

City of Clintonville

2017 Budget

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City of Clintonville

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REVENUES

The following accounts constitute the operating revenues received by the City of Clintonville in the day to day provision of services including administration, police, fire and ambulance protection, maintenance of streets and parks, assessment, building inspection, and the maintenance of a municipal airport. The Revenues section is divided into five categories that encompass all facets of City operations. The categories are Administrative, Protection of Persons and Property, Public Works, Park and Recreation, and Airport. Some categories are divided into several sub-categories that address specific departmental functions or operations. Additional details of selected line items are provided in the case of non-specific accounts such as expenses and supplies. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, and a detailed spreadsheet outlining the proposed expenditures by line item number.

ADMINISTRATIVE

Explanation of Account: The Administrative Revenues include all revenues associated with operating a municipality that do not fall into the other General Fund Revenue accounts. The General Property Taxes listed below are only those needed to balance the General Fund account. Other areas in this budget that generate revenue through Property Taxes, can be found on Pages 33, 34, 35, 42, 43 and 45. Other accounts include various aids from the State, license fees, payments in lieu of taxes from the Housing Authority and Clintonville Utilities, Licenses, and City Building Rentals. Some of the changes in the 2017 budget include a \$2888 decrease in State Shared Revenues and a \$1,422 increase in State Transportation Aids. The Utility Department pays an annual rent for use of City Hall and a fee for accounts payable services. The operating tax levy for 2017 will decrease by \$27,174 from 2016. The use of general property tax for the 2017 budget is up by \$5108 over the 2016 amount to support City operations.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-41110-10	General Prop. Taxes	\$917,131	\$868,744	\$897,505	\$895,246	\$897,505	\$928,425
100-41140-10	Mobile Home Fees	\$7,391	\$8,651	\$10,295	\$9,513	\$10,662	\$11,276
100-41150-10	Managed Forest Land	\$0	\$61	\$0	\$61	\$61	\$65
100-41210-10	Room Tax	\$25,001	\$27,347	\$27,350	\$17,345	\$26,797	\$27,350
100-41310-10	PILT - Wat. & Elect.	\$389,900	\$413,137	\$478,104	\$318,736	\$478,104	\$478,104
100-41320-10	PILT - Hous. Auth.	\$14,750	\$14,317	\$14,333	\$13,989	\$13,989	\$13,396
100-41800-10	Interest on Taxes	\$145	\$206	\$225	\$90	\$115	\$150
100-43410-10	Shared Revenue	\$1,302,835	\$1,214,202	\$1,304,289	\$273,064	\$1,304,289	\$1,301,401
100-43430-10	Exempt Computer Aid	\$45,031	\$43,655	\$43,500	\$48,872	\$48,872	\$48,872
100-43507-10	Grant	\$0	\$0	\$0	\$0	\$0	\$0
100-43530-10	Transportation Aids	\$338,604	\$364,510	\$388,568	\$290,885	\$387,847	\$389,990
100-43585-10	USDA Grant	\$0	\$0	\$0	\$0	\$0	\$0
100-43610-10	Pymnts-Munic. Serv.	\$4,800	\$4,007	\$4,228	\$4,200	\$4,200	\$6,000
100-43620-10	Ambulance State Aid	\$0	\$0	\$5,538	\$0	\$0	\$0
100-43630-10	Managed Forest Land Tax	\$0	\$0	\$0	\$0	\$0	\$0
100-44100-10	Business Licenses	\$21,475	\$21,704	\$18,500	\$17,007	\$17,250	\$18,500
100-44200-10	Non Business License	\$3,942	\$4,640	\$4,300	\$3,300	\$4,200	\$4,400
100-44400-10	Community Event Fee	\$700	\$775	\$775	\$375	\$575	\$775
100-44500-10	Cable Franchise Fee	\$40,327	\$42,583	\$43,000	\$32,878	\$43,600	\$43,600
100-44600-10	Cell Tower Lease	\$27,409	\$28,025	\$27,638	\$19,885	\$27,674	\$27,724
100-46100-10	Administration Fees	\$26,429	\$24,502	\$20,775	\$18,001	\$21,800	\$21,800
100-48110-10	Interest on Invest.	\$24,526	\$25,834	\$22,000	\$23,068	\$24,280	\$35,000
100-48130-10	Interest-Spec. Assess.	\$528	\$504	\$500	\$45	\$250	\$200
100-48201-10	City Building Rentals	\$23,900	\$26,992	\$28,484	\$20,708	\$27,610	\$27,163
100-48202-10	Land Leases	\$10,022	\$22,842	\$20,061	\$6,377	\$15,339	\$15,339
100-48300-10	City Property Sales	\$150	\$0	\$0	\$0	\$0	\$0
100-48500-10	Donations	\$80	\$200	\$0	\$25	\$25	\$0
100-48550-10	Donation-Restricted	\$488	\$0	\$0	\$0	\$0	\$0
100-48700-10	Off Road Fuel Tax Ref	\$2,079	\$3,099	\$3,000	\$1,993	\$2,573	\$2,600
100-48850-10	City Inventory Sales	\$0	\$0	\$0	\$0	\$0	\$0
100-48900-10	Misc. Revenues	\$2,363	\$8,761	\$1,900	\$87	\$1,100	\$1,200
100-48930-10	Wellness Pathways Rew	\$19,838	\$6,179	\$0	\$1,344	\$1,344	\$0
100-48950-10	Supply Charges	\$3,307	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$0	\$0	\$55,051			
	TOTAL	\$3,253,152	\$3,175,480	\$3,419,919	\$2,017,095	\$3,360,062	\$3,403,329

PROTECTION OF PERSONS AND PROPERTY**POLICE PROTECTION**

Explanation of Account: The Police Protection Revenues include all funds collected through the operations of the Police Department. The Motor Vehicle Registration Account is the revenue the Department receives for selling the Wisconsin DMV Temporary, Regular, and renewal plates for all motorcycles, vehicles and mopeds. Beginning in 2011 the Department added licenses for ATVs, boats and snowmobiles. In the State Payment for Training Account, the City is reimbursed \$160 for each sworn officer for training. The Law and Ordinance Violation account is the City's portion of all citations written in the City limits. The City restricts overnight parking from November 1 through March 31st from 2 A.M. to 6 A.M. These violations are the majority of parking violation revenues. The Law Enforcement Fees are miscellaneous revenues, such as, charges for police reports. However, we do not charge victims of crimes for copies of their own reports. Beginning in 2005 the Clintonville School District began to pay for one half the costs of the three crossing guards. This amount is \$6,694 and is in the Service – Other Municipalities Account. The remaining funds in this Service Account are \$5,000 from the City of Marion as Clintonville provides police dispatch services. Overall Police Revenues are protected to increase by \$4432 in 2017 over the 2016 budgeted revenues.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-41170-20	Motor Veh. Regist.	\$12,366	\$14,599	\$18,000	\$9,430	\$15,000	\$18,000
100-41180-20	DNR Registrations	\$83	\$24	\$60	\$0	\$0	\$0
100-43521-20	State Pymnt for Training	\$2,080	\$2,080	\$2,080	\$0	\$2,080	\$2,080
100-43528-20	Emer. Govt. Grants	\$0	\$0	\$0	\$0	\$0	\$0
100-45100-20	Law & Ord. Violations	\$49,405	\$38,844	\$50,000	\$39,255	\$52,000	\$55,000
100-45130-20	Parking Violations	\$5,605	\$5,480	\$5,000	\$3,721	\$5,000	\$5,000
100-46210-20	Law Enforcement Fees	\$2,134	\$1,065	\$1,000	\$966	\$1,000	\$1,000
100-47321-20	Service-Other Munic.	\$11,456	\$11,342	\$11,341	\$11,694	\$11,694	\$11,700
100-48300-20	Property Sales-Vehicles	\$2,100	\$0	\$0	\$0	\$0	\$0
100-48401-20	Insurance Recoveries	\$1,921	\$2,068	\$2,000	\$0	\$1,000	\$1,000
100-48500-20	Donations	\$3,500	\$667	\$667	\$800	\$900	\$800
100-48900-20	Misc. Revenues	\$3,836	\$2,439	\$2,000	\$2,005	\$2,000	\$2,000
100-48909-20	K-9 Donat/Fund Balance	\$69	\$5				
	TOTAL	\$94,556	\$78,612	\$92,148	\$67,871	\$90,674	\$96,580

ANIMAL CONTROL

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-46590-20	Dog Pound Revenue	\$685	\$660	\$700	\$1,000	\$1,170	\$1,000
	TOTAL	\$685	\$660	\$700	\$1,000	\$1,170	\$1,000

FIRE PROTECTION

Explanation of Account: The Fire Department Revenues include the City's and a portion of the surrounding townships Fire Insurance Dues that are paid by the State. The Department's largest revenue, with the exception of grant funds, is the contractual fee paid by each township for fire protection services. The fees are based on a call volume and each municipality's population. Included is revenue from vehicle accidents, fuel spills, and Wildland (DNR) paid calls. The City currently adds charges to taxes to help offset Fire Inspection cost. These costs are found on page 14. Fire revenues overall are anticipated to drop by \$14,576 in 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-43420-21	Fire Insurance	\$9,847	\$9,155	\$8,448	\$9,623	\$8,448	\$9,500
100-43421-21	Fire Dues-Other Munic.	\$6,437	\$5,836	\$5,460	\$3,544	\$5,460	\$5,900
100-43507-21	Fire Dept Grants	\$1,300	\$0	\$0	\$0		
100-46220-21	JAWS Charges	\$4,575	\$5,070	\$5,000	\$5,075	\$6,000	\$5,000
100-46240-21	Fire Calls	\$10,475	\$10,075	\$6,500	\$9,250	\$10,000	\$10,000
100-47200-21	DNR-Larrabee	\$250	\$0	\$400	\$428	\$428	\$250
100-47201-21	DNR-Matteson	\$95	\$503	\$200	\$0		\$100
100-47202-21	DNR-Bear Creek	\$1,230	\$0	\$100	\$0		\$50
100-47323-21	Fire Protect. Contract	\$73,798	\$68,535	\$73,715	\$40,680	\$73,715	\$61,747
100-48401-21	Insurance Claim Recoveries	\$0	\$0	\$0	\$0		
100-48600-21	Fire Inspection Fees	\$480	\$8,630	\$7,800	\$7,820	\$7,400	\$7,400
100-48700-21	Fire Re-Inspection Fees						\$600
100-48900-21	Misc. Revenues	\$0	\$1,415	\$7,500	\$200		
	TOTAL	\$108,488	\$109,219	\$115,123	\$76,620	\$111,451	\$100,547

BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City contracts with outside firms for both Building Inspection and Assessment. For Building Inspection, the firm Independent Inspections completes all inspections and determines all fees. The fees set by the firm are divided with 80% staying with the contractor and 20% is retained by the City. The 80% the firm receives is the only compensation the company receives for providing the service therefore there is no actual expense to the General Fund for these inspections. The Zoning Appeals account is fees paid by property owners wishing to have the zoning of their property changed, a conditional use permit approval or a variance from the current zoning code. Building permit fees are expected to fall short of 2016 projections by \$4,500. This trend is expected to continue into 2017 with budgeted revenues for 2017 at a level of \$3,000 less than budgeted in 2016.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-44300-11	Bldg Permit & Inspect.	\$6,782	\$4,030	\$8,000	\$2,757	\$3,500	\$5,000
100-44400-11	Zoning Appeals	\$200	\$200	\$200	\$400	\$400	\$200
	TOTAL	\$6,982	\$4,230	\$8,200	\$3,157	\$3,900	\$5,200

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
Police Protection	\$94,556	\$78,612	\$92,148	\$67,871	\$90,674	\$96,580
Animal Control	\$685	\$660	\$700	\$1,000	\$1,170	\$1,000
Fire Protection	\$108,488	\$109,219	\$115,123	\$76,620	\$111,451	\$100,547
Building Inspection/Assessment	\$6,982	\$4,230	\$8,200	\$3,157	\$3,900	\$5,200
TOTAL	\$210,711	\$192,720	\$216,171	\$148,648	\$207,195	\$203,327

PUBLIC WORKS

Explanation of Account: The Public Works revenues include assessments, user fees, and fees charged for services provided by the Department. The Sidewalk and Curb and Gutter Assessments include the amount assessed to property owners abutting sidewalks, curb and gutter and driveway approaches in the City. A large replacement program took place in 2013 which is why the revenue was much larger than planned. Additional replacements were completed in 2014. No sidewalk replacement was scheduled for 2015 through 2017 except for sidewalk associated with the 2015 and 2017 Main Street reconstruction projects. The Interdepartmental Labor account is for equipment maintenance and repair services provided to the Fire Department, Water, Electric and Wastewater Utilities, Ambulance and Graceland Cemetery. The Public Charge for Services Account is revenue generated when the City provides a service to a private property or another municipality. The City Property Sales Account is revenue received from equipment that is sold due to replacement or no longer being needed. The \$1,000 of revenue budgeted from CAWS in 2017 is for snowplowing of the CAWS site that is provided by the Public Works Department. Overall revenues are projected to decrease by \$9,275 in Public Works for 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-42301-30	Sdwlk/Curb & Gutter Ass.	\$33,987	\$12,454	\$5,000	\$8,353	\$8,400	\$5,000
100-43590-30	Other State Grants	\$0	\$0	\$0	\$0	\$0	\$0
100-46290-30	Snow Removal Chrg	\$9,223	\$18,138	\$9,000	\$7,704	\$7,800	\$7,000
100-46310-30	Street Maintenance	\$0	\$288	\$500	\$0	\$0	\$250
100-46431-30	CAWS	\$6,358	\$5,760	\$1,500	\$1,032	\$1,100	\$1,000
100-46440-30	Weed & Nuisance	\$1,445	\$3,725	\$1,600	\$2,550	\$2,550	\$1,600
100-46724-30	Petroleum Charges	\$2,314	\$1,212	\$2,000	\$1,814	\$2,000	\$2,000
100-46725-30	Parts Charges	\$41	\$265	\$100	\$390	\$400	\$300
100-46900-30	Pub. Chrg for Service	\$1,408	\$1,244	\$1,000	\$1,814	\$1,814	\$1,000
100-47400-30	Interdep. Labor	\$5,719	\$11,251	\$6,500	\$6,308	\$6,800	\$7,000
100-48130-30	Int on Sp Assessment	\$20	\$219	\$100	\$166	\$166	\$175
100-48300-30	City Property Sales	\$20,164	\$15,936	\$7,000	\$411	\$411	\$400
100-48401-30	Insurance Claim Recoveries	\$0	\$0	\$0	\$2,378	\$2,378	\$0
100-48900-30	Miscellaneous Revenues	\$1,667	\$563	\$500	\$276	\$300	\$500
	TOTAL	\$82,345	\$71,054	\$34,800	\$33,195	\$34,119	\$26,225

PARK AND RECREATION

Explanation of Account: The City's Park and Recreation Department Revenues include all rentals and user fees for the Department. Fees have been increased gradually in 2005, 2009 and 2012 and have been approved by the Common Council to increase again in 2017. Even with the implemented fee increases the Parks and Recreation Department is expecting 2017 revenues to drop by \$10,304. This is primarily due to the fact that the municipal swimming pool will not be open in 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-43695-40	Boating Project	\$961	\$1,093	\$1,013	\$678	\$705	\$918
100-43750-40	Comm Garden Grant	\$0	\$0	\$0	\$0	\$0	\$0
100-46720-40	Park Fees	\$3,881	\$5,002	\$5,000	\$4,302	\$4,989	\$5,385
100-46721-40	Rec. Center Fees	\$1,868	\$2,313	\$2,050	\$1,508	\$1,986	\$2,203
100-46730-40	Soccer Fees	\$4,646	\$5,184	\$5,200	\$4,973	\$4,939	\$6,067
100-46740-40	User Fees - Rec. Prog.	\$5,047	\$4,175	\$5,034	\$4,721	\$5,951	\$7,892
100-46745-40	Winter Whirl	\$845	\$658	\$900	\$872	\$872	\$808
100-46750-40	Pool Fees & Conc.	\$8,672	\$9,961	\$11,000	\$0	\$0	\$0
100-46755-40	Winter Programs	\$3,948	\$7,286	\$3,348	\$3,738	\$3,738	\$4,500
100-46760-40	Spring Programs	\$741	\$0	\$2,323	\$0	\$0	\$0
100-46765-40	Easter Egg Hunt	\$544	\$399	\$472	\$432	\$432	\$469
100-46770-40	Summer Programs	\$1,575	\$1,530	\$1,560	\$1,920	\$1,920	\$3,980
100-46775-40	Fall Programs	\$2,607	\$898	\$3,000	\$1,633	\$2,398	\$2,750
100-46780-40	Open Recreation	\$0	\$0	\$1,406	\$0	\$0	\$0
100-47775-40	Farmer's Market		\$0	\$150	\$1,180	\$1,180	\$1,180
100-48400-40	Skating Park Donations	\$4,195	\$0	\$0	\$0	\$0	\$0
100-48401-40	Insurance Claim Recov	\$207	\$0	\$0	\$0	\$0	\$0
100-48500-40	Donations	\$0	\$0	\$0	\$0	\$0	\$0
100-48600-40	Park Donations	\$55	\$871	\$0	\$50	\$50	\$0
100-48700-40	Rec Center Donations	\$0	\$0	\$0	\$0	\$0	\$0
100-48800-40	Disc Golf Course Don.	\$0	\$0	\$0	\$0	\$0	\$0
100-48900-40	Misc Revenues	\$378	\$608	\$8,000	\$15	\$48	\$4,000
	TOTAL	\$40,171	\$39,978	\$50,456	\$26,022	\$29,208	\$40,152

AIRPORT

Explanation of Account: The City receives lease payments from all commercial and private hangar tenants which are in Airport Charges. The rental prices increased in 2012 by two cents per square foot for private hangars and various amounts for City hangars. In 2007 the City installed a new fueling system for airplanes and jets. The added revenue in Fuel Flowage Fees is due to the fact that the City now operates the fuel system and collects all the revenue. Previously one of the airport tenants ran the fuel system. The City makes a modest profit on each gallon sold and attempts to provide a very competitive price for its fuel to attract use of the airport both locally and regionally. The Fuel revenues and costs have been transferred to a separate account found on page 46 and have both been reduced substantially dating back to 2015 budget because very few jets are using the Clintonville airport to purchase jet fuel now that there are no longer any jet aircraft hangered or based at the airport.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-43791-50	Airport Grant-County	\$0	\$0	\$0	\$0	\$0	\$0
100-46340-50	Airport Charges	\$30,726	\$34,769	\$31,300	\$21,499	\$34,674	\$34,775
100-46342-50	Fuel Flowage Fee	\$0	\$0	\$0	\$0	\$0	\$0
100-48401-50	Insurance Claim Recovery	\$0	\$0	\$0	\$0	\$0	\$0
100-48202-50	Land Lease	\$0	\$14,165	\$18,750	\$4,585	\$13,750	\$14,000
100-48900-50	Misc. Revenues	\$512	\$9,229	\$500	\$530	\$600	\$500
	TOTAL	\$31,238	\$58,163	\$50,550	\$26,614	\$49,024	\$49,275

TOTAL GENERAL FUND REVENUES

Explanation of Account: The City's Total General Fund Revenues will decrease in 2017 by \$76,400 compared to the 2016 budget amount.

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
Administrative	\$3,253,152	\$3,175,480	\$3,419,919	\$2,017,095	\$3,360,062	\$3,403,329
Protection of Persons and Property	\$210,711	\$192,720	\$216,171	\$148,648	\$207,195	\$203,327
Public Works	\$82,345	\$71,054	\$34,800	\$33,195	\$34,119	\$26,225
Park and Recreation	\$40,171	\$39,978	\$50,456	\$26,022	\$29,208	\$40,152
Airport	\$31,238	\$58,163	\$50,550	\$26,614	\$49,024	\$49,275
TOTAL	\$3,617,617	\$3,537,395	\$3,771,896	\$2,251,574	\$3,679,607	\$3,722,308

EXPENDITURES

The following accounts constitute the operating and capital expenses incurred by the City of Clintonville in the day to day provision of services including administration, police, fire and ambulance protection, maintenance of streets and parks, assessment, building inspection, and the maintenance of a municipal airport. The expenditures section is divided into six categories which encompass all facets of City operations. The categories are General Government, Protection of Persons and Property, Public Works, Park and Recreation, Airport and Contingency. Each category, except Contingency, is broken into several sub-categories which address specific departmental functions or operations. Additional details of selected line items are provided in the case of non-specific accounts such as expenses and supplies. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, and a detailed spreadsheet outlining the proposed expenditures by line item number.

GENERAL GOVERNMENT

CITY COUNCIL

Explanation of Account: The City of Clintonville elects a ten member Common Council that is lead by the Council President. The City is divided into five aldermanic districts. Five members (one from each aldermanic district) are elected each April to two-year terms. The Council is charged with developing local policy through legislation and process, and directing the activities of the staff. The Council currently receives a monthly salary and \$25 per committee meeting up to 30 meetings per year. The meeting pay was increased by the Council as a part of the 2013 budget. In order to receive an increase in pay an elected official must wait until after his or her next election to receive the additional compensation. The meeting pay must be submitted for payment by the elected official whereas the salary is automatically paid. Some council members may choose to not submit a request for meeting pay, while others do. The Common Council expenses include the salaries of the Council President, Alderpersons, as well as payments of Municipal Dues, and expenses for travel and seminars. The training budget for City Council members has been increased from zero dollars to \$2,000 for 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51101-10-1100	Salaries	\$25,875	\$29,242	\$32,500	\$21,775	\$32,500	\$32,500
100-51101-10-1500	Employee Benefits	\$2,133	\$2,282	\$2,486	\$1,812	\$2,514	\$2,550
100-51101-10-3150	Office Supplies	\$20	\$24	\$100	\$17	\$50	\$100
100-51101-10-3161	Training				\$0	\$10	\$2,000
100-51101-10-3240	Membership Dues	\$1,070	\$1,082	\$1,085	\$1,069	\$1,069	\$1,067
100-51101-10-3310	Expense Allowance	\$0	\$190	\$200	\$232	\$250	\$500
	TOTAL	\$29,099	\$32,820	\$36,371	\$24,905	\$36,393	\$38,717

COMMISSIONS AND BOARDS

Explanation of Account: The City of Clintonville has a number of Committees, Commissions and Boards whose members are appointed by the Mayor and approved by the City Council. Some of the members of these entities are not Council members. A few of these Commissions, Boards and Committees include Park and Recreation, Police and Fire, Airport, Transit, and Plan Commission. The Commission and Board expenses include the money paid to the members of these organizations. Each member receives \$10 per meeting attended.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51102-10-1100	Salaries	\$0	\$0	\$300	\$0	\$0	\$300
100-51102-10-3161	Training	\$0	\$60	\$100	\$52	\$52	\$100
100-51102-10-3310	Expense Allowance	\$160	\$170	\$200	\$80	\$150	\$200
	TOTAL	\$160	\$230	\$600	\$132	\$202	\$600

MAYOR

Explanation of Account: The City of Clintonville has an elected, part time Mayor that serves a two-year term. The Mayor is elected in April of every even year. The Mayor's responsibilities include presiding over the Council meetings and acting as the Chief Elected Official. The Mayor assists the staff in carrying out the policy directives of the Common Council. The Mayor is available by appointment to meet with the citizens of Clintonville, staff and other elected officials to discuss concerns or policies and currently holds office hours in City Hall on Wednesday's from 1:00p.m. to 3:00 p.m.. The Salary account includes a monthly salary and a \$10 per meeting up to 50 meetings per year.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51103-10-1100	Salaries	\$4,238	\$4,388	\$5,250	\$1,500	\$5,250	\$5,250
100-51103-10-1500	Employee Benefits	\$354	\$363	\$402	\$46	\$360	\$400
100-51103-10-3150	Office Supplies	\$488	\$0	\$100	\$68	\$68	\$100
100-51103-10-3310	Expense Allowance	\$314	\$236	\$200	(\$10)	(\$10)	\$200
	TOTAL	\$5,394	\$4,986	\$5,952	\$1,604	\$5,668	\$5,950

