

# CITY OF CLINTONVILLE 2019 BUDGET



**2019**  
**CITY OF CLINTONVILLE PROPOSED BUDGET**  
**SUMMARY AND ANALYSIS**

The 2019 proposed City Budget is a balanced budget with a tax levy totaling \$2,257,490. This levy is \$160,042 higher than the 2018 Budget. The assessed value tax rate for City purposes is 10.08, which is .81 cents higher than the City was operating with in 2018. The average assessed value for all homes in the City of Clintonville is approximately \$80,000. The 2018 tax rate will result in a tax rate increase FOR CITY PURPOSES ONLY of approximately \$65.15 on the tax bill for this average \$80,000 assessed value home when compared to the previous year, however, the actual individual property owner will see a decrease in the city portion of their tax bill of \$73.60 per \$80,000 in assessed value. This is due to the City having closed all Tax Increment Districts last year so there will be no additional TID levy on the 2018 tax bills. The City's 2018 assessed value is \$223,847,200, which is approximately \$2.4 million lower than 2018 but this is almost exclusively due to the new exemption on personal property. The State added a personal property aid payment to municipalities to compensate for the lost value but municipalities receiving the payment also lost a proportional amount from their allowable levy.

**BUDGET HIGHLIGHTS**

**2019 Wages and Benefits** - The budget proposes a 1% COLA to the new salary schedule, which was established based on 2018 wage data from comparable communities. Members of the Clintonville Professional Police Association will receive a raise in accordance with the provision of their union contract, which is still being bargained. Health Insurance premiums remained flat and the budget proposes the city will begin paying 40% of dental and vision insurance premiums.

**Personnel Changes** – The budget includes funding for one new position in the Administrative Department. The budget does not create or authorize the position as that takes specific Council action. The primary position being considered is an Economic Development Specialist that will focus on ground-level economic development activities and grant applications. With the major upswing in the number of grant applications and resultant funding, having someone who can dedicate sufficient time researching, applying for, and managing those grants would be a significant boon to the City as it searches for outside funding.

**Fund Balance** – The City's Undesignated Fund Balance at year-end 2017 was \$1,295,344 or 34.4% of the City's annual expenditure budget. The 2018 end-of-year estimates expects a decrease in the fund balance of approximately \$70,000, which is a result of a transfer to the debt service reserve of \$85,000 and to the capital fund balance of \$120,000. The transfer to the capital is to cover some unexpected capital expenses such as the airport hangar door and the City Hall HVAC project overage. It is anticipated that the fund balance as of 12/31/18 will be 31.8% of the proposed 2019 operating budget. The 2019 proposed budget does not utilize any of the City's Undesignated Fund Balance for operating expenses.

**Debt** – The 2019 total budget for debt service \$1,036,128. The tax levy is scheduled to cover \$839,622 with the balance being primarily funded by the debt service reserve. In order to limit the impact to the taxpayers, the City will almost certainly need to transfer additional funds to the

debt service reserve at the end of 2019 to offset the increase to the required debt payment for 2020. The City borrowed \$1.8 million in March of 2018 to fund 2018-2020 capital projects and is expected to conduct another borrowing in the beginning of 2021 but the City will also be making the final payment on some of its debt in 2020 and anticipates a drop in the 2021 debt service payment even with the anticipated borrowing in 2021.

**State Required Expenditure Restraint and Levy Limits** – The 2019 proposed budget meets the ERP and Maximum Levy Limits imposed by the State of Wisconsin, qualifying the City for approximately \$80,000 in additional state shared revenue. In reviewing the ERP calculations and required paperwork, I discovered that the City has not been taking an allowed deduction for services provided to other municipalities, which is what we do with the dispatch services to Marion and the fire protection services to the Towns of Bear Creek, Larrabee, and Matteson. This significantly helped us to meet our ERP restrictions for 2019 and will do so in the future as well.

