%
216 ASSOCIATION DUES	$ -	$ -	$ -	$ -		
292 PRINTING/PUBLISHING	$ 639	$ 1,070	$ 800	$ 800	$ -	0.00%
294 OTHER CONTRACTUAL SVC	$ 450	$ 250	$ 300	$ 300	$ -	0.00%
TOTAL PLANNING & ZONING	$ 1,174	$ 1,560	$ 2,100	$ 2,100	$ -	0.00%

CITY OF PORTAGE
PARK & REC SUMMARY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES	83,641	77,423	90,000	80,000	(10,000)	-11.11%
REVENUES GENERAL	535,707	539,596	540,440	576,481	36,041	6.67%
TOTAL REVENUES	619,348	617,019	630,440	656,481	26,041	4.13%
EXPENDITURES						
ADMINISTRATION	181,529	181,477	182,096	192,607	10,511	5.77%
RECREATION	69,115	66,753	78,236	75,279	(2,957)	-3.78%
PARK MAINTENANCE	368,704	368,789	370,109	388,596	18,487	4.99%
TOTAL EXPENDITURES	619,348	617,019	630,440	656,481	26,041	4.13%
EXPENSE COMPONENTS						
PERSONNEL	435,696	437,371	457,735	468,550	10,815	2.36%
RETIREE BENEFITS	6,741	8,250	0	0	-	#DIV/0!
ADMINSTRATIVE EXPENSE	38,414	34,508	41,397	40,918	(479)	-1.16%
PURCHASED SERVICES	7,082	8,228	8,900	11,755	2,855	32.08%
SUPPLIES/MATERIALS	58,055	56,306	51,950	53,000	1,050	2.02%
REPAIRS/MAINTENANCE						
UTILITIES	41,612	42,025	39,750	41,250	1,500	3.77%
VEHICLE REPLACEMENT	21,958	21,958	21,958	21,958	-	0.00%
OUTLAY	9,790	8,373	8,750	19,050	10,300	117.71%
TOTAL EXPENDITURES	619,348	617,019	630,440	656,481	26,041	4.13%

Fund 100	PARK & RECREATION REVENUE Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
46720-000	PARK FACILITIES RENTAL	$ 26,166	$ 28,263	$ 28,000	$ 28,000	$ -	0.00%
46751-000	RECREATION PROGRAM FEES	$ 49,433	$ 42,432	$ 48,000	$ 40,000	$ (8,000)	-16.67%
46752-000	OTHER CULTURE & RECREATION	$ 5,267	$ 6,728	$ 12,000	$ 10,000	$ (2,000)	-16.67%
48230-000	BUILDING RENTAL - VETS FIELD	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	0.00%
48450-000	INSURANCE RECOVERY-PARK	$ 775	$ -	$ -	$ -		
	TOTAL REVENUE	$ 83,641	$ 77,423	$ 90,000	$ 80,000	$ (10,000)	-11.11%

	PARK & REC Fund 100 Dept 30 Object 55200	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	P&R ADMIN						
110	WAGES-FULLTIME	$ 84,515	$ 87,212	$ 88,860	$ 97,119	$ 8,259	9.29%
111	WAGES-PARTTIME (1)	$ -	$ -	$ -	$ -		
112	OVERTIME COMPENSATION (1)	$ 284	$ 296	$ 250	$ 250	$ -	0.00%
115	LONGEVITY	$ 360	$ 383	$ 473	$ 383	$ (91)	-19.13%
130	HEALTH INSURANCE	$ 11,637	$ 12,619	$ 12,505	$ 13,220	$ 715	5.72%
131	TERM LIFE INSURANCE	$ 235	$ 278	$ 338	$ 306	$ (32)	-9.40%
132	DENTAL INSURANCE	$ 862	$ 869	$ 864	$ 888	$ 24	2.78%
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
136	RETIREE BENEFITS	$ 6,741	$ 8,250	$ -	$ -		
140	EMPLOYEE ASSISTANCE PROGRAM	$ 28	$ 27	$ 35	$ 35	$ -	0.00%
150	RETIREMENT	$ 5,961	$ 5,979	$ 5,912	$ 6,647	$ 735	12.43%
151	FICA	$ 6,309	$ 6,471	$ 6,854	$ 7,478	$ 624	9.11%
153	SICK/VACATION ACCRUAL	$ 1,113	$ (1,354)				
216	ASSOCIATION DUES	$ 220	$ 290	$ 250	$ 250	$ -	0.00%
	WPRA						
219	OTHER PROFESSIONAL SERVICES	$ 4,449	$ 4,325	$ 3,100	$ 3,755	$ 655	21.13%
	Port-O-Potties						
220	TELEPHONE	$ 3,844	$ 2,920	$ 3,000	$ 3,000	$ -	0.00%
221	ELECTRICITY & GAS	$ -					
290	TRAINING	$ 516	$ 482	$ 500	$ 500	$ -	0.00%
	WPRA CONF						
291	POSTAGE	$ 234	$ 599	$ 500	$ 500	$ -	0.00%
292	PRINTING/PUBLISHING	$ 364	$ 840	$ 600	$ 600	$ -	0.00%
310	OFFICE SUPPLIES	$ 696	$ 710	$ 700	$ 1,000	$ 300	42.86%
320	PUBLICATIONS, SUBSCRIPTIONS	$ 636	$ 660	$ 860	$ 860	$ -	0.00%
	Charter Internet						
330	TRAVEL	$ 111					
390	MISCELLANEOUS SUPPLIES	$ -					
505	LICENSE FEE	$ 605	$ 653	$ 665	$ 665	$ -	0.00%
	Weed Harvester $300; Camping $250; Fisheree $50						
510	GENERAL LIABILITY INSURANCE	$ 6,718	$ 6,780	$ 6,780	$ 7,319	$ 539	7.95%
511	WORKMEN'S COMPENSATION INS	$ 11,564	$ 9,396	$ 16,170	$ 14,652	$ (1,518)	-9.39%
512	PROPERTY INSURANCE	$ 7,946	$ 7,934	$ 8,172	$ 8,172	$ -	0.00%
860	SMALL EQUIPMENT	$ -	$ 400	$ -	$ 300	$ 300	100.00%
870	COMPUTER HARDWARE	$ 1,123	$ -	$ -	$ -		
880	COMPUTER SOFTWARE	$ 2,500	$ 2,500	$ 2,750	$ 2,750	$ -	0.00%
	Online Registrations $2,750						
	TOTAL P&R ADMIN	$ 159,571	$ 159,519	$ 160,138	$ 170,649	$ 10,511	6.56%
	TRANSFER TO VEH REPL						
10030592	TRANSFER TO VEHICLE REPL	$ 21,958	$ 21,958	$ 21,958	$ 21,958	$ -	0.00%
	TOTAL TRANSFER TO VEH REPL	$ 21,958	$ 21,958	$ 21,958	$ 21,958	$ -	
	TOTAL PARK & REC ADMIN	$ 181,529	$ 181,477	$ 182,096	$ 192,607	$ 10,511	5.77%

PARK & REC Fund 100 Dept 30 Object 55300	2014 Actual	2015 Budget	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
RECREATION PROGRAMS						
111 WAGES-PARTTIME	$ 52,691	$ 52,154	$ 60,711	$ 57,500	$ (3,211)	-5.29%
130 HEALTH INSURANCE	$ 335	$ 401	$ 500	$ 500	$ -	0.00%
131 TERM LIFE INSURANCE	$ 1	$ 2	$ 5	$ 5	$ -	0.00%
132 DENTAL INSURANCE	$ 7	$ 12	$ 25	$ 25	$ -	0.00%
134 INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
150 RETIREMENT	$ 734	$ 430	$ 350	$ 350	$ -	0.00%
151 FICA	$ 4,043	$ 3,985	$ 4,645	$ 4,399	$ (246)	-5.29%
290 TRAINING	$ 535	$ 320	$ 500	$ 500	$ -	0.00%
Lifeguard Certifications						
292 PRINTING/PUBLISHING (1)	$ -	$ -	$ 2,500	$ 2,500	$ -	0.00%
293 UNIFORMS	$ 3,695	$ 1,919	$ 2,000	$ 2,000	$ -	0.00%
340 OPERATING SUPPLIES	$ 7,074	$ 7,505	$ 7,000	$ 7,500	$ 500	7.14%
Beach Concessions						
860 SMALL EQUIPMENT	$ -	$ 25	$ -	$ -		
TOTAL RECREATION PROGRAMS	$ 69,115	$ 66,753	$ 78,236	$ 75,279	$ (2,957)	-3.78%

(1) Programs advertisement brochure
addition

PARK & REC Fund 100 Dept 30 Object 55400	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
PARK MAINTENANCE						
110 WAGES-FULLTIME	$ 143,134	$ 145,470	$ 148,762	$ 150,525	$ 1,763	1.19%
111 WAGES-PARTTIME (1)	$ 40,179	$ 35,073	$ 40,900	$ 41,500	$ 600	1.47%
4150 hours $10.00/hr						
112 OVERTIME COMPENSATION	$ 4,594	$ 5,117	$ 3,000	$ 3,500	$ 500	16.67%
115 LONGEVITY	$ 1,415	$ 1,492	$ 1,770	$ 1,493	$ (278)	-15.68%
130 HEALTH INSURANCE	$ 50,053	$ 55,528	$ 53,553	$ 54,589	$ 1,036	1.93%
131 TERM LIFE INSURANCE	$ 506	$ 578	$ 928	$ 704	$ (224)	-24.14%
132 DENTAL INSURANCE	$ 1,608	$ 1,585	$ 1,488	$ 1,488	$ -	0.00%
134 INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
150 RETIREMENT	$ 10,429	$ 10,345	$ 10,133	$ 10,575	$ 442	4.36%
151 FICA	$ 13,333	$ 13,139	$ 14,875	$ 15,072	$ 197	1.32%
153 SICK/VACATION ACCRUAL	$ 1,328	$ (720)	$ -	$ -		
201 DRUG/ALCOHOL TESTING	$ 864	$ 1,117	$ 800	$ 800	$ -	0.00%
216 ASSOCIATION DUES	$ -					
219 OTHER PROFESSIONAL SERVICES	$ 1,370	$ 2,236	$ 2,000	$ 4,200	$ 2,200	110.00%
Forestry Field Work						
221 ELECTRICITY & GAS	$ 27,893	$ 27,381	$ 29,000	$ 28,250	$ (750)	-2.59%
222 WATER & SEWER CHARGES	$ 13,719	$ 14,644	$ 10,750	$ 13,000	$ 2,250	20.93%
Splash Pad						
290 TRAINING	$ 355	$ -	$ 100	$ 1,000	$ 900	900.00%
293 UNIFORMS	$ 1,071	$ 1,715	$ 1,300	$ 900	$ (400)	-30.77%
294 OTHER CONTRACTUAL SERVICES	$ 400	$ 550	$ 500	$ 500	$ -	0.00%
VMF STORAGE						
340 OPERATING SUPPLIES (2)	$ 13,325	$ 13,284	$ 12,000	$ 11,000	$ (1,000)	-8.33%
341 VEHICLE/EQUIP MAINT SUPPLIES	$ 9,801	$ 9,088	$ 8,000	$ 9,000	$ 1,000	12.50%
342 GASOLINE/0IL	$ 15,456	$ 11,063	$ 12,900	$ 11,500	$ (1,400)	-10.85%
350 BUILDING REPAIR/MAIN SUPPLIES	$ 1,615	$ 5,346	$ 3,000	$ 3,000	$ -	0.00%
351 GROUNDS REPAIR/MAINT SUPPLIES	$ 10,088	$ 9,310	$ 8,350	$ 10,000	$ 1,650	19.76%
790 MISCELLANEOUS EXPENSE						
810 TREE PROGRAM	$ 3,830	$ 1,048	$ 4,000	$ 10,000	$ 6,000	150.00%
821 BUILDINGS/GROUNDS	$ 707	$ 3,366	$ 1,000	$ 5,000	$ 4,000	400.00%
Collipp-Worden Shelter #2 Roof						
823 OFFICE FURNISHINGS & EQUIP	$ 76					
860 SMALL EQUIPMENT	$ 1,555	$ 1,034	$ 1,000	$ 1,000	$ -	0.00%
TOTAL PARK MAINTENANCE	$ 368,704	$ 368,789	$ 370,109	$ 388,596	$ 18,487	4.99%

CITY OF PORTAGE
CABLE TV SUMMARY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES	116,606	122,302	120,000	123,000	3,000	2.50%
REVENUES GENERAL	(108,180)	(111,752)	(100,557)	(101,085)	(528)	0.52%
TOTAL REVENUES	8,426	10,550	19,443	21,915	2,472	12.72%
EXPENDITURES						
CABLE TV	8,426	10,550	19,443	21,915	2,472	12.72%
TOTAL EXPENDITURES	8,426	10,550	19,443	21,915	2,472	12.72%
EXPENSE COMPONENTS						
PERSONNEL				4,634	4,634	
ADMINSTRATIVE EXPENSES	200	205	250	750	500	200.00%
PURCHASED SERVICES	6,780	7,474	10,180	7,356	(2,824)	-27.74%
SUPPLIES/MATERIALS	1,446	1,806	1,725	3,225	1,500	86.96%
REPAIRS/MAINTENANCE	0	74	750	700	(50)	-6.67%
UTILITIES						
OUTLAY	0	991	6,538	5,250	(1,288)	-19.70%
TOTAL EXPENDITURES	8,426	10,550	19,443	21,915	2,472	12.72%

Cable TV Revenue Fund 100 Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
44170-000 CATV FRANCHISE	$ 116,606	$ 122,302	$ 120,000	$ 123,000	$ 3,000	2.50%
TOTAL REVENUE	$ 116,606	$ 122,302	$ 120,000	$ 123,000	$ 3,000	2.50%

Cable TV Fund 100 Dept 35 Object 55190	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
CABLE TELEVISION						
110 WAGES PART TIME	$ -	$ -	$ -	$ 4,305	$ 4,305	100.00%
151 FICA				$ 329	$ 329	100.00%
216 ASSOCIATION DUES	$ 200	$ 205	$ 250	$ 250	$ -	0.00%
219 OTHER PROFESSIONAL SERVICES	$ 6,780	$ 7,474	$ 7,280	$ 7,356	$ 76	1.04%
PART-TIME ASST		$ -	$ 2,900	$ -	$ (2,900)	-100.00%
290 TRAINING	$ -	$ -	$ -	$ 500	$ 500	100.00%
291 POSTAGE	$ -	$ -	$ 25	$ 25	$ -	0.00%
292 PRINTING/PUBLISHING	$ -	$ -	$ -	$ -		
294 OTHER CONTRACTUAL SERVICES	$ 1,234	$ 1,741	$ 1,000	$ 2,500	$ 1,500	150.00%
Charter						
310 OFFICE SUPPLIES	$ -	$ -	$ 200	$ 200	$ -	0.00%
320 PUBLICATIONS, SUBSCRIPTIONS	$ -	$ -	$ 100	$ 100	$ -	0.00%
340 OPERATING SUPPLIES	$ 212	$ 65	$ 400	$ 400	$ -	0.00%
352 EQUIP REPAIR/MAINT SUPPLIES	$ -	$ 74	$ 750	$ 700	$ (50)	-6.67%
823 OFFICE FURNISHINGS & EQUIP	$ -	$ -	$ 400	$ 400	$ -	0.00%
840 EQUIPMENT	$ -	$ 785	$ 2,500	$ 2,000	$ (500)	-20.00%
860 SMALL EQUIPMENT	$ -	$ 206	$ 250	$ 250	$ -	0.00%
870 COMPUTER HARDWARE		$ -	$ -	$ 600	$ 600	100.00%
880 COMPUTER SOFTWARE	$ -	$ -	$ 3,388	$ 2,000	$ (1,388)	-40.97%
TOTAL CABLE TELEVISION	$ 8,426	$ 10,550	$ 19,443	$ 21,915	$ 2,472	12.72%

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:

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

Account Description	Park Land Fund 210 Dept 30	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	PARKLAND						
2100055200340	OPERATING SUPPLIES	$ -					
2100055200590	BANK FEES	$ -	$ -	$ -	$ -		
2100055200821	BUILDINGS/GROUNDS	$ -			$ 125,000	$ 125,000	100.00%
	MISCELLANEOUS FEE	$ -					
2100055200840	EQUIPMENT	$ 1,485	$ 918				
2100057000810	TREE PROGRAM	$ -	$ -	$ 25,000	$ -	$ (25,000)	-100.00%
2100059245000	TRANSFER TO CAPITAL	$ -	$ 94,000	$ -	$ -		
2100059100000	RESIDUAL EQUITY	$ -	$ -	$ 30		$ (30)	-100.00%
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 1,485	$ 94,918	$ 25,030	$ 125,000	$ 99,970	399.40%