CITY ATTORNEY

Explanation of Account: The City Attorney is responsible for providing legal services for the City. In addition, the City Attorney is responsible for providing representation in all cases involving civil and traffic issues. The City Attorney has always been a salaried position. The City also contracts with an Oshkosh law firm on an hourly basis for union negotiations and personnel issues. The Negotiation Expenses are found in "Other General Government" on Page 12. A new City Attorney was appointed by the City Council in May of 2016. The 2017 budget includes a \$5,000 raise in salary for the City Attorney.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51301-10-1100	Salaries	\$31,683	\$26,538	\$28,000	\$21,000	\$28,000	\$31,350
100-51301-10-2300	Outside Legal Services				\$100	\$100	\$2,000
100-51301-10-2350	Legal Srvs Outside/Contract				\$0	\$0	\$5,000
100-51301-10-3310	Expense Allowance	\$5,645	\$1,232	\$4,000	\$7	\$2,000	\$2,000
	TOTAL	\$37,328	\$27,771	\$32,000	\$21,107	\$30,100	\$40,350

GENERAL FUND - EXPENDITURES

ADMINISTRATIVE SERVICES

Explanation of Account: The Administrative Services budget includes the salaries and operating costs of the City's Administrative Office which is responsible for ensuring the smooth day to day operation of all administrative functions and services. The full time City Administrator, City Clerk-Treasurer, Deputy Clerk-Treasurer and Administrative Assistant staff the Administrative Office. There are now three Utility office employees located in the City Hall complex. The funds for these employees are accounted for in the Electric and Water budgets with a portion of their wages also being allocated to the Sewer Utility through the annual audit process. The day to day operations of the City Hall and Utility administrative and customer service work is under the direction of the Clerk-Treasurer and the Utility Accountant positions. The goal of the Department is to execute all duties and responsibilities in a responsive, courteous, and cost-effective manner by ensuring that all administrative requirements are met in a timely fashion and that the day to day operations and affairs of the City are managed responsibly and professionally. Specific department responsibilities include:

- budget preparation and administration
- tax calculation and collection
- issue and administer licenses
- manage annual independent audit
- purchasing and billing
- grant administration
- preparation of reports
- bookkeeping and accounting
- long term financial and debt planning
- committee support
- administration of elections
- personnel and union contract admin.
- collection and investment of funds
- maintenance of official records
- insurance administration
- payroll preparation

CITY ADMINISTRATOR

Explanation of Account: The City Administrator is a full-time, salaried position whose office is located at City Hall. The position was created in 1990. The Common Council made a decision to operate with a part time consultant (minimum of 24 hours per week) as the City Administrator for 2015 through June 30, 2017, who will also help with recruitment and mentoring a new Administrator when hired. The Administrator oversees all of the day to day operations of the City including budgeting, personnel, and economic development. A portion of the Administrator's wages and benefits is paid by the three utilities and the City's TIF districts which are not reflected below.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51410-10-1100	Salaries	\$115,888	\$67,620	\$53,958	\$55,204	\$65,000	\$54,497
100-51410-10-1500	Employee Benefits	\$31,605		\$19,600	\$229	\$230	\$19,798
100-51410-10-3161	Training Expenses	\$1,329	\$0	\$1,500	\$50	\$50	\$1,500
100-51410-10-3310	Expense Allowance	\$638	\$9	\$700	\$8	\$8	\$700
	TOTAL	\$149,460	\$67,629	\$75,758	\$55,491	\$65,288	\$76,495

ADMINISTRATIVE OFFICES

Explanation of Account: This section includes the salaries for all City Hall staff members except the Administrator. No major changes for the 2017 budget are planned.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51420-10-1100	Salaries	\$117,951	\$102,714	\$115,149	\$79,127	\$105,665	\$116,721
100-51420-10-1500	Employee Benefits	\$57,193	\$139,663	\$69,128	\$47,623	\$62,964	\$69,690
100-51420-10-2250	Telephone	\$6,978	\$6,742	\$7,300	\$4,805	\$6,460	\$7,000
100-51420-10-3130	Duplication & Copies	\$2,746	\$2,751	\$2,400	\$1,610	\$2,385	\$2,400
100-51420-10-3150	Office Supplies	\$10,716	\$13,175	\$13,250	\$6,802	\$12,600	\$11,750
100-51420-10-3161	Training Expenses	\$20	\$71	\$1,500	\$493	\$600	\$1,500
100-51420-10-3240	Membership Dues	\$50	\$165	\$180	\$120	\$120	\$120
100-51420-10-3260	Subscrip. & Period.	\$65	\$30	\$100	\$75	\$105	\$55
100-51420-10-3261	Publishing	\$2,963	\$2,428	\$3,500	\$1,542	\$2,679	\$3,000
100-51420-10-3310	Expense Allowance	\$22	\$40	\$250	\$20	\$60	\$200
100-51420-10-3490	Operating Expenses	\$9,172	\$3,482	\$5,000	\$2,058	\$3,039	\$3,500
100-51420-10-3492	Gift & Memorial	\$661	\$305	\$500	\$868	\$925	\$1,000
100-51420-10-3494	City Inventory Expense	\$0	\$0	\$0	\$0	\$0	\$0
100-51420-10-3510	Gas & Oil	\$0	\$0	\$150	\$0	\$50	\$50
	TOTAL	\$208,537	\$271,567	\$218,406	\$145,144	\$197,652	\$216,987

ELECTIONS

Explanation of Account: The Elections accounts include all costs associated with holding Local, State, and Federal elections in the City of Clintonville. Elections take place at City Hall. Elections are administered and monitored by the City Clerk-Treasurer and Deputy Clerk/Treasurer and temporary paid Election inspectors. On Election Days polls are open from 7:00 a.m. to 8:00 p.m. The staff ranges from five to fifteen people per election day. The election worker's hourly wages is slightly higher than minimum wage. However the Chief Inspectors make a higher wage at \$10 per hour. The annual Election budget fluctuates more than most departments since even numbered years have more elections than odd numbered years. The Office Supplies Account is for miscellaneous supplies and the County charges to the City for the cost of ballot coding for local elections. It also includes the cost of maintaining and programming the required touch screen computer that provides assistance to handicapped voters.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51440-10-1100	Salaries	\$5,332	\$1,452	\$5,800	\$4,157	\$6,057	\$2,939
100-51440-10-1500	Employee Benefits	\$5	\$9	\$26	\$9	\$22	\$14
100-51440-10-3150	Office Supplies	\$4,733	\$2,731	\$7,855	\$3,318	\$3,695	\$5,273
100-51440-10-3161	Training	\$208	\$84	\$816	\$352	\$768	\$885
	TOTAL	\$10,277	\$4,276	\$14,497	\$7,836	\$10,542	\$9,111

CITY HALL

Explanation of Account: The City Hall accounts include all costs associated with the operation of the City Hall complex. City Hall is a 13,600 sq. ft building. In 2011 the building housed the Administrative, Utility Billing, Police, Fire, Municipal Court and Mayoral offices. In 2012 the Police Department moved into the new Police Station at 35 South Clinton Avenue. City Hall and the Fire Department now share the vacated space. This has lowered some of the expenses for building costs. The building maintenance is overseen by the Park and Recreation Director. The Park and Recreation Director has reallocated the wages of the Department employees to more accurately reflect the time spent at each building. Overall the Department staffing will remain steady but some accounts will increase and some will decrease. As the building continues to age there is a higher likelihood that the costs of repairs and maintenance may increase. However the staff has worked to reduce cost by things like a lighting upgrade for energy and efficiency and other efforts to reduce the costs of utilities.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51601-10-1100	Salaries	\$8,249	\$6,753	\$7,376	\$5,447	\$7,376	\$7,550
100-51601-10-1500	Employee Benefits	\$4,496	\$2,496	\$2,538	\$2,119	\$2,538	\$2,234
100-51601-10-2260	Gas	\$11,843	\$7,060	\$9,126	\$4,575	\$6,245	\$6,957
100-51601-10-2270	Water & Electric	\$10,675	\$9,385	\$10,569	\$7,437	\$9,870	\$10,622
100-51601-10-2304	Landscaping	\$458	\$40	\$1,738	\$177	\$500	\$202
100-51601-10-3310	Expense Allowance	\$162	\$31	\$110	\$118	\$250	\$73
100-51601-10-3560	Bldg. Repair & Maint.	\$7,605	\$3,669	\$11,146	\$2,106	\$6,200	\$6,210
100-51601-10-3575	Supplies	\$4,569		\$100	\$768	\$100	\$100
	TOTAL	\$48,057	\$29,435	\$42,702	\$22,748	\$33,079	\$33,948

INSURANCE

Explanation of Account: The Insurance accounts include all costs associated with liability and property insurance coverage for all Departments that are within the General Fund. Health Insurance for employees is not included in this account and is budgeted for within the budgets for each City Department. The City's liability coverage has been increased from \$3,000,000 to \$4,000,000 per incident for 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51930-10-5110	Bldg. Insurance	\$1,170	\$1,229	\$1,290	\$1,183	\$1,183	\$1,242
100-51930-10-5130	General Liab. Insur.	\$19,318	\$19,192	\$22,489	\$19,573	\$19,573	\$20,552
100-51930-10-5140	Prof. Liability Insur.	\$9,969	\$9,877	\$11,384	\$10,059	\$10,059	\$10,562
100-51930-10-5150	Boiler Insurance	\$517	\$542	\$570	\$542	\$542	\$569
	TOTAL	\$30,973	\$30,840	\$35,732	\$31,358	\$31,357	\$32,925

MUNICIPAL COURT

Municipal Court expenses increased in 2017 to reflect a one-time two year payment to account for a change in billing dates the Court is implementing for the municipalities.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-52101-10-2000	Municipal Court	\$3,647	\$3,621	\$4,987	\$3,757	\$3,757	\$7,200
	TOTAL	\$3,647	\$3,621	\$4,987	\$3,757	\$3,757	\$7,200

OTHER GENERAL GOVERNMENT

Explanation of Account: Other General Government accounts include miscellaneous accounts not covered in other categories. Negotiations are the expense of bargaining union contracts. Previous to 2012 the City had three unions. Beginning in 2012 that number was reduced to one union with the Police Officers after State legislation and bargaining rights in Wisconsin changed drastically. A new police contract was approved for 2016 – 2018 so Labor Attorney expenses will only include specific labor issues where the City might require legal advice and direction. The Celebrations Account includes the City's donation to events such as the Clintonville's 4th Independence Day Fireworks and the Memorial Day celebration. The Planning Account includes funds if anything unexpected comes up for business development or City property issues. This account is not funded for 2017. In addition, there is an account for City Hall's data processing maintenance which includes upkeep on hardware and software and the maintenance of the City's website. This account has been reduced from \$24,000 to \$12,000 for 2017 to reflect the purchase of professional time from Integrated Solutions, Inc. to manage the City's new computer system installed in late 2016. The Background Check Account began in 2009 as the City adopted a policy that in addition to all full and part time employees passing a background check, the City will run checks on all volunteers working with children. There is a per check charge from the State to run the report at \$7 each. The financial support for Graceland Cemetery is maintained at \$17,000 in 2017 with the goal of keeping the cemetery solvent as long as possible. Eventually in the future a transition plan will need to be developed and implemented for the City to take over management and maintenance of the cemetery that is located on City owned land.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51423-10-2490	Negotiations/Labor Atty	\$28,240	\$62,048	\$10,000	\$0	\$5,000	\$10,000
100-51435-10-1550	Wellness Pathways	\$13,741	\$3,444	\$0	\$526	\$1,000	\$0
100-51450-10-2100	Data Proc.-Comp.	\$26,608	\$25,084	\$23,700	\$18,271	\$23,966	\$12,000
100-51510-10-2220	Auditing - Prof.	\$16,000	\$13,250	\$16,000	\$13,254	\$16,000	\$16,000
100-51910-10-9000	Illegal Tax & Refunds	\$0	\$0	\$0	\$0	\$0	\$0
100-54900-10-7110	Nicaragua Expenses	\$400	\$0	\$0	\$0	\$0	\$0
100-54910-10-7200	Cemetery Subsidy	\$7,000	\$17,000	\$17,000	\$12,750	\$17,000	\$17,000
100-55302-10-3490	Celebrations	\$993	\$85	\$500	\$150	\$150	\$500
100-56300-10-2110	Planning	\$0	\$60	\$250	\$0	\$0	\$0
100-56300-10-3480	Background Checks	\$1,001	\$700	\$700	\$0	\$100	\$100
100-56300-10-7600	Property Maintenance		\$125	\$0	\$0	\$0	\$125
100-56700-10-3490	Hotel Tax Funding	\$5,894	\$37,427	\$8,500	\$44,066	\$45,000	\$8,500
100-56700-10-3750	Farmers Market	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$99,878	\$159,222	\$76,650	\$89,016	\$108,216	\$64,225

TOTAL GENERAL GOVERNMENT

The 2017 Total General Government Expenditures have reduced by \$10,536 compared to the 2016 budget.

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
City Council	\$29,099	\$32,820	\$36,371	\$24,905	\$36,393	\$38,717
Comm. & Boards	\$160	\$230	\$600	\$132	\$202	\$600
Mayor	\$5,394	\$4,986	\$5,952	\$1,604	\$5,668	\$5,950
City Attorney	\$37,328	\$27,771	\$32,000	\$21,107	\$30,100	\$40,350
City Administrator	\$149,460	\$67,629	\$75,758	\$55,491	\$65,288	\$76,495
Administrative Offices	\$208,537	\$271,567	\$218,406	\$145,144	\$197,652	\$216,987
Elections	\$10,277	\$4,276	\$14,497	\$7,836	\$10,542	\$9,111
City Hall	\$48,057	\$29,435	\$42,702	\$22,748	\$33,079	\$33,948
Insurance	\$30,973	\$30,840	\$35,732	\$31,358	\$31,357	\$32,925
Municipal Court	\$3,647	\$3,621	\$4,987	\$3,757	\$3,757	\$7,200
Other General Government	\$99,878	\$159,222	\$76,650	\$89,016	\$108,216	\$64,225
TOTAL	\$622,809	\$632,397	\$543,656	\$403,096	\$522,254	\$526,507

GENERAL FUND - EXPENDITURES

PROTECTION OF PERSONS AND PROPERTY**POLICE PROTECTION**

Explanation of Account: The Clintonville Police Department provides the city of Clintonville with 24 hour police protection including Dispatch and lobby service to residents. The current staffing level allows two uniformed officers to be on patrol 24-7. The Police Department is responsible for protecting persons and property and for providing a safe living and working environment for residents and visitors. The Police Protection Salary account includes wages for administration, patrol and the clerk-dispatch. The city employs 11 full time officers that include the Chief, the Captain and the Police School Liaison Officer (PSLO). The PSLO wages and benefits are in a separate portion of the budget because it is partially funded by the school district. The police department has been short one full time position since 2003 and reduced their part-time positions from 5 positions to 4 in 2017 to cut overall expenses. The part-time positions allotted for the department provide shift coverage for vacations, compensatory time and sick leave to alleviate overtime expenses. There are 4 full time Clerk-Dispatchers who provide dispatching services for the Clintonville and Marion Police Departments and other city departments (Street Department, Utilities, Wastewater, and Park and Recreation depts). The City of Marion pays Clintonville \$5,000 per year for providing 24 hour dispatching services to their police department. The Clerk-Dispatchers also provide counter services to residents, including auto and truck registrations, and license plate renewals that will generate approximately \$18,000 in revenue to the city in 2017. Many other services are provided to the community through the clerk-dispatch positions. The Clerk-Dispatchers deal with approximately 800 to 900 walk-in customers and 2500 telephone calls for service each month.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-52101-20-1100	Salaries	\$845,878	\$861,789	\$926,525	\$645,135	\$915,000	\$937,958
100-52101-20-1500	Employee Benefits	\$367,319	\$728,263	\$406,982	\$294,036	\$402,000	\$432,732
100-52101-20-2100	Computer	\$13,450	\$15,525	\$20,098	\$14,172	\$20,098	\$21,000
100-52101-20-2250	Telephone	\$10,451	\$10,369	\$10,300	\$7,485	\$10,300	\$10,300
100-52101-20-3140	Small Equipment	\$6,952	\$1,957	\$3,000	\$1,551	\$2,500	\$2,750
100-52101-20-3150	Office Supplies	\$3,254	\$3,373	\$3,800	\$2,903	\$3,800	\$3,800
100-52101-20-3151	Crime Prevention	\$777	\$1,302	\$1,000	\$191	\$1,000	\$1,000
100-52101-20-3152	Contract Materials	\$1,011	\$1,213	\$1,200	\$0	\$0	\$1,200
100-52101-20-3161	Training Expenses	\$3,937	\$868	\$6,000	\$2,722	\$5,000	\$5,500
100-52101-20-3162	Ammunition	\$1,377	\$1,500	\$1,500	\$1,394	\$1,500	\$1,500
100-52101-20-3163	Hiring & Testing	\$1,512	\$1,039	\$2,500	\$623	\$2,000	\$2,000
100-52101-20-3460	Clothing & Uniforms	\$9,007	\$8,090	\$10,100	\$6,001	\$10,000	\$10,000
100-52101-20-3481	Investigations	\$1,037	\$1,049	\$2,400	\$272	\$1,000	\$2,000
100-52101-20-3485	ERU Support	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
100-52101-20-3490	Other Oper. Exp.	\$2,796	\$4,844	\$5,500	\$4,630	\$6,000	\$5,500
100-52101-20-3510	Gas & Oil	\$24,549	\$16,667	\$25,000	\$9,992	\$17,000	\$23,000
100-52101-20-3554	Vehicle Rep./Maint.	\$11,141	\$9,365	\$9,000	\$8,678	\$10,000	\$9,000
100-52101-20-3555	Radio Rep./Maint.	\$1,141	\$1,077	\$1,500	\$255	\$800	\$1,200
100-52101-20-3557	Equip. Rep. & Maint.	\$1,317	\$712	\$1,800	\$1,018	\$1,500	\$1,800
100-52101-20-5110	Insur - Bldg	\$764	\$802	\$842	\$772	\$772	\$811
100-52101-20-5120	Insur. - Veh. & Equip.	\$2,484	\$2,323	\$2,774	\$3,079	\$2,774	\$2,913
100-52101-20-5140	Prof. Liability Insur.	\$9,926	\$9,834	\$11,580	\$10,020	\$11,580	\$12,159
100-52109-20-3161	K-9 Training	\$18,513	\$0		\$0		
100-52109-20-3310	K-9 Exp Allowance	\$1,023	\$0		\$0		
	TOTAL	\$1,340,615	\$1,682,960	\$1,454,401	\$1,015,929	\$1,425,624	\$1,489,122

ANIMAL CONTROL

Explanation of Account: The City maintains a dog and cat pound that is located at the Clintonville Wastewater Treatment Facility. The care of the animals is the responsibility of a part-time caretaker under general supervision of the Police Department and Wastewater staff. Dogs not picked up by their owners are adopted out in Clintonville, taken to the Shawano Humane Society, or euthanized. The 2017 budget includes Salaries, Heating Gas, and Operating Expenses. The Operating Expense Account is for food, bedding, supplies, and the costs associated with quarantine of an animal at a local veterinary office.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-54109-20-1100	Salaries	\$6,780	\$5,969	\$6,500	\$3,546	\$5,500	\$6,500
100-54109-20-1500	Employee Benefits	\$564	\$475	\$750	\$271	\$750	\$785
100-54109-20-2260	Gas Expenses	\$1,730	\$1,409	\$2,100	\$914	\$1,500	\$1,700
100-54109-20-3490	Operating Expenses	\$3,430	\$1,854	\$3,000	\$974	\$1,500	\$2,500
	TOTAL	\$12,504	\$9,707	\$12,350	\$5,706	\$9,250	\$11,485

POLICE STATION MAINTENANCE

Explanation of Account: The Police Station accounts include all costs associated with the operation of the new Police Station. The building is located at 35 South Clinton Avenue and is approximately 6,000 square feet. In 2010 the building was donated to the City from WE Energies. The City received a USDA grant and loan to complete the remodeling work. In June 2012 the Police Department moved into the new Station. The building maintenance is overseen by the Park and Recreation Director. The Park and Recreation Director reallocated the wages of the Department employees to more accurately reflect the time spent at each building.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51601-20-1100	Salaries	\$8,295	\$7,344	\$7,933	\$5,723	\$7,933	\$6,796
100-51601-20-1500	Employee Benefits	\$4,247	\$4,718	\$4,950	\$3,210	\$4,950	\$2,137
100-51601-20-2260	Gas Expenses	\$3,700	\$1,899	\$3,112	\$1,396	\$1,849	\$2,069
100-51601-20-2270	Water & Electric	\$9,475	\$8,938	\$9,649	\$6,832	\$8,957	\$9,853
100-51601-20-2304	Landscaping	\$343	\$40	\$1,007	\$0	\$500	\$627
100-51601-20-3310	Expense Allowance	\$138	\$67	\$210	\$106	\$210	\$169
100-51601-20-3560	Bldg Repair/Maint	\$4,340	\$2,405	\$4,294	\$1,353	\$2,500	\$4,248
	TOTAL	\$30,538	\$25,411	\$31,156	\$18,621	\$26,899	\$25,899

CROSSING GUARDS

Explanation of Account: The expenses include salaries, benefits and equipment, such as, stop signs. The three crossing guards work on North Main Street, and 8th Street at South Clinton Avenue and Hemlock Street to assist students crossing in that area. Beginning in 2005 the Public school system contributes half the cost of crossing guards. This revenue is shown in the Police Department General Fund Revenues.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-52104-20-1100	Salaries	\$11,286	\$11,203	\$11,782	\$7,010	\$11,782	\$11,901
100-52104-20-1500	Employee Benefits	\$8,883	\$854	\$1,506	\$536	\$1,506	\$1,531
100-52104-20-3310	Expense Allowance	\$75	\$0	\$100	\$195	\$100	\$100
	TOTAL	\$20,245	\$12,057	\$13,388	\$7,742	\$13,388	\$13,532

FIRE INSPECTION

Explanation of Account: The Fire Inspection expenses include all costs associated with compliance with State law for inspection of all commercial and industrial properties. The City must inspect approximately 300 properties all of which must be inspected at least once per year with most requiring two inspections annually.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-52202-21-1100	Salaries	\$8,340	\$2,101	\$13,320	\$3,060	\$4,500	\$8,500
100-52202-21-1500	Employee Benefits	\$82	\$161	\$1,000	\$234	\$400	\$600
100-52202-21-3161	Training Expenses	\$0	\$0	\$100	\$0		\$1,500
100-52202-21-3310	Expense Allowance	\$0	\$0	\$0	\$100		
	TOTAL	\$8,422	\$2,262	\$14,420	\$3,394	\$4,900	\$10,600

FIRE PROTECTION

Explanation of Account: The Fire Protection account includes the operating costs of the City of Clintonville Fire Department. The Department is managed by a Chief along with three Assistant (Battalion) Chiefs, Captains, and Lieutenants, all whom are part time. Fire protection is provided by up to 37 volunteer members who are responsible for responding and mitigating fire and rescue emergencies, conducting safety inspections, and advising the City and Townships on matters related to fire safety. The Fire Department provides services to the City as well as the townships, Bear Creek, Larrabee and Matteson. The townships contract with the City to help offset these expenses.

The Fire Department is committed to working with the community to provide education and inspections to reduce property loss and to increase safety to the citizens. In the event of an emergency the Fire Department shall provide responsive fire protection through modern suppression techniques to minimize damage and to save lives. Equipment funding supports the small equipment and components required to support this mission. The Fire Department will continue to look for grants which have successfully increased revenue over the past several years to support modernization of the equipment that now must be maintained to meet compliance. In addition to equipment purchases, the equipment must be tested, certified, and documented so as to stay compliant with the requirements that provide state revenue (2% insurance dues).