**Summary and Acknowledgments** – The 2019 Budget process was much smoother than last year. While there was some initial delay in the process due to the compensation study being behind schedule, everything came together rather well in the end. While there was a drop in the City's assessed value, our net new construction was .85%, which is more than four times what it was the previous year. With the current developments going on in the City and the anticipated future developments in TID 9, I believe the City is poised for much needed increases in its assessed value.

I would like to thank the Department Heads and their staff for their part in the preparation of this budget. The Finance Committee has continued to insist on staff looking for revenue sources other than property tax. I want to underscore that the City, as a whole, secured just over \$800,000 in grants and technical assistance in 2018, \$500,000 of that being for the 2019 road reconstruction projects on 12<sup>th</sup> Street and Robert St and just over \$200,000 being for the dam repair. We are also currently under consideration for another \$84,000 in grant funding for street equipment and anticipate submitting an application in the next two months for a potential \$400,000 grant for water and wastewater.

The City has made progress in much needed repairs to infrastructure, equipment, and procedures this year and looks forward to 2019.

Sincerely,

Sharon Eveland  
City Administrator  
November 13, 2018

<b>Proposed</b>	
<b>2018 Tax Levy Summary (for 2019 Budget)</b>	
	<b>Tax Levy</b>
General Fund	1100172
Capital	0
Comm Center	39000
Library	217618
School Resources	32850
Transit	22997
Redevelopment	5231
TOTAL OPERATING LEVY	1417868
LEVY DEBT SERVICE	839622
TOTAL LEVY	2257490
TOTAL VALUE	223847200
	ASSESSED VALUES
<b>TOTAL TAX RATE</b>	10.08
Operating Only Tax Rate	6.33
Increase	0.81
\$80k Home	65.15

While there is an increase in the levy used for City purposes, the individual tax payer will see a decrease in the City portion of the tax bill due to the City closing the TIDs and approximately \$350,000 dropping off the total City portion of the levy as a result.

# City of Clintonville

## 2019 Budget

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# City of Clintonville

## 2019 Budget

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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 inspections, 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 budget figure, and a detailed spreadsheet outlining the expected expenditures by line item number.

### ADMINISTRATIVE

Explanation of Account: The Administrative Revenue includes 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 24, 29, 30, 31, 37, 38, and 40. 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 2019 budget include a new Personal Property State Aid in the amount of \$17,873, a decrease of \$3,949 in other State Aids, and a decrease of \$5,300 in the PILT payment from Clintonville Utilities. Each Utility Department pays an annual rent for use of the City Hall and a fee for accounts payable services. The use of general property tax for the 2019 budget is up by \$112,449 to support City operations.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-41110-10	General Prop. Taxes	\$895,246	\$928,425	\$987,723	\$0	\$987,723	\$1,100,172
100-41140-10	Mobile Home Fees	\$10,235	\$7,701	\$10,696	\$9,158	\$8,133	\$8,500
100-41150-10	Managed Forest Land	\$61	\$156	\$95	\$7	\$95	\$95
100-41210-10	Room Tax	\$25,999	\$8,021	\$8,000	\$4,950	\$6,952	\$7,200
100-41310-10	PILT - Wat. & Elect.	\$417,307	\$435,102	\$461,800	\$318,736	\$461,800	\$456,500
100-41320-10	PILT - Hous. Auth.	\$13,989	\$13,396	\$13,000	\$13,656	\$13,656	\$13,656
100-41800-10	Interest on Taxes	\$96	\$113	\$100	\$153	\$160	\$175
100-43410-10	Shared Revenue	\$1,304,968	\$1,302,862	\$1,303,315	\$271,959	\$1,303,902	\$1,299,953
100-43430-10	Exempt Computer Aid	\$48,872	\$38,248	\$38,810	\$38,811	\$38,810	\$38,811
100-43435-10	Personal Property Aid				\$0	\$0	\$17,873
100-43530-10	Transportation Aids	\$387,847	\$389,266	\$414,960	\$311,006	\$414,675	\$397,939
100-43610-10	Pymnts-Munic. Serv.	\$4,200	\$5,973	\$5,973	\$4,173	\$4,173	\$11,675
100-44100-10	Business Licenses	\$17,627	\$21,561	\$18,500	\$16,557	\$19,347	\$21,172
100-44200-10	Non Business License	\$3,774	\$3,961	\$4,000	\$3,306	\$3,807	\$3,848
100-44400-10	Community Event Fee	\$475	\$1,075	\$875	\$800	\$875	\$800
100-44500-10	Cable Franchise Fee	\$43,804	\$44,600	\$44,000	\$33,910	\$44,174	\$44,174
100-44600-10	Cell Tower Lease	\$26,861	\$28,382	\$28,504	\$18,899	\$30,501	\$30,501
100-46100-10	Administration Fees	\$25,218	\$23,942	\$24,000	\$18,960	\$24,538	\$24,190
100-48110-10	Interest on Invest.	\$26,785	\$55,762	\$40,300	\$84,318	\$97,280	\$59,000
100-48130-10	Interest-Spec. Assess.	\$45	\$160	\$200	\$133	\$150	\$100
100-48201-10	City Building Rentals	\$27,611	\$27,163	\$19,658	\$14,744	\$19,658	\$19,658
100-48202-10	Land Leases	\$16,612	\$17,287	\$15,339	\$6,718	\$15,339	\$15,339
100-48300-10	City Property Sales				\$66	\$66	\$0
100-48500-10	Donations	\$25	\$0	\$0	\$0	\$0	\$0