	PARK LAND - REVENUE Fund 210						
2104646820000	OTHER CONSERVATION	$ -					
2104848110000	INTEREST INCOME	$ 209	$ 215	$ 30	$ 120	$ 90.00	300.00%
2104848309000	SALE OF PROPERTY	$ -					
2104848500000	DONATIONS	$ 50,400	$ 14,518	$ 12,500	$ 50,000	$ 37,500	300.00%
2104949900000	FUND BALANCE APPLIED			$ 12,500	$ 74,880	$ 62,380	499.04%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 50,609	$ 14,733	$ 25,030	$ 125,000	$ 99,970	399.40%

	Fund Balance				
	Fund Balance Designated				
14-30C05	Goodyear Park Shelter	$ 64,000.00		$ -	$ -
14-30C03	Vet's Field Master Plan	$ 25,000.00		$ -	$ -
13-30C01	Bleachers	$ 5,000.00		$ -	$ -
	Tree Program - 2016			$ 2,500.00	
16-210P01	Tree Inventory			$ 25,000.00	
16-210P01	Tree Inventory - Grant			$ (12,500.00)	
	Tree Program - Unplanned	$ 21,520.00	$ 21,520.00	$ 6,520.00	$ 6,520.00
16-210P02	Collip Wordon BB Court				
16-210P02	Collip Wordon BB Court Hoops Club Receivable				
16-210P03	Little League Design - approved 6/2016				
	Undesignated Rolling Woods Fee	$ 51,426.10	$ 51,426.10	$ 51,426.10	$ -
	Undesignated Fund Balance	$ 20,497.79	$ 34,312.68	$ 34,312.68	$ 43,311.64
	Total Fund Balance	$ 187,443.89	$ 107,258.78	$ 107,258.78	$ 49,831.64

	Pool Fund 211 Dept 30 Object 55200 & 55300	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	POOL						
110	WAGES-FULLTIME	$ 9,390	$ 9,690	$ 9,873	$ 7,565	$ (2,308)	-23.38%
112	OVERTIME COMPENSATION	$ 32	$ 33				
115	LONGEVITY	$ 40	$ 43	$ 53	$ 53	$ (1)	-0.94%
130	HEALTH INSURANCE	$ 1,065	$ 1,402	$ 1,389	$ 1,072	$ (317)	-22.83%
131	TERM LIFE INSURANCE	$ 19	$ 31	$ -	$ 32	$ 32	100.00%
132	DENTAL INSURANCE	$ 82	$ 96	$ 96	$ 72	$ (24)	-25.00%
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
150	RETIREMENT	$ 662	$ 514	$ 655	$ 518	$ (137)	-20.92%
151	FICA	$ 701	$ 719	$ 760	$ 583	$ (177)	-23.27%
220	TELEPHONE	$ 377	$ 391	$ 360	$ 360	$ -	0.00%
292	PRINTING/PUBLISHING	$ -	$ -	$ 250	$ -	$ (250)	-100.00%
310	OFFICE SUPPLIES	$ 163	$ 185	$ 200	$ 200	$ -	0.00%
352	EQUIP REPAIR/MAINT SUPPLIES	$ 68	$ 356	$ 350	$ 150	$ (200)	-57.14%
550	ADMINISTRATIVE SERVICES	$ 585	$ 735	$ 735	$ 735	$ -	0.00%
111	WAGES-PARTTIME	$ 49,403	$ 54,304	$ 52,000	$ 52,000	$ -	0.00%
150	RETIREMENT	$ -	$ 416	$ -	$ -		
151	FICA	$ 3,779	$ 4,154	$ 3,978	$ 3,978	$ -	0.00%
290	TRAINING		$ 617	$ 750	$ 750	$ -	0.00%
293	UNIFORMS	$ -	$ 211	$ 500	$ 500	$ -	0.00%
340	OPERATING SUPPLIES	$ 489	$ 344	$ 350	$ 350	$ -	0.00%
860	SMALL EQUIPMENT	$ 76	$ -	$ 200	$ 200	$ -	0.00%
	TOTAL POOL	$ 66,929	$ 74,241	$ 72,499	$ 69,117	$ (3,381)	-4.7%

	POOL - REVENUE Fund 211 Dept 46 & 48						
46751000	RECREATION PROGRAM FEES	$ 53,939	$ 56,624	$ 59,523	$ 59,523	$ -	0.00%
48110000	INTEREST INCOME	$ 11	$ 1				
48500000	DONATION CONT FROM SCHOOL						
	TRANSFER FROM GENERAL	$ -	$ -	$ 12,976	$ 9,594	$ (3,381)	-26.06%
	TOTAL POOL REVENUE	$ 53,136	$ 56,625	$ 72,499	$ 69,117	$ (3,381)	-4.7%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ (44,336.00)	$ (61,952.54)	$ (74,928.04)	$ (84,522.41)
Total Fund Balance	$ (44,336.00)	$ (61,952.54)	$ (74,928.04)	$ (84,522.41)

	TIF #3 PHOENIX Fund 215 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	TIF #3 PHOENIX						
56000550	ADMINISTRATIVE SERVICES	$ 5,732				$ -	
56000790	MISCELLANEOUS EXPENSE	$ 58,798				$ -	
57000219	OTHER PROFESSIONAL SERVICES	$ 1,950				$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 66,479	$ -	$ -	$ -	$ -	

	TIF #3 PHOENIX REVENUES Fund 215						
4141120000	TAX INCREMENT	$ -				$ -	
494900000	FUND BALANCE					$ -	
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	0.00%

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

Account #	TIF # 4 INDUSTRIAL PARK Fund 216 EXPENSES Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
56000219	OTHER PROFESSIONAL SERVICES	$ 300				$ -	
56000550	ADMINISTRATIVE SERVICES	$ 27,893	$ 1,660	$ 1,660	$ 1,660	$ -	
56000590	BANK FEES	$ 612				$ -	
57000219	OTHER PROFESSIONAL SERVICES					$ -	
57000790	MISCELLANEOUS EXPENSE	$ -	$ 783	$ 150	$ 150	$ -	
57000820	PUBLIC INFRASTRUCTURE *INDUSTRIAL PARK DEV INFRASTRUCTURE*	$ 15,602		$ 6,500	$ 6,500	$ -	
59230000	TRANSFER TO DEBT SERVICE	$ 124,269	$ 132,433	$ 144,984	$ 142,090	$ (2,894)	-2.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 168,676	$ 134,876	$ 153,294	$ 150,400	$ (2,894)	-1.89%

Account #	TIF # 4 INDUSTRIAL PARK Fund 216 REVENUES Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
4141120000	TAX INCREMENT	$ 14,810	$ 14,504	$ 14,122	$ 14,257	$ 135	0.96%
4949110000	BOND PROCEEDS	$ 488,313		$ 6,500		$ (6,500)	-100.00%
4949200000	TRANSFER FROM OTHER FUNDS (PEC)	$ 14,732	$ 14,913	$ 15,093	$ 14,908	$ (185)	-1.23%
4949210000	TRANSFER FROM GEN FUND		$ -	$ 124,079	$ 121,235	$ (2,844)	-2.29%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 517,855	$ 29,417	$ 159,794	$ 150,400	$ (9,394)	-5.9%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ (346,429.60)	$ (346,429.60)	$ (470,508.40)	$ (467,664.60)
Total Fund Balance	$ (346,429.60)	$ (346,429.60)	$ (470,508.40)	$ (467,664.60)

Account #	TIF #5 HIGHLANDS Fund 217 EXPENSES Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
217005600059	BANK FEES					$ -	
56000550	ADMINISTRATIVE SERVICES	$ 1,427	$ 1,660	$ 1,660	$ 1,660	$ -	
57000219	BANK FEES	$ 113	$ 36			$ -	
57000790	MISCELLANEOUS EXPENSE	$ 150	$ 376	$ 150	$ 150	$ -	
57000820	PUBLIC INFRASTRUCTURE					$ -	
58006200	INTEREST AND FISCAL CHARGES						
59200000	TRANSFER TO GENERAL FUND					$ -	
59230000	TRANSFER TO DEBT SERVICE	$ 156,565	$ 159,863	$ 162,982	$ 160,950	$ (2,032)	-1.25%
59500630	PAYMENT TO BOND EXCROW AGENT					$ -	
59100000	RESIDUAL EQUITY					$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 158,255	$ 161,935	$ 164,792	$ 162,760	$ (2,032)	-1.23%

Account #	TIF #5 HIGHLANDS Fund 217 REVENUES Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
4141120000	TAX INCREMENT	$ 90,523	$ 87,246	$ 90,563	$ 94,941	$ 4,378	4.83%
4949210000	TRANSFER FROM GEN FUND	$ 67,732	$ 74,689	$ 74,229	$ 67,819	$ (6,410)	-8.64%
4949900000	FUND BALANCE APPLIED					$ -	
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 158,255	$ 161,935	$ 164,792	$ 162,760	$ (2,032)	-1.2%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ (199,115.10)	$ (273,804.10)	$ (348,033.10)	$ (398,121.60)
Total Fund Balance	$ (199,115.10)	$ (273,804.10)	$ (348,033.10)	$ (398,121.60)

Account #	TIF # 6 DOWNTOWN Fund 218 EXPENSES Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
219	OTHER PROFESSIONAL SERVICES	$ 7,400	$ 113	$ -	$ -	$ -	
292	PRINTING/PUBLISHING	$ 78				$ -	
56000550	ADMINISTRATIVE SERVICES	$ 746	$ 830	$ 830	$ 830	$ -	
790	MISCELLANEOUS EXPENSE	$ 225	$ 331	$ 150	$ 150	$ -	
57000820	PUBLIC INFRASTRUCTURE			$ 20,000	$ 28,250	$ 8,250	41.25%
59200000	TRANSFER TO GENERAL FUND		$ -	$ 5,077	$ 762	$ (4,315)	
	TRANSFER TO DEBT SERVICE		$ -		$ 1,758	$ 1,758	
58000630	BOND FEES						
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 8,449	$ 1,274	$ 26,057	$ 31,750	$ 5,693	21.85%

	TIF # 6 DOWNTOWN Fund 218 REVENUES	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
4141120000	TAX INCREMENT	$ -			$ -	$ -	
4343431000	STATE COMPUTER AID CREDIT	$ 11,646	$ 8,038	$ 6,057	$ 3,500	$ (2,557)	
4949110000	BOND PROCEEDS			$ 20,000	$ 28,250	$ 8,250	41.25%
	TRANSFER FROM GEN FUND	$ -	$ -	$ -		$ -	
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 11,646	$ 8,038	$ 26,057	$ 31,750	$ 5,693	21.85%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ (95,061.97)	$ (95,061.97)	$ (89,984.97)	$ (94,299.97)
Total Fund Balance	$ (95,061.97)	$ (95,061.97)	$ (89,984.97)	$ (94,299.97)

Account #	TIF #7 FIRST WARD Fund 219 EXPENSES Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
219	OTHER PROFESSIONAL SERVICES	$ 11,840	$ -	$ 12,000	$ 12,000	$ -	
	DOT WIS DESIGN COST						
292	PRINTING/PUBLISHING	$ 78				$ -	
550	ADMINISTRATIVE SERVICES	$ 2,110	$ 2,490	$ 2,490	$ 2,568	$ 78	3.13%
590	BANK FEES		$ 19		$ 25	$ 25	
790	MISCELLANEOUS EXPENSE	$ 150	$ 150	$ 150	$ 150	$ -	
57000820	PUBLIC INFRASTRUCTURE	$ 339,490	$ -	$ 56,500	$ 56,750	$ 250	0.44%
	Land Acquisition Ontario St						
	*East Wisconsin St. Design**						
5920000	TRANSFER TO GENERAL FUND						
5923000	TRANSFER TO DEBT SERVICE	$ 35,593	$ 35,093	$ 44,493	$ 63,478		
58000630	BOND FEES						
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 389,261	$ 37,752	$ 115,633	$ 134,971	$ 353	0.31%

	TIF # 7- 1st Ward Redevelopment Fund 219 REVENUES	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
4141120000	TAX INCREMENT	$ 30,910.37	$ 19,474	$ 25,053	$ -	$ (25,053)	-100.00%
4343431000	STATE COMPUTER AID CREDIT	$ 1,621.00	$ 1,908	$ 2,117	$ 1,800	$ (317)	-14.97%
4848110000	INTEREST INCOME	$ 459				$ -	
4949210000	TRANSFER FROM GEN FUND		$ -	$ 33,463	$ 76,421	$ 42,958	128.37%
4949110000	BOND PROCEEDS			$ 55,000	$ 56,750	$ 1,750	3.18%
	TRANSFER FROM FUND BALANCE						
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 32,990	$ 21,382	$ 115,633	$ 134,971	$ 19,338	16.72%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 181,146.99	$ 181,146.99	$ 147,683.99	$ 72,561.09
Total Fund Balance	$ 181,146.99	$ 181,146.99	$ 147,683.99	$ 72,561.09

	TIF #8 Hamilton Park Place Fund 214 EXPENSES	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account #	**Account Description**						
56000550	ADMINISTRATIVE SERVICES		$ -	$ 1,660	$ 1,712	$ 52	3.13%
56000790	MISCELLANEOUS EXPENSE		$ 179	$ -	$ -	$ -	
56000219	OTHER PROFESSIONAL SERVICES	$ 15,188	$ -	$ -	$ -	$ -	
57000820	PUBLIC INFRASTRUCTURE		$ 575,488	$ -	$ -		
58000620	INTEREST AND FISCAL CHARGES					$ -	
58000630	BOND FEES		$ 10,490				
59100000	RESIDUAL EQUITY			$ 1,395	$ 22,016	$ 20,621	1478.15%
59200000	TRANSFER TO GENERAL FUND			$ 15,266		$ (15,266)	-100.00%
59230000	TRANSFER TO DEBT SERVICE		$ -	$ 44,638	$ 42,838	$ (1,800)	-4.03%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 15,188	$ 586,157	$ 62,959	$ 66,566	$ 3,607	5.73%

	TIF #8 Hamilton Park Place Fund 214 REVENUES	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
4141120000	TAX INCREMENT		$ -	$ 62,697	$ 65,841	$ 3,144	5.01%
43431000	STATE COMPUTER AID CREDIT			$ 262	$ 725		
4848110000	INTEREST INCOME		$ 204	$ -	$ -	$ -	
4848930000	LOAN REPAYMENT					$ -	
4949110000	BOND PROCEEDS		$ 550,000	$ -	$ -	$ -	
4949130000			$ 15,410				
4949210000	TRANSFER FROM GEN FUND					$ -	
494900000	FUND BALANCE					$ -	
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ -	$ 565,614	$ 62,959	$ 66,566	$ 3,607	0.00%

Fund Balance			
Fund Balance Designated	$ (15,265.95)	$ 16,661.00	$ 38,677.00
Undesignated Fund Balance	$ -	$ -	$ -
Total Fund Balance	$ (15,265.95)	$ 16,661.00	$ 38,677.00

	BLOCK GRANT Fund 220 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
56000211	SOFTWARE SUPPORT	$ 250	$ -	$ -	$ -	$ -	
56000215	AUDIT	$ 4,050	$ 3,275	$ 2,450	$ 2,520	$ 70	2.86%
56000219	OTHER PROFESSIONAL SERVICES	$ 41,839	$ 10,961	$ 2,400	$ 2,400	$ -	
	CENTRAL WI CO						
56000291	POSTAGE					$ -	
56000294	OTHER CONTRACTUAL SERVICES					$ -	
56000310	OFFICE SUPPLIES	$ -				$ -	
56000550	ADMINISTRATIVE SERVICES	$ 5,746	$ (1,340)	$ 3,000	$ 500	$ (2,500)	-83.33%
	GENERAL FUND						
56000590	BANK FEES	$ 16	$ -	$ -	$ -	$ -	
56000752	PAYMENTS TO CONTRACTORS	$ 348,654	$ 97,774	$ 12,200	$ 12,200	$ -	
56000790	MISCELLANEOUS EXPENSE	$ 338	$ 210	$ -	$ -	$ -	
59100000	RESIDUAL EQUITY				$ 2,430	$ 2,430	100.00%
59500630	BANK AND OTHER FISCAL CHARGES					$ -	
59900620	INTEREST AND FISCAL CHARGES					$ -	
						$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 400,893	$ 110,880	$ 20,050	$ 20,050	$ -	0.00%