MABAS (mutual aid box alarm system) is a state mandated program to allow municipalities to utilize resources outside of their community without fees specific for that emergency however in exchange services from Clintonville can and will be expected to rise increasing the call volume and cost of operation compared to previous years.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-52201-21-1100	Salaries	\$117,334	\$121,046	\$123,575	\$96,101	\$125,000	\$118,777
100-52201-21-1500	Employee Benefits	\$12,286	\$14,005	\$14,000	\$11,352	\$15,000	\$15,021
100-52201-21-2250	Telephone	\$1,397	\$1,499	\$1,500	\$1,039	\$1,750	\$1,750
100-52201-21-2300	Contracted Services	\$4,548	\$4,611	\$5,750	\$1,341	\$5,000	\$5,000
100-52201-21-3135	Siren Maintenance	\$0	\$1,146	\$1,500	\$2,260	\$2,900	\$3,000
100-52201-21-3140	Small Equipment	\$5,598	\$5,401	\$6,500	\$1,755	\$6,500	\$6,500
100-52201-21-3150	Office Supplies	\$1,313	\$1,632	\$1,500	\$57	\$1,000	\$1,500
100-52201-21-3161	Training Expenses	\$2,571	\$3,570	\$3,000	\$3,309	\$3,309	\$3,250
100-52201-21-3163	Hiring & Testing	\$3,819	\$1,487	\$3,000	\$2,875	\$3,000	\$3,250
100-52201-21-3310	Expense Allowance	\$115	\$306	\$500	\$103	\$500	\$500
100-52201-21-3460	Clothing & Uniforms	\$6,699	\$6,465	\$3,000	\$932	\$3,000	\$3,000
100-52201-21-3490	Operating Expenses	\$167	\$178	\$1,500	\$155	\$1,500	\$1,500
100-52201-21-3510	Gas & Oil	\$3,625	\$3,102	\$3,500	\$2,470	\$3,000	\$3,500
100-52201-21-3554	Vehicle Rep. & Maint.	\$161	\$459	\$1,000	\$996	\$1,500	\$1,500
100-52201-21-3555	Radio Rep. & Maint.	\$2,638	\$3,602	\$4,000	\$2,611	\$4,000	\$4,000
100-52201-21-3557	Equip. Rep. & Maint.	\$4,027	\$2,222	\$1,000	\$2,061	\$1,785	\$1,500
100-52201-21-5110	Insurance - Bldgs.	\$294	\$309	\$324	\$298	\$325	\$325
100-52201-21-5120	Insur. - Veh. & Equip.	\$9,548	\$8,929	\$10,614	\$9,849	\$10,500	\$11,000
100-52201-21-5130	Insur-Gen Liab	\$769	\$696	\$820	\$709	\$850	850
100-52201-21-5140	Insur-Pub Offic Liab	\$366	\$363	\$427	\$369	\$450	\$450
100-52201-21-5300	Rent on Bldgs.	\$7,900	\$9,659	\$10,011	\$7,508	\$10,011	\$10,545
100-52201-21-5705	Forest/Fireftrs Grant	\$0	\$0	\$0	\$0		
100-52201-21-6967	Truck # 967	\$878	\$3,162	\$2,000	\$1,497	\$2,250	\$2,250
100-52201-21-6968	Truck # 968	\$661	\$34	\$1,000	\$351	\$500	\$1,000
100-52201-21-6969	Truck # 969	\$2,617	\$428	\$500	\$0	\$300	\$500
100-52201-21-6970	Truck # 970	\$0	\$1,207	\$750	\$243	\$600	\$750
100-52201-21-6971	Truck # 971	\$3,072	\$1,774	\$3,500	\$4,977	\$4,963	\$3,500
100-52201-21-6972	Truck # 972	\$100	\$1,659	\$500	\$512	\$512	\$500
100-52201-21-6973	Truck # 973	\$281	\$376	\$1,000	\$477	\$1,000	\$1,000
100-52201-21-6974	Truck # 974	\$341	\$429	\$1,000	\$519	\$1,000	\$1,000
100-52201-21-6999	Utility Vehicle		\$0	\$250	\$857	\$856	\$500
	TOTAL	\$193,125	\$199,753	\$207,520	\$157,581	\$212,861	\$207,718

BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City provides services for Building Inspection and Assessment which includes issuing permits, conducting inspections, enforcing the zoning code, determining the value of properties for tax purposes and providing staff support to the City Plan Commission. The goal is to provide professional and cost-effective inspection services that will ensure that our homes and businesses are constructed correctly and with quality materials in order to preserve public safety and neighborhood property values. The City contracts with two firms, Independent Inspections, to provide Building Inspection services and Keystone Appraisals, to provide assessing services. The Health Officer responsibilities fall under the authority of the Public Works Manager. There is no expense for Building Inspection because the fee paid to the firm is 80 percent of the revenues collected. The City pays the firm nothing other than turning over the fees. The expenditures in the Contracted Services Account are the fees paid to the Assessing firm.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51530-11-2300	Contracted Services	\$24,245	\$27,329	\$26,000	\$20,959	\$25,000	\$26,000
100-51530-11-3150	Office Supplies	\$304	\$1,116	\$400	\$305	\$400	\$400
	TOTAL	\$24,549	\$28,445	\$26,400	\$21,264	\$25,400	\$26,400

HEALTH INSPECTIONS

Explanation of Account: The City Health Inspections are performed by the Public Works Manager. The Inspections are done for purposes of compliance with property maintenance such as properly disposed of garbage, junk vehicles and habitable living units. The Public Works Manager works with the Building Inspector and Police Department to complete the more difficult or complex inspections. There are times when some minor expenses are incurred as a part of completing these tasks that frequently involve preparation and publication of proper legal notices and documents by the City Attorney.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51533-11-1500	Expense-Health	\$395	\$0	\$400	\$0	\$150	\$250
	TOTAL	\$395	\$0	\$400	\$0	\$150	\$250

AMBULANCE

Explanation of Account: The City is part of a Wis. State Statute 66.30 Agreement which allows for the creation of an ambulance service which serves Clintonville and eight surrounding municipalities. The service provides 24 hour Advanced Life Support Care and Transportation. There are approximately 50 employees, some are Paramedics and some are EMT's that are paid a nominal hourly wage for their time. Each municipality appoints one voting member to the Ambulance Commission. The Commission makes all decisions regarding the service. The Commission sets a budget and charges a subsidy back to each municipality based on its population. The 2017 budget decreases the ambulance subsidy by \$3,148 and reduces the Special Assessment by \$2,156 resulting in an overall savings to the City of \$5,304 for 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-52300-10-7200	Ambulance Subsidy	\$74,414	\$78,818	\$97,185	\$100,318	\$100,318	\$94,037
100-52300-10-7260	Ambulance Sp Assess	\$0	\$22,675	\$4,136	\$0	\$0	\$1,980
	TOTAL	\$74,414	\$101,493	\$101,321	\$100,318	\$100,318	\$96,017

TOTAL PROTECTION OF PERSONS AND PROPERTY

Explanation of Totals: The Protection of Persons and Property will increase by \$15,038 or 0.82%.

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
Police Protection	\$1,340,615	\$1,682,960	\$1,454,401	\$1,015,929	\$1,425,624	\$1,489,122
Animal Control	\$12,504	\$9,707	\$12,350	\$5,706	\$9,250	\$11,485
Crossing Guards	\$20,245	\$12,057	\$13,388	\$7,742	\$13,388	\$13,532
Police Station Maintenance	\$30,538	\$25,411	\$31,156	\$18,621	\$26,899	\$25,899
Fire Protection	\$193,125	\$199,753	\$207,520	\$157,581	\$212,861	\$207,718
Fire Inspection	\$8,422	\$2,262	\$14,420	\$3,394	\$4,900	\$10,600
Bldg. Insp./Assess.	\$24,549	\$28,445	\$26,400	\$21,264	\$25,400	\$26,400
Health Inspections	\$395	\$0	\$400	\$0	\$150	\$250
Ambulance	\$74,414	\$101,493	\$101,321	\$100,318	\$100,318	\$96,017
TOTAL	\$1,704,806	\$2,062,088	\$1,861,356	\$1,330,554	\$1,818,790	\$1,881,023

PUBLIC WORKS

Explanation of Account: The Public Works accounts include all costs associated with operating the City Street Department. The Department's goal is to provide responsive and cost-effective maintenance of all transportation related public infrastructure and to respond to all citizen complaints and concerns in a courteous, professional, and timely manner. A Public Works Manager, one Crew Chief, one Lead Mechanic, one Mechanic Two, and two Heavy Equipment Operators and one Equipment Operator all staff the Public Works Department. In addition the Department hires two summer employees. All employees are non union.

Specific responsibilities of the Department include:

- snow plowing and salting
- storm sewer maintenance
- street sweeping
- tree and brush control
- support to other City Departments
- maintenance of roads and parking areas
- vehicle and equipment maintenance
- installation and maintenance of signs
- maintain Municipal Garage
- maintenance of Municipal Airport

PUBLIC WORKS MANAGEMENT

Explanation of Account: The Public Works Manager oversees all operations of the Department. The Public Works Manager is also the Airport Manager and City Health Officer.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-53202-30-1100	Salaries	\$74,069	\$68,725	\$70,803	\$56,744	\$65,069	\$65,246
100-53202-30-1500	Employee Benefits	\$31,668	\$37,843	\$30,886	\$22,999	\$29,298	\$30,120
100-53202-30-3150	Office Supplies	\$550	\$181	\$400	\$49	\$200	\$400
100-53202-30-3310	Expense Allowance	\$605	\$172	\$400	\$57	\$100	\$400
	TOTAL	\$106,892	\$106,922	\$102,489	\$79,848	\$94,667	\$96,166

MUNICIPAL SHOP OPERATIONS

Explanation of Account: The Municipal Garage is located at 160 Bennett Street. It houses all equipment and materials needed to service the street infrastructure. The Salaries Account includes 6 full time employees that work under the supervision of the Public Works Manager. It also includes 2 temporary employees that work full time in the summer months. The various accounts include funds used to keep the garage stocked with tools to make necessary repairs to the equipment and the shop. In addition, all uniforms and personal safety equipment are included.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-53230-30-1100	Salaries	\$283,403	\$272,064	\$288,034	\$209,927	\$288,034	\$293,033
100-53230-30-1500	Employee Benefits	\$155,866	\$353,514	\$151,846	\$122,937	\$151,846	\$153,719
100-53230-30-2250	Telephone	\$4,081	\$4,198	\$4,500	\$2,043	\$3,000	\$4,000
100-53230-30-2260	Gas	\$10,599	\$8,846	\$12,000	\$4,218	\$10,000	\$10,000
100-53230-30-2270	Water & Electric	\$7,308	\$7,360	\$8,500	\$5,636	\$7,800	\$8,000
100-53230-30-3150	Office Supplies	\$44	\$193	\$300	\$7	\$200	\$200
100-53230-30-3161	Training	\$0	\$75	\$3,500	\$0	\$0	\$3,500
100-53230-30-3310	Employee Allowances	\$2,982	\$1,098	\$3,000	\$1,032	\$1,500	\$2,500
100-53230-30-3490	Operating Expenses	\$5,904	\$6,050	\$6,500	\$5,806	\$6,000	\$7,000
100-53230-30-3530	Mach. & Equip. Parts	\$1,873	\$3,778	\$8,500	\$3,930	\$7,000	\$4,000
100-53230-30-3560	Bldg. Rep. & Maint.	\$2,566	\$4,730	\$5,000	\$2,882	\$5,000	\$4,000
100-53230-30-5110	Insurance - Bldgs.	\$1,298	\$1,363	\$1,431	\$1,312	\$1,312	\$1,500
100-53230-30-5120	Insur.- Veh. & Equip.	\$15,475	\$14,883	\$16,891	\$15,987	\$17,000	\$17,500
	TOTAL	\$491,398	\$678,152	\$510,002	\$375,717	\$498,692	\$508,952

MACHINERY

Explanation of Account: All machinery is kept at the Municipal Garage. The Department owns and operates such things as loaders, graders, dump trucks, stump grinders, a leaf vacuum, and a street sweeper. The Operating Expense includes such things as nuts, bolts, washers, and gaskets. The Machinery and Equipment Parts account includes major repairs for engines and transmissions. Since the Department provides support to other City Departments, these accounts also include parts for equipment and vehicles used by Police, Park & Recreation, Airport, Sewer, and Water & Electric. The revenue received for this service in on page 4.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-53240-30-3490	Operating Expense	\$3,319	\$1,116	\$3,500	\$70	\$3,400	\$3,000
100-53240-30-3510	Gas & Oil	\$50,592	\$29,040	\$48,000	\$21,922	\$35,000	\$40,000
100-53240-30-3530	Mach. & Equip. Parts	\$40,344	\$38,409	\$44,000	\$16,120	\$35,000	\$41,000
	TOTAL	\$94,254	\$68,565	\$95,500	\$38,112	\$73,400	\$84,000

STREET MAINTENANCE

Explanation of Account: The City maintains 38 miles of streets. The City receives transportation aids from the state and federal governments which in turn requires the City to maintain US Hwy 45 and State Hwy 22. However, the City does not maintain State Hwy 156. The Street Maintenance Contract Services account includes expenditures for hiring independent contractors to assist the Public Works Department with a limited amount of routine street maintenance. The Public Works Department has worked hard to do as much work as possible in-house to reduce expenditures for contracted work. The Operating Expenses include the purchase of materials to repair and maintain all City streets and right-of-ways, such as, gravel, asphalt, culverts, topsoil, and grass seed.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-53300-30-2300	Contract Services	\$2,999	\$440	\$13,000	\$4,006	\$13,000	\$13,000
100-53300-30-3490	Operating Expenses	\$4,879	\$18,216	\$15,000	\$5,400	\$15,000	\$15,000
	TOTAL	\$7,878	\$18,656	\$28,000	\$9,405	\$28,000	\$28,000

SNOW AND ICE CONTROL

Explanation of Account: The City is responsible for winter maintenance of all 38 miles of streets, the Clintonville Municipal Airport, various alleyways and parking lots, and snow plowing at the Graceland Cemetery. Snow operations include two graders, two front-end loaders, six plow trucks, one snow blower and a mechanical broom. Two of the dump trucks are used to dispense salt and sand. The Contract Services account is used for hiring independent contractors for snow hauling and removal when necessary. With the declining number of employees in the department the weather has a lot of influence on the need to use contracted services for snow hauling but as is the case with street maintenance, the Public Works Manager does what he can to limit the use of contracted services for hauling snow. The Operating Expenses account is used to purchase all materials needed for snow and ice removal, such as, salt, sand, and deicers. The Department has also implementing the use of liquid de-icer as a proactive alternative to save money on the purchase of standard road salt.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-53303-30-2300	Contract Services	\$21,595	\$1,224	\$4,000	\$6,694	\$8,500	\$8,500
100-53303-30-3490	Operating Expenses	\$44,671	\$15,310	\$30,000	\$10,395	\$19,000	\$25,000
	TOTAL	\$66,266	\$16,534	\$34,000	\$17,089	\$27,500	\$33,500

OTHER PUBLIC WORKS

Explanation of Account: The Other Public Works accounts include operations necessary for the upkeep of City property and infrastructure. The City owns five bridges that span the Pigeon River. The City has one dam located just east of Hemlock Street. The street lighting expense is paid to the Clintonville Utilities Electric Department for the maintenance and electricity for the city's street lights. In 2004 the City eliminated the service of curbside garbage and recycling pick up. The City continued its partnership with the townships of Larrabee and Matteson to provide a drop off facility for all residents to dispose of solid waste and recyclables as well as brush and compost. The three municipalities created the Clintonville Area Waste Service (CAWS) under Wisconsin State Statute 66.30. The agreement requires that the City pay a subsidy to CAWS to cover approximately 65% of its operational budget. The Solid Waste Account is for the City's cost of garbage removal with a private hauler. Residents that previously used the City's curbside service still have the option to hire a private contractor to pick up their waste or haul the items to the CAWS site. The City is in the process of obtaining proposals for a single private waste hauler to serve the City's entire residential garbage and recycling collection needs. This is expected to be implemented during the 1st Quarter of 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-53301-30-2300	Bridges	\$763	\$1,500	\$2,500	\$826	\$3,326	\$3,000
100-53305-30-3490	Street Signs & Paint	\$3,063	\$4,187	\$5,000	\$4,797	\$4,000	\$4,000
100-53330-30-3900	Sidewalk Replacement-9th St				\$275	\$275	
100-53420-30-2270	Street Lighting	\$79,419	\$83,062	\$102,182	\$86,789	\$100,000	\$85,600
100-53420-30-2375	Street Lighting Maintenance				\$0		\$19,400
100-53540-30-3490	City Dam	\$0	\$589	\$1,000	\$696	\$400	\$200
100-53620-30-3490	Garbage Collection	\$56	\$84	\$250	\$30	\$250	\$250
100-53630-30-3490	Solid Waste Disposal	\$2,522	\$1,136	\$1,800	\$499	\$1,200	\$1,500
100-53630-30-3491	Recycling Assessment	\$0	\$21,749	\$10,929	\$0	\$10,929	\$4,357
100-55302-30-3490	Celebrations	\$0	\$0	\$100	\$0	\$0	\$0
100-56110-30-3490	Tree & Brush Control	\$340	\$0	\$5,000	\$791	\$791	\$2,500
100-56200-30-3493	Main Street Flowers	\$3,193	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$89,356	\$112,306	\$128,761	\$94,702	\$121,171	\$120,807

TOTAL PUBLIC WORKS

The Public Works 2016 budget is a decrease of \$29,134 from 2016

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
Public Works Manager	\$106,892	\$106,922	\$102,489	\$0	\$94,667	\$96,166
Municipal Shop Operations	\$491,398	\$678,152	\$510,002	\$375,717	\$498,692	\$508,952
Machinery	\$94,254	\$68,565	\$95,500	\$38,112	\$73,400	\$84,000
Street Maintenance	\$7,878	\$18,656	\$28,000	\$9,405	\$28,000	\$28,000
Snow & Ice Control	\$66,266	\$16,534	\$34,000	\$17,089	\$27,500	\$33,500
Other Public Works	\$89,356	\$112,306	\$128,761	\$94,702	\$121,171	\$120,807
TOTAL	\$856,044	\$1,001,136	\$898,752	\$535,025	\$843,430	\$871,425

PARK AND RECREATION

Explanation of Account: The City Park and Recreation Department is staffed by a Park and Recreation Director, a Park Foreman and two Park Laborers all of whom are full time. However, the Park Laborers also has janitorial and maintenance responsibilities at the Recreation Center, the Community Center, Police Station and City Hall. The goal of the Department is to provide a system of easily accessible and well maintained open spaces and parks which will provide recreation opportunities and enhance the quality of life for all City residents and visitors. The City has three community parks and eleven smaller neighborhood parks. In addition there are three boat landings near Hemlock and N. 12th streets, Pigeon Lake Wayside and at Pickerel Point. The Department is also serviced by as many as 50 temporary part-time employees to ensure that adequate staff is available to perform all functions. The Department provides many opportunities for people young and old to participate in recreational activities. There are a wide variety of classes and programs offered by the Department. The City owns and operates an outdoor pool in Bucholtz Park. There are five outdoor shelters which can be rented by the public.

PARKS

Explanation of Account: The Parks expense accounts include all costs associated with maintaining fourteen parks, three boat landings, 5 ball diamonds, a 9 basket Disc Golf Course, and 4 soccer fields, a Community Garden, the Veterans Memorial and a street forestry program. The Salaries account includes one Park Foreman, a portion of two Park Laborers, and a seasonal employee. The Director continues to refine the salaries and benefits associated with the Department to more accurately reflect the hours spent in each area of the budget. The Building Repair and Maintenance account includes the expenses to maintain 12 park buildings, such as, a park workshop, shelters, restrooms, and storage buildings. The Weed Control Account is now combined with Landscaping Expenses. The Disc Golf Course is funds donated in memory of community member James Simpson who tragically lost his life October 2012 who loved Disc Golf and had been part of the planning of the new course with the Director. This course was dedicated in August 2013. The City acquired new parkland by generous donation of the Simpson family (Seven Maples) in 2016 and is in the process of planning and evaluating how this park could best be designed and managed for the future benefit of the City's residents.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-55200-40-1100	Salaries	\$103,314	\$102,268	\$114,208	\$71,655	\$98,209	\$124,953
100-55200-40-1500	Employee Benefits	\$48,319	\$133,673	\$67,487	\$37,169	\$51,650	\$73,959
100-55200-40-2250	Telephone	\$489	\$544	\$582	\$386	\$518	\$615
100-55200-40-2260	Gas	\$3,203	\$622	\$1,000	\$321	\$428	\$527
100-55200-40-2270	Water & Electric	\$8,136	\$8,434	\$9,274	\$6,800	\$8,135	\$9,484
100-55200-40-2303	Sportsfield Maint.	\$3,100	\$3,461	\$6,587	\$4,251	\$8,837	\$5,230
100-55200-40-2304	Landscaping	\$3,578	\$4,444	\$5,461	\$9,025	\$9,139	\$5,461
100-55200-40-2400	Park Donations Exp	\$0	\$687	\$0	\$115	\$365	\$0
100-55200-40-3140	Small Equipment	\$1,422	\$1,460	\$1,141	\$1,063	\$1,141	\$1,141
100-55200-40-3161	Training Expense	\$300	\$140	\$310	\$40	\$40	\$120
100-55200-40-3310	Expense Allowance	\$1,705	\$1,260	\$2,597	\$1,559	\$2,597	\$2,800
100-55200-40-3490	Operating Expenses	\$907	\$1,792	\$2,961	\$1,170	\$2,491	\$2,000
100-55200-40-3510	Gas & Oil	\$6,804	\$4,127	\$7,340	\$3,517	\$6,000	\$6,440
100-55200-40-3530	Mach. & Equip. Parts	\$3,095	\$4,565	\$5,000	\$3,026	\$5,000	\$6,315
100-55200-40-3560	Bldg. Repair & Maint.	\$3,039	\$3,572	\$3,181	\$1,875	\$3,181	\$3,162
100-55200-40-3570	Boat Landing Exp	\$8,965	\$192	\$250	\$15	\$250	\$175
100-55200-40-3900	Comm Garden Exp	\$68	\$0	\$2,067	\$0	\$2,067	\$0
100-55200-40-5110	Insurance - Bldgs.	\$910	\$955	\$1,003	\$920	\$920	\$1,053
100-55200-40-5120	Insur. - Veh. & Equip.	\$1,598	\$1,623	\$1,829	\$1,720	\$1,992	\$2,092
100-55200-40-7130	Disc Golf Course Exp	\$0	\$0	\$3,687	\$0	\$300	\$3,387
100-55200-40-8106	Playground Equip.	\$63	\$675	\$1,000	\$4,144	\$4,445	\$2,000
100-55200-40-8110	Picnic Equipment	\$376	\$3,477	\$3,516	\$1,014	\$3,516	\$2,000
100-56700-40-3750	Farmer's Market		\$0	\$150	\$0	\$150	\$150
	TOTAL	\$199,392	\$277,970	\$240,630	\$149,784	\$211,371	\$253,064

PARK AND RECREATION DIRECTOR

Explanation of Account: The Park and Recreation Department is managed by a full-time Park and Recreation Director whose office is located in the Recreation Center on East 12th Street. The Director's duties include overseeing the operation of parks, recreation, and recreation center, and community center, city hall building complex, Police Station, Veteran's Memorial, swimming pool, and forestry program. The Director's expenditures are in salaries, benefits, office expenses, training, and mileage. In 2016 10% of the Director's salary and benefits continues to be allocated to the operation of the Community Center.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-55301-40-1100	Salaries	\$50,012	\$44,899	\$45,124	\$38,858	\$50,640	\$45,564
100-55301-40-1500	Employee Benefits	\$16,018	\$13,098	\$24,908	\$17,225	\$23,036	\$25,210
100-55301-40-2250	Telephone	\$2,109	\$1,652	\$1,600	\$1,097	\$1,544	\$1,690
100-55301-40-3150	Office Supplies	\$937	\$599	\$975	\$810	\$975	\$600
100-55301-40-3161	Training Expenses	\$0	\$70	\$150	\$40	\$40	\$150
100-55301-40-3310	Expense Allowance	\$1,053	\$1,450	\$2,592	\$830	\$1,334	\$1,502
	TOTAL	\$70,128	\$61,768	\$75,349	\$58,860	\$77,569	\$74,716

RECREATION CENTER

Explanation of Account: The Recreation Center is a 21,500 square foot building located at 55 E. 12th Street. The building includes an office, gymnasium, stage, and numerous storage and activity rooms. The Park and Recreation Department holds many recreational programs at this facility. The Gas, Water and Electric expenses for this facility are expected to remain high for this facility although they have moderated somewhat based on lower natural gas prices than experienced in recent years.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-55303-40-1100	Salaries	\$9,050	\$5,810	\$6,896	\$2,783	\$6,896	\$5,139
100-55303-40-1500	Employee Benefits	\$3,520	\$2,745	\$2,795	\$1,837	\$2,795	\$1,922
100-55303-40-2250	Telephone	\$0	\$0	\$0	\$0	\$0	\$0
100-55303-40-2260	Gas	\$10,577	\$6,498	\$10,000	\$4,555	\$9,962	\$10,000
100-55303-40-2270	Water & Electric	\$1,430	\$1,379	\$1,500	\$1,117	\$1,556	\$1,711
100-55303-40-2400	Rec Center Donations	\$0	\$0	\$0	\$0	\$0	\$0
100-55303-40-3310	Expense Allowance	\$139	\$32	\$68	\$35	\$68	\$83
100-55303-40-3490	Operating Expenses	\$0	\$38	\$150	\$46	\$150	\$150
100-55303-40-3560	Bldg. Repair & Maint.	\$1,944	\$2,794	\$3,188	\$2,982	\$3,188	\$3,173
100-55303-40-5110	Insurance - Bldgs.	\$275	\$289	\$303	\$278	\$278	\$318
	TOTAL	\$26,935	\$19,585	\$24,900	\$13,632	\$24,893	\$22,496