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-48700-10	Off Road Fuel Tax Ref	\$2,573	\$2,569	\$2,575	\$1,220	\$2,575	\$2,475
100-48900-10	Misc. Revenues	\$4,124	\$5,458	\$4,200	\$2,039	\$2,730	\$6,130
100-48930-10	Wellness Pathways Rew	\$1,344	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	
	TOTAL	\$3,305,697	\$3,361,182	\$3,446,623	\$1,174,282	\$3,501,119	\$3,579,937

## 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 plats for all motorcycles, vehicles, and mopeds, as well as certain types of recreational vehicles. 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<sup>st</sup> through March 31<sup>st</sup> from 2a.m. to 6a.m, which results in the majority of the City's parking violation revenues. The Law Enforcement Fees are miscellaneous revenues such as charges for police reports, and the Service – Other Municipalities includes revenues from the City of Marion for the dispatch services the department provides for that municipality. Overall Police Revenues are projected to decrease by \$7850 in 2019 over the 2018 budgeted revenues, however, this is due almost entirely to moving the Crossing Guards, the cost of which the school contributes 50%, has been moved to the newly created special revenue fund School Safety Resource, merging with the PSLO.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-41170-20	Motor Veh. Regist.	\$12,298	\$11,671	\$15,000	\$10,207	\$14,000	\$14,000
100-43521-20	State Pymnt for Training	\$1,920	\$1,600	\$2,080	\$0	\$2,080	\$2,080
100-45100-20	Law & Ord. Violations	\$49,557	\$44,176	\$53,000	\$46,704	\$55,000	\$53,000
100-45130-20	Parking Violations	\$4,391	\$4,960	\$5,000	\$3,340	\$5,000	\$5,000
100-46210-20	Law Enforcement Fees	\$1,162	\$1,056	\$1,000	\$1,473	\$1,600	\$1,200
100-47321-20	Service-Other Munic.	\$11,694	\$5,000	\$11,700	\$18,678	\$18,678	\$5,000
100-48401-20	Insurance Recoveries	\$521	\$3,040	\$1,500	\$0	\$1,000	\$0
100-48300-20	City Property Sales				\$20	\$20	\$0
100-48500-20	Donations	\$1,200	\$667	\$800	\$0	\$500	\$800
100-48900-20	Misc. Revenues	\$2,346	\$3,822	\$2,200	\$3,993	\$4,200	\$2,200
	TOTAL	\$85,089	\$75,991	\$92,280	\$84,415	\$102,078	\$83,280