	BLOCK GRANT - REV Fund 220						
4343300000	OTHER FEDERAL GRANTS	$ 329,362	$ 57,422	$ -	$ -	$ -	
4646840000	URBAN DEVELOPMENT	$ 92,491	$ 109,041	$ 20,000	$ 20,000	$ -	
4848110000	INTEREST INCOME	$ 2,595	$ 1,665	$ 50	$ 50	$ -	
4848900000	MISCELLANEOUS REVENUE					$ -	
4949900000	FUND BALANCE APPLIED		$ -	$ -	$ -	$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 424,448	$ 168,128	$ 20,050	$ 20,050	$ -	0.00%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 6,127.60	$ 63,375.60	$ 63,375.60	$ 63,375.60
Total Fund Balance	$ 6,127.60	$ 63,375.60	$ 63,375.60	$ 63,375.60

	INSPECTIONS Fund 225 Dept 20 Object 52400	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
110	WAGES-FULLTIME			$ 7,171	$ 29,973	$ 22,802	317.98%
112	OVERTIME COMPENSATION			$ -	$ -		
115	LONGEVITY			$ 7	$ 96	$ 89	1267.86%
130	HEALTH INSURANCE			$ 1,209	$ 6,526	$ 5,317	439.76%
131	TERM LIFE INSURANCE			$ 12	$ 81	$ 69	575.72%
132	DENTAL INSURANCE			$ 77	$ 278	$ 201	261.56%
134	INCOME CONTINUATION INS			$ -	$ -		
150	RETIREMENT			$ 474	$ 4,060	$ 3,586	756.52%
151	FICA			$ 549	$ 1,276	$ 727	132.43%
228	BUILDING INSPECTION			$ 65,201	$ 65,201	$ -	0.00%
591	RESIDUAL EQUITY		$ -	$ -	$ -		
	TOTAL INSPECTIONS	$ -	$ -	$ 74,700	$ 107,491	$ 32,791	43.9%

	INSPECTIONS - REVENUE Fund 225 Dept 44						
44310-000	BUILDING PERMIT FEES			$ 43,500	$ 43,500	$ -	0.00%
44311-000	ELECTRICAL PERMIT			$ 14,000	$ 14,000	$ -	0.00%
44312-000	HVAC PERMIT			$ 6,000	$ 6,000	$ -	0.00%
44313-000	PLUMBING PERMIT FEES			$ 9,000	$ 9,000	$ -	0.00%
44314-000	OCCUPANCY PERMITS			$ 2,000	$ 2,000	$ -	0.00%
44315-000	DRIVEWAY PERMIT			$ 200	$ 200	$ -	0.00%
47322-000	RURAL FIRE DUES				$ 18,500	$ 18,500	100.00%
494990000	FUND BALANCE APPLIED				$ 14,291	$ 14,291	100.00%
	TOTAL INSPECTION REVENUE		$ -	$ 74,700	$ 107,491	$ 32,791	43.9%

Fund Balance			
Fund Balance Designated	$ -	$ -	$ -
Undesignated Fund Balance	$ -	$ -	$ (14,291.19)
Total Fund Balance	$ -	$ -	$ (14,291.19)

Includes 5% Director of B D; 15% PW Asst;
8% Fire Chief; 20% Fire Inspector

Account Description	LIBRARY Fund 230 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	LIBRARY - REVENUE						
	Fund 230 Dept 00						
2304141110000	GENERAL PROPERTY TAXES	$ 449,260	$ 461,996	$ 486,949	$ 476,963	$ (9,986)	-2.05%
2304343720000	COUNTY APPROPRIATION	$ 184,786	$ 178,516	$ 195,206	$ 226,567	$ 31,361	16.07%
2304343721000	SCLS APPROPRIATION	$ -	$ -	$ 525	$ 525	$ -	
2304646710000	LIBRARY FEES	$ 10,089	$ 9,073	$ 15,000	$ 15,000	$ -	
2304848110000	INTEREST INCOME	$ 233	$ 166	$ 166	$ 166	$ -	
2304848440000	INSURANCE RECOVERY	$ -	$ -	$ -	$ -	$ -	
2304848500000	DONATIONS	$ -	$ 1,000	$ -	$ -	$ -	
2304848900000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	
2304848920000	INSURANCE DIVIDEND	$ -	$ -	$ -	$ -	$ -	
2304949900000	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED 230		$ 644,368	$ 650,751	$ 697,846	$ 719,221	$ 21,375	3.06%
	LIBRARY RESTRICTED - REVENUE						
	Fund 231 Dept 00						
2314646710000	LIBRARY FEES	$ -	$ -	$ -	$ -	$ -	
2314848110000	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	
2314848500000	DONATIONS	$ -		$ -	$ -	$ -	
2314848900000	MISCELLANEOUS REVENUE	$ -		$ -	$ -	$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED 231		$ -		$ -	$ -	$ -	
UND REVENUE & FUND BALANCE APPLIED 230 & 231		$ 644,368	$ 650,751	$ 697,846	$ 719,221	$ 21,375	3.06%

LIBRARY Fund 230 Dept 00 Object 55110	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
MUNICIPAL LIBRARY SERVICES						
110 WAGES-FULLTIME	$ 189,584	$ 215,004	$ 220,227	$ 243,752	$ 23,525	10.68%
111 WAGES-PARTTIME	$ 119,636	$ 141,106	$ 127,234	$ 119,081	$ (8,153)	-6.41%
112 OVERTIME COMPENSATION	$ 230	$ 334	$ -	$ -	$ -	
115 LONGEVITY	$ 1,900	$ 1,575	$ 850	$ 488	$ (363)	-42.65%
130 HEALTH INSURANCE	$ 48,164	$ 81,750	$ 87,656	$ 93,534	$ 5,879	6.71%
131 TERM LIFE INSURANCE	$ 1,163	$ 1,009	$ 606	$ 681	$ 75	12.40%
132 DENTAL INSURANCE	$ 1,449	$ 2,187	$ 2,880	$ 3,120	$ 240	8.33%
134 INCOME CONTINUATION INS		$ -	$ -	$ -	$ -	
136 RETIREE BENEFITS	$ -	$ -	$ 16,877	$ 13,650	$ (3,227)	-19.12%
140 EMPLOYEE ASSISTANCE PROGRAM	$ 22	$ 33	$ 50	$ 50	$ -	
150 RETIREMENT	$ 17,023	$ 18,267	$ 15,807	$ 17,892	$ 2,085	13.19%
151 FICA	$ 22,670	$ 25,848	$ 26,646	$ 27,794	$ 1,148	4.31%
153 SICK/VACATION ACCRUAL	$ 4,043	$ (4,475)	$ -	$ -	$ -	
201 DRUG/ALCOHOL TESTING	$ -	$ -	$ -	$ -	$ -	
211 SOFTWARE SUPPORT	$ 41,079	$ 41,196	$ 45,391	$ 49,020	$ 3,629	7.99%
SCLS Infrastructure, Network, PC Support, GetIT, My PC $ 42,047						
Bibliotheca $ 6,793						
Other $ 180						
212 OFFICE EQUIPMENT MAINT	$ 1,286	$ -	$ 200	$ 200		
MISC $ 200						
215 AUDIT	$ 1,400	$ 1,475	$ 1,400	$ 1,400	$ -	
219 OTHER PROFESSIONAL SERVICES	$ 644	$ 698	$ 700	$ 700	$ -	
220 TELEPHONE	$ 2,281	$ 2,761	$ 2,500	$ 2,500	$ -	
221 ELECTRICITY & GAS	$ 27,442	$ 26,815	$ 28,500	$ 28,500	$ -	
222 WATER & SEWER CHARGES	$ 1,525	$ 1,134	$ 1,400	$ 1,400	$ -	
232 HVAC	$ 25,106	$ 6,327	$ 3,900	$ 3,900	$ -	
243 BLDG & GROUND MAINT	$ 9,199	$ 10,829	$ 6,200	$ 6,000	$ (200)	-3.23%
291 POSTAGE	$ 2,244	$ 1,339	$ 1,000	$ 1,500	$ 500	50.00%
294 OTHER CONTRACTUAL SVCS	$ 14,211	$ 14,267	$ 12,316	$ 12,800	$ 484	3.93%
Delivery $10,599 $ 10,156						
ARAMARK $200 $ 144						
Cintas - will cancel $ -						
Monitoring System $ 200						
Fire/Safety $ 30						
Pest Control $ 480						
CC SOLID WASTE $ 800						
J.F. AHERN $ 735						
Other $ 255						
310 OFFICE SUPPLIES	$ 22,993	$ 14,863	$ 7,200	$ 6,000	$ (1,200)	-16.67%
320 PUBLICATIONS, SUBSCRIPTIONS	$ 6,562	$ 8,066	$ 6,600	$ 4,500	$ (2,100)	-31.82%
330 TRAVEL (CUSTODIAN)				$ 288	$ 288	100.00%
340 OPERATING SUPPLIES	$ -	$ -	$ 900	$ 900	$ -	
350 BUILDING/GROUNDS MAINTENANCE				$ 800	$ 800	100.00%
390 MISCELLANEOUS SUPPLIES	$ 11,940	$ 7,564	$ 6,600	$ 6,600	$ -	
510 GENERAL LIABILITY INSURANCE	$ 1,098	$ 1,115	$ 1,114	$ 1,125	$ 11	0.99%
511 WORKMEN'S COMP	$ 964	$ 853	$ 1,470	$ 1,221	$ (249)	-16.94%
512 PROPERTY INSURANCE	$ 4,768	$ 4,760	$ 4,788	$ 4,788	$ -	
550 ADMINISTRATIVE SERVICES	$ 794	$ 972	$ 972	$ 972	$ -	
590 BANK FEES	$ 126	$ 90			$ -	
799 MISCELLANEOUS EXPENSE	$ 8,439				$ -	
821 BUILDING/GROUNDS	$ 11,321	$ 1,192	$ 2,400	$ 2,000	$ (400)	-16.67%
823 OFFICE EQUIPMENT & FURNISHINGS	$ 899	$ 378	$ 500	$ 500	$ -	
850 *~~BOOKS~~ COLLECTIONS*	$ 55,388	$ 47,956	$ 40,000	$ 46,000	$ 6,000	15.00%
851 ~~AUDIO MATERIALS~~	$ 6,379	$ 7,569	$ 4,500	$ -	$ (4,500)	-100.00%
852 ~~VISUAL MATERIALS~~	$ 5,310	$ 4,460	$ 4,800	$ -	$ (4,800)	-100.00%
853 ELECTRONIC RESOURCES	$ 4,849	$ 13,057	$ 11,000	$ 13,065	$ 2,065	18.77%
Databases (WiLS) $ 3,648						
TUTOR.COM $3,500 $ 3,400						
Flipster $ 650						
Digital Materials $4,900 $ 5,275						
Other $ 92						
870 COMPUTER HARDWARE	$ 2,776	$ 4,301	$ 2,663	$ 2,500	$ (163)	-6.12%
(3) Computers (1) Laptop SCLS						
TOTAL MUNICIPAL LIBRARY SERVICES	$ 676,908	$ 706,675	$ 697,846	$ 719,221	$ 21,375	3.06%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 70.41	$ (55,854.04)	$ (55,854.04)	$ (55,854.04)
Total Fund Balance	$ 70.41	$ (55,854.04)	$ (55,854.04)	$ (55,854.04)

	CRIMINAL INVESTIGATIONS Fund 235 Dept 00 Object 52130	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016	Higher (Lower) 16 Act vs 17 Bdgt	% of 16 Bdgt 16 Act vs 17 Bdgt
Account Description									
240	VEHICLE & EQUIPMENT MAINT								
290	TRAINING	$ -						$ -	100.00%
294	OTHER CONTRACTUAL SERVICES	$ 329	$ 602					$ 308	100.00%
340	OPERATING SUPPLIES	$ 71	$ -	$ 1,000	$ 1,000	$ -	0.00%	$ (1,000)	-100.00%
540	DEPRECIATION							$ -	100.00%
590	BANK FEES	$ -						$ -	100.00%
840	EQUIPMENT	$ 6,617	$ 435	$ 1,000	$ 1,000	$ -	0.00%	$ (1,000)	-100.00%
870	COMPUTER HARDWARE	$ -	$ -	$ 500	$ 500	$ -	0.00%	$ (500)	-100.00%
2350059100000	RESIDUAL EQUITY							$ -	100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 7,016	$ 1,037	$ 2,500	$ 2,500	$ -		$ (2,192)	12.33%

	CRIMINAL INVESTIGATION - REVENUES Fund 235								
2350043780000	COUNTY GRANT - CEASE								
2350043211000	LAW ENFORCEMENT	$ 1,022	$ 1,640	$ 1,000	$ 1,000	$ -	0.00%	$ (1,000)	-100.00%
2350045221000	LAW ENFORCEMENT JUDGEMENTS								
2354343780000	COUNTY GRANT								
2354545190000	COURT FINES								
2354545221000	LAW ENFORCEMENT JUDGEMENTS								
2354848110000	INTEREST INCOME	$ 10	$ 5					$ 7	100.00%
2354848500000	DONATIONS							$ -	100.00%
2354848600000	MISCELLANEOUS REVENUE	$ 129	$ 10					$ -	100.00%
2354949900000	FUND BALANCE APPLIED		$ -	$ 1,500	$ 1,500	$ -	$ -	$ (1,500)	-100.00%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 1,161	$ 1,655	$ 2,500	$ 2,500	$ -		$ (2,493)	0.27%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 3,773.65	$ 4,391.80	$ 2,891.80	$ 2,891.80
Total Fund Balance	$ 3,773.65	$ 4,391.80	$ 2,891.80	$ 2,891.80

	TOURISM Fund 240 Dept 00 Object 56000			2014 Actual	2015 Actual	2016 Budget	2017 Budget
Account Description							
219	OTHER PROFESSIONAL SERVICES						
220	TELEPHONE						
222	WATER & SEWER CHARGES		$	51	$ 35	$ -	$ -
241	CUSTODIAL SERVICES						
290	TRAINING		$	-	$ -	$ -	$ 2,000
292	PRINTING/PUBLISHING		$	4,270	$ -	$ -	$ -
294	OTHER CONTRACTUAL SERVICES		$	-	$ -	$ -	$ -
296	MARKETING/ADVERTISING*		$	34,359	$ 58,713	$ 53,800	$ 50,100
	PROMOTIONS PRINT & AIR	*$ 46,850*					
	BANNERS - Dementia Friendly	*$ 750*					
	DISCOVER WISCONSIN - Final	*$ 2,500*					
296	MARKETING/PROMOTIONAL MATERIALS*		$	-	$ -	$ -	$ 9,300
	TRAVEL SPORT SHOWS	*$ 1,500*					
	DISPLAY BOOTH (ONE TIME)	*$ 2,000*					
	PROMOTIONAL ITEMS	*$ 1,000*					
	WALKING TOUR GUIDE BOOKS (ONE TIME)	*$ 1,000*					
	DISTRIBUTION OF MARKETING PIECES	*$ 800*					
	INTERSTATE DIRECTIONAL SIGNS (BLUE)	*$ 2,000*					
	CITY WELCOME SIGNAGE (ONE TIME)	*$ 1,000*					
340	OPERATING SUPPLIES						
590	BANK FEES		$	16			
710	COMMUNITY EVENTS		$	14,930	$ 19,900	$ 18,450	$ 19,650
	CANAL DAYS - DPI	*$ 1,750*					
	YULETIDE - DPI	*$ 1,750*					
	COLUMBIA COUNTY FAIR BOARD	*$ 1,500*					
	RENDEZ-VOUS AT THE FORT	*$ 1,375*					
	READ 2 RIDE	*$ 600*					
	CONCERT IN THE PARK & JULY 4TH - PACC	*$ 7,000*					
	DOWNTOWN WALKING TOUR - PACC	*$ 300*					
	TASTE OF PORTAGE - PACC	*$ 3,375*					
	ZONA GALE FRIENDSHIP VILLAGE - ZG SOC	*$ 500*					
	DRURY GALLERY - PCA	*$ 1,500*					
730	GRANTS/CONTRIBUTIONS**		$	53,850	$ 62,150	$ 62,750	$ 61,250
	FORT WINNEBAGO SURGEON'S QUARTERS	*$ 2,500*					
	HISTRORIC INDIAN AGENCY HOUSE	*$ 5,500*					
	PORTAGE AREA CHAMBER OF COMMERCE - PACC	*$ 34,000*					
	PORTAGE CENTER FOR THE ARTS (PCA)	*$ 7,000*					
	PORTAGE CURLING CLUB	*$ 5,500*					
	PORTAGE HISTORICAL MUSEUM	*$ 6,000*					
	WWII MUSEUM	*$ 750*					
790	MISCELLANEOUS EXPENSE						
2400059100000	RESIDUAL EQUITY						
	TOTAL FUND EXPENSES & RESIDUAL EQUITY		$	107,476	$ 140,798	$ 135,000	$ 142,300