RECREATION

Explanation of Account: The Park and Recreation Department provides numerous programs and activities for people of all age's year around. These activities include summer playground, gymnastics, tennis, soccer, flag football, etc. The Salaries Account includes City employees that supervise and referee these recreational programs.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-55400-40-1100	Salaries	\$9,626	\$7,601	\$12,822	\$5,426	\$12,822	\$11,054
100-55400-40-1500	Employee Benefits	\$1,057	\$1,247	\$1,655	\$1,025	\$1,655	\$1,620
100-55400-40-3161	Training Expenses	\$0	\$0	\$0	\$0	\$0	\$0
100-55400-40-3310	Expense Allowance	\$207	\$266	\$240	\$58	\$240	\$415
100-55400-40-3490	Misc Operating Exp	\$7	\$32	\$200	\$200	\$200	\$200
100-55400-40-3492	Easter Egg Hunt	\$61	\$454	\$500	\$317	\$432	\$500
100-55400-40-3493	Fall Programs	\$130	\$324	\$620	\$0	\$620	\$450
100-55400-40-3494	Winter Programs	\$108	\$679	\$726	\$0	\$726	\$650
100-55400-40-3495	Spring Programs	\$0	\$0	\$1,376	\$140	\$1,376	\$200
100-55400-40-3496	Soccer Program	\$1,665	\$1,907	\$3,430	\$676	\$3,430	\$3,430
100-55400-40-3497	Open Recreation	\$0	\$197	\$1,250	\$80	\$1,250	\$800
100-55400-40-3498	Summer Program Exp	\$127	\$0	\$816	\$355	\$816	\$2,011
100-55400-40-3502	Winter Whirl	\$715	\$595	\$2,000	\$772	\$950	\$1,500
	TOTAL	\$13,704	\$13,302	\$25,635	\$9,051	\$24,517	\$22,830

SWIMMING POOL

Explanation of Account: The City's Municipal Pool at Bucholtz Park was closed for 2016 and will remain closed in 2017 due to fire damage that occurred to the pool bath house and equipment repair and replacement that is necessary to operate the pool. The City hired a consultant to evaluate the future needs of the pool and the Parks Department is waiting for the Swimming Pool Ad Hoc Committee to make recommendations and ultimately the City Council to make a long term decision regarding the future of the municipal pool.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-55420-40-1100	Salaries	\$10,742	\$14,900	\$25,646	\$2,886	\$4,378	\$0
100-55420-40-1500	Employee Benefits	\$1,792	\$4,444	\$4,963	\$2,900	\$3,792	\$0
100-55420-40-2250	Telephone	\$817	\$67	\$200	\$19	\$25	\$0
100-55420-40-2260	Gas	\$2,385	\$1,735	\$2,420	\$161	\$262	\$0
100-55420-40-2270	Water & Electric	\$8,104	\$7,929	\$9,075	\$1,389	\$1,949	\$2,292
100-55420-40-2302	System Maint.	\$115	\$141	\$3,974	\$0	\$0	\$0
100-55420-40-3241	Licen/Permit Fees	\$310	\$335	\$358	\$0	\$0	\$0
100-55420-40-3310	Expense Allowance	\$537	\$107	\$292	\$4,046	\$9,746	\$0
100-55420-40-3490	Operating Expenses	\$636	\$490	\$649	\$0	\$0	\$0
100-55420-40-3551	Chemicals	\$5,671	\$5,955	\$6,848	\$0	\$0	\$0
100-55420-40-3560	Bldg. Rep. & Maint.	\$727	\$133	\$1,123	\$112	\$213	\$182
100-55420-40-5110	Insurance - Bldgs.	\$487	\$511	\$537	\$492	\$492	\$564
	TOTAL	\$32,324	\$36,748	\$56,085	\$12,005	\$20,857	\$3,038

TOTAL PARK AND RECREATION

The Total 2017 Park and Recreation budget has decreased by \$48,495 compared to the 2016 budget primarily due to the closing of the municipal pool. Funds for the possible future operation of the pool have been set aside in a Designated Reserve Contingency Account for the swimming pool.

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
Parks	\$199,392	\$277,970	\$240,630	\$149,784	\$211,371	\$253,064
Park And Recreation Director	\$70,128	\$61,768	\$75,349	\$58,860	\$77,569	\$74,716
Recreation Center	\$26,935	\$19,585	\$24,900	\$13,632	\$24,893	\$22,496
Recreation	\$13,704	\$13,302	\$25,635	\$9,051	\$24,517	\$22,830
Swimming Pool	\$32,324	\$36,748	\$56,085	\$12,005	\$20,857	\$3,038
TOTAL	\$342,482	\$409,372	\$422,599	\$243,332	\$359,207	\$376,145

AIRPORT

Explanation of Account: The City owns and operates a Municipal Airport on the southeast corner of the City. The Airport has two paved runways that are 4,600 and 3,299 feet long, and one 2,010 foot grass runway. The City owns five commercial hangars along the ramps that are leased by three different aviation related companies. All lease payments are made on a monthly basis. There is no City water and sewer at the site so the buildings are served by a private well and septic. There are approximately 23 private hangars that others have built on land leased to them by the City. The lease payments on private hangars are paid annually at an amount of \$0.13 per square foot. The Airport Manager tasks are the responsibility of the Public Works Manager.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-53511-50-1500	Employee Benefits	\$352	\$730	\$900	\$670	\$700	\$700
100-53511-50-2250	Telephone	\$616	\$648	\$1,000	\$437	\$900	\$1,000
100-53510-50-2260	Gas	\$713	\$722	\$1,100	\$392	\$800	\$1,000
100-53510-50-2270	Water & Electric	\$4,744	\$4,650	\$5,500	\$3,669	\$5,400	\$5,500
100-53510-50-2301	Runway Maintenance	\$502	\$1,023	\$2,000	\$382	\$1,500	\$2,000
100-53510-50-2490	Contracted Services	\$7,035	\$700	\$5,000	\$8	\$2,500	\$5,000
100-53510-50-3140	Small Equipment	\$486	\$0	\$1,500	\$157	\$700	\$1,000
100-53510-50-3170	Advertising & Promo.	\$164	\$121	\$500	\$0	\$200	\$500
100-53510-50-3490	Operating Expenses	\$795	\$856	\$3,200	\$1,798	\$3,100	\$3,000
100-53510-50-3554	Vehicle Rep. & Maint.	\$780	\$219	\$1,500	\$308	\$1,000	\$1,500
100-53510-50-3560	Bldg. Rep. & Maint.	\$3,328	\$4,488	\$4,000	\$868	\$1,200	\$4,000
100-53510-50-5110	Insurance - Bldgs.	\$1,817	\$1,907	\$2,003	\$1,836	\$1,836	\$2,000
100-53510-50-5120	Insur.- Veh. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0
100-53510-50-5130	General Liability	\$336	\$332	\$395	\$339	\$350	\$400
	TOTAL	\$21,668	\$16,396	\$28,598	\$10,865	\$20,186	\$27,600

CONTINGENCY

Explanation of Account: The Contingency is used to pay for items which arise throughout the fiscal year that are not planned in the previous year at the time the budget process is complete. The funds in contingency are needed in the event that something unexpected occurs that cannot wait until 2018. Due to tax levy limits and budget constraints this amount is important as it has been more difficult to budget for repairs and upgrades that are needed. These funds will only be used if prior approval from the Council is given for an unforeseen issue. The contingency fund was reduced to \$14,659 for 2017 because of budget limitations for this coming year.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
100-51100-10-9000	Contingency	\$0	\$0	\$16,934	\$0		\$14,659
100-51100-10-9010	Designated Reserve-Swimming Pool						\$24,949
	TOTAL	\$0	\$0	\$16,934	\$0	\$0	\$39,608

TOTAL GENERAL FUND EXPENDITURES

The total General Fund Expenditures will decrease by \$76,400 from 2016 to 2017.

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
General Government	\$622,809	\$632,397	\$543,656	\$403,096	\$522,254	\$526,507
Protection of Persons and Property	\$1,704,806	\$2,062,088	\$1,861,356	\$1,330,554	\$1,818,790	\$1,881,023
Public Works	\$856,044	\$1,001,136	\$898,752	\$535,025	\$843,430	\$871,425
Park and Recreation	\$342,482	\$409,372	\$422,599	\$243,332	\$359,207	\$376,145
Airport	\$21,668	\$16,396	\$28,598	\$10,865	\$20,186	\$27,600
Contingency	\$0	\$0	\$16,934	\$0	\$0	\$39,608
TOTAL	\$3,547,809	\$4,121,389	\$3,771,896	\$2,522,873	\$3,563,867	\$3,722,308

CAPITAL FUND

REVENUES

Explanation of Account: The Capital Revenues include such things as property taxes, grants, and proceeds from long-term debt. The City funds its capital projects by borrowing funds every two or three years. The lastest borrowing for capital projects took place in late 2016 to cover the years 2016 and 2017. The City borrowed \$1,715,578.98 to complete the funding of the 2016 and 2017 Capital Improvement Programs in addition to using \$512,692 of Capital Reserves. In addition the City will be using \$7,445,000 of Interim Financing through First State Bank in December of 2015 to construct the City's new wastewater treatment plant in 2017. This Interim Financing will be replaced by a long term U.S.D.A. loan at the end of 2017 or in early 2018 to pay back the Interim Financing.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-41110-10	Gen. Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
401-42100-10	Water Mains & Laterals	\$0	\$0	\$0	\$0	\$0	
401-42200-10	Sewer Mains & Laterals	\$0	\$0	\$0	\$0	\$0	
401-42300-10	Street Improvements	\$5,725	\$0	\$0	\$0	\$0	
401-43503-10	Township Subsidy	\$0	\$182,117	\$0	\$4,611	\$4,611	
401-43505-10	Transit Grant	\$0	\$0	\$0	\$0	\$0	
401-43580-10	Grant	\$0	\$0	\$0	\$0	\$0	
401-43595-10	Fire Grant Revenue	\$0	\$147,250	\$0	\$0	\$0	
401-43600-10	DOT Reimb-Main St	\$101,725	\$0	\$0	\$133,584	\$149,727	\$0
401-48130-10	Interest-Spec Assess	\$0	\$0	\$0	\$0	\$0	\$0
401-48300-10	City Property Sales	\$12,865	\$5,739	\$10,000	\$14,900	\$27,400	\$12,000
401-48401-10	Insurance Claim Recove	\$0	\$1,169	\$0	\$0	\$127,559	\$0
401-48500-10	Donations	\$0	\$14,300	\$0	\$0	\$0	\$0
401-48900-10	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
401-49100-10	Proceeds-Lg Term Debt	\$1,825,000	\$0		\$0		\$0
401-49200-10	Proceeds Cap Lease	\$0	\$0	\$0	\$0		\$0
401-49210-10	Transfer from Gen Fund	\$488,000	\$0	\$0	\$0	\$0	\$0
401-49300-10	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
402-48110-40	Rec Center Interest	\$42	\$0	\$50	\$82	\$100	\$100
402-49221-10	Rec Center Bldg Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$2,433,356	\$350,575	\$10,050	\$153,177	\$309,397	\$12,100

EXPENDITURES

Explanation of Account: The Capital Improvements budget represents cash outlays made by the City of Clintonville for the purchase of equipment needed to support City operations. Projects related to the improvement of public streets, parks, and public buildings are also considered capital expenses, as well as any other expenses which are not directly tied to the operating costs. Capital improvements purchases are requested by the various City departments. The goal is to try to maintain a stable level of outlays, so the accounts do not vary widely from year to year, and that a balanced improvement and replacement schedule is maintained. However, sometimes this goal is difficult to obtain. The City Administrator has been encouraging the City staff and Common Council to give more attention to an annual or more regular sanitary sewer, water, and street reconstruction program for the City that addresses ailing infrastructure in the City. This will likely increase expenditures for Capital Projects over the previous several years but it will be done following the financial recommendations prepared by the City's Financial Advisor (Ehlers) in 2015 and updated in 2016 to insure that the City can handle the program financially without significant increases in its tax rate associated with the debt that is incurred to undertake these projects. These needs are also bringing to the forefront the need for the City to develop alternative revenue sources to fund their Capital Improvement needs.

ADMINISTRATION

Explanation of Account: The Administration Capital Expenditures account includes all major replacements and upgrades to the City Hall Administrative office and equipment. The Cemetery Account has no funding in 2017. In the past, the item budgeted from this account was to purchase additional land for the cemetery.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57120-10-8100	Capital Outlay	\$0	\$0	\$60,000	\$0	\$0	\$17,500
401-57120-10-8102	Comp. & Equip.	\$474	\$2,411	\$12,050	\$6,298	\$9,500	\$5,400
401-57120-10-8103	Off. Furn & Equip.	\$0	\$0	\$0	\$0	\$0	\$0
401-57120-10-8106	Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
401-57120-10-8250	Comm Revitalization Plan				\$2,000	\$7,000	\$10,000
401-58200-10-6900	Cap Proj Closing Costs	\$36,774	\$0	\$0	\$0		
401-58200-10-7600	Administration		\$1,875		\$0	\$0	\$30,000
	TOTAL	\$37,248	\$4,286	\$72,050	\$8,298	\$16,500	\$62,900

POLICE

Explanation of Account: The Police Capital accounts are for all major vehicle and equipment purchases. The Vehicle Account is for squad car purchases with one squad car requested for 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57210-20-8100	Police Station	\$0	\$0	\$0	\$0		
401-57210-20-8101	Vehicles	\$24,081	\$29,269	\$30,000	\$30,177	\$33,000	\$32,500
401-57210-20-8102	Comp. & Equip.	\$0	\$0	\$10,000	\$8,154	\$10,000	\$5,500
401-57210-20-8104	Small Equipment	\$4,056	\$26,868	\$2,722	\$3,405	\$3,500	\$3,800
401-57210-20-8105	Vehicle Equipment	\$2,468	\$10,151	\$13,219	\$425	\$13,219	\$10,500
	TOTAL	\$30,605	\$66,288	\$55,941	\$42,161	\$59,719	\$52,300

ANIMAL CONTROL

Explanation of Account: The Animal Control Capital budget is not anticipating any improvement projects for 2017.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57310-20-8221	Capital Outlay-Kennels	\$0	\$1,190	\$1,500	\$0	\$0	\$0
	TOTAL	\$0	\$1,190	\$1,500	\$0	\$0	\$0

FIRE

Explanation of Account: The Fire Department Capital Expenditures for 2017 is funding for the purchase of a new JAWS unit for rescue and extraction situations handled by the Fire Department.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57220-21-5706	Grant Expenditure		\$71	152500	\$0	\$21	
401-57220-21-8100	Capital Outlay	\$41,101	\$1,968	\$2,000	\$21		\$25,000
401-57220-21-8101	Vehicles	\$87,559	\$590,197	\$2,500	\$9,703	\$9,703	
401-57220-21-8102	Comp. & Equip.	\$0	\$180	\$1,000	\$5	\$1,000	\$2,000
401-57220-21-8104	Small Equipment	\$1,142	\$6,775	\$6,500	\$71,110	\$6,500	\$7,500
	TOTAL	\$129,802	\$599,191	\$164,500	\$80,838	\$17,224	\$34,500

AMBULANCE

Explanation of Account: A new ambulance was purchased in 2015. The City's share is typically 45% of the total cost as there are 8 other municipalities that contribute to the cost through a Wisconsin State Statutes 66.30 agreement. There is also an assessment for the Operating Budget of the Clintonville Area Ambulance Service found on page 16. Since 2005 other ambulances have been purchased however it has not been necessary to assess the municipalities separately for these capital purchases until 2015. Beginning in 2015 the City has been budgeting \$6,653 annually as a subsidy toward a new ambulance that was purchased. This subsidy was expected to be required for five years (2019).

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57230-10-8101	Vehicles	\$0	\$6,653	\$6,653	\$6,653	\$6,653	\$6,653
	TOTAL	\$0	\$6,653	\$6,653	\$6,653	\$6,653	\$6,653

GENERAL PUBLIC BUILDINGS

Explanation of Account: The Building Improvements account is for all major repairs and improvements to the City Hall complex. No funds are budgeted for improvements to City Hall in 2017 under this budget category however there are funds identified for a City Office remodeling project under account 401-57120-10-8100 (Administration).

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57140-10-8215	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

PUBLIC WORKS

Explanation of Account: The Public Works accounts include all capital expenditures for major equipment replacement or refurbishing and infrastructure improvements. The major expenditures for 2017 will be the storm sewer replacement project on Spring Street and Engineering funds for design associated with the reconstruction of 12th Street scheduled to occur in 2018.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57240-30-8223	11th St Demolition				\$5,467	90000	0
401-57310-30-8102	Comp. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0
401-57310-30-8107	Shop Equipment	\$531	\$1,107	\$1,000	\$500	\$1,000	\$10,000
401-57310-30-8108	Mach. & Equip.	\$84,820	\$169,562	\$144,000	\$131,205	\$136,205	\$140,000
401-57310-30-8201	Sidewalk/Curb & Gutter	\$9,859	\$1,995	\$5,000	\$2,500	\$5,000	\$5,000
401-57310-30-8202	Street Repair/ Improv.	\$12,830	\$10,355	\$5,000	\$5,935	\$5,935	\$15,000
401-57310-30-8203	Gen. Street Const.	\$58,878	\$119,865	\$100,900	\$87,070	\$145,000	\$0
401-57310-30-8204	Engineering	\$82,126	\$47,000	\$45,000	\$19,050	\$37,100	\$39,000
401-57310-30-8207	Landfill Monitoring	\$18,199	\$22,182	\$18,000	\$13,739	\$18,000	\$19,000
401-57310-30-8206	Major Street Reconst						\$460,000
401-57310-30-8210	Bridge Improv.	\$0	\$475	\$500	\$142,657	\$143,335	\$1,000
401-57310-30-8212	Dam & River Rehab	\$0	\$0	\$3,000	\$12,833	\$12,833	\$3,000
401-57310-30-8215	Bldg. Improv.	\$0	\$0	\$1,000	\$17,625	\$18,625	\$5,000
401-57310-30-8220	Catch Basins	\$9,435	\$1,751	\$4,000	\$4,942	\$4,942	\$7,000
401-57310-30-8223	Building Demolition	\$17,122	\$6,613	\$20,000	\$0	\$20,000	\$0
401-57310-30-8330	Real Estate Acquisition	\$26,150	\$39,850	\$0	\$0	\$0	\$0
401-57310-30-8335	Real Estate Purch Pr 20	\$7,790	\$0	\$0	\$0	\$0	\$0
401-57310-30-8340	Real Estate Purch Pr 26	\$35,424	\$13,145	\$20,000	\$0	\$0	\$0
401-57310-30-8345	Real Estate Purch Pr 27	\$41,890	\$49,786	\$0	\$0	\$0	\$0
	TOTAL	\$405,053	\$483,684	\$367,400	\$443,521	\$637,975	\$704,000

Public Works Detail

401-30-57310-8203 General Street Construction	
Spring Street Storm Sewer Engineering & Reconstruction	\$ 460,000
12 th Street Engineering	\$ 39,000
TOTAL	\$528,134

PARKS

Explanation of Account: The Parks Capital accounts contains all expenses related to major park improvements, vehicles, and repairs. The major park improvement project budgeted for in 2017 is renovation of the Olen Park enclosed shelter.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57620-40-8106	Playground Equip.	\$0	\$0	\$0	\$0	\$0	\$0
401-57620-40-8208	Office Improv.	\$0	\$0	\$750	\$750	\$750	\$0
401-57620-40-8213	Playground Surfacing	\$1,812	\$1,976	\$1,976	\$2,174	\$2,174	\$2,391
401-57620-40-8219	Sale of Land	\$0	\$0	\$0	\$0	\$0	\$0
401-57620-40-8222	Park Improvement	\$28,714	\$29,629	\$15,329	\$25,000	\$33,000	\$70,496
401-57620-40-8225	Pool Improvements	\$1,192	\$0	\$0	\$0	\$0	\$0
	Skate Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0
402-55303-40-9000	Recreation Center Fund	\$18,527	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$50,245	\$31,605	\$18,055	\$27,924	\$35,924	\$72,887

AIRPORT

Explanation of Account: The Airport Capital budget includes all costs associated with the improvements of hangars, infrastructure, and equipment. No major projects are scheduled for 2017. New mowing equipment is included in the 2017 budget.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57310-50-8108	Mach. & Equip.					\$0	\$36,000
401-57351-50-8109	Fuel System	\$0	\$0	\$0	\$0	\$0	\$0
401-57351-50-8200	Capital Improvements	\$2,500	\$47,167	\$46,000	\$16,433	\$16,433	\$0
401-57351-50-8211	Runway Improv.	\$57,288	\$205	\$1,500	\$0	\$0	\$1,000
401-57351-50-8215	Bldg. Improv.	\$5,000	\$0	\$2,000	\$1,644	\$1,900	\$10,000
401-57351-50-8218	Utility Improv.	\$1,000	\$1,200	\$1,000	\$1,996	\$1,996	\$2,000
	TOTAL	\$65,788	\$48,572	\$50,500	\$20,073	\$20,329	\$49,000

TRANSIT

Explanation of Account: The Transit Commission oversees the operating and capital purchases of the taxi service. The Commission contracts with Truck City Taxi to operate the taxi service. In 2008, 2009 and 2010 the Council allocated funds and/or received funding for new replacement taxis. The Taxi currently operates with three taxis.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57352-40-8101	Vehicles	\$0	\$0	\$7,600	\$0		
	TOTAL	\$0	\$0	\$7,600	\$0	\$0	\$0

LIBRARY

Explanation of Account: The Computer & Equipment account includes funds for the replacement of three patron and one staff computers. The Capital Improvements Account is to replace the air conditioning unit at the Library.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
401-57610-41-8102	Comp. & Equip.	\$5,094	\$0	\$5,000	\$0	\$4,000	\$3,000
401-57610-41-8103	Office Furn. & Equip.	\$490	\$4,720	\$0	\$0	\$0	\$5,000
401-57610-41-8200	Capital Improv.	\$4,575	\$0	\$0	\$26,055	\$22,100	\$19,000
	TOTAL	\$10,159	\$4,720	\$5,000	\$26,055	\$26,100	\$27,000

TOTAL CAPITAL EXPENDITURES

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
Administration	\$37,248	\$4,286	\$72,050	\$8,298	\$16,500	\$62,900
Police	\$30,605	\$66,288	\$55,941	\$42,161	\$59,719	\$52,300
Fire	\$129,802	\$599,191	\$164,500	\$80,838	\$17,224	\$34,500
Ambulance	\$0	\$6,653	\$6,653	\$6,653	\$6,653	\$6,653
General Public Buildings	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$405,053	\$483,684	\$367,400	\$443,521	\$637,975	\$704,000
Animal Control	\$0	\$1,190	\$1,500	\$0	\$0	\$0
Parks	\$50,245	\$31,605	\$18,055	\$27,924	\$35,924	\$72,887
Airport	\$65,788	\$48,572	\$50,500	\$20,073	\$20,329	\$49,000
Transit	\$0	\$0	\$7,600	\$0	\$0	\$0
Library	\$10,159	\$4,720	\$5,000	\$26,055	\$26,100	\$27,000
TOTAL	\$728,899	\$1,246,190	\$749,199	\$655,523	\$820,424	\$1,009,240

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
CAPITAL REVENUES	\$2,433,356	\$350,575	\$10,050	\$153,177	\$309,397	\$12,100
CAPITAL EXPENDITURES	\$728,899	\$1,246,190	\$749,199	\$655,523	\$820,424	\$1,009,240
BALANCE	\$1,704,457	(\$895,615)	(\$739,149)	(\$502,346)	(\$511,027)	(\$997,140)

DEBT SERVICE

The Debt Service budget represents the payments made by the City to repay borrowed funds which are used by the City to finance major public improvements, development projects, and capital purchases. The Debt Service budget is funded through transfers from various contributing sources including the General Property Taxes, Tax Increment Finance Districts (TIF) budgets, and the Sewer Utility. In 2007 and 2011 the City completely revamped its future debt by refinancing. This was necessary to make sure that in the future years the City could make its debt payments. Since 2009 the City has been more aggressively repaying its principal payments.