### ANIMAL CONTROL

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-46590-20	Dog Pound Revenue	\$1,502	\$1,509	\$1,000	\$835	\$1,000	\$1,150
	TOTAL	\$1,502	\$1,509	\$1,000	\$835	\$1,000	\$1,150



FIRE PROTECTION

Explanation of Account: In addition to serving the City, the Fire Department also provides contractual services to the Townships of Bear Creek, Matteson, and Larrabee. The fees the Fire Department receives for those services, which are based on call volume and each municipality's population, make up the department's largest source of revenue. In addition, the Fire Department Revenues include the City's and a portion of the surrounding townships Fire Insurance Dues paid by the State, as well as fees for responding to vehicle accidents, fuel spills, and Wildland (DNR) calls. Fire revenues overall are anticipated to increase by \$4,718 in 2019.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-43420-21	Fire Insurance	\$9,623	\$9,643	\$9,500	\$9,849	\$9,849	\$9,500
100-43421-21	Fire Dues-Other Munic.	\$6,466	\$6,937	\$6,000	\$6,896	\$6,896	\$6,500
100-46220-21	JAWS Charges	\$5,875	\$6,010	\$5,000	\$3,850	\$5,000	\$5,000
100-46240-21	Fire Calls	\$13,470	\$9,550	\$10,000	\$11,165	\$13,000	\$12,000
100-47200-21	DNR-Larrabee	\$428	\$0	\$250	\$0	\$0	\$250
100-47201-21	DNR-Matteson	\$0	\$1,215	\$100	\$290	\$290	\$250
100-47202-21	DNR-Bear Creek	\$0	\$0	\$50	\$0	\$0	\$50
100-47323-21	Fire Protect. Contract	\$56,366	\$68,020	\$66,634	\$53,592	\$66,634	\$68,102
100-48401-21	Insurance Claim Recoveries	\$0	\$8,050	\$0	\$0	\$0	\$0
100-48600-21	Fire Inspection Fees	\$7,820	\$8,050	\$7,400	\$40	\$7,400	\$8,000
100-48700-21	Fire Re-Inspection Fees	\$0	\$0	\$0	\$0	\$0	\$0
100-48900-21	Misc. Revenues	\$200	\$563	\$0	\$240	\$240	\$0
	<b>TOTAL</b>	<b>\$100,248</b>	<b>\$118,037</b>	<b>\$104,934</b>	<b>\$85,923</b>	<b>\$109,309</b>	<b>\$109,652</b>

BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City contracts with outside firms for both Building Inspection and Assessment. For Building Inspection, the firm SafeBuilt completes all inspections and determines fees for permits. The revenues for building permits are divided 80/20 firm/City and plan review fees are divided 90/10 firm/City. The maritage the firm receives is the only compensation it receives for providing the building permit services therefore there is no actual expense to the General Fund for these inspections. The Zoning Appeals account is comprised of fees paid by property owners who apply to have their property rezoned or to obtain a conditional use permit or a variance from the current zoning code.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-44300-11	Bldg Permit & Inspect.	\$4,441	\$7,064	\$7,500	\$11,399	\$14,500	\$10,000
100-44400-11	Zoning Appeals	\$400	\$200	\$200	\$0	\$200	\$440
	<b>TOTAL</b>	<b>\$4,841</b>	<b>\$7,264</b>	<b>\$7,700</b>	<b>\$11,399</b>	<b>\$14,700</b>	<b>\$10,440</b>

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
Police Protection	\$85,089	\$75,991	\$92,280	\$84,415	\$102,078	\$83,280
Animal Control	\$1,502	\$1,509	\$1,000	\$835	\$1,000	\$1,150
Fire Protection	\$100,248	\$118,037	\$104,934	\$85,923	\$109,309	\$109,652
Building Inspection/Assessment	\$4,841	\$7,264	\$7,700	\$11,399	\$14,700	\$10,440
<b>TOTAL</b>	<b>\$191,680</b>	<b>\$202,800</b>	<b>\$205,914</b>	<b>\$182,572</b>	<b>\$227,087</b>	<b>\$204,522</b>