	TOURISM - REVENUE Fund 240 Dept 00 Object 56000					
2404141210000	ROOM TAX	$	141,791	$ 135,849	$ 134,950	$ 135,000
2404848110000	INTEREST INCOME	$	95	$ 103	$ 50	$ 100
2404848500000	DONATIONS	$	-			
2404848900000	MISCELLANEOUS REVENUE	$	-			
2404848910000	REFUND OF PRIOR YEAR EXPENSE					
2404949900000	FUND BALANCE APPLIED					$ 7,200
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$	141,885	$ 135,952	$ 135,000	$ 142,300

Fund Balance					
Fund Balance Designated	$	-	$ -	$ -	$ -
Undesignated Fund Balance	$	97,198.21	$ 92,352.78	$ 92,352.78	$ 85,152.78
Total Fund Balance	$	97,198.21	$ 92,352.78	$ 92,352.78	$ 85,152.78

Account Description	BID Fund 245 Dept 00 Object 56720	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
130	HEALTH INSURANCE	$ -				$ -	
211	SOFTWARE SUPPORT	$ -				$ -	
219	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 12,000	$ 3,000	$ (9,000)	-75.00%
220	TELEPHONE	$ -				$ -	
221	ELECTRICITY & GAS	$ 106	$ 144	$ 150	$ -	$ (150)	-100.00%
241	CUSTODIAL SERVICES	$ 30,000	$ 27,500	$ 31,500	$ 36,000	$ 4,500	14.29%
242	SNOW/ICE CONTROL	$ -	$ -	$ -	$ 500	$ 500	100.00%
290	TRAINING	$ -	$ 876	$ 1,000	$ 25	$ (975)	-97.50%
291	POSTAGE	$ -	$ -	$ 100	$ 100	$ -	
292	PRINTING/PUBLISHING	$ -				$ -	
294	OTHER CONTRACTUAL SERVICES	$ -			$ 300	$ 300	100.00%
295	MISCELLANEOUS BUSINESSS EXP	$ -	$ 71		$ 1,000	$ 1,000	100.00%
296	MARKETING	$ 18,097	$ 6,385	$ 18,000	$ 20,000	$ 2,000	11.11%
297	FARMERS MARKET	$ 1,830	$ 172	$ 2,000	$ 250	$ (1,750)	-87.50%
310	OFFICE SUPPLIES	$ -	$ -	$ 50	$ 50	$ -	
320	PUBLICATIONS, SUBSCRIPTIONS	$ 385	$ 385	$ 400	$ -	$ (400)	-100.00%
340	OPERATING SUPPLIES	$ -	$ -			$ -	
342	GASOLINE/OIL	$ 141	$ 375	$ 1,500	$ 1,300	$ (200)	-13.33%
351	REPAIR/MAINT SUPPLIES-BLDG & G	$ 103	$ -	$ 1,000	$ 750	$ (250)	-25.00%
352	REPAIR/MAINT SUPP-EQUIPMENT	$ 6,353	$ 1,022	$ 1,000	$ 1,200	$ 200	20.00%
390	MISCELLANEOUS SUPPLIES	$ -	$ -	$ -	$ -	$ -	
510	LIABILITY INSURANCE	$ 1,009	$ 714	$ 670	$ 720	$ 50	7.46%
512	PROPERTY INSURANCE	$ 3,081	$ 1,481	$ 1,575	$ 1,875	$ 300	19.05%
550	ADMINISTRATIVE SERVICES	$ -	$ -	$ -	$ -	$ -	
590	BANK FEES	$ 35	$ 35	$ 55	$ -	$ (55)	-100.00%
710	COMMUNITY EVENTS	$ 2,350	$ -	$ 5,000	$ -	$ (5,000)	-100.00%
715	GRANTS	$ 550	$ 14,278	$ 7,500	$ 17,330	$ 9,830	131.07%
731	MAIN STREET	$ -				$ -	
760	CONTNGENCY	$ -				$ -	
790	MISCELLANEOUS EXPENSE	$ 200	$ -	$ -	$ -	$ -	
821	BUILDINGS/GROUNDS	$ 5,135	$ 9,220	$ 4,500	$ 4,500	$ -	
840	EQUIPMENT	$ 23,624	$ 1,000	$ 4,000	$ -	$ (4,000)	-100.00%
860	SMALL EQUIPMENT	$ 6,312	$ 5,023	$ 9,950	$ 3,050	$ (6,900)	-69.35%
59100	RESIDUAL EQUITY	$ -				$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 99,310	$ 68,681	$ 101,950	$ 91,950	$ (10,000)	-9.81%

	BID - REVENUES Fund 245						
2454444130000	FARMERS MARKET FEES	$ 2,252	$ 2,103	$ 2,250	$ 2,250	$ -	
2454646850000	ECONOMIC DEVELOPMENT	$ 89,500	$ 89,500	$ 89,500	$ 89,500	$ -	
2454848110000	INTEREST INCOME	$ 197	$ 198	$ 200	$ 200	$ -	
2454848500000	DONATIONS	$ -	$ -	$ 10,000		$ (10,000)	-100.00%
2454848900000	MISCELLANEOUS REVENUE	$ -				$ -	
2454949900000	FUND BALANCE APPLIED	$ 27,291	$ -			$ -	
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 119,241	$ 91,801	$ 101,950	$ 91,950	$ (10,000)	-10.89%

Fund Balance				
Designated:				
Equipment	$ -	$ -	$ -	$ -
Streetscape	$ 27,500.00	$ 27,500.00	$ 27,500.00	$ 38,250.00
Discover WI	$ -	$ -	$ -	$ -
Building/Grounds	$ 41,375.79	$ 41,375.79	$ 41,375.79	$ 42,000.00
Fund Balance Designated	**$ 68,875.79**	**$ 68,875.79**	**$ 68,875.79**	**$ 80,250.00**
Undesignated Fund Balance	**$ 32,663.56**	**$ 55,783.56**	**$ 55,783.56**	**$ 44,409.35**
Total Fund Balance	**$ 101,539.35**	**$ 124,659.17**	**$ 124,659.35**	**$ 124,659.35**

	SCHOOL LIAISON Fund 250	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
52140216	ASSOCIATION DUES						
52140290	TRAINING	$ -					
52140340	OPERATING SUPPLIES	$ 982	$ 23,544	$ 2,000	$ 2,000	$ -	0.00%
52140590	BANK FEES	$ 0	$ -				
52140840	EQUIPMENT		$ 9,443				
59100000	RESIDUAL EQUITY						
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 982	$ 32,987	$ 2,000	$ 2,000	$ -	

	SCHOOL LIAISON - REVENUES Fund 250						
4545100000	LAW & ORDINANCE VIOLATIONS						
4545110000	COURT FINES						
4545190000	OTHER FINES						
4848110000	INTEREST INCOME	$ 0	$ 16				
4848500000	DONATIONS	$ 3,765	$ 31,355	$ 2,000	$ 2,000	$ -	0.00%
4848900000	MISCELLANEOUS REVENUE						
4949900000	FUND BALANCE APPLIED	$ -					
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 3,765	$ 31,371	$ 2,000	$ 2,000	$ -	

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ (79.82)	$ (1,695.49)	$ (1,695.49)	$ (1,695.49)
Total Fund Balance	$ (79.82)	$ (1,695.49)	$ (1,695.49)	$ (1,695.49)

	DONATIONS Fund 255	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
02-51400-219	ADMIN OTHER PROF SERVICES						
02-51400-340	ADMIN OPERATING SUPPLIES		$ 90		$ 15,000	$ 15,000	100.00%
10-52120-840	POLICE EQUIPMENT		$ 600				
10-52140-220	POLICE TELEPHONE		$ 161				
15-52600-219	FIRE OTHER PROFESSIONAL SVC		$ 7,979		$ 11,000	$ 11,000	100.00%
30-55300-340	P&R OPERATING SUPPLIES		$ 2,140				
30-55300-347	P&R PURCHASED UNIFORMS		$ 3,052				
30-55300-840	P&R EQUIPMENT		$ 2,150				
59100-000	RESIDUAL EQUITY						
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ -	$ 16,172	$ -	$ 26,000	$ 26,000	160.77%

	DONATIONS - REVENUES Fund 255						
43-43690	FIRE OTHER STATE PAYMENTS	$ 13,449	$ 15,813		$ 15,813	$ 15,813	100.00%
48-48110	INTEREST INCOME		$ 44		$ 100	$ 100	100.00%
48-48500	DONATIONS OTHER (ABC GRT)						
48-48510	DONATIONS POLICE		$ 200				
48-48520	DONATIONS P&R		$ 7,742				
48-48530	DONATIONS ADMIN (PATHS)		$ 18,688				
48-48900	MISCELLANEOUS REVENUE						
49-49900	FUND BALANCE APPLIED				$ 10,087	$ 10,087	100.00%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 13,449	$ 42,487	$ -	$ 26,000	$ 26,000	61.20%

Fund Balance				
Fund Balance Designated	$ 13,449.44	$ 39,764.19	$ 39,764.19	$ 62,038.42
Undesignated Fund Balance	$ -	$ -	$ -	
Total Fund Balance	$ 13,449.44	$ 39,764.19	$ 39,764.19	$ 62,038.42

		12/31/17 PROJ BAL
02 ABC WEBSITE	2016	$ -
02 ABC FAÇADE GRANT		$ 15,033
15 FIRE HAZMAT - STATE		$ 28,304
30 P&R TSHIRTS/ EQUIP	2016	$ -
20 PATHS		$ 18,702
		$ 62,039

	MASS TRANS Fund 260 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
53500830	VEHICLES	$ -	$ 92,792	$ 99,000	$ 70,000	$ (29,000)	-29.29%
53520215	AUDIT		$ 950				
53520725	MASS TRANSIT OPERATING EXP	$ 697,557	$ 389,881	$ 714,000	$ 1,275,480	$ 561,480	78.64%
59600790	MISCELLANEOUS EXPENSE	$ 73		$ 35,000	$ -	$ (35,000)	-100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 697,630	$ 483,623	$ 848,000	$ 1,345,480	$ 497,480	58.67%

	MASS TRANS - REVENUES Fund 260						
4141110000	PROGRAM REVENUES		$ -	$ -	$ 504,750	$ 504,750	100.00%
4343537000	FEDERAL CAPITAL GRANT		$ 76,948	$ 79,200	$ 56,000	$ (23,200)	-29.29%
4343538000	STATE MASS TRANSIT AIDS	$ 218,080	$ 328,255	$ 228,480	$ 312,493	$ 84,013	36.77%
4343539000	FEDERAL MASS TRANSIT AIDS	$ 386,028	$ 397,477	$ 485,520	$ 408,154	$ (77,366)	-15.93%
4848440000	CONTRIBUTIONS FOR SERVICE				$ 7,083	$ 7,083	100.00%
4949210000	TRANSFER FROM GENERAL FUND		$ 7,000	$ 42,000	$ 57,000		
4949900000	FUND BALANCE APPLIED					$ -	
	TOTAL MASS TRANSIT REVENUE	$ 607,588	$ 893,899	$ 848,000	$ 1,345,480	$ 482,480	56.90%

NOTE: $ -

3 VEHICLES $115,020 IN 2014 BUDGET
3 VEHICLES $99,000 IN 2015 BUDGET
2 VEHICLES $66,000 IN 2016 BUDGET

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 84,117.94	$ (148,097.00)	$ (148,097.00)	$ -
Total Fund Balance	$ 84,117.94	$ (148,097.00)	$ (148,097.00)	$ -

	WHEEL TAX Fund 265 Dept 20 Object 53311	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
53311-231	STREET REPAIR/MAINT - incl. pavement	$ -	$ -	$ -	$ 25,000	$ 25,000	100.00%
53311-294	OTHER CONTRACTUAL SERVICES	$ -	$ -	$ -	$ 21,000	$ 21,000	100.00%
	Roadway Mntc $15K; Traffic Signal Maint $6K						
53311-370	ROADWAY MAINT SUPPLIES	$ -	$ -	$ -	$ 19,000	$ 19,000	100.00%
53311-372	STREET SIGN REPAIR/MAINT	$ -	$ -	$ -	$ 5,000	$ 5,000	100.00%
53315-820	PUBLIC INFRASTRUCTURE	$ -	$ -	$ -	$ 10,000	$ 10,000	100.00%
53431-820	PUBLIC INFRASTRUCTURE - edge cutting	$ -		$ -	$ 8,400	$ 8,400	100.00%
53431-860	SMALL EQUIPMENT	$ -		$ -	$ 1,600	$ 1,600	100.00%
NEW	CRACK FILL/SEAL CT/CEMETERY RD	$ -		$ -	$ 110,000	$ 110,000	100.00%
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ -	$ -	$ -	$ 200,000	$ 200,000	-100.00%

	WHEEL TAX - REVENUE Fund 265 Dept 00						
4141110000	GENERAL PROPERTY TAX	$ -	$ -	$ -	$ -	$ -	
4343537000	OTHER TRANSPORTATION	$ -	$ -	$ -	$ 200,000	$ 200,000	100.00%
4949210000	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	
4949900000	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	
	TOTAL MASS TRANSIT REVENUE	$ -	$ -	$ -	$ 200,000	$ 200,000	-100.00%

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

* BUDGET TO BE PRORATED PENDING EFFECTIVE DATE OF PROGRAM

	Economic Development Fund 270 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
56710000	ECONOMIC DEVELOPMENT LOANS	$ -	$ -	$ 70,000	$ 75,000	$ 5,000	7%
56710219	OTHER PROFESSIONAL SERVICES	$ -				$ -	
56710550	ADMINISTRATIVE SERVICES	$ 2,789	$ 3,490	$ 3,490	$ 3,569	$ 79	2%
56710590	BANK FEES	$ -	$ -	$ -	$ -	$ -	
56710790	MISCELLANEOUS EXPENSE	$ 16				$ -	
59100000	RESIDUAL EQUITY					$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 2,805	$ 3,490	$ 73,490	$ 78,569	$ 5,079	100.00%

	ED - REVENUES Fund 270						
4646850000	ECONOMIC DEVELOPMENT	$ 25,747	$ 23,644	$ 25,800	$ 11,000	$ (14,800)	-57.36%
4848110000	INTEREST INCOME	$ 2,286	$ 1,788	$ 2,280	$ 1,000	$ (1,280)	-56.14%
4848900000	MISCELLANEOUS REVENUE		$ -	$ -	$ -	$ -	
4949900000	FUND BALANCE APPLIED	$ -	$ -	$ 45,410	$ 66,569	$ 21,159	46.60%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	28,032	25,432	73,490	78,569	5,079	6.91%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 49,309.12	$ 71,250.49	$ 25,840.49	$ 24,681.49
Total Fund Balance	$ 49,309.12	$ 71,250.49	$ 25,840.49	$ 24,681.49