REVENUES

Explanation of Account: The main funding for debt payments is the tax levy. However there are transfers from TIFs #3, #4, #5 and Fund Balance due to the fact that the General Fund advanced funds to some of the Districts for projects. TIF #3 has repaid some funds to the Debt Service for its portion of the debt which is shown in the Fund Balance line.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
301-41110-10	General Prop. Taxes	\$686,580	\$752,542	\$757,253	\$757,253	\$757,253	\$762,405
	Transfer from GF						\$60,269
301-48110-10	Interest on Invest	\$5,238	\$0	\$0	\$0	\$0	\$0
301-49100-10	Proceeds of L-T Debt	\$0	\$0	\$0	\$0	\$0	\$0
301-49275-10	Transfer - TIF #3	\$0	\$0	\$159,805	\$0	\$205,028	\$156,666
301-49220-10	Capitalized Interest	\$0	\$0	\$0	\$0	\$0	\$0
301-49221-10	Transfer-TIF #4	\$0	\$0	\$21,135	\$0	\$21,135	\$20,380
301-49260-10	Transfer-CWWU	\$0	\$0	\$11,495	\$0	\$11,495	\$11,433
	Transfer-Water	\$0	\$0	\$11,495	\$0	\$11,495	\$11,433
301-49285-10	TIF #5 Developers	\$0	\$0	\$0	\$0	\$0	\$0
301-49225-10	Transfer -TIF #5	\$0	\$0	\$132,023	\$0	\$132,023	\$129,694
301-49228-10	BAB Credit RD Loan	\$0	\$0	\$5,142	\$0	\$5,142	\$4,539
301-49229-10	Fund Balance	\$0	\$0	\$46,803	\$0	\$46,803	\$87,000
	TOTAL	\$691,818	\$752,542	\$1,145,151	\$757,253	\$1,190,374	\$1,243,819

EXPENDITURES

Explanation of Account The Debt Service budget includes the principal and interest payments for the City's debt and also includes fees paid to the bank for processing of debt payments. The payments include funds due from eight separate borrowings. The 2016 payments included new debt incurred from the Wisconsin Trust Fund in the amount of \$796,894.50 to pay off the City's Unfunded Pension Liability owed to the State of Wisconsin. This was a priority recommendation of the City Administrator and the City's Financial Advisor (Ehlers). Debt service payments increased for 2017 reflecting the new \$1,715,578.98 of General Obligation debt the City issued in late 2016 for capital projects.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
301-58100-10-6000	Principal Payments	\$572,178	\$607,878	\$993,678	\$555,388	\$993,678	\$1,082,628
301-58200-10-6200	Interest Payments	\$119,550	\$149,564	\$150,973	\$123,217	\$150,973	\$158,741
301-58200-10-6900	Fiscal Charges	\$650	\$4,150	\$500	\$0	\$500	\$2,450
	TOTAL	\$692,378	\$761,592	\$1,145,151	\$678,606	\$1,145,151	\$1,243,819

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
REVENUES	\$691,818	\$752,542	\$1,145,151	\$757,253	\$1,190,374	\$1,243,819
EXPENDITURES	\$692,378	\$761,592	\$1,145,151	\$678,606	\$1,145,151	\$1,243,819
BALANCE	(\$561)	(\$9,050)	\$0	\$78,647	\$45,223	\$0

COMMUNITY CENTER FUND

Explanation of Account: The City owns a 5,200 square foot Community Center located at 30 S. Main Street. The building was built in 1995 with no public funds being used. The funding came from private donations and various City-Wide fundraising campaigns. The building has a kitchen facility, office, conference room, lounge, and one large meeting area that can be divided into three by movable walls. The Operating Expenses are the responsibility of the City. A part-time Nutrition Site Manager/Community Center Director works at the Community Center and has an office on-site. The City and Waupaca County cost share the wages for this position. The majority of Senior Citizen programs take place in the building. The building is also available to the public for rent. The Community Center Fees Revenue account includes a payment from the County for the Nutrition Site and rent paid by the users. The Expenditure accounts include the City's personnel costs, utilities and maintenance costs, and senior citizen programming expenses. The Salaries Account also includes time for janitorial services. The Community Center Rental fees were increased in 2012. Also beginning in 2012 fees have been charged to the seniors to participate in all events.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
201-41110-40	General Property Tax	\$35,060	\$38,248	\$37,072	\$37,331	\$30,006	\$29,791
201-46743-40	Comm. Center Fees	\$9,645	\$8,184	\$8,865	\$5,938	\$6,706	\$8,178
201-48500-40	Donations/Fees	\$0	\$0	\$0	\$0	\$0	\$0
201-48900-40	Misc Revenues	\$2,741	\$195	\$0	\$239	\$239	\$0
201-49200-40	Fund Balance	\$0	\$0	\$0		\$0	\$0
	TOTAL	\$47,447	\$46,626	\$45,937	\$43,508	\$36,951	\$37,969

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
201-55140-40-1100	Salaries	\$16,458	\$17,215	\$19,558	\$10,067	\$14,856	\$16,706
201-55140-40-1500	Employee Benefits	\$3,588	\$7,564	\$6,725	\$3,160	\$4,417	\$6,767
201-55140-40-2250	Telephone	\$954	\$1,062	\$1,156	\$765	\$1,034	\$1,138
201-55140-40-2260	Gas	\$3,488	\$1,875	\$3,342	\$1,226	\$1,709	\$2,136
201-55140-40-2270	Water & Electric	\$4,421	\$4,105	\$4,586	\$3,235	\$4,186	\$4,605
201-55140-40-3310	Expense Allowance	\$160	\$43	\$151	\$107	\$151	\$81
201-55140-40-3490	Operating Expenses	\$3,723	\$1,119	\$1,241	\$752	\$1,241	\$550
201-55140-40-3560	Bldg. Repair/Maint.	\$5,935	\$4,802	\$5,263	\$1,203	\$5,263	\$5,295
201-55140-40-5110	Insurance - Bldgs.	\$649	\$682	\$716	\$658	\$658	\$691
201-55140-40-5500	Donation Expense	\$428	\$801	\$0	\$0	\$0	\$0
201-55140-40-8222	Capital Projects	\$1,874	\$3,960	\$3,200	\$0	\$3,200	\$0
	TOTAL	\$41,678	\$43,227	\$45,937	\$21,172	\$36,715	\$37,969

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
COMMUNITY CENTER REVENUES	\$47,447	\$46,626	\$45,937	\$43,508	\$36,951	\$37,969
COMMUNITY CENTER EXPENDITURES	\$41,678	\$43,227	\$45,937	\$21,172	\$36,715	\$37,969
BALANCE	\$5,768	\$3,399	(\$0)	\$22,336	\$236	\$0

LIBRARY FUND

The current Library is a 14,132 sq. ft. building located at 75 Hemlock Street. The Library is managed by a full-time Library Director. The support staff includes a full-time Children's Librarian, one full-time support staff, eight part-time support staff, and two part-time maintenance people. The library is open 56 hours per week year round. The library has 285 patrons per day use the 61,132 items in the collection, get help with questions, attend programs and meetings or using the Internet. There were around 9,000 sessions on the Library's public internet access computers and over 8,000 sessions on the wireless in 2014. In addition people call or email every day and the library website is used 2,800 times each month. The Library offers over 300 programs a year for children, teens, and adults. A Friends of the Library group was established in 1985 and continues to be an active part of the Library.

REVENUES

Explanation of Account: The Library Fund Revenues are all funds collected in the maintenance and operation of the municipal library located on Hemlock Street. OWLS (Outagamie Waupaca Library System) subsidy comes from Outagamie, Waupaca and Shawano county governments. These counties tax all municipalities located in the County that do not operate a library. Those county taxes are then transferred in the form of a subsidy to the municipalities operating libraries. The subsidy is calculated based on numerous factors. The County Board is committed via its five year plan to increase the percent it charges to the County residents that use the library that live outside the City. In 2014 the County reached the goal of its five year plan to assess 100% of what it can charge to the taxpayers in the surrounding areas. For many years State Law mandated that funds allocated to a public library must stay consistent over a three year period. If there was too great a fluctuation, the County funds could be taken away from the City. In 2011 the Wisconsin Budget Repair Bill eliminated that Maintenance of Effort, three year average requirement. From 2012-2014 fluctuating Property Tax amounts were partly due to necessary budget reductions and levy limits being placed on Wisconsin municipalities. For 2017, the OWLS subsidy is increasing by \$15,266.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
204-41104-41	Surplus Applied	\$0	\$0	\$0		\$0	\$0
204-41110-41	General Prop. Taxes	\$246,497	\$250,195	\$244,691	\$246,691	\$244,691	\$219,579
204-43790-41	OWLS Subsidy	\$157,046	\$161,340	\$181,030	\$181,083	\$181,030	\$196,296
204-46710-41	Library Fines	\$8,387	\$8,564	\$9,000	\$5,373	\$9,000	\$9,000
204-46711-41	Copy Machine Revenue	\$3,612	\$4,259	\$3,000	\$3,334	\$4,000	\$4,000
204-48600-41	E-rate Reimburse	\$2,160	\$2,276	\$1,680	\$0	\$1,680	\$1,344
204-48900-41	Misc Revenue	\$3,972	\$3,626	\$0	\$4,908	\$0	\$0
	TOTAL	\$421,674	\$430,260	\$439,401	\$441,389	\$440,401	\$430,219

EXPENDITURES

Explanation of Account: Once the Common Council allocates tax dollars to the Library, it is the Library Board that has the authority to allocate the funds however they choose. There is a 1% increase in salaries for 2017 included in the budget.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
204-55110-41-1100	Salaries	\$176,139	\$172,063	\$184,922	\$130,242	\$184,922	\$181,703
204-55110-41-1110	Janitor Salaries	\$14,568	\$14,026	\$20,185	\$10,782	\$20,185	\$19,825
204-55110-41-1500	Employee Benefits	\$65,655	\$141,187	\$71,826	\$54,764	\$71,826	\$73,579
204-55110-41-2100	Computer	\$27,061	\$27,990	\$30,000	\$28,628	\$30,000	\$30,000
204-55110-41-2250	Telephone	\$3,182	\$3,228	\$2,600	\$2,197	\$2,600	\$2,600
204-55110-41-2260	Gas	\$10,157	\$6,369	\$8,000	\$3,588	\$8,000	\$7,000
204-55110-41-2270	Water & Electric	\$17,491	\$13,888	\$16,700	\$12,415	\$17,000	\$17,000
204-55110-41-3110	Postage	\$1,383	\$1,739	\$2,000	\$1,466	\$2,000	\$2,000
204-55110-41-3112	Copy Expense	\$1,242	\$1,904	\$2,000	\$2,264	\$3,000	\$3,000
204-55110-41-3122	Staff Development	\$1,085	\$1,061	\$5,000	\$2,283	\$3,300	\$5,000
204-55110-41-3123	Maintenance	\$1,981	\$2,150	\$3,000	\$1,332	\$3,000	\$3,000
204-55110-41-3150	Office Supplies	\$2,435	\$3,092	\$3,000	\$3,390	\$4,000	\$4,000
204-55110-41-3260	Subscrip. & Period.	\$3,006	\$4,237	\$4,000	\$3,533	\$4,000	\$4,000
204-55110-41-3261	Publishing	\$977	\$839	\$0	\$493	\$800	\$0
204-55110-41-3269	Books-Adult	\$22,919	\$26,946	\$27,206	\$21,123	\$27,206	\$24,256
204-55110-41-3270	Books-Juvenile	\$20,351	\$21,714	\$23,206	\$19,068	\$23,206	\$19,256
204-55110-41-3272	e-BOOKS	\$1,299	\$1,517	\$1,525	\$1,525	\$1,525	\$3,000
204-55110-41-3280	Children's Programs	\$1,768	\$2,308	\$2,000	\$1,573	\$2,000	\$4,000
204-55110-41-3285	Arts & AV-Adult	\$5,193	\$10,204	\$6,200	\$6,023	\$7,000	\$5,000
204-55110-41-3286	Arts & AV-Juvenile	\$4,648	\$3,828	\$6,200	\$2,753	\$6,200	\$5,000
204-55110-41-3490	Operating Expense	\$1,988	\$23,161	\$2,000	\$2,135	\$2,500	\$2,000
204-55110-41-3560	Bldg. Repair/Maint.	\$13,941	\$25,960	\$15,000	\$5,476	\$7,500	\$12,000
204-55110-41-5110	Insurance - Bldg.	\$2,568	\$2,697	\$2,831	\$2,612	\$2,612	\$3,000
	TOTAL	\$401,036	\$512,108	\$439,401	\$319,662	\$434,382	\$430,219

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
LIBRARY REVENUES	\$421,674	\$430,260	\$439,401	\$441,389	\$440,401	\$430,219
LIBRARY EXPENDITURES	\$401,036	\$512,108	\$439,401	\$319,662	\$434,382	\$430,219
BALANCE	\$20,637	(\$81,848)	\$0	\$121,727	\$6,019	\$0

TAX INCREMENTAL FINANCING FUND

The City has five active Tax Increment Finance Districts (TIF). TIF is used by Wisconsin municipalities to promote the development or the redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the City installs any necessary infrastructure, such as, roads and public facilities that are needed to facilitate development. At the time the district is created, the property tax base within each district is frozen. The increment taxes resulting from increases to the property tax base are used to pay back debt including interest which was incurred to provide these improvements. Until October 2004, except for certain exceptions under State Statutes, the Statutes allowed ten years after the creation date for a TIF District to incur project costs eligible for financing from tax increments. The law change to allow a longer expenditure period. This reopened the TIF #3 and #4 spending period. The TIF District Project Plans have a provision that allows the City to charge reasonable allocations of administrative costs including but not limited to employees salaries and associated benefit costs to the Tax Increment Districts to implement each TIF District Project Plan. Beginning with the 2015 budget 10% of the City Administrator's salary and benefits will be charged to the TIF Districts and 5% of the City Clerk/Treasurer, Public Works Manager and City Attorney's legal expenses will be annual charges to the TIF Districts that have active expenditure periods and are producing positive tax increment.

Tax Increment Districts #3, #4, #5 and #7 are scheduled to be closed out in May of 2017. This will give the City the capacity to create new Tax Increment Districts as needed throughout the City.

TIF #3, that is part of the Industrial Park and the residential area developed by the Nielson family, was created in 1992. The tax increment can pay back all costs until 2018.

TIF #4 was created in 1994 to facilitate a redevelopment of the blighted area known as the Borden Plant on Sixth Street. There is a large commercial lot on the South side of Highway 45 which may someday be developed. All costs must be repaid by 2020.

TIF #5 was created in 2002, as a single parcel district in a blighted area. The site is located where the old Clintonville Hospital was located. The building will be renovated into a senior independent and assisted living retirement community called the Angelus Retirement Community. On January 1, 2015 this assisted living facility was granted tax exempt status requested by the facility's ownership group and the City stopped receiving property tax payments from the development to pay off the debt that the City issued to support the development of this project. The City is currently assessing its legal recourse regarding this issue and the potential of taking legal action to recover the funds that are still owed to the City by this development project.

TIF #6 was created in 2003 and TIF #7 was created in 2004, both were created as blight districts. The site is located at the site of the one of the City's larger employers, Seagrave. In 2006 the company built a 130,000 square foot manufacturing facility.

All TIF Districts that repay their project expenses prior to the end of the TID must terminate the TID early. Due to the nature of this fund, each year will not always balance. The intent is that over the long term the increased revenues brought in will equal the expenditures.

REVENUES

Explanation of Account: The TIF Revenues include the tax increment collected from each district. The goal of TIF is for the value of the properties to increase to create additional revenue each year. All five districts have continued to increase in tax increment revenues. The Long Term Debt was borrowed in 2002 and 2004 by the Redevelopment Authority. The RDA paid for the new improvements made in 2002 and 2005. In 2011 the City had a lease with the RDA that the City would pay the taxes generated in TIF's #3, #5, #6 and #7 to the RDA. This income will then be used to pay back the debt incurred in 2002 and 2004. In 2011 there was an opportunity to refinance all the debt except the TIF #7 work. This saved \$400,000 in interest but did move the debt into the Debt Service fund.

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
203-41120-10	Prop. Tax-TIF #7	\$93,794	\$92,306	\$83,861	\$89,778	\$89,778	\$104,219
203-41121-10	Prop. Tax- TIF #3	\$741,015	\$858,224	\$858,224	\$806,934	\$858,224	\$796,410
203-41123-10	Prop. Tax- TIF #4	\$150,822	\$143,979	\$143,979	\$150,006	\$150,006	\$136,912
203-41124-10	Prop. Tax-TIF #5	\$135,274	\$141,614	\$0	\$0	\$0	
203-41330-10	TID 5 Pilot *1					\$100,000	\$56,275
	TID 7 RDA Bond DSR						\$115,842
203-41125-10	Prop. Tax-TIF # 6	\$0	\$0	\$0	\$0	\$0	\$0
203-41900-10	Tax Increment Rev.	\$0	\$0	\$0	\$0	\$0	\$0
203-42100-10	Water Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
203-42200-10	Sewer Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
203-42300-10	Street Improvements	\$0	\$0	\$0	\$0	\$0	\$0
203-43430-10	Exempt Computer Aid	\$0	\$0	\$0	\$0	\$0	\$0
203-43533-10	State Grant/Streets	\$0	\$0	\$0	\$0	\$0	\$0
203-48117-10	Capitalized Interest TIF 5	\$0	\$0	\$0	\$0	\$0	\$0
203-48110-10	Interest on Investments	\$1	\$1	\$0	\$154	\$175	\$13
203-48300-10	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
203-48900-10	Misc Revenues		\$1,757	\$0	\$1,801	\$1,801	\$1,800
203-49100-10	Proceeds of Long-Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,120,906	\$1,237,882	\$1,086,064	\$1,048,673	\$1,199,984	\$1,211,471

EXPENDITURES

TIF #3

In 1998 and 1999 TIF #3 Expenditures included a project in the North Industrial Park that included new water mains, new sewer main, and new roads. The 2002 budget included the funds to add more streets and utilities in the industrial park north of Highway 156, extend Industrial Avenue to the south and improve, with grading and fill, some lots in the north park. The TIF #3 incomes are now being used to pay back the debt incurred over the past 14 years. In 2004 the State law changed which allowed the City to continue to spend money in TIF #3. Most of the more current funds spent are for development incentive payments which assist businesses with construction.

CITY OF CLINTONVILLE

2017 BUDGET

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
203-56601-10-4500	Real Estate Purchase	3755.06	1800.73	0	\$0	0	0
203-56601-10-6000	Debt Serv Principal Pymnt	\$35,000	\$40,000	\$40,000	\$165,000		
203-56601-10-6200	Debt Serv Interest Pymnt	\$8,168	\$6,803	\$5,223	\$5,223	\$5,223	\$0
203-56601-10-6900	Debt Serv Fiscal Charges	\$0	\$0	\$0	\$0	\$0	\$0
203-56601-10-7400	Public Works	\$1,115,699	\$0	\$0	\$0	\$0	\$0
203-56601-10-7500	Develop. Incentive	\$138,500	\$0	\$0	\$0	\$0	\$0
203-56601-10-7550	RDA Lease Payment	\$159,580	\$162,479	\$159,805	\$159,805	\$205,028	\$0
203-56601-10-7600	Administration *2	\$1,033	\$7,109	\$600	\$2,447	\$2,447	\$1,726
203-59230-10-9000	Cost Reallocations	\$0	\$0	\$0	\$0	\$0	\$0
203-59240-10-9000	Transfer - Debt Service	\$0	\$0	\$0	\$0	\$0	\$156,666
	TOTAL	\$1,457,980	\$216,391	\$205,628	\$332,475	\$212,698	\$158,392

TIF #4

The funds for 2010 fall under the new TIF law that allows communities to spend money outside of a District as long as it is within a ½ mile of the TIF boundaries. The estimated \$450,000 was used to place a fourth part of the intersection where Highways 45 and 22 split. The funds to construct this new section of East Madison Street were necessary to facilitate a Walgreens development in 2011. The City will be looking at additional ways to improve the development along the corridor of Highway 45 that leads to Marion. In 2011 Klein GM announced that it would build a new auto dealership and sell the 45-22 lot to Kwik Trip. The City agreed to pay for improvements of utilities to the new Klein lot using TIF dollars.

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
203-56600-10-6000	Debt Serv Principal Pymnt	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000	\$0
203-56600-10-6200	Debt Serv Interest Pymnt	\$2,339	\$1,788	\$1,135	\$1,135	\$1,135	\$0
203-56600-10-7400	Public Works	\$75,534	\$0	\$0	\$0	\$0	\$0
203-56600-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56600-10-7600	Administration *2	\$175	\$6,466	\$600	\$2,247	\$2,247	\$1,514
203-59244-10-9000	Transfer to Debt Serv.	\$0	\$0	\$0	\$0	\$0	\$20,380
	TOTAL	\$93,048	\$23,253	\$21,735	\$23,382	\$23,382	\$21,894

TIF #5

In 2002 the City created TIF #5 in order to facilitate development of the old Hospital Building into the Angelus Retirement Community. This project included transferring \$1.3 million from the City to the developer. The project began in June 2002 and was completed in the fall of 2003. The expenses are the repayment of the debt service to fund this project.

CITY OF CLINTONVILLE

2017 BUDGET

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
203-56605-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-6200	Debt Serv Interest Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-7550	RDA Lease Payment	\$121,443	\$12,399	\$132,023	\$132,023	\$132,023	\$129,694
203-56605-10-7600	Administration *2	\$663	\$6,971	\$600	\$7,835	\$7,835	\$7,114
	TOTAL	\$122,106	\$19,369	\$132,623	\$139,857	\$139,858	\$136,808

TIF #6 and #7

In 2003 the City created this TIF #6 to facilitate the creation of a new 130,000 square foot manufacturing building. The construction began in mid 2006 and was completed on September 23, 2006. All remaining payments were made in 2006. TIF #7 was created in 2004 to work in conjunction with TIF #6 to facilitate the expansion at Seagrave due to State law changes. The expenses are the repayment of the debt incurred for the project.