**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. The interdepartmental Labor Account is for equipment maintenance and repair services provided to other City departments as well as the Clintonville Ambulance Services 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 \$500 of revenue budgeted from CAWS in 2019 is for snowplowing of the CAWS site that is provided by the Public Works Department. The 2019 overall revenues are projected to decrease \$4,600 from 2018.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-42301-30	Sdwlk/Curb & Gutter Ass.	\$9,206	\$3,098	\$5,000	\$356	\$356	\$5,000
100-46290-30	Snow Removal Chrg	\$7,943	\$2,828	\$7,000	\$1,735	\$1,800	\$3,000
100-46310-30	Street Maintenance	\$0	\$0	\$250	\$1,355	\$1,400	\$250
100-46431-30	CAWS	\$1,332	\$894	\$1,000	\$0	\$800	\$500
100-46440-30	Weed & Nuisance	\$2,796	\$2,755	\$1,600	\$565	\$600	\$1,500
100-46724-30	Petroleum Charges	\$2,268	\$1,309	\$2,000	\$1,031	\$2,000	\$1,500
100-46725-30	Parts Charges	\$484	\$437	\$300	\$333	\$400	\$300
100-46900-30	Pub. Chrg for Service	\$818	\$1,280	\$1,000	\$11,531	\$13,000	\$1,000
100-47400-30	Interdep. Labor	\$7,779	\$5,269	\$7,000	\$1,845	\$2,600	\$7,000
100-48130-30	Int on Sp Assessment	\$189	\$160	\$175	\$395	\$175	\$175
100-48300-30	City Property Sales	\$411	\$301	\$400	\$0	\$400	\$400
100-48401-30	Insurance Claim Recoveries	\$3,899	\$11,587	\$0	\$0	\$0	\$0
100-48900-30	Miscellaneous Revenues	\$276	\$8,932	\$500	\$5,138	\$5,200	\$1,000
	<b>TOTAL</b>	<b>\$37,400</b>	<b>\$38,850</b>	<b>\$26,225</b>	<b>\$24,284</b>	<b>\$28,731</b>	<b>\$21,625</b>

**PARK AND RECREATION**

Explanation of Account: The City's Park and Recreation Department Revenues include all rentals and user fees for the Department. General fees will remain the same for 2019 but the revenue is expected to drop by \$5,085. The municipal swimming pool will remain closed in 2019.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-43695-40	Boating Project	\$735	\$715	\$868	\$570	\$570	\$823
100-46720-40	Park Fees	\$4,839	\$5,237	\$5,000	\$3,953	\$5,000	\$5,000
100-46721-40	Rec. Center Fees	\$2,132	\$1,426	\$0	\$288	\$367	\$300
100-46730-40	Soccer Fees	\$4,973	\$5,450	\$5,600	\$4,999	\$4,999	\$5,000
100-46740-40	User Fees - Rec. Prog.	\$5,141	\$7,346	\$7,892	\$1,165	\$8,361	\$8,400
100-46745-40	Winter Whirl	\$889	\$653	\$880	\$767	\$767	\$1,200
100-46755-40	Winter Programs	\$7,207	\$3,814	\$5,500	\$948	\$1,900	\$3,066
100-46765-40	Easter Egg Hunt	\$432	\$308	\$469	\$430	\$430	\$450
100-46770-40	Summer Programs	\$1,920	\$5,426	\$5,565	\$6,071	\$6,071	\$6,100
100-46775-40	Fall Programs	\$1,812	\$541	\$2,200	\$638	\$1,585	\$1,600
100-47775-40	Farmer's Market	\$1,210	\$800	\$1,000	\$870	\$900	\$950
100-48500-40	Donations	\$0	\$0	\$0	\$25	\$25	\$0
100-48600-40	Park Donations	\$448	\$3,078	\$0	\$1,506	\$2,506	\$0
100-48900-40	Misc Revenues	\$466	\$506	\$3,000	\$187	\$187	\$0
	<b>TOTAL</b>	<b>\$32,204</b>	<b>\$35,302</b>	<b>\$37,974</b>	<b>\$22,417</b>	<b>\$33,668</b>	<b>\$32,889</b>