	PORTAGE ENTERPRISE CENTER Fund 275 Dept 00 Object 56710	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
110	WAGES-FULLTIME *30% DIR OF BUS DEV*	$ 16,151	$ 31,526	$ 18,006	$ 17,835	$ (171)	-0.95%
111	WAGES-PARTTIME *40% CUSTODIAN POSITION*	$ 1,588	$ 14	$ 14,736	$ 14,882	$ 146	0.99%
130	HEALTH INSURANCE	$ 4,830	$ 12,522	$ 12,093	$ 12,327	$ 234	1.93%
131	TERM LIFE INSURANCE	$ 44	$ 132	$ 136	$ 137	$ 1	0.51%
132	DENTAL INSURANCE	$ 129	$ 346	$ 336	$ 336	$ -	0.00%
134	INCOME CONTINUATION INSURANCE		$ -	$ -	$ -		
140	EMPLOYEE ASSISTANCE PROGRAM						
150	RETIREMENT	$ 1,125	$ 2,144	$ 2,161	$ 2,253	$ 92	4.28%
151	FICA	$ 1,420	$ 2,231	$ 2,505	$ 2,535	$ 30	1.20%
153	SICK/VACATION ACCRUAL		$ (217)				
216	ASSOCIATION DUES *WEDA; WI Business Incubator; Int'l Council of Shopping Ctr; Portage Area Chamber of Commerce*	$ 450	$ 325	$ 600	$ 600	$ -	0.00%
219	OTHER PROFESSIONAL SERVICES *(Transfer to GF) CITY STAFFING $23,000*	$ 29,290	$ 51,026	$ 35,000	$ 23,000	$ (12,000)	-34.29%
220	TELEPHONE	$ 1,070	$ 1,344	$ 1,900	$ 1,900	$ -	0.00%
221	ELECTRICITY & GAS	$ 19,098	$ 19,008	$ 21,000	$ 21,000	$ -	0.00%
222	WATER & SEWER	$ 1,600	$ 1,603	$ 1,800	$ 1,750	$ (50)	-2.78%
224	INTERNET	$ 6,179	$ 5,700	$ 6,000	$ 6,000	$ -	0.00%
232	HVAC	$ 326	$ -	$ 500	$ 500	$ -	0.00%
290	TRAINING *TRAINING & TRAVEL $900*	$ 95	$ 38	$ 1,000	$ 900	$ (100)	-10.00%
292	PRINTING/PUBLISHING		$ 1,930	$ 1,200	$ 1,200	$ -	0.00%
294	OTHER CONTRACTUAL SERVICES *Lawn Seeding; Parking Lot Striping&Signage; Pest Control; Internet Cons; Fire/Sprinkler Inspection, Garbage*	$ 1,340	$ 521	$ 2,000	$ 2,000	$ -	0.00%
310	OFFICE SUPPLIES	$ 503	$ 354	$ 500	$ 450	$ (50)	-10.00%
330	TRAVEL	$ 1,844	$ 2,767	$ 2,300	$ 3,000	$ 700	30.43%
340	OPERATING SUPPLIES	$ 1,448	$ 2,224	$ 1,900	$ 2,300	$ 400	21.05%
352	EQUIP REPAIR/MAINT SUPPLIES	$ -	$ 715	$ 900	$ 900	$ -	0.00%
512	GENERAL PROPERTY INSURANCE	$ 1,589	$ 1,587	$ 1,596	$ 1,596	$ -	0.00%
790	MISCELLANEOUS EXPENSE	$ 52	$ 571	$ 400	$ 400	$ -	0.00%
820	PUBLIC INFRASTRUCTURE	$ -					
821	BUILDING & GROUNDS	$ 1,856	$ 205	$ 1,900	$ 1,900	$ -	0.00%
823	OFFICE EQUIPMENT & FURNISHINGS	$ -	$ -	$ 300	$ 300	$ -	0.00%
840	EQUIPMENT	$ -	$ -	$ -	$ -		
870	COMPUTER HARDWARE	$ -	$ -	$ -	$ -		
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ 92,027	$ 138,616	$ 130,769	$ 120,001	$ (10,768)	-8.23%
	DEBT SERVICE						
	ADVANCE & INTEREST						
610	PRINCIPAL		$ -	$ -	$ -		
620	INTEREST		$ -	$ 8,000	$ 14,908	$ 6,908	86.35%
			$ -	$ 7,093			
	TOTAL BOND & INTEREST	$ -	$ -	$ 15,093	$ 14,908	$ 6,908	45.77%
	TOTAL FUND EXPENSES	**$ 92,027**	**$ 138,616**	**$ 145,862**	**$ 134,909**	$ (10,953)	-7.51%
	PEC - REVENUES						
	Fund 275						
48110-000	INTEREST INCOME					$ -	
48230-000	SODA REVENUES	$ 88	$ 62	$ 100	$ 100	$ -	0.00%
48240-000	LEASE AGREEMENT	$ 84,706	$ 121,309	$ 107,640	$ 107,688	$ 48	0.04%
48250-000	LEASE AGREEMENT - UTILITIES *UTILITIES $7,000 INTERNET $3,630*	$ 11,426	$ 14,275	$ 11,300	$ 12,750	$ 1,450	12.83%
48260-000	LEASEHOLDER IMPROVEMENTS	$ -	$ 20,835	$ -	$ -		
48900-000	MISC. REVENUES	$ 400	$ -	$ 1,000	$ 1,000	$ -	
49900-000	FUND BALANCE APPLIED		$ -	$ 25,822	$ 13,371	$ (12,451)	-48.22%
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 96,620	$ 156,480	$ 145,862	$ 134,909	$ (10,953)	-7.00%
	Fund Balance						
	Fund Balance Designated	$ -	$ -	$ -	$ -		
	Undesignated Fund Balance	$ 44,519.80	$ 62,383.72	$ 18,697.80	$ 5,327.00		
	Total Fund Balance	$ 44,519.80	$ 62,383.72	$ 18,697.80	$ 5,327.00		

	AMBULANCE Fund 280 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
52300217	EMS SERVICE					$ -	
52300590	BANK FEES	$ -	$ -	$ -	$ -	$ -	
59230000	TRANSFER TO DEBT SERVICE					$ -	
59100000	RESIDUAL EQUITY		$ -	$ 70	$ 70	$ -	
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ -	$ 70	$ 70	$ 70	$ -	

	AMBULANCE-REV Fund 280						
4141110000	GENERAL PROPERTY TAX					$ -	
4646230000	AMBULANCE					$ -	
4848110000	INTEREST INCOME	$ 75	$ 72	$ 70	$ 70	$ -	
4848240000	LEASE AGREEMENTS					$ -	
4949900000	FUND BALANCE APPLIED					$ -	
	TOTAL FUND REVENUE & FUND BALANCE APPLIED	$ 75	$ 72	$ 70	$ 70	$ -	

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 50,464.17	$ 50,536.17	$ 50,534.17	$ 50,604.17
Total Fund Balance	$ 50,464.17	$ 50,536.17	$ 50,534.17	$ 50,604.17

	EMPLOYEE POST-RETIREMENT 285 DEPT XX OBJ XXXXX	2014 Actual	2015 Budget	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
136	ASSOCIATION DUES			$ 61,752	$ 55,075	$ (6,677)	-10.81%
59100000	RESIDUAL EQUITY						
	TOTAL FUND EXPENSES & RESIDUAL EQUITY	$ -	$ -	$ 61,752	$ 55,075	$ (6,677)	-100.00%

	EMPLOYEE POST-RETIREMENT - REVENUES Fund 285						
4848900000	MISCELLANEOUS REVENUE						
4949210000	TRANSFER FROM GENERAL FUND						
4949900000	FUND BALANCE APPLIED			$ 61,752	$ 55,075	$ (6,677)	-10.81%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ -	$ -	$ 61,752	$ 55,075	$ (6,677)	-100.00%

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

DEBT SERVICE FUNDS

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

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

	Debt Service Fund 300 Dept 00 Object 58000	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
590	BANK FEES	$ -	$ -			$ -	
610	PRINCIPAL	$ 1,512,121	$ 1,571,864	$ 1,726,819	$ 1,872,090	$ 145,271	8.41%
620	INTEREST AND FISCAL CHARGES	$ 465,194	$ 441,696	$ 553,988	$ 577,364	$ 23,376	4.22%
630	BOND FEES					$ -	
790	MISCELLANEOUS EXPENSE	$ -				$ -	
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 1,977,314	$ 2,013,560	$ 2,280,807	$ 2,449,454	$ 168,647	7.39%

	Debt Service - Rev Fund 300						
4141110000	GENERAL PROPERTY TAXES	$ 668,312	$ 683,237	$ 773,289	$ 795,174	$ 21,885	2.83%
4848110000	INTEREST INCOME	$ -	$ -			$ -	
4949110000	BOND PROCEEDS					$ -	
4949210000	TRANSFER FROM GEN FUND					$ -	
4949221000	TRANSFER FROM TIF	$ 316,426	$ 327,387	$ 397,096	$ 411,114	$ 14,018	3.53%
4949228000	TRANSFER FROM AMBULANCE					$ -	
4949241000	TRANSFER FROM CAPITAL PROJ	$ -				$ -	
4949247000	TRANSFER FROM AIRPORT					$ -	
4949261000	TRANSFER FROM WATER	$ 349,799	$ 362,753	$ 397,813	$ 497,724	$ 99,911	25.12%
4949262000	TRANSFER FROM SEWER	$ 642,777	$ 640,183	$ 712,609	$ 745,442	$ 32,833	4.61%
4949495000	DEBT PROCEEDS					$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 1,977,314	$ 2,013,560	$ 2,280,807	$ 2,449,454	$ 132,744	5.82%

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

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
Revolving Alley
Canal Project
Airport Construction

	10/6/2016 CAPITAL PROJECTS Fund 410		2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description								
4100051600821	MUNICIPAL BUILDING/GROUNDS		156,524	$ 107,824	$ 134,754	$ 939,575	$ 804,821	597.25%
GF	Library Alley Door	$ 4,000						
CF/GO	Museum Exterior Repairs	$ 65,000						
CF/GO	Mun. Bldg. Emergency Generator	$ 150,000						
GF	Body Cameras & New Server	$ 38,000						
GO	AED'S (16)	$ 32,000						
GF	Council Chamber Chair Replacement (15)	$ 3,075						
GO	Mun. Bldg. Roof	$ 150,000						
GF/GR	Patrol Rifles (5) Moved to 2018	$ -						
GO	Joint Salt Bldg	$ 400,000						
GO	Library Sprinkler System Replacement	$ 92,000						
GF	Council Laptop Replacement (10)	$ 5,500						
4100055200821	P&R BUILDINGS/GROUNDS		62,431	$ 722,699	$ 548,700	$ 1,013,000	$ 464,300	84.62%
GO	VMF Layout/Design/Oversight (Phase III) (North End, buildings, SB Complex, Loop Road, Parking Lots)	$ 18,000						
GO	VMF Mstr Pln Deconstruct P&R Shop Facility; Electric Enclosure	$ 40,000						
GO	VMF Mstr Pln Construct Phase III N. End; Ball Fields(2); Relocate Ag Bldg; Loop Rd	$ 700,000						
GO	Silver Lake Management Plan	$ 15,000						
GO	Modify Water Bldg (Airport Dr) for P&R Relocate	$ 10,000						
GO/GR	Construct 3rd Little League Field	$ 215,000						
GO	VMF Mstr Pln Design Phase IV; Bathroom/Scorebox Facility (Architecture/Oversight)	$ 15,000						
4100057000820	PUBLIC INFRASTRUCTURE		1,224,067	$ 1,144,876	$ 1,370,000	$ 752,000	$ (618,000)	-45.11%
GO	E. Mullett St. Reconstruction - (Griffith St. to Morgan St. - 600')	$ 100,000						
CF	Col County Gateway Project (Bal in Water) E. Edgewater to Adams	$ 30,000						
GO	W. Carroll St. Reconstruction -street, C & G and sidewalk (Summit - W. Wisconsin; 3900')	$ 40,000						
CF	W. Conant St. Reconstruction - street, C & G, sidewalk & path (Pierce St. to W. Carroll St.; 3,500 feet)	$ 35,000						
D	Mill & 3" Overlay; Wood St., Highland St., Locust St. & Orchard St.	$ 260,000						
WT	Chip Seal & Crackfilling; 4,000 feet per year (Locations TBD)	$ 80,000						
WT	Crack Filling & Seal Coating PEC Parking Lot	$ 20,000						
WT	Market Square parking lot crack filling	$ 10,000						
GO	Silver Lake Cemetery Rd.	$ 10,000						
GO/SW	Storm Sewer Relay	$ 25,000						
CF	Storm Detention Basin - North Side	$ 100,000						
SW	Jefferson St. West Alley Pump Station	$ 30,000						
GO	Subway pump station controller	$ 12,000						
	TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 1,455,928	$ 2,019,348	$ 2,053,454	$ 2,704,575	$ 651,121	31.71%

	CAPITAL PROJECTS - REV Fund 410							
4104242040000	URBAN DEVELOPMENT		182	$ 45,701			$ -	
4104343261000	GRANTS & AIDS		13,816	$ -	$ 100,000	$ 65,945	$ (34,055)	-34.06%
GA	Patrol Rifles (5) Moved to 2018	$ 3,000						
GA	Little League	$ 50,000						
GA	MSIP Grant ($12,945) Wood St	$ 12,945						
4104949110000	BOND PROCEEDS		-	$ 2,069,497	$ 1,797,754	$ 2,173,055	$ 375,301	20.88%
	TRANSFER FROM WHEEL TAX		-	$ -	$ -	$ 110,000	$ 110,000	100.00%
	TRANSFER FROM GENERAL FUND		-	$ -	$ -	$ 50,575	$ 50,575	100.00%
GF	Library Alley Door	$ 4,000						
GF	Body Cameras & New Server	$ 38,000						
GF	Council Chamber Chair Replacement (15)	$ 3,075						
GF	Patrol Rifles (5) Moved to 2018	$ -						
GF	Council Laptop Replacement (10)	$ 5,500						
4104949900000	FUND BALANCE APPLIED			$ -	$ 155,700	$ 305,000	$ 149,300	95.89%
CF	Museum Exterior Repairs	$ 40,000						
CF	Mun. Bldg. Emergency Generator	$ 50,000						
CF	Col County Gateway Project (Bal in Water) E. Edgewater to Adams	$ 30,000						
CF	Col County Gateway Project (Bal in Water) E. Edgewater to Adams	$ 35,000						
CF - SWBAL	Storm Water	$ 50,000						
CF	Storm Detention Basin - North Side	$ 100,000						
	TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 341,235	$ 2,302,637	$ 2,053,454	$ 2,704,575	$ 651,121	31.71%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 1,374,631.79	$ 1,657,920.79	$ 963,231.79	$ 126,711.79

City of Portage

VEHICLE REPLACEMENT Fund 420 Dept 00 Object 57500			2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description								
590	BANK FEES		$ 629	$ 265			$ -	
830	VEHICLES		$ 46,596	$ 404,928	$ 62,600	$ 149,000	$ 86,400	138.02%
	POLICE SUV w/EQUIP (2)	*$ 66,000*						
	FIRE CAR 2	*$ 38,000*						
	P&R #96 4x4 TRUCK W/DUMP BED	*$ 45,000*						
840	EQUIPMENT		$ 112,742	$ 292,349	$ 286,500	$ 73,500	$ (213,000)	-74.35%
	P&R Deere $15,000 HOLD OPEN 2016	*$ 15,000*						
	P&R Grasshopper Mower $13,500 HOLD OPEN 2016	*$ 13,500*						
	PW CHIPPER	*$ 35,000*						
	PW SALT BOX	*$ 10,000*						
59100000	RESIDUAL EQUITY						$ -	
TOTAL FUND EXPENSES & RESIDUAL EQUITY			$ 159,967	$ 697,542	$ 349,100	$ 222,500	$ (126,600)	-36.26%

VEHICLE REPL - REV Fund 420							
NEW	PROPERTY TAXES					$ -	
4747324000	HAZMAT SERVICES					$ -	
4848110000	INTEREST INCOME	$ 1,316	$ 6,475	$ -	$ -	$ -	
	CITY PORTION ONLY					$ -	
48303000	SALE OF PROPERTY-PUBLIC WORKS	$ 6,765				$ -	
4848301000	SALE OF PROPERTY - LAW ENFORCE	$ 4,322	$ 6,318			$ -	
4848302000	SALE OF PROPERTY-FIRE PROP					$ -	
4848309000	SALE OF PROPERTY-OTHER		$ 5,156			$ -	
4848500000	DONATIONS					$ -	
4848900000	MISCELLANEOUS REVENUE	$ -				$ -	
4848930000	UNREALIZED GAIN/LOSS	$ 1,544	$ (1,258)			$ -	
4949110000	BOND PROCEEDS		$ 237,042				
4949210000	TRANSFER FROM GEN FUND	$ 136,947	$ 166,880	$ 166,880	$ 211,880	$ 45,000	26.97%
	RURAL FUNDS		$ -	$ -	$ -		
4949241000	TRANSFER FROM CAPITAL PROJECTS	$ -					
	LOAN PROCEEDS		$ -	$ -	$ -		
4949900000	FUND BALANCE APPLIED		$ -	$ 182,220	$ 10,620	$ (171,600)	-94.17%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 150,894	$ 420,613	$ 349,100	$ 222,500	$ (126,600)	-36.26%

Fund Balance				
Fund Balance Designated	$ 1,422,814.77	$ 1,145,886.72	$ 963,666.72	$ 968,417.21
Undesignated Fund Balance			$ -	$ -
Total Fund Balance	$ 1,422,814.77	$ 1,145,886.72	$ 963,666.72	$ 968,417.21