TIF #6

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
203-56606-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56606-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56606-10-7550	RDA Lease Payment		\$0	\$0	\$0	\$0	\$0
203-56606-10-7600	Administration *2	\$150	\$1,088	\$0	\$0	\$0	\$0
	TOTAL	\$150	\$1,088	\$0	\$0	\$0	\$0

TIF #7

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
203-56607-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-6200	Debt Serv Interest Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-7400	Public Works	\$0	\$6,700	\$0	\$0	\$0	\$0
203-56607-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-7550	RDA Lease Payment	\$109,074	\$106,222	\$103,280	\$89,890	\$89,896	\$640,243
203-56607-10-7600	Administration *2	\$150	\$5,989	\$600	\$2,335	\$2,335	\$1,614
	TOTAL	\$109,224	\$118,911	\$103,880	\$92,225	\$92,231	\$641,857

*2 Staff wage allocations will be incorporated in new TIF districts project costs after May 2017
TOTAL TAX INCREMENTAL FINANCING EXPENDITURES

TOTAL TIF EXPENDITURES

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
TIF #3	\$1,457,980	\$216,391	\$205,628	\$332,475	\$212,698	\$158,392
TIF #4	\$93,048	\$23,253	\$21,735	\$23,382	\$23,382	\$21,894
TIF #5	\$122,106	\$19,369	\$132,623	\$139,857	\$139,858	\$136,808
TIF #6	\$150	\$1,088	\$0	\$0	\$0	\$0
TIF #7	\$109,224	\$118,911	\$103,880	\$92,225	\$92,231	\$641,857
TOTAL	\$1,782,507	\$379,012	\$463,866	\$587,939	\$468,169	\$958,951

MISCELLANEOUS FUNDS

POLICE SCHOOL LIAISON OFFICER

Explanation of Account: The City of Clintonville and the Clintonville Schools share expenses for the cost of a Police School Liaison Officer (PSLO) who works full time in the public schools during the school year. Due to the fact the PSLO works 75% of the year in the schools and is required to take his vacation time during summer break to avoid being off during the school year, the Police Department gets very little use of this position in a patrol position during summer break. Midway through 2015, the Clintonville Public School District agreed to fund 75% of the position rather than the 50/50 agreement that had been in place since 1995. This account reflects the reduced amount incurred by the City to help fund this position in 2016.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
207-41110-20	General Property Taxes	\$45,627	\$48,367	\$24,469	\$24,469	\$24,469	\$24,777
207-47321-20	Service-Other Munic.	\$45,628	\$48,368	\$73,407	\$73,407	\$73,407	\$74,330
207-49200-20	Transfers from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$91,255	\$96,735	\$97,876	\$97,876	\$97,876	\$99,107

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
207-52101-20-1100	Salaries	\$56,766	\$59,382	\$60,307	\$45,717	\$60,307	\$61,397
207-52101-20-1500	Employee Benefits	\$27,481	\$53,328	\$32,228	\$21,894	\$32,228	\$33,373
207-52101-20-2250	Telephone Expenses	\$300	\$300	\$300	\$300	\$300	\$300
207-52101-20-3161	Training Expenses	\$257	\$2,434	\$2,000	\$282	\$1,500	\$1,500
207-52101-20-3310	Expense Allowance	\$0	\$1,000	\$1,000	\$98	\$1,000	\$500
207-52101-20-3460	Clothing & Uniforms	\$242	\$114	\$500	\$0	\$500	\$500
207-52101-20-3510	Gas & Oil	\$0	\$0	\$0	\$0	\$0	\$0
207-52101-20-5120	Insur.-Veh. & Equip.	\$424	\$395	\$497	\$436	\$497	\$522
207-52101-20-5130	General Liability	\$256	\$260	\$273	\$260	\$273	\$205
207-52101-20-5140	Police Professional	\$662	\$656	\$772	\$668	\$772	\$811
	TOTAL	\$86,388	\$117,869	\$97,876	\$69,655	\$97,377	\$99,107

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
SCHOOL LIASON OFFICER REVS.	\$91,255	\$96,735	\$97,876	\$97,876	\$97,876	\$99,107
SCHOOL LIASON OFFICER EXPEND.	\$86,388	\$117,869	\$97,876	\$69,655	\$97,377	\$99,107
BALANCE	\$4,867	(\$21,134)	(\$0)	\$28,221	\$499	(\$0)

REDEVELOPMENT AUTHORITY

Explanation of Account: The Redevelopment Authority was created by the City in 1994 as set forth by Wisconsin State Statutes. There are seven members on the Authority. Their responsibilities include assisting with financing, grants, and loans for development and redevelopment, and develop strategies for the City's industrial and business needs. Once the budget is adopted by the City Council, the Authority has the authority to spend the funds. In 2002 the Redevelopment Authority borrowed funds to complete all of the TIF #3 and #5 projects included in the 2002 budget. This includes construction work in the industrial park and the funds given to assist in the remodeling of the old Clintonville Hospital Building into a senior housing retirement complex. In 2004 the same arrangement was made for TIF #7 Seagrave's expansion. In 2011 an opportunity to refinance this TIF #3 and #5 debt provided a savings of almost \$400,000 in interest payments. The Lease Revenue Bonds had to be turned into General Obligation Debt. Although there are limits on the amount of GO Debt a City can have it was determined to be worth the savings to have a higher debt capacity ratio for a few years. Therefore the debt that was previously in the RDA for TIF #3 and #5 can now be found on Page 33 in the Debt Service Fund. The RDA still has a lease and debt with TIF #7. This can be found below. The other item that the RDA continues to contribute towards in the City's membership in the Waupaca County Economic Development Corporation.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
206-41104-10	Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
206-41110-10	General Property Taxes	\$5,230	\$5,124	\$5,124	\$5,124	\$5,124	\$5,124
206-48117-10	Capitalized Interest - TIF #5	\$0	\$0	\$0	\$0	\$0	\$0
206-48206-10	City Lease Payments - TIF #3	\$0	\$0	\$0	\$0	\$0	\$0
	City Lease Payments - TIF #7	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$5,230	\$5,124	\$5,124	\$5,124	\$5,124	\$5,124

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
206-56700-10-3490	Operating Expenses	\$5,124	\$5,126	\$5,124	\$5,126	\$5,124	\$5,124
206-56700-10-6000	Debt Payment	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$5,124	\$5,126	\$5,124	\$5,126	\$5,124	\$5,124

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
REDEVELOPMENT AUTHORITY REVS.	\$5,230	\$5,124	\$5,124	\$5,124	\$5,124	\$5,124
REDEVELOPMENT AUTHORITY EXPEND.	\$5,124	\$5,126	\$5,124	\$5,126	\$5,126	\$5,124
BALANCE	\$106	(\$2)	\$0	(\$2)	(\$2)	\$0

REVOLVING LOAN

Explanation of Account: In February 1988 a Clintonville business received a loan from the State of Wisconsin Department of Development. Although the business received a loan from the State the money was a grant to the City. The business paid the loan back to the City. As these funds were repaid, a revolving loan fund was developed. This money is used to assist new and expanding Clintonville businesses with needed funds. New loans will only be granted if the borrower is able to obtain other funds from lending institutions. Typical loans do not exceed 50% of total borrowing package and the City does not typically borrow more than \$50,000 to any one business. Recommendations for loans are made by the Revolving Loan Committee and approved by the Common Council. Currently, there are 9 loans with outstanding principal and interest payments. These monthly payments are made to the City and deposited in the Revolving Loan Fund. Each month approximately \$2,803 in payments are made from the existing businesses. The total outstanding principal owed to the fund is \$163,327. There is \$313,899 available to issue new loans. This amount does not include the interest the loan recipients pay.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
202-48110-10	Interest on Investments	\$6,922	\$5,648	\$4,013	\$2,178	\$2,682	\$1,391
202-48901-10	Principal Loan Payments	\$36,732	\$39,101	\$35,702	\$21,260	\$27,139	\$22,114
202-49200-10	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$43,654	\$44,750	\$39,715	\$23,438	\$29,821	\$23,505

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
202-56700-10-3490	Operating Expenses	\$30	\$30	\$25	\$0	\$0	\$25
202-56700-10-7900	Loans	\$50,000	\$0	\$39,690	\$0	\$0	\$40,000
	TOTAL	\$50,030	\$30	\$39,715	\$0	\$0	\$40,025

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
REVOLVING LOAN REVS.	\$43,654	\$44,750	\$39,715	\$23,438	\$29,821	\$23,505
REVOLVING LOAN EXPEND.	\$50,030	\$30	\$39,715	\$0	\$0	\$40,025
BALANCE	(\$6,376)	\$44,720	(\$0)	\$23,438	\$29,821	(\$16,520)

TRANSIT

Explanation of Account: The Truck City Taxi was established in 1993. A five member Transit Commission oversees all operations of the taxi service. The Commission contracts with Truck City Taxi to provide shared ride taxi service in the Clintonville area. The Commission owns three taxis and a radio system, which is leased to Truck City Taxi. City, State, and Federal funds are all used to provide this service. The City property tax commitment to operate this service for 2017 is \$21,724. The Operating Expense account includes the monthly payment made to Truck City Taxi. The Commission took delivery of its first ADA van in October 2003 and eliminated its oldest taxi from service. A new taxi vehicle was purchased in 2009 and a second was purchased at no cost to the City in 2010 from the Federal Stimulus Funds. Although a capital purchase has not been needed for a number of years any future payments would be budgeted for in the Capital Fund on page 32. There was a fairly large reduction in the amount of funding from the State and Federal governments which caused the City's portion of the funding to increase from 2011 to 2012. The Taxi Company and Transit Commission has made great efforts to cut costs where possible with things like insurance coverage, fewer hours for drivers, elimination of advertising and a 2013 increase in rider rates. In late 2012 the Transit Commission was required to bid out the service to any interested vendor. The bid was awarded to Truck City Taxi, the past vendor who was providing the services. Although the costs have increased this is still a valuable service that is provided to our area residents.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
205-41110-40	General Property Taxes	\$16,256	\$18,447	\$19,929	\$19,929	\$19,929	\$21,724
205-43220-40	Trans/Audit Repayment	\$0	\$0	\$0	\$0	\$0	\$0
205-43227-40	Federal Grant	\$21,123	\$30,535	\$40,541	\$32,413	\$32,413	\$41,200
205-43537-40	State Grant	\$22,226	\$25,091	\$27,027	\$11,494	\$25,000	\$27,467
205-48900-10	Ride Fares	\$29,567	\$28,653	\$29,000	\$20,216	\$29,000	\$28,000
	TOTAL	\$89,172	\$102,726	\$116,497	\$84,052	\$106,342	\$118,391

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
205-53520-40-3490	Operating Expenses	\$112,705	\$114,603	\$116,497	\$87,835	\$116,497	\$118,391
	TOTAL	\$112,705	\$114,603	\$116,497	\$87,835	\$116,497	\$118,391

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
TRANSIT REVENUES	\$89,172	\$102,726	\$116,497	\$84,052	\$106,342	\$118,391
TRANSIT EXPENDITURES	\$112,705	\$114,603	\$116,497	\$87,835	\$116,497	\$118,391
BALANCE	(\$23,534)	(\$11,877)	\$0	(\$3,783)	(\$10,155)	\$0

AIRPORT FUEL

Explanation of Account: The Airport Fuel Fund was established in 2009 after a new fuel system was installed in 2007 at the Clintonville Municipal Airport. The City is responsible to purchase all fuel at the airport. There is a credit card system which pilots visiting the airport can purchase fuel 24 hours a day, 7 days a week with a self-serve pump. It is the responsibility of the Public Works Manager to manage the system by watching fuel prices to make purchases at the best prices. The City sets the fuel prices at the airport pump with the philosophy of making a small profit while keeping fuel prices regionally competitive to draw airplane and small jet traffic to the airport.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
501-46342-50	Fuel Sales	\$148,870	\$130,749	\$150,000	\$117,106	\$145,000	\$155,000
501-48110-50	Interest on Investments	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$148,870	\$130,749	\$150,000	\$117,106	\$145,000	\$155,000

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
501-53510-50-2270	Water & Electricity	\$766	\$719	\$955	\$685	\$800	\$900
501-53510-50-3490	Other Operating Expenses	\$7,965	\$7,270	\$4,000	\$5,542	\$5,542	\$7,000
501-53510-50-3510	Fuel Purchases	\$133,445	\$115,893	\$140,000	\$103,451	\$131,000	\$140,000
501-53510-50-5130	General Liability Insurance	\$1,842	\$1,904	\$2,045	\$1,962	\$1,920	\$2,000
501-53511-50-2250	Telephone Expenses	\$2,587	\$3,213	\$3,000	\$2,476	\$3,000	\$3,000
501-59240-50-9000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$146,605	\$128,999	\$150,000	\$114,116	\$142,262	\$152,900

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
AIRPORT FUEL REVENUE	\$148,870	\$130,749	\$150,000	\$117,106	\$145,000	\$155,000
AIRPORT FUEL EXPENSES	\$146,605	\$128,999	\$150,000	\$114,116	\$142,262	\$152,900
BALANCE	\$2,265	\$1,750	(\$0)	\$2,990	\$2,738	\$2,100

VETERAN'S MEMORIAL

Explanation of Account: The City dedicated a new Veteran's Memorial on Main Street October 2009. The construction of the memorial was done through fundraising. The Ad Hoc Committee that was in charge of designing and constructing the memorial has now been dissolved and a new Veteran's Memorial Committee that reports to the Council on things that need to be completed. The Committee is chaired by a Council Member and includes 3 veterans. An advisor to the Committee and Committee member is the Park and Recreation Director as he is responsible for the care and maintenance of the facility. All remaining funds that were from the fundraising campaign were given to the City to help pay for the maintenance. In addition people can still donate money to have bricks engraved on the wall or the sidewalk. The revenues and expenses for 2017 are below. The Veteran's Memorial Committee has plans to add additional wall sections to the memorial and is in the process of fundraising to make this possible. The project will require approximately \$70,000 to complete. In any given year when there are additional funds raised above the annual maintenance expenses those funds will remain with the Veteran's Memorial.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
211-48500-40	Donations	\$0	\$248	\$0	\$2,294	\$2,194	\$0
211-48510-40	Donations-Wall Bricks	\$450	\$1,904	\$0	\$1,400	\$1,100	\$0
211-48520-40	Donations-Sidewalk Bricks	\$0	\$1,150	\$0	\$1,235	\$1,235	\$0
211-48900-40	Misc Revenue	\$490	\$0	\$0	\$0	\$0	\$0
211-48910-40	Interest on Investments	\$0	\$0	\$0	\$0	\$0	\$0
211-48950-40	Transfer from Ad Hoc Comm	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$940	\$3,302	\$0	\$4,929	\$4,529	\$0

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
211-55140-40-2270	Water & Electric	\$1,178	\$869	\$1,180	\$792	\$993	\$1,167
211-55140-40-2304	Landscaping	\$202	\$0	\$247	\$0	\$247	\$177
211-55140-40-3490	Other Operating Expenses	\$1,087	\$665	\$327	\$211	\$211	\$327
211-55140-40-3550	Engraving	\$0	\$0	\$250	\$0	\$0	\$250
211-55140-40-3560	Repairs & Maintenance	\$265	\$82	\$208	\$75	\$208	\$208
211-55140-40-5110	Insurance - Bldgs.	\$70	\$73	\$77	\$71	\$71	\$75
	TOTAL	\$2,802	\$1,690	\$2,289	\$1,149	\$1,730	\$2,204

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
VETERANS MEMORIAL REVENUE	\$940	\$3,302	\$0	\$4,929	\$4,529	\$0
VETERANS MEMORIAL EXPENSE	\$2,802	\$1,690	\$2,289	\$1,149	\$1,730	\$2,204
BALANCE	(\$1,862)	\$1,612	(\$2,289)	\$3,780	\$2,799	(\$2,204)

K-9 UNIT

Explanation of Account: The Police Department took delivery of their new K-9 dog the first week of November, 2014, with SGT. Chris Wendorf as the handler. The dog and handler completed training in April of 2015 and this team has been working extremely well. Officers and staff continue to conduct fund raising efforts and search for donations to fund the K-9 program.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
214-48902-20	K-9 Misc Fundraising		1411.16	\$0	\$4,266	\$4,500	\$0
214-48909-20	K-9 Donations		\$6,729	\$5,000	\$8,804	\$8,500	\$5,000
	K-9 Fund Balance		\$0	\$0			
	TOTAL	\$0	\$8,140	\$5,000	\$13,070	\$13,000	\$5,000

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
214-52109-20-3161	K-9 Training		\$175	\$1,000	\$190	\$1,000	\$1,000
214-52109-20-3310	K-9 Expense		\$3,959	\$3,000	\$8,334	\$8,500	\$3,000
214-52109-20-3494	K-9 Fundraising Expenses		\$9		\$1,298		
	TOTAL	\$0	\$4,143	\$4,000	\$9,822	\$9,500	\$4,000

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
K-9 REVENUE	\$0	\$8,140	\$5,000	\$13,070	\$13,000	\$5,000
K-9 EXPENSES	\$0	\$4,143	\$4,000	\$9,822	\$9,500	\$4,000
BALANCE	\$0	\$3,997	\$1,000	\$3,249	\$3,500	\$1,000

RESTRICTED DONATIONS

Explanation of Account: The Skateboard Park and Dog Park are two future City projects that have been approved to be constructed on the condition tht they can be fully completed with donations and will not require the use of City tax funds.

The Skateboard Park was completed in the summer of 2016 through the generous donations and assistance of the Lions Club and additional assistance from Kersten Excavating with site preparation.

The Dog Park project is proposed to be constructed on City owned property in the southeast part of the City near the CAWS site. The Common Council has approved the use of the property for the Dog Park provided donations can be raised to fully fund all of the infrastructure costs necessary for the facility.

REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
215-48400-40	Donations-Skate Park		\$965	\$7,000	\$5,525	\$5,525	\$0
216-48850-40	Donations-Dog Park		\$0	\$20,000	\$0	\$0	\$20,000
217-48500-20	Donations-Ballistic Helmets/V						\$18,000
	TOTAL	\$0	\$965	\$27,000	\$5,525	\$5,525	\$38,000

EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
215-55200-40-7140	Skate Park Expenses		\$0	\$7,000	\$5,950	\$6,286	\$0
216-55200-40-7160	Dog Park Expenses		\$0	\$18,000	\$0	\$0	\$18,000
217-52101-20-3460	Ballistic Helmets/Vests Exp						\$18,000
	TOTAL	\$0	\$0	\$25,000	\$5,950	\$6,286	\$36,000

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BUDGET
RESTRICTED DONATIONS REVENUE	\$0	\$965	\$27,000	\$5,525	\$5,525	\$38,000
RESTRICTED DONATIONS EXPENSE	\$0	\$0	\$25,000	\$5,950	\$6,286	\$36,000
BALANCE	\$0	\$965	\$2,000	(\$425)	(\$761)	\$2,000

CLINTONVILLE WASTEWATER UTILITY FUND

The Clintonville Wastewater Utility (CWWU) existing facility was constructed in 1988. The facility was designed and built to protect the health and welfare of the citizens of Clintonville and surrounding areas. The Water and Wastewater Manager oversees all operations of the Utility. In addition, there are three full-time Wastewater Operators that are all non-union employees. The facility is located at 350 East Fifteenth Street. The treatment facility consistently removes 95-100% of pollutants that would otherwise enter the Pigeon River. The facility processes approximately 600,000 gallons of water per day or 219,000,000 gallons per year. The facility recycles approximately 1,000,000 gallons of biosolids per year. The wastewater treatment plant is in the process of a major upgrade and reconstruction that will be completed near the end of 2017 at a cost of approximately \$7,300,000.

REVENUES

Explanation of Account: CWWU is not regulated by the Public Service Commission of Wisconsin, which is different than the Water and Electric Utilities. Clintonville's Common Council sets the rates for CWWU. CWWU (dba Clintonville Utilities) charges to sewer customers include a fixed monthly charge and a volume charge. Based on a study performed by Ehlers, the last sewer rate adjustment was in April of 2016. A second rate adjustment is planned to be implemented in February of 2017. Both of these rate increases are associated with paying for the costs of upgrading the wastewater treatment plant. Clintonville Utilities Water Utility performs meter reading, billing and collections for CWWU. CWWU pays the Water Utility to provide these services.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
602-45100-62	Forfeited Discounts	\$2,283	\$2,242	\$2,100	\$1,533	\$2,285	\$2,000
602-46410-62	Sewage Service	\$973	\$1,469	\$0	\$19,243	\$17,774	\$10,000
602-46414-62	Sewage Service-Residential	\$432,614	\$473,823	\$487,028	\$381,623	\$590,000	\$725,700
602-46415-62	Sewage Service-Commerical	\$99,122	\$108,697	\$114,703	\$81,456	\$125,000	\$153,750
602-46416-62	Sewage Service-Industrial	\$54,955	\$61,061	\$65,289	\$48,319	\$74,000	\$91,020
602-46417-62	Sewage Service-Pub Auth	\$28,231	\$30,351	\$30,397	\$23,142	\$35,000	\$43,050
602-46418-62	Sewage Service-Multifamil	\$68,755	\$72,028	\$75,399	\$55,990	\$86,000	\$105,780
602-47340-62	Septic/Holding Tank Revenue	\$19,168	\$13,088	\$17,300	\$1,840	\$3,154	\$10,000
602-47341-62	Laboratory Charges	\$4,042	\$2,967	\$4,400	\$884	\$1,515	\$3,500
602-47345-62	Jetting & Vactoring	\$6,050	\$5,596	\$2,500	\$1,202	\$2,061	\$2,500
602-47346-62	Industrial Surcharges	\$16,654	\$5,928	\$18,000	\$1,494	\$2,562	\$8,000
602-48110-62	Int. on Investments	\$1,418	\$1,917	\$500	\$2,507	\$1,833	\$500
602-48130-62	Int. on Special Assessments	\$5	\$250	\$500	\$191	\$323	\$500
602-48300-62	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
602-48401-62	Insurance Recoveries	\$0	\$0	\$0	\$0	\$0	\$0
602-48900-62	Misc Revenues	\$1,339	\$218	\$0	\$6,745	\$8,925	\$0
602-48901-62	Other Revenue-Office	\$1,900	\$900	\$900	\$885	\$1,350	\$900
602-48902-62	Contributed Cap. Amortiz.	\$119,110	\$0	\$0	\$0	\$0	\$0
602-48903-62	Dog Pound Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$86,500	\$46,133	\$27,969	\$0	\$0	
	TOTAL	\$943,119	\$826,668	\$846,985	\$627,053	\$951,782	\$1,157,200

EXPENDITURESFACILITY

Explanation of Account: Facility expenses are all costs associated with operating and maintaining the treatment facility. Although a portion of salaries, utilities, vehicles and equipment costs can be attributed to the Collection System and Lab, all costs are included in the Facility budget. The DNR Replacement Fund account is funds set aside for maintaining existing equipment at the facility and lift stations. The fund is required by the DNR. Lastly, other items in the 2017 budget include continuation of a part-time safety coordinator through MEUW and other miscellaneous supplies.

#	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
602-53610-62-1100	Salaries	\$215,861	\$201,831	\$259,536	\$152,135	\$228,806	\$265,780
602-53610-62-1500	Employee Benefits	\$72,633	\$84,785	\$79,909	\$46,352	\$69,320	\$82,013
602-53610-62-2110	Fees-PSN	\$718	\$800	\$750	\$545	\$826	\$960
602-53610-62-2130	Collection Expenses	\$0	\$0	\$0	\$0	\$0	\$0
602-53610-62-2250	Telephone	\$3,248	\$3,090	\$3,200	\$1,776	\$3,226	\$3,200
602-53610-62-2260	Gas	\$4,404	\$3,507	\$4,800	\$2,088	\$3,516	\$4,000
602-53610-62-2270	Water & Electric	\$62,840	\$59,479	\$63,000	\$47,519	\$73,200	\$70,000
602-53610-62-2300	Contracted Services	\$47,359	\$46,343	\$41,000	\$32,169	\$46,602	\$46,500
602-53610-62-2302	Systems Maintenance	\$15,600	\$13,102	\$12,000	\$2,417	\$6,500	\$12,000
602-53610-62-3121	Safety Equip. & Training	\$8,912	\$8,978	\$7,250	\$6,655	\$7,250	\$7,700
602-53610-62-3150	Office Supplies	\$326	\$1,258	\$500	\$2,031	\$3,378	\$3,500
602-53610-62-3161	Training Expenses	\$1,476	\$1,147	\$1,000	\$185	\$500	\$1,000
602-53610-62-3180	Uncollectible Accounts	\$483	\$21	\$0	\$209	\$358	\$250
602-53610-62-3240	Membership Dues	\$50	\$100	\$500	\$50	\$100	\$200
602-53610-62-3241	Licensing & Permit Fees	\$4,630	\$4,948	\$4,600	\$4,875	\$4,852	\$4,800
602-53610-62-3310	Expense Allowance	\$896	\$745	\$1,600	\$1,470	\$1,906	\$2,000
602-53610-62-3490	Operating Expenses	\$16,675	\$16,392	\$10,000	\$5,818	\$9,670	\$10,000
602-53610-62-3510	Gas & Oil	\$5,332	\$4,120	\$6,000	\$2,981	\$4,512	\$5,500
602-53610-62-3551	Chemicals	\$18,738	\$13,202	\$15,500	\$11,744	\$15,500	\$15,500
602-53610-62-3554	Veh. Rep. & Maint.	\$4,415	\$3,555	\$4,500	\$2,277	\$3,821	\$4,500
602-53610-62-3557	Sm Equip. Rep. & Maint.	\$904	\$880	\$500	\$185	\$318	\$500
602-53610-62-3580	Bldg. Repair & Maint..	\$1,071	\$2,601	\$500	\$256	\$405	\$500
602-53610-62-5110	Insurance on Buildings	\$3,685	\$3,869	\$3,869	\$3,725	\$3,725	\$3,869
602-53610-62-5120	Insur. - Vehicle & Equip.	\$9,548	\$9,247	\$10,394	\$6,926	\$9,500	\$10,000
602-53610-62-5130	Insur. - General Liability	\$2,107	\$2,095	\$2,410	\$1,585	\$2,200	\$2,300
602-53610-62-5140	Insur. - Prof Liability	\$1,450	\$1,461	\$1,586	\$1,192	\$1,480	\$1,550
602-53610-62-5300	Rent for City Hall	\$4,000	\$4,333	\$4,400	\$2,933	\$4,400	\$4,154
602-53610-62-6200	Debt Service - Int. Pymt.	\$0	\$0	\$0	\$0	\$0	\$0
602-53610-62-6210	Interest on Credits	\$0	\$0	\$0	\$0	\$0	\$0
602-53610-62-6900	Debt Service - Fisc.Chrg	\$2,116	\$0	\$0	\$0	\$0	\$0
602-53610-62-7000	Depreciation	\$241,532	\$248,337	\$217,080	\$144,720	\$217,080	\$217,080
602-53610-62-7001	DNR Replacement	\$0	\$44,409	\$60,000	(\$8,079)	\$60,000	\$60,000
602-96000-62-0000	GASB 68-Change in Pension B	\$0	\$1,585	\$0	\$0	\$0	\$0
	TOTAL	\$751,009	\$786,222	\$816,384	\$476,739	\$782,951	\$839,356

COLLECTION SYSTEM

Explanation of Account: The Collection System expense accounts are all costs associated with the operation and maintenance of the approximately 30 miles of sewer main and 10 lift stations. In addition, costs include sewer main rehabilitation.