**AIRPORT**

Explanation of Account: The Clintonville Municipal Airport processes approximately 1600 flights a year and also provides hangars for commercial entities and individuals. 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 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 revenues from the leases are in Airport Charges. The revenues and expenses for the Fuel Flowage System are found in a separate account on Page 41.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-46340-50	Airport Charges	\$34,366	\$34,717	\$34,700	\$19,200	\$34,700	\$34,700
100-48202-50	Land Lease	\$13,750	\$14,375	\$14,000	\$4,795	\$14,000	\$14,000
100-48401-50	Insurance Claim Recovery	\$0	\$5,569	\$0	\$5,000	\$5,000	\$0
100-48900-50	Misc. Revenues	\$570	\$100	\$500	\$0	\$100	\$500
	<b>TOTAL</b>	<b>\$48,686</b>	<b>\$54,761</b>	<b>\$49,200</b>	<b>\$28,995</b>	<b>\$53,800</b>	<b>\$49,200</b>

**TOTAL GENERAL FUND REVENUES**

Explanation of Account: The City's Total General Fund Revenues, excluding property tax revenue, will decrease by \$9,788 compared to the 2018 Budget.

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
Administrative	\$3,305,697	\$3,361,182	\$3,446,623	\$1,174,282	\$3,501,119	\$3,579,937
Protection of Persons and Property	\$191,680	\$202,800	\$205,914	\$182,572	\$227,087	\$204,522
Public Works	\$37,400	\$38,850	\$26,225	\$24,284	\$28,731	\$21,625
Park and Recreation	\$32,204	\$35,302	\$37,974	\$22,417	\$33,668	\$32,889
Airport	\$48,686	\$54,761	\$49,200	\$28,995	\$53,800	\$49,200
<b>TOTAL</b>	<b>\$3,615,667</b>	<b>\$3,692,896</b>	<b>\$3,765,936</b>	<b>\$1,432,549</b>	<b>\$3,844,405</b>	<b>\$3,888,173</b>

## **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 inspections, and the maintenance of a municipal airport. The Expenditures section is divided into six categories that encompass all facets of City operations. The categories are Administrative, Protection of Persons and Property, Public Works, Park and Recreation, Airport, and Contingency. Each category, except Contingency, is broken 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 budget figure, and a detailed spreadsheet outlining the expected expenditures by line item number.

### **GENERAL GOVERNMENT**

#### **CITY COUNCIL**

Explanation of Account: The City of Clintonville elects a ten-member Common Council that is led by the Council President. The City is divided into five aldermanic districts with two Alderman from each district. Five members (one from each district) are elected each April to a two-year term. The Council is charged with developing local policy through legislation and directing 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 must be submitted for payment by the elected official whereas the monthly salary is automatically paid. Some members of Council choose not to submit a request. The Common Council expenses include the salaries of the Council President, Alderpersons, and payments for Municipal Dues and travel expenses. The training budget for 2019 has been decreased by \$200.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51101-10-1100	Salaries	\$28,594	\$29,554	\$32,500	\$21,410	\$29,300	\$32,500
100-51101-10-1500	Employee Benefits	\$2,162	\$2,188	\$2,559	\$1,666	\$2,250	\$2,620
100-51101-10-2100	Computers/Data Proc		\$473	\$810	\$675	\$810	\$825
100-51101-10-3150	Office Supplies	\$17	\$0	\$100	\$0	\$25	\$100
100-51101-10-3161	Training	\$0	\$215	\$1,200	\$345	\$600	\$1,000
100-51101-10-3240	Membership Dues	\$1,069	\$1,067	\$1,059	\$1,059	\$1,059	\$1,060
100-51101-10-3310	Expense Allowance	\$232	\$7	\$350	\$21	\$100	\$300
	TOTAL	\$32,073	\$33,503	\$38,578	\$25,175	\$34,144	\$38,405