	INDUSTRIAL DEVELOPMENT Fund 430 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
56700219	OTHER PROFESSIONAL SERVICES					$ -	
56700590	BANK FEES					$ -	
56700790	MISCELLANEOUS EXPENSE					$ -	
59100000	RESIDUAL EQUITY					$ -	
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ -	$ -	$ -	$ -	$ -	

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

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

	REVOLVING SIDEWALK Fund 450 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
53431216	CONSULTING ENGINEEER SERVICES	$ -	$ -			$ -	
53431236	SIDEWALK CONTRACTOR	$ 98,681	$ 65,583	$ 100,000	$ 100,000	$ -	
53431292	PRINTING/PUBLISHING	$ -	$ -	$ 70	$ 70	$ -	
53431340	OPERATING SUPPLIES	$ -	$ -			$ -	
53431550	ADMINISTRATIVE FEES	$ 1,818	$ 2,515	$ 2,515	$ 2,515	$ -	
53431590	BANK FEES	$ -				$ -	
53431790	MISCELLANEOUS EXPENSE	$ -				$ -	
59100000	RESIDUAL EQUITY					$ -	
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 100,499	$ 68,098	$ 102,585	$ 102,585	$ -	

	REVOLVING SIDEWALK - REV Fund 450						
4242020000	SIDEWALK ASSESSMENT	$ 88,236	$ 22,253	$ 40,000	$ 40,000	$ 17,747	44.37%
4848110000	INTEREST INCOME	$ -	$ 76			$ -	
4848130000	INTEREST SPEC ASSMNT & CHARGES	$ 2,591	$ 23,638			$ -	
4949210000	TRANSFER FROM GENERAL FUND					$ -	
4949241000	TRANSFER FROM CAPITAL FUND						
4949900000	FUND BALANCE APPLIED		$ -	$ 62,585	$ 62,585	$ -	
4949110000	BOND PROCEEDS		$ 65,000				
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 90,827	$ 110,967	$ 102,585	$ 102,585	$ 17,747	17.30%

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 60,113.68	$ 37,982.68	$ (24,602.32)	$ (23,091.36)
Total Fund Balance	$ 60,113.68	$ 37,982.68	$ (24,602.32)	$ (23,091.36)

	ALLEY Fund 455 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
53311231	STREET REPAIR/MAINT			$ 100,000	$ 110,000	$ 10,000	10.00%
	Alley Resurfacing; #6,#65, #66, #68						
53431292	PRINTING/PUBLISHING			$ 70	$ 70	$ -	
53431340	OPERATING SUPPLIES					$ -	
53431550	ADMINISTRATIVE FEES			$ -	$ -	$ -	
53431590	BANK FEES					$ -	
53431790	MISCELLANEOUS EXPENSE					$ -	
59100000	RESIDUAL EQUITY					$ -	
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ -	$ -	$ 100,070	$ 110,070	$ 10,000	9.99%

	ALLEY - REV Fund 455						
4242035000	ALLEY ASSESSMENT		$ 19,023	$ 50,000	$ 50,000	$ 30,977	61.95%
4848110000	INTEREST INCOME					$ -	
4848130000	INTEREST SPEC ASSMNT & CHARGES					$ -	
4949210000	TRANSFER FROM GENERAL FUND					$ -	
4949241000	TRANSFER FROM CAPITAL FUND						
4949900000	FUND BALANCE APPLIED			$ 50,070	$ 60,070	$ (20,977)	-41.90%
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ -	$ 19,023	$ 100,070	$ 110,070	$ 10,000	9.99%

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

	CANAL PROJECT Fund 460 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
AccountDesc							
53100213	CONSULTING ENGINEEER SERVICES	$ 4,574	$ 5,044	$ 125,000	$ 125,000	$ -	
	SEGMENT 2 DESIGN $100,000						
	Canal two bridges design $10,000						
	Canal paths design $15,000						
57000219	OTHER PROFESSIONAL SERVICES	$ 1,180				$ -	
57000590	BANK FEES	$ -				$ -	
57000820	PUBLIC INFRASTRUCTURE	$ -	$ -	$ -	$ -	$ -	
57000821	LAND ACQUISITION					$ -	
59100000	RESIDUAL EQUITY					$ -	
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ 5,754	$ 5,044	$ 125,000	$ 125,000	$ -	

	CANAL PROJECT - REV Fund 460						
4343227000	OTHER TRANSPORTATION						
4343537000	OTHER TRANSPORTATION						
4343690000	OTHER STATE PAYMENT	$ 5				$ -	
4848110000	INTEREST	$ 228	$ 221			$ -	
4848500000	DONATIONS		$ -	$ 100,000	$ 100,000	$ -	
	*STATE $100,000 * 80% SEGMENT 2 DESIGN*						
4848910000	REFUND PRIOR YEAR EXP	$ -				$ -	
4949110000	BOND PROCEEDS					$ -	
4949900000	FUND BALANCE APPLIED		$ -	$ 25,000	$ 25,000	$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 233	$ 221	$ 125,000	$ 125,000	$ -	

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 152,339.73	$ 147,295.73	$ 122,295.73	$ 112,288.90
Total Fund Balance	$ 152,339.73	$ 147,295.73	$ 122,295.73	$ 112,288.90

	AIRPORT CONSTRUCTION Fund 470 Dept 00	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
53510219	OTHER PROFESSIONAL SERVICES			$ 295,000	$ 295,000	$ -	
53510590	BANK FEES	$ -				$ -	
53510790	MISCELLANEOUS EXPENSE					$ -	
53510822	LAND ACQUISITION					$ -	
59100000	RESIDUAL EQUITY					$ -	
59500630	BON FEESBOND FEES						
TOTAL FUND EXPENSES & RESIDUAL EQUITY		$ -	$ -	$ 295,000	$ 295,000	$ -	

	AIRPORT CONST - REV Fund 470						
4848110000	INTEREST INCOME	$ 7	$ 7			$ -	
4104949110000	BOND PROCEEDS			$ 59,000	$ 59,000	$ -	
4104343261000	GRANTS & AIDS			$ 236,000	$ 236,000	$ -	
4949900000	FUND BALANCE APPLIED					$ -	
TOTAL FUND REVENUE & FUND BALANCE APPLIED		$ 7	$ -	$ 295,000	$ 295,000	$ -	

Fund Balance				
Fund Balance Designated	$ -	$ -	$ -	$ -
Undesignated Fund Balance	$ 6,771.41	$ 6,778.41	$ 6,778.41	$ 5,818.48
Total Fund Balance	$ 6,771.41	$ 6,778.41	$ 6,778.41	$ 5,818.48

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

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES						
CHARGES FOR SERVICE	1,912,502	1,836,081	1,884,911	1,884,911	(1)	0.00%
MISCELLANEOUS REVENUE	8,155	54,800	10,350	10,350	-	0.00%
TOTAL REVENUE	1,920,657	1,890,881	1,895,261	1,895,261	(1)	0.00%
EXPENDITURES						
PUMPING EXPENSES	180,145	267,457	159,757	160,503	746	0.47%
WATER TREATMENT	170,876	170,048	175,757	181,003	5,246	2.98%
DISTRIBUTION	168,341	115,387	168,823	190,014	21,191	12.55%
METER READING	30,700	9,123	35,857	36,603	746	2.08%
ADMIN	602,738	634,498	675,239	628,018	(47,221)	-6.99%
CUSTOMER ACCOUNTS	58,094	51,058	79,577	117,158	37,581	47.23%
					-	
TOTAL OPERATIONAL EXPENDITURES	1,210,894	1,247,571	1,295,010	1,313,300	18,290	1.41%
OPERATIONAL PROFIT/(LOSS)	709,763	643,310	600,251	581,960	(18,291)	-3.05%

	WATER Fund 610 Dept 40 & 42	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	CHARGES FOR SERVICES						
461100	USER CHARGES-RESIDENTIAL	$ 675,768	$ 647,203	$ 688,066	$ 688,066	$ -	0.00%
461200	USER CHARGES-COMMERCIAL	$ 330,483	$ 315,969	$ 341,898	$ 341,898	$ -	0.00%
461300	USER CHARGES-INDUSTRIAL	$ 238,704	$ 235,867	$ 233,199	$ 233,199	$ -	0.00%
461400	USER CHARGES-GOVERNMENTAL	$ 239,355	$ 236,146	$ 254,068	$ 254,068	$ -	0.00%
462000	FIRE PROTECTION-PRIVATE	$ 45,761	$ 47,103	$ 45,531	$ 45,531	$ -	0.00%
463000	FIRE PROTECTION-PUBLIC	$ 358,023	$ 332,111	$ 298,940	$ 298,940	$ -	0.00%
461500	CLEAR WATER METER	$ 12,790	$ 12,938	$ 12,710	$ 12,710	$ (1)	0.00%
471000	WATER CONNECTION FEE	$ 3,051	$ 3,561	$ 2,500	$ 2,500	$ -	0.00%
470000	PENALTIES	$ 8,567	$ 5,183	$ 8,000	$ 8,000	$ -	0.00%
	TOTAL CHARGES FOR SERVICES	$ 1,912,502	$ 1,836,081	$ 1,884,911	$ 1,884,911	$ (1)	0.00%
	MISCELLANEOUS REVENUE						
419000	INTEREST INCOME	$ -	$ 1,536	$ 1,000	$ 1,000	$ -	0.00%
474300	SCRAP SALES	$ 170	$ 142	$ 50	$ 50	$ -	0.00%
415000	WORK ORDER 10% MARKUP	$ 352	$ 882	$ 300	$ 300	$ -	0.00%
474000	MISCELLANEOUS REVENUE	$ 6,926	$ 51,094	$ 9,000	$ 9,000	$ -	0.00%
474100	PROCEEDS FORM SALE OF ASSETS		$ 1,146				
	TOTAL MISC. REVENUE	$ 8,155	$ 54,800	$ 10,350	$ 10,350	$ -	0.00%
	TOTAL FUND REVENUE	$ 1,920,657	$ 1,890,881	$ 1,895,261	$ 1,895,261	$ (1)	0.00%

	WATER Fund 610 Dept 40 Object 53720	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
	PUMPING EXPENSES						
110	WAGES-FULLTIME	$ 15,663	$ 72,546	$ 22,738	$ 23,211	$ 473	2.08%
112	OVERTIME COMPENSATION	$ 2,806	$ 8,312	$ 1,464	$ 1,494	$ 30	2.08%
115	LONGEVITY	$ 792	$ 836	$ 169	$ 143	$ (27)	-15.68%
130	HEALTH INSURANCE	$ 6,363	$ 36,839	$ 7,774	$ 7,924	$ 150	1.93%
131	TERM LIFE INSURANCE	$ 31	$ 91	$ 23	$ 25	$ 2	7.96%
132	DENTAL INSURANCE	$ 152	$ 1,019	$ 216	$ 216	$ -	0.00%
150	RETIREMENT	$ 1,153	$ 6,511	$ 1,609	$ 1,690	$ 81	5.01%
151	FICA	$ 1,269	$ 6,853	$ 1,864	$ 1,901	$ 37	1.98%
221	ELECTRICITY AND GAS	$ 144,711	$ 127,636	$ 120,000	$ 120,000	$ -	0.00%
	FURNACE EXPENSE	$ -					
340	OPERATING SUPPLIES & EXPENSES		$ -	$ 500	$ 500	$ -	0.00%
343	STANDBY DIESEL		$ 200	$ 200	$ 200	$ -	0.00%
350	BUILDING REPAIR/MAINTENANCE	$ 5,473	$ 6,613	$ 1,000	$ 1,000	$ -	0.00%
351	GROUNDS REPAIR/MAINTENANCE		$ -	$ 200	$ 200	$ -	0.00%
352	EQUIP REPAIR/MAINT	$ 1,732	$ -	$ 2,000	$ 2,000	$ -	0.00%
	TOTAL PUMPING EXPENSES	$ 180,145	$ 267,457	$ 159,757	$ 160,503	$ 746	0.47%

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

WATER Fund 610 Dept 40 Object 53730	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
WATER TREATMENT						
110 WAGES-FULLTIME	$ 19,236	$ 7,806	$ 22,738	$ 23,211	$ 473	2.08%
111 WAGES-PARTTIME						
112 OVERTIME COMPENSATION	$ 2,438	$ 825	$ 1,464	$ 1,494	$ 30	2.08%
115 LONGEVITY		$ -	$ 169	$ 143	$ (27)	-15.68%
130 HEALTH INSURANCE	$ 4,416	$ 2,950	$ 7,774	$ 7,924	$ 150	1.93%
131 TERM LIFE INSURANCE	$ 18	$ 7	$ 23	$ 25	$ 2	7.96%
132 DENTAL INSURANCE	$ 98	$ 82	$ 216	$ 216	$ -	0.00%
150 RETIREMENT	$ 1,441	$ 593	$ 1,609	$ 1,690	$ 81	5.01%
151 FICA	$ 1,526	$ 616	$ 1,864	$ 1,901	$ 37	1.98%
FURNACE EXPENSE		$ 302	$ 4,500	$ 4,500	$ -	0.00%
223 WASTEWATER CHARGES	$ 13,344	$ 14,083	$ 12,000	$ 12,000	$ -	0.00%
340 OPERATING SUPPLIES & EXPENSES	$ -	$ 72	$ 500	$ 500	$ -	0.00%
350 BUILDING REPAIR/MAINTENANCE	$ -	$ 6,725	$ 100	$ 100	$ -	0.00%
351 GROUNDS REPAIR/MAINTENANCE		$ 2,806	$ 100	$ 100	$ -	0.00%
352 EQUIP REPAIR/MAINTENANCE incl VOC	$ 3,928	$ 2	$ 7,500	$ 7,500	$ -	0.00%
232 HVAC	$ -	$ -	$ 200	$ 200	$ -	0.00%
360 CHEMICALS	$ 124,431	$ 133,180	$ 115,000	$ 119,500	$ 4,500	3.91%
TOTAL WATER TREATMENT	$ 170,876	$ 170,048	$ 175,757	$ 181,003	$ 5,246	2.98%

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

	WATER Fund 610 Dept 40 Object 53740	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	Account Description						
	DISTRIBUTION						
110	WAGES-FULLTIME	**$ 56,189**	$ 27,862	$ 60,636	$ 61,895	$ 1,259	2.08%
110	WAGES-PART TIME		$ 3,743	$ 4,000	$ 4,000	$ -	0.00%
112	OVERTIME COMPENSATION	**$ 1,403**	$ 1,194	$ 3,904	$ 3,985	$ 81	2.08%
115	LONGEVITY		$ -	$ 450	$ 380	$ (70)	-15.56%
130	HEALTH INSURANCE	**$ 14,448**	$ 12,394	$ 20,730	$ 21,131	$ 401	1.94%
131	TERM LIFE INSURANCE	**$ 78**	$ 29	$ 60	$ 66	$ 6	10.36%
132	DENTAL INSURANCE	**$ 350**	$ 343	$ 576	$ 576	$ -	0.00%
150	RETIREMENT	**$ 3,707**	$ 1,885	$ 4,289	$ 4,506	$ 217	5.05%
151	FICA	**$ 4,112**	$ 2,248	$ 5,278	$ 5,375	$ 97	1.84%
	GROUNDS REPAIR/MAINT SUPPLIES	**$ 381**	$ 1,410	$ 200	$ 200	$ -	0.00%
	EQUIP REPAIR/MAINTENANCE SUPP	**$ 335**	$ 1,480				
213	CONSULTING ENGINEER SERVICES*	**$ 4,330**	$ 315	$ 12,000	$ 21,500	$ 9,500	79.17%
	Cardinal Glass Dive inspection						
	WTP resevoir inspect and drain						
	Cross Connection Control						
	Testing of Wells and 3"&4" Meters						
234	LAB FEES	**$ 10,796**	$ 9,589	$ 13,000	$ 11,000	$ (2,000)	-15.38%
340	OPERATING SUPPLIES & EXPENSES	**$ 5,245**	$ 3,586	$ 3,000	$ 6,700	$ 3,700	123.33%
350	BUILDING REPAIR/MAINTENANCE	**$ 2,545**	$ 3,522	$ 2,500	$ 10,500	$ 8,000	320.00%
351	GROUNDS REPAIR/MAINTENANCE	**$ 12**	$ -	$ 1,000	$ 1,000	$ -	0.00%
352	EQUIP REPAIR/MAINTENANCE	$ 485	$ -	$ 200	$ 200	$ -	0.00%
354	SERVICES REPAIR/MAINTENANCE	**$ 6,335**	$ 2,905	$ 5,000	$ 5,000	$ -	0.00%
355	HYDRANTS REPAIR/MAINTENANCE	**$ 60**	$ 2,893	$ 2,000	$ 2,000	$ -	0.00%
356	METERS REPAIR/MAINTENANCE	**$ 2,671**	$ 1,808	$ 1,500	$ 1,500	$ -	0.00%
357	TOWERS REPAIR/MAINTENANCE	**$ 11,797**	$ 13,863	$ 1,000	$ 1,000	$ -	0.00%
358	MAINS & VALVES REPAIR/MAINT	**$ 24,708**	$ 21,219	$ 27,500	$ 27,500	$ -	0.00%
	TOTAL DISTRIBUTION	$ 168,341	$ 115,387	$ 168,823	$ 190,014	$ 21,191	12.55%

NOTE: Wages for full-time water distibution are approximately 40% of three full-time Water Crewman.