CITY OF CLINTONVILLE

2017 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
602-53611-62-2110	Engineering Services	\$0	\$0	\$0	\$0	\$0	\$0
602-53611-62-2302	Systems Maintenance	\$18,575	\$8,727	\$10,000	\$3,894	\$8,000	\$10,000
602-53611-62-3490	Other Operating Expenses	\$19,347	\$19,565	\$600	\$168	\$19,000	\$19,000
602-53611-62-3561	Meter Expense	\$0	\$0	\$0	\$13,195	\$0	\$0
602-53611-62-5100	Taxes	\$960	\$1,052	\$1,000	\$0	\$1,000	\$1,000
602-53611-62-6200	Debt Service - Int. Pymt.	\$1,282	\$2,914	\$0	\$0	\$0	\$0
602-53611-62-7002	Future Renovations	\$0	\$0	\$0	\$0	\$0	\$0
602-53611-62-7000	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
602-53611-62-8200	Capital Improvements	\$0	\$352	\$10,000	\$10,031	\$10,031	\$10,000
	TOTAL	\$40,164	\$32,610	\$21,600	\$27,287	\$38,031	\$40,000

LAB

Explanation of Account: CWWU operates a State of Wisconsin certified laboratory and performs all of its own tests for permit requirements with few exceptions which include: ammonia, heavy metals and toxics. Costs for any necessary outside testing are included in the Contracted Labs account. In addition, the lab performs work for a few surrounding communities which generates revenue for CWWU.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
602-53612-62-2120	Contracted Labs	\$427	\$523	\$0	\$0	\$0	\$0
602-53612-62-2300	Contracted Services	\$2,732	\$1,692	\$2,000	\$18	\$30	\$700
602-53612-62-3490	Operating Expenses	\$7,855	\$7,208	\$7,000	\$5,621	\$7,787	\$8,000
602-53612-62-3551	Chemicals	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$11,014	\$9,422	\$9,000	\$5,639	\$7,817	\$8,700

TOTAL OPERATING EXPENDITURES

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
Treatment Facility	\$751,009	\$786,222	\$816,384	\$476,739	\$782,951	\$839,356
Collection System	\$40,164	\$32,610	\$21,600	\$27,287	\$38,031	\$40,000
Lab	\$11,014	\$9,422	\$9,000	\$5,639	\$7,817	\$8,700
TOTAL	\$802,187	\$828,254	\$846,984	\$509,665	\$828,799	\$888,056

OPERATING - BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
CWWU REVS.	\$943,119	\$826,668	\$846,985	\$627,053	\$951,782	\$1,157,200
CWWU EXPEND.	\$802,187	\$828,254	\$846,984	\$509,665	\$828,799	\$888,056
BALANCE	\$140,932	(\$1,585)	\$1	\$117,388	\$122,983	\$269,144

CWWU CAPITAL

REVENUES

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017
#	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 8/31	ESTIMATE	BUDGET
	Short Term Debt	\$0	\$0	\$7,565,000	\$0	\$0	\$9,845,000
	Transfer-Operating Fund	\$0	\$0	\$0	\$0	\$0	\$11,000
	TOTAL	\$0	\$0	\$7,565,000	\$0	\$0	\$9,856,000

EXPENDITURES

Explanation of Account: In 2017, the Capital Equipment account includes the majority of the expense for upgrade and reconstruction of the wastewater treatment plant and lift stations and the reconstruction of the sanitary sewer main in Main Street from 13th Street to Highway 156 as part of the Main Street reconstruction project.

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017
#	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 8/31	ESTIMATE	BUDGET
602-53610-62-8100	Capital Equipment	\$33,000	\$0	\$600	\$0	\$0	\$0
602-53613-62-8100	Capital Equipment	\$3,500	\$0	\$0	\$0	\$0	\$0
602-53613-62-8200	Capital Outlay - WWTP Loan	\$50,000	\$4,292	\$7,565,000	\$11,971	\$12,000	\$7,445,000
"	Capital Outlay - WWTP Grant						\$2,400,000
"	Capital Outlay - Lift Stations						\$582,500
"	Capital Outlay - Main Street						\$535,866
"	Capital Outlay - Office Remodel						\$3,500
"	Cap Outlay-Engineering W 12th St						\$7,500
	TOTAL	\$86,500	\$4,292	\$7,565,600	\$11,971	\$12,000	\$10,974,366

CLINTONVILLE ELECTRIC UTILITY FUND

The Electric Utility has seen growth and change in its 100 more years of existence and currently includes 34 miles of overhead electric line and 7 miles of underground electric line within the City limits, 24 miles of overhead line outside of the City and four substations: the Industrial Substation, the Downtown Substation, the East Madison Substation and the Ash tree Substation. In 2014 the peak electric load for the Clintonville system was 21.815 megawatts which served 2785 customers. The Electric Utility has five employees that spend 100% of their time working for the Electric Utility including the Electric Utility Manager, a lead lineman (foreman), two journeyman linemen and a meter technician. Other Utility employees that split time between the electric, water, and wastewater utilities include the Utility Accountant, a Billing Specialist and a Customer Service Representative. In 1984, the City of Clintonville and the City of Shawano joined forces to create a joint action agency, Badger Power Marketing Authority (BPMA) as a result of a study which concluded that the two cities could purchase wholesale power for less cost as a whole, than if each entity purchased wholesale power individually. In 2000, Clintonville and Shawano(as members of BPMA) joined Great Lakes Utilities(GLU) to further hold down costs by purchasing power with 11 other communities. In 2012 the Ash tree Substation which is located in the Northwest quadrant of the City on the Clintonville High School property was constructed. This new substation greatly enhanced the power delivery service in the area. The Electric Utility is regulated by the Public Service Commission of Wisconsin.

REVENUES

Explanation of Account: The Electric Utility charges to electric customers include a fixed monthly charge, volume charges and other charges, for example taxes and Public Benefits fees. The last adjustment to electric rates was implemented in 2012.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
603-41600-63	Merchandise, Jobbing Income	\$733	\$700	\$15,000	\$1,024	\$2,000	\$3,500
603-41700-63	Income from Non Utility Operations	\$380	\$66	\$0	\$12	\$21	\$40
603-41900-63	Interest	\$2,004	\$784	\$2,000	\$763	\$1,106	\$1,000
603-42100-63	Capital Contributions	\$8,680	\$4,924	\$0	\$0	\$0	\$0
603-42110-63	Investor Earnings-Badger Power	\$271,802	\$99,709	\$200,000	\$0	\$100,000	\$100,000
603-42500-63	Misc Amortization	\$4,557	\$4,557	\$4,557	\$0	\$4,557	\$4,557
603-44000-63	Sales-Res.	\$1,927,391	\$1,929,818	\$1,978,039	\$1,391,390	\$2,029,317	\$2,029,317
603-44200-63	Sales-Comm. Small	\$1,132,382	\$1,130,720	\$1,200,249	\$769,097	\$1,132,712	\$1,132,712
603-44300-63	Sales-Comm. Large	\$7,512,249	\$7,266,059	\$7,710,005	\$4,762,656	\$7,043,880	\$7,043,880
603-44400-63	Public Street Lighting	\$45,494	\$47,947	\$48,038	\$34,753	\$51,986	\$51,986
603-44500-63	Public Authority	\$217,262	\$188,596	\$189,772	\$130,558	\$199,282	\$199,282
603-45000-63	Forfeited Discounts	\$11,704	\$12,790	\$12,600	\$7,451	\$11,398	\$12,000
603-45100-63	Misc. Revs	\$20,802	\$29,200	\$15,000	\$14,779	\$7,000	\$7,000
603-45400-63	Pole Rental	\$24,960	\$24,860	\$25,000	\$0	\$24,860	\$25,000
603-45600-63	Other Electric Revs-Field	\$16,632	\$5,350	\$3,000	\$11,662	\$11,000	\$5,000
603-45615-63	Other Electric Revs-Office	\$3,800	\$1,800	\$1,800	\$1,443	\$1,500	\$1,500
603-48130-63	Interest on Special Assess	\$876	\$3,357	\$1,500	\$745	\$800	\$800
603-48300-63	City Property Sales	\$30	\$0	\$0	\$0	\$0	\$0
	Proceeds - Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied/Cash	\$0	\$0	\$415	\$0	\$0	\$0
	TOTAL	\$11,201,739	\$10,751,237	\$11,406,975	\$7,126,331	\$10,621,419	\$10,617,574

EXPENDITURES**OPERATING**

Explanation of Account: The Electric Department Operating expenses are all costs associated with operating and maintaining the electric system.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
603-40300-63-7000	Depreciation Expense	\$359,566	\$393,494	\$351,504	\$234,336	\$351,504	\$351,504
603-40800-63-3242	PSC Remainder Assessment	\$9,479	\$10,195	\$10,000	\$10,205	\$10,205	\$10,205
603-40800-63-3243	Gross Revenue License Fee	\$10,245	\$10,347	\$9,500	\$4,362	\$9,500	\$10,000
603-40800-63-5100	Taxes	\$215,745	\$220,147	\$251,304	\$167,536	\$251,304	\$251,304
603-41600-63-1100	Salaries	\$636	\$5,310	\$7,965	\$0	\$0	\$0
603-41600-63-1500	EE Benefits	\$11	\$1,236	\$1,854	\$0	\$0	\$0
603-41600-63-1510	Social Security	\$3	\$396	\$594	\$0	\$0	\$0
603-41600-63-3490	Other Op Expenses	\$0	\$8	\$0	\$0	\$0	\$0
603-42600-63-7000	Deprec On Cont Plant	\$17,459	\$18,432	\$15,000	\$10,000	\$15,000	\$15,000
603-42600-63-7010	MEUW Dues-Legislative Portion	\$140	\$1,718	\$1,800	\$1,823	\$1,822	\$1,822
603-42700-63-6200	Interest On Long Term Debt	\$67,316	\$53,683	\$67,440	\$44,960	\$67,440	\$67,440
603-42710-63-6200	Interest on Leases	\$0	\$0	\$0	\$0	\$0	\$0
603-42750-63-6200	Utility Deposit Interest Paid	\$15	\$22	\$0	\$16	\$20	\$20
603-42900-63-6300	Amort of Debt Discount Expense	-\$7,260	-\$7,260	-\$7,260	-\$4,840	-\$7,260	-\$7,260
603-54500-63-2270	Purchased Power	\$9,498,197	\$9,144,093	\$9,541,062	\$5,976,026	\$8,809,259	\$8,809,259
603-56000-63-1510	Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-56000-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-56100-63-1100	Line & Station Labor	\$29,941	\$22,368	\$28,175	\$15,813	\$23,736	\$25,398
603-56100-63-1500	Line & Station EE Benefits	\$5,582	\$4,919	\$6,123	\$2,693	\$3,965	\$4,362
603-56100-63-1510	Line & Station Social Security	\$2,161	\$1,669	\$2,132	\$1,169	\$1,754	\$1,877
603-56200-63-3490	Line & Station Supplies	\$1,250	\$2,231	\$7,500	\$5,982	\$9,662	\$10,000
603-56500-63-1100	Street Lights Labor	\$5,432	\$2,345	\$5,221	\$3,701	\$5,883	\$6,295
603-56500-63-1500	Street Lights EE Benefits	\$981	\$461	\$1,202	\$540	\$818	\$900
603-56500-63-1510	Street Lights Social Security	\$404	\$169	\$484	\$261	\$413	\$442
603-56500-63-3490	Street Lights Op Expenses	\$0	\$0	\$0	\$332	\$248	\$300
603-56600-63-1100	Meter Expense Labor	\$20,156	\$12,706	\$26,765	\$13,170	\$19,114	\$20,452
603-56600-63-1500	Meter Expense EE Benefits	\$7,285	\$2,700	\$10,094	\$4,770	\$7,049	\$7,754
603-56600-63-1510	Meter Expense Social Security	\$1,534	\$952	\$2,049	\$961	\$1,384	\$1,481
603-56600-63-3490	Meter Expense Op Expenses	\$3,859	\$3,387	\$3,500	\$0	\$1,000	\$3,000
603-56700-63-1100	Customer Expense Labor	\$2,255	\$549	\$342	\$12,064	\$11,119	\$11,897
603-56700-63-1500	Customer Expense EE Benefits	\$391	\$64	\$67	\$2,605	\$2,297	\$2,524
603-56700-63-1510	Customer Expense Social Sec	\$170	\$42	\$25	\$888	\$816	\$873
603-56700-63-3490	Customer Expense Op Expenses	\$70	\$0	\$0	\$0	\$0	\$0
603-56900-63-1100	Misc. Gen Expense Labor	\$20,470	\$3,738	\$15,624	\$10,868	\$17,152	\$18,353
603-56900-63-1500	Misc Gen Exp EE Benefits	\$1,812	\$1,119	\$1,486	\$1,755	\$2,707	\$2,978
603-56900-63-1510	Misc Gen Exp Social Security	\$1,519	\$320	\$1,198	\$636	\$982	\$1,051
603-56900-63-3490	Misc Gen Exp Op Expenses	\$783	\$791	\$1,000	\$18	\$30	\$30
603-57100-63-1500	Maint of Structures Empl Benefits	\$0	\$0	\$0	\$0	\$0	\$0
603-57100-63-2300	Contracted Services	\$0	\$302	\$11,000	\$2,574	\$1,433	\$1,500
603-57100-63-3490	Maint of Structures Oth Op Exp	\$0	\$129	\$0	\$0	\$0	\$0
603-57200-63-1100	Maint. Of lines Labor	\$152,866	\$110,820	\$193,955	\$142,350	\$219,761	\$235,144
603-57200-63-1500	Maint of Lines EE Benefits	\$36,206	\$35,830	\$56,041	\$26,590	\$41,121	\$45,233
603-57200-63-1510	Maint of Lines Social Security	\$12,630	\$10,085	\$15,802	\$10,316	\$15,727	\$16,828
603-57200-63-2300	Maint of Lines Contr Services	\$843	\$2,482	\$20,000	\$843	\$843	\$15,000
603-57200-63-3490	Maint of Lines Op Expenses	\$1,319	\$3,008	\$1,800	\$172	\$300	\$1,000
603-57300-63-1100	Maint. Of line Transformer Labor	\$163	\$499	\$656	\$785	\$1,105	\$1,182
603-57300-63-1500	Maint of Lines EE Benefits	\$26	\$90	\$143	\$153	\$202	\$222
603-57300-63-1510	Maint of Lines Social Security	\$12	\$33	\$56	\$58	\$82	\$88
603-57300-63-2300	Maint of Lines Contr Services	\$0	\$302	\$2,000	\$698	\$333	\$0

CITY OF CLINTONVILLE

2017 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
603-57300-63-3490	Maint of Lines Op Expenses	559	978	800	\$0	\$0	\$0
603-57400-63-1100	Maint of Street Lights Labor	\$4,255	\$8,522	\$2,430	\$3,624	\$5,797	\$6,203
603-57400-63-1500	Maint of Street Lights Benefits	\$779	\$1,990	\$585	\$513	\$794	\$872
603-57400-63-1510	Main of Street Lights Soc Security	\$327	\$707	\$178	\$261	\$416	\$445
603-57400-63-3490	Maint of Street Lights Op Exp	\$58	\$97	\$0	\$29	\$40	\$50
603-57500-63-1100	Maint. Of Meters Labor	\$12,390	\$6,930	\$14,416	\$2,890	\$3,366	\$3,602
603-57500-63-1500	Maint of Meters EE Benefits	\$3,558	\$1,486	\$4,961	\$1,492	\$1,901	\$2,091
603-57500-63-1510	Maint of Meters Social Security	\$937	\$502	\$1,089	\$207	\$241	\$258
603-57500-63-2300	Contracted Services	\$0	\$0	\$0	\$0	\$1,500	\$0
603-57500-63-3490	Maint of Meters Op Expenses	\$8	\$32	\$100	\$0	\$0	\$20
603-57600-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-90100-63-1100	Meter Reading Labor	\$13,042	\$13,523	\$16,152	\$6,527	\$10,123	\$10,832
603-90100-63-1500	Meter Reading EE Benefits	\$3,155	\$2,802	\$4,078	\$1,926	\$2,913	\$3,204
603-90100-63-1510	Meter Reading Social Security	\$1,042	\$988	\$1,193	\$446	\$680	\$728
603-90200-63-1100	Acct/ Coll. Labor	\$43,368	\$40,514	\$50,103	\$26,486		\$40,035
603-90200-63-1500	Acct/Coll EE Benefits	\$17,192	\$24,665	\$14,266	\$15,474	\$40,035	\$23,827
603-90200-63-1510	Acct/Coll Social Security	\$3,232	\$2,896	\$3,302	\$1,893	\$23,827	\$2,837
603-90200-63-3161	Acct/Coll Training	\$0	\$0	\$0	\$0	\$2,837	\$0
603-90300-63-2100	Acct/Coll Computer Expenses	\$5,114	\$5,493	\$8,100	\$5,276	\$0	\$7,753
603-90300-63-2110	Fees-PSN	\$1,436	\$1,601	\$1,500	\$1,090	\$7,753	\$1,700
603-90300-63-3110	Acct/Coll Postage	\$7,370	\$6,800	\$9,300	\$7,484	\$1,653	\$13,000
603-90300-63-3121	Safety Equipment	\$296	\$697	\$0	\$88	\$11,342	\$0
603-90400-63-3180	Uncollectables	\$2,672	\$461	\$1,050	\$3,451	\$0	\$1,500
603-90600-63-1100	Salaries	\$0	\$349	\$286	\$0	\$5,865	\$0
603-90600-63-1500	Employee Benedits	\$0	\$55	\$50	\$0	\$0	\$0
603-90600-63-1510	Social Security	\$0	\$22	\$21	\$0	\$0	\$0
603-92000-63-1100	Admin & Gen. Salary	\$67,263	\$107,289	\$90,899	\$51,953	\$0	\$78,506
603-92000-63-1500	Admin & Gen EE Benefits	\$15,944	\$23,017	\$27,270	\$12,020	\$78,506	\$19,721
603-92000-63-1510	Admin & Gen Social Security	\$4,582	\$7,798	\$6,931	\$3,281	\$19,721	\$4,921
603-92000-63-2250	Telephone Expenses	\$180	\$0	\$360	\$0	\$4,921	\$0
603-92100-63-1500	Admin & Gen EE Benefits	\$0	\$0	\$0	\$0	\$0	\$0
603-92100-63-1510	Admin & Gen Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-92100-63-2100	Admin & Gen Computer Exp	\$413	\$610	\$800	\$413	\$663	\$700
603-92100-63-2250	Admin & Gen Telephone Exp	\$4,696	\$5,107	\$4,700	\$3,061	\$4,462	\$4,700
603-92100-63-3110	Admin & Gen Postage	\$0	\$8	\$15	\$0	\$0	\$0
603-92100-63-3150	Admin & Gen Office Supplies	\$7,121	\$7,215	\$9,000	\$4,167	\$6,907	\$7,000
603-92100-63-3260	Admin & Gen Subscriptions	\$21	\$0	\$0	\$0	\$0	\$0
603-92100-63-3490	Admin & Gen Op Expenses	\$498	\$1,214	\$1,500	\$438	\$724	\$1,500
603-92300-63-2110	Outside Services Engineering	\$14,558	\$2,496	\$15,000	\$3,621	\$6,000	\$2,500
603-92300-63-2220	Outside Services Other Prof	\$18,176	\$19,486	\$20,000	\$19,480	\$22,000	\$20,000
603-92400-63-5110	Insurance on Buildings	\$3,238	\$3,485	\$3,500	\$3,399	\$3,399	\$3,400
603-92400-63-5120	Insurance Vehicle & Equipment	\$3,992	\$3,616	\$4,500	\$2,875	\$4,334	\$4,500
603-92500-63-5130	Insurance Gen Liability	\$1,194	\$1,184	\$1,368	\$874	\$1,205	\$1,250
603-92500-63-5140	Insurance Prof Liability	\$622	\$616	\$700	\$455	\$628	\$650
603-92500-63-5190	Other Insurance	\$0	\$0	\$0	\$0	\$0	\$0
603-92600-63-0000	Pension	\$0	\$0	\$0	\$0	\$0	\$0
603-92800-63-2220	Other Prof Serv-Reg Comm Exp	\$0	\$5,625	\$5,000	\$0	\$5,000	\$5,000
603-93000-63-1100	Misc General Labor	\$18,494	\$20,676	\$22,512	\$19,461	\$32,133	\$34,382
603-93000-63-1500	Misc General EE Benefits	\$4,314	\$4,409	\$6,531	\$3,827	\$6,359	\$6,995
603-93000-63-1510	Misc General Social Security	\$1,360	\$1,401	\$1,665	\$1,386	\$2,284	\$2,444
603-93000-63-2270	Misc General Water & Electric	\$10,291	\$8,211	\$10,000	\$4,676	\$7,302	\$8,000
603-93000-63-2300	Misc General Contr Services	\$9,362	\$9,617	\$9,700	\$6,215	\$9,236	\$10,000
603-93000-63-3161	Misc General Training	\$19,787	\$26,254	\$25,000	\$18,215	\$19,430	\$19,000
603-93000-63-3240	Membership Dues	\$3,751	\$5,153	\$5,200	\$5,468	\$5,468	\$5,500
603-93000-63-3320	Mileage	\$1	\$0	\$0	\$0	\$0	\$0
603-93000-63-3460	Clothing & Uniforms	\$5,813	\$8,664	\$8,000	\$5,019	\$7,639	\$7,700
603-93000-63-3490	Other Operating Expenses	\$20	\$384	\$0	\$11	\$11	\$20

CITY OF CLINTONVILLE

2017 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
603-93000-63-5300	Misc General Rent to City Hall	\$8,000	\$8,667	\$8,800	\$5,867	\$8,800	\$8,309
603-93300-63-3490	Other Operating Expenses	\$289	\$0	\$100	\$154	\$154	\$150
603-93300-63-3510	Gas & Oil	\$7,281	\$5,943	\$9,000	\$4,063	\$5,721	\$5,800
603-93300-63-3554	Vehicle Repair/Maintenance	\$7,296	\$6,238	\$7,500	\$5,317	\$7,500	\$7,500
603-93300-63-7000	Transportation Allocations	-\$6,755	-\$9,378	\$0	\$0	\$0	\$0
603-93500-63-1100	Maint of Gen Plant Salaires	\$7,752	\$3,546	\$8,747	\$3,713	\$4,651	\$4,977
603-93500-63-1500	Maint of Gen Plant EE Benefits	\$1,402	\$554	\$1,291	\$663	\$607	\$668
603-93500-63-1510	Maint of Gen Plant Soc Sec	\$667	\$254	\$561	\$265	\$328	\$351
603-93500-63-3490	Maint of Gen Plant Op Expenses	\$1,276	\$2,408	\$2,500	\$1,595	\$2,033	\$2,100
603-95010-63-1100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-1500	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-1510	Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-9010	Capitalized Work Orders	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-1100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-1500	Employee Benefits	\$50	\$0	\$0	\$0	\$0	\$0
603-95020-63-1510	Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-9010	Capitalized Work Orders	\$0	\$0	\$0	\$0	\$0	\$0
603-95030-63-1100	Salaries	\$3,353	\$12,452	\$0	\$0	\$0	\$0
603-95030-63-1500	Employee Benefits	\$1,005	\$2,464	\$0	\$0	\$0	\$0
603-95030-63-1510	Social Security	\$351	\$932	\$0	\$0	\$0	\$0
603-95040-63-1100	Salaries	\$1,578	\$0	\$8,857	\$408	\$816	\$0
603-95040-63-1500	Employee Benefits	\$279	\$0	\$1,149	\$106	\$212	\$0
603-95040-63-1510	Social Security	\$119	\$0	\$457	\$30	\$60	\$0
	TOTAL	\$10,852,096	\$10,505,656	\$11,128,276	\$6,978,837	\$10,300,127	\$10,342,659