WATER Fund 610 Dept 40 Object 53750	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
ADMINISTRATION						
110 WAGES-FULLTIME	$ 109,640	$ 118,537	$ 121,639	$ 129,027	$ 7,388	6.07%
111 WAGES-PARTTIME	$ 4,348	$ 1,840	$ 5,544	$ 5,711	$ 167	3.01%
112 OVERTIME COMPENSATION	$ 1,175	$ 1,737	$ 4,311	$ -	$ (4,311)	-100.00%
115 LONGEVITY	$ 1,023	$ 1,115	$ 1,097	$ -	$ (1,097)	-100.00%
130 HEALTH INSURANCE	$ 24,565	$ 25,290	$ 29,368	$ -	$ (29,368)	-100.00%
131 TERM LIFE INSURANCE	$ 390	$ 455	$ 272	$ -	$ (272)	-100.00%
132 DENTAL INSURANCE	$ 890	$ 960	$ 864	$ -	$ (864)	-100.00%
136 RETIREE BENEFITS			$ 3,824	$ 1,663	$ (2,161)	-56.51%
140 EMPLOYEE ASSISTANCE PROGRAM	$ -	$ 33				
150 RETIREMENT	$ 7,712	$ 8,065	$ 8,751	$ -	$ (8,751)	-100.00%
151 FICA	$ 8,516	$ 8,711	$ 10,142	$ -	$ (10,142)	-100.00%
ALLOCATED TO CAPITAL PROJECTS		$ -	$ (12,371)	$ (12,371)	$ -	0.00%
50% of Eng Tech Wages & Bene's						
201 DRUG/ALCOHOL TESTING	$ 58	$ 511	$ 200	$ 200	$ -	0.00%
202 PSC ASSESSMENT	$ 6,414	$ 10,366	$ 6,000	$ 6,000	$ -	0.00%
880 COMPUTER SOFTWARE DELETE						
207 COMPUTER SERVICES	$ 11,878	$ 11,028	$ 14,000	$ 14,000	$ -	0.00%
208 LEGAL		$ 60				
210 HARDWARE MAINTENANCE						
211 SOFTWARE SUPPORT						
212 OFFICE EQUIPMENT MAINTENANCE	$ -	$ 416				
213 CONSULTING ENGINEER SERVICES	$ 150	$ 5,426	$ 2,000	$ 2,000	$ -	0.00%
215 AUDIT	$ 9,275	$ 9,625	$ 19,525	$ 19,525	$ -	0.00%
Ehlers Rate Study $10,700; Audit $8,825						
216 ASSOCIATION DUES	$ -	$ -	$ 500	$ 500	$ -	0.00%
220 TELEPHONE	$ 3,272	$ 4,391	$ 3,500	$ 3,500	$ -	0.00%
INTERNET SERVICE	$ 662	$ 758	$ 800	$ 800	$ -	0.00%
223 WASTEWATER CHARGES	$ -					
290 TRAINING/DUES	$ 1,526	$ 3,310	$ 1,800	$ 2,130	$ 330	18.33%
SAFETY TRNG 1ST AID/CPR/BBP (6 @ $55)						
291 POSTAGE	$ -					
292 PRINTING/PUBLISHING	$ -					
293 UNIFORMS	$ 2,962	$ 2,460	$ 3,500	$ 3,500	$ -	0.00%
310 OFFICE SUPPLIES/ADMIN FEES - CITY	$ 7,823	$ 2,648	$ 8,000	$ 8,000	$ -	0.00%
320 PUBLICATIONS, SUBSCRIPTIONS	$ -					
330 TRAVEL						
340 OPERATING EXPENSES						
341 VEHICLE/EQUIP MAINTENANCE	$ 6,249	$ 1,565	$ 6,000	$ 6,000	$ -	0.00%
342 GASOLINE/OIL	$ 11,666	$ 8,367	$ 13,000	$ 13,000	$ -	0.00%
344 TRANSPORTATION	$ (455)	$ (838)				
350 BUILDING REPAIR/MAINTENANCE						
351 GROUNDS REPAIR/MAINTENANCE						
352 EQUIP REPAIR/MAINTENANCE	$ 219	$ 219				
510 GENERAL LIABILITY INS	$ 14,984	$ 18,326	$ 17,127	$ 17,364	$ 237	1.38%
511 WORKER'S COMP INSURANCE	$ 4,024	$ 3,294	$ 7,680	$ 8,547	$ 867	11.29%
UNEMPLOYMENT COMP	$ 253	$ -				
512 PROPERTY INSURANCE	$ 312	$ 11,501	$ 11,704	$ 11,704	$ -	0.00%
513 ERRORS/OMISSIONS INSURANCE						
550 ADMINISTRATIVE SERVICES	$ 17,175	$ 20,318	$ 20,318	$ 21,075	$ 757	3.72%
136 ANNUITANT HEALTH INS	$ -					
533 TAX EQUIVALENT	$ 346,032	$ 354,000	$ 366,144	$ 366,144	$ -	0.00%
830 VEHICLES						
870 COMPUTER HARDWARE		$ -	$ -	$ -		
880 GIS CURB STOPS DATABASE		$ -	$ -	$ -		
TOTAL ADMINISTRATION	$ 602,738	$ 634,498	$ 675,239	$ 628,018	$ (47,221)	-6.99%

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 2015 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	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
	Account Description						
	CUSTOMER ACCOUNTS						
110	WAGES-FULLTIME	$ 11,786	$ 6,627	$ 10,077	$ 10,383	$ 306	3.03%
111	WAGES-PART TIME	$ 15,404	$ 15,341	$ 25,199	$ 41,292	$ 16,093	63.86%
112	OVERTIME COMPENSTION		$ -	$ 298	$ 307	$ 9	3.02%
115	LONGEVITY	$ 259	$ 281	$ 436	$ 350	$ (86)	-19.65%
130	HEALTH INSURANCE	$ 3,287	$ 1,446	$ 3,455	$ 3,522	$ 67	1.94%
131	TERM LIFE INSURANCE	$ 118	$ 120	$ 182	$ 188	$ 6	3.23%
132	DENTAL INSURANCE	$ 113	$ 40	$ 96	$ 96	$ -	0.00%
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
150	RETIREMENT	$ 1,806	$ 1,817	$ 2,080	$ 2,201	$ 121	5.80%
151	FICA	$ 2,042	$ 2,021	$ 2,754	$ 2,820	$ 66	2.39%
291	POSTAGE	$ 12,173	$ 14,892	$ 13,000	$ 13,000	$ -	0.00%
	UNCOLLECTIBLE ACCOUNTS/WATER						
340	OPERATING SUPPLIES	$ 11,106	$ 8,473	$ 7,000	$ 8,000	$ 1,000	14.29%
	includes lab supplies $4,000						
356	METERS REPAIR/MAINT - No lead meter exchanges			$ 15,000	$ 35,000	$ 20,000	133.33%
	TOTAL CUSTOMER ACCOUNTS	$ 58,094	$ 51,058	$ 79,577	$ 117,158	$ 37,581	47.23%
	CUST ACCTS-METER READING						
110	WAGES-FULL TIME	$ 22,145	$ 5,400	$ 22,738	$ 23,211	$ 473	2.08%
111	WAGES-PARTTIME						
112	OVERTIME COMPENSATION	$ 138	$ 35	$ 1,464	$ 1,494	$ 30	2.08%
115	LONGEVITY	$ -	$ -	$ 169	$ 143	$ (27)	-15.68%
130	HEALTH INSURANCE	$ 4,743	$ 2,846	$ 7,774	$ 7,924	$ 150	1.93%
131	TERM LIFE INSURANCE	$ 36	$ 7	$ 23	$ 25	$ 2	7.96%
132	DENTAL INSURANCE	$ 182	$ 79	$ 216	$ 216	$ -	0.00%
134	INCOME CONTINUATION INS	$ -	$ -	$ -	$ -		
150	RETIREMENT	$ 1,529	$ 370	$ 1,609	$ 1,690	$ 81	5.01%
151	FICA	$ 1,927	$ 387	$ 1,864	$ 1,901	$ 37	1.98%
	TOTAL CUST ACCTS-METER READING	$ 30,700	$ 9,123	$ 35,857	$ 36,603	$ 746	2.08%

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.

Water Utility Capital Improvement Plan Years 2016 – 2020						
UPDATED 10/4/2016						
Project	**2016**	**2017**	**2018**	**2019**	**2020**	**Total Cost**
P&T - Well #8 - New PLC	$ 35,000					*$ 35,000*
D - Const. Watermain Replacement on River St.; W. Wisconsin to Summit St. - 2,300'	$ 275,000					*$ 275,000*
B&G - Construction and Relocation of Utility Maintenance Facility	$ 1,400,000					*$ 1,400,000*
B&G - SCADA Upgrades at New Utility Maintenance Facility	$ 125,000	$ 8,000				*$ 133,000*
D - Repair South (Park St.) Tower	$ 15,000					*$ 15,000*
D - Paint South (Park St.) Tower			$ 60,000			*$ 60,000*
Col County Gateway Project (Bal in Streets)		$ 100,000				*$ 100,000*
D - W. Conant Watermain Replacement; Pierce St. to Summit - 3,500' Design		$ 18,500				*$ 18,500*
D - W. Conant Watermain Replacement; Pierce St. to Summit - 3,500' Construction				$ 370,000		*$ 370,000*
B&G - Seal driveway at well #8		$ 7,000				*$ 7,000*
P&T - Chlorine Residual Enhancement Project		$ 15,000	$ 150,000			*$ 165,000*
P&T - Well#3 - New PLC		$ 35,000				*$ 35,000*
D - W. Carroll St. Watermain Replcmnt; W. Wisconsin St.to Sunset St. - 3,100' Design		$ 15,000				*$ 15,000*
D - W. Carroll St. Watermain Replcmnt; W. Wisconsin St.to Sunset St. - 3,100'			$ 300,000			*$ 300,000*
In-line valve at Armstrong & W. Pleasant		$ 12,000				*$ 12,000*
Replace roof at Northridge office		$ 20,000				*$ 20,000*
Salt brine transducer at well #8			$ 8,500			*$ 8,500*
P&T - Inspect Recyle Water Pump at WTP			$ 15,000			*$ 15,000*
D - 4" Watermain Replacements (Loc. TBD)			$ 15,000	$ 300,000	$ 15,000	*$ 330,000*
Water Main Replacement (Loc TBD)					$ 15,000	*$ 15,000*
D - Replace Watermain on Ontario St ; Wisconsin to Thompson St. - 500'				$ 3,000	$ 60,000	*$ 63,000*
D - Replace Watermain on E. Wisconsin St.;				$ 25,000	$ 500,000	*$ 525,000*
Total	$ 1,850,000	$ 230,500	$ 548,500	$ 698,000	$ 590,000	***$ 3,917,000***

Sources of Funding

G.O. Debt						*$ -*
Revenue Debt	$ 1,850,000	$ 212,000	$ 548,500	$ 698,000	$ 590,000	*$ 3,898,500*
Grants/Aids						*$ -*
Special Assessment						*$ -*
User Fees						*$ -*
Tax Levy						*$ -*
Surplus		$ 18,500				*$ 18,500*
Total	$ 1,850,000	$ 230,500	$ 548,500	$ 698,000	$ 590,000	***$ 3,917,000***

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

CITY OF PORTAGE
SEWER UTILITY BUDGET

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	Change vs. 16 Bdgt	% Change From 2016
REVENUES						
SPECIAL ASSESSMENTS	84,107	0	0	0		
INTERGOVERNMENTAL REV	0	0	0	0	-	
CHARGES FOR SERVICE	1,818,070	1,800,492	1,814,902	1,814,902	-	0.00%
MISCELLANEOUS REVENUE	59,251	55,824	24,675	24,675	-	0.00%
TOTAL REVENUE	1,961,427	1,856,316	1,839,577	1,839,577	0	0.00%
EXPENDITURES						
PERSONNEL	423,029	461,099	465,513	481,884	16,371	3.52%
ADMINISTRATIVE EXPENSES	85,298	83,552	91,523	92,571	1,048	1.15%
PURCHASED SERVICES	32,853	96,462	40,650	40,150	(500)	-1.23%
SUPPLIES/MATERIALS	98,399	83,691	110,600	119,900	9,300	8.41%
REPAIRS/MAINTENANCE	71,698	90,420	52,500	63,500	11,000	20.95%
UTILITIES	159,655	146,482	170,800	167,800	(3,000)	-1.76%
TOTAL OPERATIONAL EXPENDIT	870,932	961,706	931,586	965,805	34,219	3.67%
OPERATIONAL PROFIT (LOSS)	1,090,496	894,610	907,991	873,772	(34,219)	-3.77%
DNR REPLACEMENT FUND REPLENISHMENT	95,000	95,000	95,000	95,000		
CAPITAL ANNUAL PURCH FROM OPERATING	105,000	105,000	107,300	107,300		
DEPRECIATION FIXED ASSETS						
DEBT	642,777	640,182	712,610	712,610		
CAPITAL FUNDED WITH FUND BALANCE OR DEBT	247,719	54,428	-6,919	-41,138	(34,219)	494.57%

	SEWER Fund 620	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description							
SEWER - REVENUE				6 MO			
	SPECIAL ASSESSMENT REV						
6204242050000	SPECIAL ASSESSMENT	$ 84,107	$ 3,008				
	TOTAL SPECIAL ASSESSMENT REV	$ 84,107				$ -	
	INTERGOVERNMENTAL REV						
6204343300000	OTHER FEDERAL GRANT	$ 207,670					
6204343690000	MISCELLANEOUS STATE PAYME	$ -					
	TOTAL INTERGOVERNMENTAL REV	$ -	$ -	$ -	$ -	$ -	
	CHARGES FOR SERVICES						
6204646410000	USER CHARGES-RESIDENTIAL	$ 744,361	$ 756,916	$ 790,129	$ 790,129	$ -	0.00%
6204646411000	USER CHARGES-COMMERCIAL	$ 482,516	$ 474,018	$ 457,445	$ 457,445	$ -	0.00%
6204646412000	USER CHARGES-INDUSTRIAL	$ 266,961	$ 269,767	$ 278,965	$ 278,965	$ -	0.00%
6204646413000	USER CHARGES-GOVERNMENT	$ 278,454	$ 286,759	$ 285,369	$ 285,369	$ -	0.00%
6204646414000	PENALTIES	$ 5,877	$ 6,322	$ 2,994	$ 2,994	$ -	0.00%
6204646415000	SEWER EXTENSION FEE	$ -					
6204646418000	SEWER CONNECTION FEE	$ 39,900	$ 6,710				
	TOTAL CHARGES FOR SERVICES	$ 1,818,070	$ 1,800,492	$ 1,814,902	$ 1,814,902	$ -	
	MISC. REV.						
6204848110000	INTEREST INCOME	$ 36,860	$ 37,162	$ 8,000	$ 8,000	$ -	0.00%
6204848111000	INTEREST ON SPECIAL ASSESS	$ 2,029	$ 1,204				
6204848309000	SALE OF PROPERTY-EQUIPMEN	$ -					
6204848440000	INSURANCE RECOVERY	$ -	$ 575				
6204848460000	INSURANCE DIVIDEND	$ -					
6204848600000	MISCELLANEOUS REVENUE	$ 14,542	$ 11,802	$ 16,675	$ 16,675	$ -	0.00%
6204848930000	UNREALIZED GAIN/LOSS	$ 5,819	$ 5,081				
	TOTAL MISC. REV.	$ 59,251	$ 55,824	$ 24,675	$ 24,675	$ -	
	TOTAL FUND REVENUES	$ 1,961,427	$ 1,856,316	$ 1,839,577	$ 1,839,577	$ -	