CAPITAL

Explanation of Account: The capital accounts include all major additions to the electric system, including electric meters, transformers, poles, etc.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
603-37000	Electric Plant Meters	\$22,085	\$63,700	\$58,700	\$1,224	\$6,500	\$35,000
603-36800	Transformers	\$80,581	\$75,000	\$75,000	\$2,520	\$7,560	\$25,000
603-36700	Underground	\$0	\$30,000	\$25,000	\$6,373	\$10,000	\$10,000
603-36400	Poles, Towers and Fixtures	\$3,589	\$12,000	\$15,000	\$0	\$0	\$15,000
603-36900	Electric Plant Services	\$1,886	\$10,000	\$5,000	\$8,290	\$12,000	\$10,000
603-39200	Transportation Equipment	\$69,654	\$0	\$36,500	\$31,664	\$31,664	\$35,000
603-39110	Computers	\$803	\$7,500	\$12,900	\$7,306	\$7,500	\$5,000
603-39400	Tool Shop & Garage Electric	\$8,990	\$12,000	\$10,000	\$366	\$8,120	\$10,000
603-36000	Land & Rights Electric	\$0	\$0	\$0	\$0	\$0	\$0
603-36200	Station Equipment Electric	\$930,264	\$0	\$0	\$0	\$29,000	\$20,000
603-36410	Distribution Improvements	\$0	\$5,000	\$0	\$0	\$0	\$0
603-36420	Transmission Improvement	\$0	\$0	\$0	\$0	\$0	\$0
603-36500	Overhead Conductors	\$262,199	\$15,000	\$10,000	\$0	\$10,000	\$15,000
603-36510	Overhead Conductors Contribute	\$2,561	\$0	\$10,000	\$0	\$0	\$0
603-36710	Underground Conduct Contribute	\$0	\$0	\$0	\$0	\$0	\$0
603-36910	Electric Plant Services Contribute	\$16,306	\$10,000	\$10,000	\$0	\$500	\$0
603-37300	Street Lighting Equipment	\$5,769	\$36,910	\$3,000	\$92	\$500	\$3,000
603-39000	Structure Improvement Gen Plant	\$10,366	\$2,000	\$7,100	\$1,494	\$2,500	\$18,500
603-39100	Office Furniture & Equipment	\$0	\$500	\$500	\$0	\$500	\$2,000
603-39300	Stores Equipment Elect	\$0	\$0	\$0	\$0	\$0	\$0
603-39500	Laboratory Equipment Electric	\$0	\$0	\$0	\$0	\$21,000	\$0
603-39600	Power Operated Equipment	\$0	\$3,600	\$0	\$0	\$0	\$0
603-39700	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,415,051	\$283,210	\$278,700	\$59,329	\$147,344	\$203,500

ELECTRIC BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
ELECTRIC REVS.	\$11,201,739	\$10,751,237	\$11,406,975	\$7,126,331	\$10,621,419	\$10,617,574
ELECTRIC OPER. EXPEND.	\$10,852,096	\$10,505,656	\$11,128,276	\$6,978,837	\$10,300,127	\$10,342,659
ELECTRIC CAPITAL	\$1,415,051	\$283,210	\$278,700	\$59,329	\$147,344	\$203,500
BALANCE	(\$1,065,408)	(\$37,629)	(\$1)	\$88,166	\$173,948	\$71,415

CLINTONVILLE WATER UTILITY FUND

The Water Utility has seen growth and change in its 100+ years of existence and currently is made up of: one water tower; one water treatment facility; 5 active wells; 291 fire hydrants; 906 distribution valves; 203,383 feet of water main and 2,354 service laterals which serve water and public fire protection to over 1,977 customers. The water system pumps approximately 442,110 gallons per day or 161,381,000 gallons per year. The human resources to run the plant and distribution part of the Water Utility includes two employees that spend 100% of their time working for the Water Utility: a water supervisor and a certified water operator. Other managerial and office employees who split their time between the Water Utility and the other utility departments are the Water and Wastewater Manager, the Utility Accountant, a Billing Specialist and a Customer Service Representative. The Water Utility is regulated by the Public Service Commission of Wisconsin.

REVENUES

Explanation of Account: The Water Utility charges to water customers include a fixed monthly charge, a volume charge and other charges, for example, Public Fire Protection. The last adjustment to water rates was a two-phased adjustment that was implemented back in 2008 and 2009.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
604-40800-64	Taxes Water	\$0	\$0	\$0	\$0	\$0	\$0
604-41900-64	Interest	\$473	\$528	\$300	\$520	\$754	\$400
604-42100-64	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
604-42500-64	Misc Amortization	\$8,522	\$8,522	\$8,522	\$0	\$8,522	\$8,522
604-46110-64	Sales-Res.	\$466,679	\$473,097	\$487,356	\$315,466	\$473,000	\$475,000
604-46120-64	Sales-Comm.	\$105,353	\$108,922	\$115,158	\$69,288	\$103,000	\$105,000
604-46130-64	Sales-Indust.	\$86,602	\$88,654	\$93,330	\$53,552	\$80,200	\$80,000
604-46140-64	Other Sales to Public Authority	\$42,437	\$43,867	\$46,104	\$26,853	\$40,200	\$40,000
604-46150-64	Meter Sales MultiFamily Res	\$63,787	\$66,342	\$70,176	\$44,210	\$66,300	\$67,000
604-46200-64	Private Fire	\$20,464	\$21,126	\$21,100	\$14,102	\$21,154	\$21,000
604-46300-64	Public Fire	\$364,347	\$365,018	\$364,800	\$243,142	\$364,700	\$365,000
604-47000-64	Forfeited Discounts	\$3,282	\$3,051	\$2,900	\$1,864	\$2,800	\$2,900
604-47200-64	Rents from Water Property/Tower	\$54,952	\$57,491	\$57,300	\$36,180	\$54,270	\$56,000
604-47400-64	Other Water Revenues	\$11,275	\$57,745	\$2,000	\$526	\$780	\$2,000
604-47410-64	Miscellaneous Service Rev	\$1,295	\$1,729	\$1,500	\$490	\$735	\$1,500
604-47415-64	Other Water Revenues-Office	\$1,900	\$900	\$900	\$650	\$975	\$900
604-47420-64	Sewer Billing Charges	\$0	\$0	\$0	\$13,195	\$0	\$0
604-48130-64	Interest on Special Assessments				\$263		
604-48300-64	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$0	\$0	\$120,464			
	TOTAL	\$1,231,369	\$1,296,992	\$1,391,910	\$820,301	\$1,217,390	\$1,225,222

EXPENDITURES

OPERATING

Explanation of Account: The Water Department Operating expenses are all costs associated with operating and maintaining the water system. Large infrastructure improvements are budgeted in the capital section of this budget. The objective of the operating portion of the budget is to maintain the water utility in an efficient, compliant and safe manner. The 2017 budget includes continuation of a part-time safety coordinator position. The goal of the 2017 expense portion of the budget is to continue to maintain the water utility in an efficient and compliant manner.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
604-40300-64-7000	Depreciation	\$27,259	\$278,762	\$285,108	\$190,072	\$285,108	\$285,108
604-40800-64-3242	PSC Remainder Assessment	\$1,161	\$1,143	\$1,200	\$1,144	\$1,144	\$1,200
604-40800-64-5100	Taxes	\$193,276	\$192,755	\$226,800	\$151,200	\$226,800	\$226,800
604-42600-64-7000	Depreciation on Contributed P	\$17,753	\$17,728	\$18,000	\$12,000	\$18,000	\$18,000
604-42700-64-6200	Interest	\$53,591	\$47,141	\$54,400	\$36,296	\$54,444	\$54,444
604-42710-64-6200	Interest on Leases	\$0	\$0	\$0	\$0	\$0	\$0
604-42750-64-6200	Interest on Customer Credits	\$0	\$0	\$0	\$0	\$0	\$0
604-42800-64-6900	Debt Discount	\$0	\$0	\$0	\$0	\$0	\$0
604-60200-64-3490	Source of Supply	\$1,785	\$1,680	\$1,000	\$0	\$1,000	\$500
604-60500-64-1100	Maint. Of Water Source Labor	\$0	\$0	\$0	\$0	\$0	\$0
604-60500-64-1510	Maint of Water Source Soc Sec	\$0	\$0	\$0	\$0	\$0	\$0
604-60500-64-2300	Maint of Water Source Contr S	\$0	\$5,107	\$5,000	\$198	\$339	\$505
604-60500-64-3490	Maint of Water Source Oth Op	\$3,096	\$785	\$2,900	\$806	\$1,342	\$5,252
604-62000-64-1100	Operation Labor Pumping	\$30,555	\$27,555	\$34,230	\$17,486	\$26,947	\$34,572
604-62000-64-1500	Operation EE Benefits	\$8,500	\$9,774	\$15,321	\$6,007	\$8,799	\$15,474
604-62000-64-1510	Operation Social Security	\$2,301	\$1,961	\$2,629	\$1,249	\$1,915	\$2,655
604-62200-64-2270	Power for Pumping	\$20,975	\$18,455	\$23,800	\$13,983	\$21,097	\$21,500
604-62300-64-2270	Water & Electricity Expenses	\$0	\$0	\$0	\$0	\$0	\$0
604-62300-64-2300	Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0
604-62300-64-3490	Oper Supp Oth Op Expenses	\$374	\$1,589	\$1,000	\$303	\$519	\$1,000
604-62500-64-1100	Maint. Of Pump. Plant Labor	\$18,154	\$17,686	\$18,615	\$12,126	\$18,997	\$18,801
604-62500-64-1500	Maint. Of Pump. Plant EE Bene	\$5,012	\$6,116	\$7,182	\$2,969	\$4,523	\$7,254
604-62500-64-1510	Maint of Pump Plant Soc Secu	\$1,361	\$1,249	\$1,377	\$843	\$1,313	\$1,391
604-62500-64-2300	Maint. Of Pump. Plant Contr S	\$34,732	\$10,510	\$500	\$0	\$250	\$505
604-62500-64-3161	Maint of Pump Training	\$20	\$0	\$0	\$0	\$0	\$0
604-62500-64-3490	Maint. Of Pump. Plant Op Exp	\$49	\$762	\$300	\$137	\$235	\$303
604-62500-64-7001	Equipment Replace-Wells	\$0	\$5,365	\$10,000	\$5,671	\$9,722	\$10,000
604-63000-64-1100	Salaries	\$8,423	\$8,734	\$6,708	\$8,205	\$12,815	\$6,775
604-63000-64-1500	Employee Benefits	\$1,869	\$2,324	\$2,568	\$2,115	\$3,295	\$2,594
604-63000-64-1510	Social Security	\$614	\$608	\$519	\$563	\$874	\$524
604-63100-64-3551	Chem. Chlorine Pump	\$28,759	\$28,774	\$29,600	\$14,702	\$24,747	\$29,000
604-63200-64-3490	Other Operating Expenses	\$12,118	\$11,868	\$11,500	\$6,776	\$10,338	\$11,500
604-63500-64-1100	Maint Water Trtmtnt Plant Salar	\$2	\$73	\$0	\$0	\$0	\$0
604-63500-64-1500	Maint Water Trtmtnt Plant EE B	\$0	\$18	\$0	\$0	\$0	\$0
604-63500-64-1510	Maint Water Trtmtnt Plant Soc	\$0	\$6	\$0	\$0	\$0	\$0
604-63500-64-2300	Contracted Services	\$1,534	\$1,050	\$0	\$1,945	\$1,945	\$1,100
604-63500-64-3490	Other Operating Expenses	\$600	\$1,076	\$500	\$29	\$200	\$1,000
604-63500-64-7001	Equipment Replace-Treatment	\$0	\$142	\$10,000	\$8,157	\$9,000	\$10,000
604-64000-64-1100	Oper. Labor Water Labor	\$4,815	\$5,889	\$4,304	\$2,995	\$4,301	\$4,347
604-64000-64-1500	Oper. Labor Water EE Benefits	\$847	\$1,169	\$1,489	\$394	\$621	\$1,504
604-64000-64-1510	Oper Labor Water Soc Security	\$363	\$442	\$345	\$227	\$324	\$348
604-64100-64-3490	Other Operating Expenses	\$497	\$57	\$500	\$28	\$49	\$500

CITY OF CLINTONVILLE

2017 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
604-65000-64-1100	Maint of Dist Res Labor	\$0	\$0	\$0	\$0	\$0	\$0
604-65000-64-1500	Maint. Of Dist. Reservoir EE B	\$0	\$0	\$0	\$0	\$0	\$0
604-65000-64-1510	Maint of Dist Reservoir Soc Se	\$0	\$0	\$0	\$0	\$0	\$0
604-65000-64-2300	Maint. Of Dist. Reservoir Contr	\$2,524	\$0	\$0	\$0	\$0	\$0
604-65000-64-3490	Maint. Of Dist. Reservoir Op Ex	\$3,376	\$1,083	\$750	\$132	\$208	\$555
604-65100-64-1100	Maint. Of Mains Labor	\$1,115	\$3,946	\$1,067	\$3,229	\$2,203	\$1,078
604-65100-64-1500	Maint. Of Mains EE Benefits	\$211	\$1,005	\$1,180	\$752	\$477	\$1,172
604-65100-64-1510	Maint of Mains Soc Security	\$69	\$307	\$308	\$238	\$184	\$311
604-65100-64-2300	Maint. Of Mains Contr Serv	\$9,804	\$8,064	\$10,000	\$11,628	\$19,934	\$15,150
604-65100-64-3490	Maint. Of Mains Op Expenses	\$1,570	\$2,578	\$500	\$0	\$250	\$505
604-65200-64-1100	Maint. Of Services Labor	\$22,586	\$11,267	\$10,602	\$6,103	\$9,275	\$10,708
604-65200-64-1500	Maint. Of Services EE Benefits	\$5,375	\$4,042	\$4,225	\$1,395	\$2,056	\$4,267
604-65200-64-1510	Maint of Services Soc Security	\$1,660	\$821	\$751	\$463	\$702	\$759
604-65200-64-2300	Maint. Of Services Contr Serv	\$75,659	\$13,620	\$15,000	\$8,125	\$13,928	\$15,150
604-65200-64-3490	Maint. Of Services Op Expense	\$1,538	\$1,826	\$200	\$0	\$100	\$202
604-65300-64-1100	Maint. Of Meters labor	\$5,192	\$6,213	\$4,757	\$8,079	\$11,531	\$4,805
604-65300-64-1500	Maint. Of Meters EE Benefits	\$876	\$1,044	\$2,210	\$729	\$1,096	\$2,232
604-65300-64-1510	Maint of Meters Soc Security	\$391	\$452	\$1,041	\$623	\$890.00	\$1,051
604-65300-64-2300	Maint of Meters Contr Service	\$2,561	\$1,306	\$6,000	\$0	\$3,000	\$5,050
604-65300-64-3490	Maint. Of Meters Op Expenses	\$0	\$0	\$0	\$0	\$0	\$0
604-65400-64-1100	Maint. Of Hydrants Labor	\$2,151	\$1,090	\$2,870	\$1,823	\$3,124	\$2,899
604-65400-64-1500	Maint. Of Hydrants EE Benefits	\$378	\$248	\$785	\$291	\$499	\$793
604-65400-64-1510	Maint of Hydrants Soc Security	\$157	\$79	\$217	\$139	\$239	\$219
604-65400-64-2300	Maint. Of Hydrants Contr Serv	\$840	\$500	\$1,000	\$0	\$500	\$1,010
604-65400-64-3490	Maint. Of Hydrants Op Expense	\$3,854	\$3,763	\$1,000	\$376	\$645	\$1,010
604-65500-64-3490	Maint of Other Plant-Oth Op Ex	\$26	\$6	\$0	\$0	\$0	\$0
604-90100-64-1100	Meter Reading Labor	\$9,347	\$12,188	\$10,506	\$6,310	\$9,459	\$10,611
604-90100-64-1500	Meter Reading EE Benefits	\$500	\$830	\$926	\$660	\$957	\$935
604-90100-64-1510	Meter Reading Social Security	\$16	\$727	\$614	\$444	\$658	\$620
604-90200-64-1100	Acct/ Coll. Labor	\$28,262	\$27,086	\$36,957	\$16,260	\$25,369	\$37,327
604-90200-64-1500	Acct/ Coll. EE Benefits	\$13,138	\$20,342	\$18,359	\$10,790	\$16,579	\$18,543
604-90200-64-1510	Acct/Coll Social Security	\$2,797	\$2,567	\$4,030	\$1,185	\$1,189	\$4,070
604-90200-64-3161	Acct/ Coll. Training Expenses	\$0	\$0	\$0	\$0	\$0	\$0
604-90300-64-2100	Computer Expenses	\$3,338	\$3,650	\$4,000	\$2,949	\$4,443	\$5,000
604-90300-64-2110	Fees-PSN	\$718	\$800	\$750	\$545	\$826	\$850
604-90300-64-3110	Postage	\$5,641	\$4,522	\$7,300	\$4,231	\$6,543	\$7,300
604-90300-64-3121	Safety Equipment	\$218	\$388	\$750	\$318	\$494	\$750
604-90300-64-3150	Office Supplies	\$0	\$5	\$0	\$0	\$0	\$0
604-90400-64-3180	Uncollectible Accounts	\$650	\$28	\$0	\$261	\$400	\$400
604-90600-64-1100	Cust Serv Labor	\$318	\$24	\$95	\$24	\$42	\$95
604-90600-64-1500	Cust Serv EE Benefits	\$79	\$2	\$22	\$7	\$12	\$20
604-90600-64-1510	Cust Serv Social Security	\$24	\$2	\$7	\$2	\$3	\$7
604-92000-64-1100	Admin & Gen. Salary	\$31,627	\$42,805	\$49,697	\$34,929	\$52,599	\$49,697
604-92000-64-1500	Admin & Gen. EE Benefits	\$8,665	\$16,439	\$16,362	\$13,563	\$21,648	\$16,362
604-92000-64-1510	Admin & Gen. Soc Security	\$2,173	\$2,832	\$2,887	\$2,227	\$3,356	\$2,887
604-92000-64-2250	Telephone Expenses	\$90	\$0	\$100	\$0	\$0	\$100
604-92100-64-1500	Admin & Gen EE Benefits	\$0	\$0	\$12	\$0	\$0	\$12
604-92100-64-1510	Admin & Gen Soc Security	\$0	\$0	\$8	\$0	\$0	\$8
604-92100-64-2100	Computer Expenses	\$266	\$918	\$1,200	\$788	\$1,329	\$1,200
604-92100-64-2250	Telephone Expenses	\$3,244	\$4,048	\$4,000	\$2,581	\$3,848	\$4,000
604-92100-64-3110	Postage	\$0	\$0	\$0	\$0	\$0	\$0
604-92100-64-3150	Office Supplies	\$4,548	\$5,481	\$6,700	\$2,302	\$3,851	\$5,000
604-92100-64-3260	Subscriptions & Periodicals	\$14	\$0	\$0	\$0	\$0	\$0
604-92100-64-3490	Other Operating Expenses	\$693	\$580	\$600	\$271	\$451	\$600
604-92300-64-2110	Engineering Services	\$2,500	\$425	\$2,500	\$5,220	\$1,714	\$2,500
604-92300-64-2220	Other Professional Services	\$28,015	\$27,057	\$28,000	\$19,982	\$31,752	\$28,000
604-92400-64-5110	Insurance on Buildings	\$5,405	\$5,760	\$6,048	\$5,565	\$5,565	\$5,565
604-92400-64-5120	Insurance on Veh & Equipment	\$1,510	\$1,465	\$1,658	\$1,167	\$1,606	\$1,600
604-92500-64-5130	General Liability	\$796	\$789	\$950	\$582	\$804	\$500

CITY OF CLINTONVILLE

2017 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
604-92500-64-5140	Professional Liability	\$415	\$411	\$500	\$303	\$419	\$240
604-93000-64-1100	Misc. Gen. Labor	\$9,370	\$9,188	\$8,612	\$9,557	\$14,685	\$18,612
604-93000-64-1500	Misc. Gen. EE Benefits	\$4,210	\$3,777	\$7,252	\$1,790	\$2,676	\$7,252
604-93000-64-1510	Misc. Gen. Soc Security	\$1,471	\$1,423	\$1,422	\$658	\$1,003	\$1,422
604-93000-64-2270	Misc Gen Water & Electric	\$8,712	\$7,417	\$10,000	\$3,980	\$6,346	\$10,000
604-93000-64-2300	Misc. Gen. Contr Services	\$5,958	\$6,019	\$6,200	\$3,866	\$5,795	\$6,200
604-93000-64-3181	Misc. Gen. Training Expenses	\$8,475	\$7,894	\$7,200	\$5,737	\$3,984	\$7,500
604-93000-64-3240	Misc. Gen. Membership Dues	\$915	\$600	\$800	\$538	\$800	\$800
604-93000-64-3320	Misc. Gen. Mileage	\$0	\$0	\$0	\$0	\$0	\$0
604-93000-64-3460	Misc. Gen. Clothing & Uniforms	\$1,604	\$1,936	\$1,600	\$1,584	\$2,425	\$2,000
604-93000-64-3490	Misc Gen Other Op Exp	\$30	\$4	\$100	\$146	\$250	\$150
604-93000-64-5300	Misc Gen Rent	\$4,000	\$4,333	\$4,400	\$2,933	\$4,400	\$4,154
604-93300-64-3480	Misc. Gen. Other Op Expenses	\$55	\$40	\$100	\$38	\$66	\$100
604-93300-64-3510	Misc. Gen. Gas & Oil	\$5,729	\$3,522	\$5,800	\$2,002	\$2,912	\$5,800
604-93300-64-3554	Vehicle Repair/Maint	\$1,012	\$1,102	\$1,600	\$620	\$1,063.00	\$1,600
604-93500-64-1100	Maint of Gen Plant Salaries	\$4,308	\$4,576	\$6,251	\$4,963	\$7,968.00	\$6,251
604-93500-64-1500	Maint of Gen Plant EE Benefits	\$534	\$615	\$1,418	\$365	\$612.00	\$1,418
604-93500-64-1510	Maint of Gen Plant Soc Security	\$349	\$340	\$477	\$380	\$611.00	\$477
604-93500-64-3490	Other Operating Expenses	\$2,283	\$3,959	\$5,000	\$1,372	\$1,817.00	\$4,000
	TOTAL	\$1,090,832	\$1,020,509	\$1,125,608	\$716,723	\$1,075,783	\$1,125,917

CAPITAL

Explanation of Account: The capital accounts include all major additions to the water system, including water meters, infrastructure improvements (paving projects), etc. The Utility has budgeted for a complete rehabilitation of well #3 in 2017 and abandonment of well #4. Also in the 2017 budget is the reconstruction of all of the watermain on North Main Street from 13th Street to just North of Highway 156 as part of the Main Street reconstruction project.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
604-31400	Test Well	\$0	\$31,480	\$50,000	\$39,883	\$39,883	\$25,000
604-32500	Pumphouse Wiring	\$0	\$0	\$0	\$0	\$0	\$0
604-34300	Paving Projects	\$126,861	\$152,924	\$0	\$0	\$0	\$0
604-34500	New Services	\$12,927	\$15,633	\$140,000	\$11,147	\$140,000	\$289,842
604-34600	Meters	\$17,618	\$13,299	\$35,000	\$22,617	\$30,000	\$35,000
604-34800	Hydrants	\$49,452	\$34,018	\$20,000	\$8,684	\$20,000	\$20,000
604-39000	Building	\$6,004	\$3,895	\$1,400	\$996	\$2,000	\$5,500
604-39100	Office Furniture & Equip	\$906	\$0	\$500	\$17	\$250	\$500
604-39110	Computers/Meter Reader Hrdwr	\$8,984	\$2,758	\$17,400	\$5,249	\$6,200	\$3,000
604-39200	Transportation	\$28,713	\$0	\$1,500	\$28	\$0	\$0
604-39400	Tools Shop & Garage	\$0	\$0	\$500	\$63	\$200	\$3,000
604-39800	Construction in Progress	\$0	-\$8,769	\$0	\$0	\$0	\$0
	TOTAL	\$251,465	\$245,238	\$266,300	\$88,684	\$238,533	\$381,842

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 8/31	2016 ESTIMATE	2017 BUDGET
WATER REVS.	\$1,231,369	\$1,296,992	\$1,391,910	\$820,301	\$1,217,390	\$1,225,222
WATER OPER. EXPEND.	\$1,090,832	\$1,020,509	\$1,125,608	\$716,723	\$1,075,783	\$1,125,917
WATER CAPITAL	\$251,465	\$245,238	\$266,300	\$88,684	\$238,533	\$381,842
BALANCE	(\$110,928)	\$31,245	\$2	\$14,893	(\$96,926)	(\$282,537)