SEWER Fund 620 Dept 55 Object 53608	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Change vs. 16 Bdgt	% Change From 2016
Account Description						
WASTEWATER TREATMENT		6 MO				
110 WAGES-FT ADMIN	$ 112,561	$ 113,118	$ 59,317	$ 64,764	$ 5,447	9.18%
111 WAGES-PARTTIME	$ 14,521	$ 11,399	$ 17,616	$ 18,146	$ 530	3.01%
112 OVERTIME COMPENSATION	$ 937	$ 1,652	$ 366	$ 377	$ 11	2.95%
115 LONGEVITY	$ 1,199	$ 1,248	$ 610	$ 448	$ (163)	-26.64%
130 HEALTH INSURANCE	$ 25,874	$ 30,798	$ 12,093	$ 16,729	$ 4,636	38.34%
131 TERM LIFE INSURANCE	$ 427	$ 541	$ 240	$ 267	$ 27	11.10%
132 DENTAL INSURANCE	$ 821	$ 831	$ 360	$ 480	$ 120	33.33%
136 RETIREE BENEFITS		$ -	$ 3,824	$ 1,663	$ (2,161)	-100.00%
150 RETIREMENT	$ 8,919	$ 8,635	$ 5,142	$ 5,572	$ 430	8.35%
151 FICA	$ 9,451	$ 9,334	$ 5,959	$ 6,406	$ 447	7.50%
199 ALLOCATED TO CAPITAL PROJECTS		$ (2,315)	$ (12,371)	$ (12,371)	$ -	0.00%
50% of Eng Tech Wages & Bene's						
219 OTHER PROFESSIONAL SERVICES		$ 78	$ -	$ -		
Fund 620 Dept 55 Object 53609						
110 WAGES-FT METER READING	$ 13,231	$ 17,182	$ 22,738	$ 23,211	$ 473	2.08%
111 WAGES-PT METER READING	$ 57					
112 OVERTIME COMPENSATION	$ 544	$ 1,121	$ 1,464	$ 1,494	$ 30	2.08%
115 LONGEVITY	$ 105	$ 114	$ 169	$ 143	$ (27)	-15.68%
130 HEALTH INSURANCE	$ 3,770	$ 6,918	$ 7,774	$ 7,924	$ 150	1.93%
131 TERM LIFE INSURANCE	$ 15	$ 17	$ 23	$ 25	$ 2	7.96%
132 DENTAL INSURANCE	$ 101	$ 191	$ 216	$ 216	$ -	100.00%
134 INCOME CONTINUATION NS		$ -	$ -	$ -		
140 EMPLOYEE ASSISTANCE PROGRAM						
150 RETIREMENT	$ 970	$ 1,252	$ 1,609	$ 1,690	$ 81	5.01%
151 FICA	$ 1,008	$ 1,316	$ 1,864	$ 1,901	$ 37	1.98%
Fund 620 Dept 55 Object 53610						
110 WAGES-FT OPERATIONS	$ 142,508	$ 151,541	$ 213,752	$ 217,390	$ 3,638	1.70%
111 WAGES-PT OPERATIONS		$ (1,108)	$ 4,000	$ 4,000		
112 OVERTIME COMPENSATION	$ 21,330	$ 21,299	$ 11,672	$ 11,870	$ 198	1.70%
115 LONGEVITY	$ 1,575	$ 1,650	$ 2,350	$ 2,400	$ 50	2.13%
130 HEALTH INSURANCE	$ 32,212	$ 52,338	$ 69,100	$ 70,438	$ 1,338	1.94%
131 TERM LIFE INSURANCE	$ 520	$ 612	$ 943	$ 1,003	$ 60	6.40%
132 DENTAL INSURANCE	$ 1,448	$ 1,448	$ 1,920	$ 1,920	$ -	100.00%
134 INCOME CONTINUATION NS	$ -	$ -	$ -	$ -		
136 RETIREE BENEFITS	$ -	$ -	$ -	$ -		
140 EMPLOYEE ASSISSTANCE PROGRAM	$ 22	$ 22	$ -	$ -		
150 RETIREMENT	$ 11,712	$ 11,563	$ 15,033	$ 15,753	$ 720	4.79%
151 FICA	$ 12,106	$ 12,662	$ 17,730	$ 18,028	$ 298	1.68%
153 SICK/VACATION ACCRUAL	$ (764)	$ (176)				-100.00%
Fund 620 Dept 55 Object 53610						
201 DRUG/ALCOHOL TESTING	$ 153	$ 223	$ 100	$ 200	$ 100	100.00%
210 HARDWARE MAINT	$ -	$ 150	$ -	$ -		-100.00%
211 SOFTWARE SUPPORT	$ -	$ 114	$ 200	$ 200	$ -	100.00%
OPS						
213 CONSULTNG ENGINEER SERVICES	$ 4,698	$ 7,212	$ 3,000	$ 3,000	$ -	100.00%
215 AUDIT	$ 6,150	$ 6,450	$ 6,750	$ 6,750	$ -	100.00%
216 ASSOCIATION DUES	$ -	$ 141	$ 1,000	$ 500	$ (500)	-50.00%
219 OTHER PROFESSIONAL SERVICES	$ 8,386	$ 25,163	$ 9,600	$ 9,000	$ (600)	-6.25%
Testing CTLABS;LWALLEN;CRANE 5,100.00						
Yearly inspection on Ashbrook Press 3,000.00						
Direct feed fuel tank to emergency generator 1,500.00						
220 TELEPHONE	$ 3,221	$ 3,375	$ 3,000	$ 3,000	$ -	100.00%
221 ELECTRICITY & GAS	$ 125,390	$ 124,480	$ 135,800	$ 135,800	$ -	100.00%
222 WATER & SEWER	$ 34,266	$ 22,002	$ 35,000	$ 32,000	$ (3,000)	-8.57%
227 SOLID WASTE DISPOSAL	$ 879	$ 781	$ 1,000	$ 1,000	$ -	100.00%
234 LAB FEES	$ 1,159	$ 1,144	$ 1,300	$ 1,300	$ -	100.00%
PROFICIENCY TEST						
240 VEHICLE/EQUIP MAINT	$ 9,148	$ 7,619	$ 4,000	$ 4,000	$ -	100.00%
244 OPERATING EQUIP MAINT	$ 10,294	$ 11,605	$ 15,000	$ 15,000	$ -	100.00%
290 TRAINING	$ 1,900	$ 1,475	$ 2,000	$ 2,020	$ 20	1.00%
SAFETY TRNG 1ST AID/CPR/BBP (4 @ $55)						
291 POSTAGE	$ 82	$ -	$ 50	$ 100	$ 50	100.00%
292 PRINTING/PUBLISHING	$ -	$ -	$ 50	$ 50	$ -	100.00%
293 UNIFORMS	$ 1,806	$ 1,832	$ 2,000	$ 2,100	$ 100	5.00%
294 OTHER CONTRACTUAL SERVICES (AIR TEMP)	$ 12,587	$ 56,369	$ 20,000	$ 20,000	$ -	100.00%
310 OFFICE SUPPLIES	$ 155	$ 598	$ 600	$ 900	$ 300	50.00%
330 TRAVEL	$ -	$ -	$ -	$ -		-100.00%
340 OPERATING SUPPLIES	$ 9,981	$ 7,210	$ 9,000	$ 9,000	$ -	100.00%
341 VEHICLE/EQUIP MAINT SUPPL	$ -	$ -	$ -	$ 9,000	$ 9,000	#DIV/0!
342 GASOLINE/OIL	$ 11,388	$ 13,613	$ 13,000	$ 13,000	$ -	100.00%
350 REPAIR/MAINT SUPP-BLDG	$ 4,097	$ 4,053	$ 3,000	$ 3,000	$ -	100.00%
351 REPAIR/MAINT SUPP-GROUNDS (CHIP SEALING)	$ 1,229	$ -	$ 500	$ 500	$ -	100.00%
352 REPAIR/MAINT SUPP-EQUIP	$ 18,892	$ 20,093	$ 16,000	$ 16,000	$ -	100.00%
353 REPAIR/MAINT-COLL SYSTEM	$ 28,039	$ 47,050	$ 14,000	$ 25,000	$ 11,000	78.57%
Annual lifstation inspection Flyght 3,000.00						
Annual lifstation inspection LW Allen 3,000.00						

	SEWER	2014	2015	2016	2017	Change vs.	% Change
	Prev.Maint/Repairs 8,000.00						
360	CHEMICALS	$ 76,876	$ 62,270	$ 88,000	$ 88,000	$ -	100.00%
390	MISCELLANEOUS SUPPLIES						
506	LICENSE FEE	$ 8,366	$ 8,694	$ 10,000	$ 10,000	$ -	100.00%
510	LIABILITY INSURANCE	$ 17,819	$ 17,219	$ 17,218	$ 18,165	$ 947	5.50%
511	WORKMEN'S COMP INS	$ 6,745	$ 5,968	$ 10,290	$ 9,768	$ (522)	-5.07%
512	PROPERTY INSURANCE	$ 16,422	$ 16,396	$ 16,491	$ 16,491	$ -	100.00%
	Fund 620 Dept 55 Object 53610						
513	ERRORS/OMISSIONS INSURANCE						
540	DEPRECIATION	$ -	$ -				
550	ADMINISTRATIVE SERVICES	$ 25,444	$ 26,204	$ 26,204	$ 27,157	$ 953	3.64%
560	CENTRAL GARAGE SERVICES	$ -	$ -	$ -	$ -		-100.00%
590	BANK FEES	$ 2,019	$ 957	$ 1,920	$ 1,920	$ -	
730	GRANTS/CONTRIBUTIONS	$ -					-100.00%
740	LOSSES	$ -					-100.00%
799	MISCELLANEOUS EXPENSE	$ 315	$ 147				-100.00%
820	PUBLIC INFRASTRUCTURE	$ -	$ -	$ -	$ -		
821	BUILDING GROUNDS						
823	OFFICE EQUIP & FURNISHINGS	$ -					-100.00%
830	VEHICLES	$ -	$ -	$ -	$ -		
840	EQUIPMENT	$ 880		$ -	$ -		100.00%
860	SMALL EQUIPMENT	$ 880					-100.00%
870	COMPUTER HARDWARE						
	TOTAL WASTEWATER TREATMENT	$ 872,692	$ 961,706	$ 931,586	$ 965,805	$ 34,219	3.67%

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 2015 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 25% for the Director of Public Works**

	RESTRICTED ACCOUNTS EXPENSE						
	DEBT SERVICE						
6205653611610	PRINCIPAL	$ -	$ -	$ 536,540	$ 580,174	$ 43,634	8.13%
6205653611620	INTEREST	$ 172,334	176,166	$ 176,070	$ 165,268	$ (10,802)	-6.14%
6205653611630	BOND FEES	$ -	$ 22,309	$ -	$ -		-100.00%
6205653611640	AMORTIZATION (ERF FUND)	$ -	$ -	$ 95,000	$ 95,000	$ -	
	TOTAL DEBT SERVICE	$ 172,334	$ 198,475	$ 807,610	$ 840,442	$ 32,832	4.07%
	CAPITAL IMPROVEMENTS (DEBT & ERF)						
6205653615820	PUBLIC INFRASTRUCTURE	$ 1,089,094	$ -	$ 686,500	$ 1,140,500	$ 454,000	66.13%
	EQUIPMENT			$ 33,000	$ 60,000	$ 27,000	81.82%
	VEHICLES		$ -				
	TOTAL CAPITAL IMPROVEMENTS	**$ 1,089,094**	**$ -**	**$ 719,500**	**$ 1,200,500**	**$ 481,000**	**66.85%**
	TOTAL RESTRICTED ACCTS EXPENSE	**$ 1,261,428**	**$ 198,475**	**$ 1,527,110**	**$ 2,040,942**	**$ 513,832**	**33.65%**
	TOTAL FUND EXPENSES	**$ 2,134,119**	**$ 1,160,181**	**$ 2,458,696**	**$ 3,006,747**	**$ 548,051**	**22.29%**

Wastewater Capital Expenditure Plan Years 2016 – 2021							
UPDATED 10/4/2016							
	2016	2017	2018	2019	2020	2021	Total Cost
C - River St. Sanitary Sewer Replacement; 2,300'	$ 215,000						$ 215,000
C - Sanitary M. H. Rehab. - 10 per year	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
T&SH - Service Water Pumping; Install two Non-Potable Effluent Pumps.		$ 50,000					$ 50,000
T&SH - SCADA System Upgrades at WWTP & Lift Stations		$ 205,000					$ 205,000
B&G - Upgrade Lab w/ New Cabinets and Equipment			$ 60,000				$ 60,000
C - W. Conant St. Sanitary Sewer Repacement - 3,500 feet Design		$ 18,000					$ 18,000
C - W. Conant St. Sanitary Sewer Repacement - 3,500 feet Construction				$ 350,000			$ 350,000
T&SH - Upgrade Screw Pumps w/ recoating, new tail shafts and new boards	$ 300,000						$ 300,000
C - E. Franklin Sanitary Sewer Replacement (200 & 300 blks. - 1,100 feet)		$ 6,000	$ 110,000				$ 116,000
C - E. Conant Sanitary Sewer Replacement (Adams - Jefferson; 550 feet)		$ 3,000	$ 55,000				$ 58,000
T&SH - Replace Chlorine Contact Chamber Sluice Gates	$ 35,000						$ 35,000
C - W. Carroll St. Sanitary Sewer Repacement - 3,700 feet Design		$ 19,000					$ 19,000
C - W. Carroll St. Sanitary Sewer Repacement - 3,700 feet Const			$ 370,000				$ 370,000
C - Convert Ray-O-Vac Lift Station to Submersible Pumps	$ -	$ 450,000					$ 450,000
T&SH - Belt Press Rehab.; Recoat Rollers and Replace drive unit, bearings and seals for		$ 69,000					$ 69,000
C - Jefferson St. San. Sewer; 950' (E. Carroll St.		$ 5,000	$ 100,000				$ 105,000
Line W Edgewater Main & Replace MH's (Hwy 33-		$ 110,000					$ 110,000
C - W. Pleasant St. San. Sewer; 450' (W. Wisconsin St. to Clark St.)		$ 2,500	$ 50,000				$ 52,500
Ventilation System Replace-Ferric, HypoChloride & Lab Rms		$ 27,000					$ 27,000
RBC #1 & 15 Replacement		$ 158,000					$ 158,000
Roof Replacement-Sludge/Dewater Bldg		$ 180,000					$ 180,000
T&SH - New Controller for Belt Press Tension Arms			$ 20,000				$ 20,000
C - Ontario St. San. Sewer Repl. (Thompson to Hwy 51 - 500')			$ 3,000	$ 50,000			$ 53,000
C - Sanitary Sewer Repl. (Locations T.B.D.)			$ 10,000	$ 210,000	$ 210,000	$ 210,000	$ 640,000
B&G - Admin. Bldg. Air Handling Unit & Controls			$ 100,000				$ 100,000
T&SH-Raw Waste Bldg-New Screening System			$ 100,000				$ 100,000
C - E. Wisconsin St. Sanitary Sewer Replacement; Brady to Warren - 1,200'				$ 6,000	$ 120,000		$ 126,000
C - DeWitt Street Sanitary Sewer Replacement; Edgewater to Pleasant - 800 Feet				$ 4,000	$ 80,000		$ 84,000
T&SH - Digester Energy Project including heat exchanger replacement		$ 50,000	$ 50,000	$ 1,500,000			$ 1,600,000
T&SH - Grit Removal Equipment					$ 50,000		$ 50,000
T&SH - Recoat Clarifier Scum Arms					$ 50,000		$ 50,000
T&SH - Replace Belt Press					$ 500,000		$ 500,000
T&SH - Replace Influent and Effluent Samplers					$ 10,000		$ 10,000
Total	***$ 570,000***	***$ 1,372,500***	***$ 1,048,000***	***$ 2,140,000***	***$ 1,040,000***	***$ 230,000***	***$ 6,400,500***

Sources of Funding

G.O. Debt							$ -
Revenue Debt	$ 535,000	$ 873,500	$ 1,048,000	$ 2,140,000	$ 1,040,000	$ 230,000	$ 5,636,500
Grants/Aids		$ 267,000					$ 267,000
Special Assessment							$ -
User Fees							$ -
Tax Levy							$ -
Fund Surplus (Previous Borrowing; ERF Funds)	$ 35,000	$ 232,000					$ 267,000
DNR Reserve							$ -
Total	**$ 570,000**	**$ 1,372,500**	**$ 1,048,000**	**$ 2,140,000**	**$ 1,040,000**	**$ 230,000**	**$ 6,170,500**

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