### **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, Committees, and Boards include Park and Recreation, Police and Fire, Transit, and Utility. The expenses of these entities include money paid to members of these organizations. Each non-Council member receives \$10 per meeting attended.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51102-10-1100	Salaries	\$110	\$180	\$300	\$40	\$200	\$300
100-51102-10-3161	Training	\$52	\$15	\$100	\$40	\$75	\$100
100-51102-10-3310	Expense Allowance	\$160	\$0	\$175	\$9	\$50	\$165
	TOTAL	\$322	\$195	\$575	\$89	\$325	\$565

**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 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. The Mayor's current office hours in City Hall are on Tuesdays from 1pm to 3pm. The Salary account includes a monthly salary and a \$25 per meeting stipend up to 30 meetings per year.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51103-10-1100	Salaries	\$2,813	\$4,500	\$5,250	\$3,375	\$5,250	\$5,250
100-51103-10-1500	Employee Benefits	\$298	\$361	\$413	\$266	\$413	\$413
100-51103-10-2100	Computers/Data Proc		\$58	\$99	\$83	\$99	\$99
100-51103-10-3150	Office Supplies	\$68	\$0	\$75	\$0	\$0	\$75
100-51103-10-3310	Expense Allowance	(\$10)	\$0	\$100	\$407	\$450	\$100
	TOTAL	\$3,168	\$4,919	\$5,937	\$4,131	\$6,212	\$5,937

**CITY ATTORNEY**

Explanation of Account: The City Attorney is responsible for providing legal services to the City as well as representing it in all cases involving civil and traffic issues. The City Attorney is a salaried position. In addition, 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 10. The City Attorney's salary will increase by 1%.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51301-10-1100	Salaries	\$28,000	\$31,800	\$31,350	\$26,360	\$31,820	\$31,330
100-51301-10-2100	Computers/Data Proc		\$47	\$81	\$68	\$81	\$81
100-51301-10-2300	Outside Legal Services	\$547	\$75	\$1,500	\$0	\$450	\$1,300
100-51301-10-2350	Legal Svcs Outside/Contract	\$0	\$60	\$4,750	\$1,169	\$1,750	\$3,200
100-51301-10-3310	Expense Allowance	\$404	\$510	\$1,500	\$706	\$950	\$1,200
	TOTAL	\$28,951	\$32,492	\$39,181	\$28,303	\$35,051	\$37,111

**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, the 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 daily operations of the City Hall and the Utility administrative and customer service work is under the direction of the Clerk-Treasurer and the Utility Finance Director with oversight by the City Administrator. 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 daily 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 administration
- 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 elected to operate with a part-time consultant as the City administrator from 2015 through June 30, 2017, who assisted with the recruitment and mentoring of the new Administrator who was hired in April of 2017. The Administrator oversees all of the day-to-day operations of the City including budgeting and purchasing, human resources, and economic development. A portion of the wages and benefits of the City Administrator are paid by the three utilities and the City's TIF districts with 12.5% paid by the Electric Utility, 6.25% paid by the Sewer Utility, 6.25% paid by the Water Utility, and 12% paid by the TIF districts. The percentage apportioned to TIF districts has increased from 2018 due to the creation of TIDs 8 and 9. As new TIDs with new projects, it requires more of the City Administrator's time. Those costs are not reflected in the accounts below.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51410-10-1100	Salaries	\$71,365	\$73,347	\$51,569	\$37,343	\$51,569	\$50,321
100-51410-10-1500	Employee Benefits	\$229	\$11,509	\$18,863	\$13,589	\$18,863	\$18,926
100-51410-10-1900	Relocation Costs		\$5,319	\$0	\$0	\$0	\$0
100-51410-10-2100	Computers/Data Proc		\$105	\$180	\$150	\$180	\$190
100-51410-10-3161	Training Expenses	\$50	\$1,085	\$1,200	\$1,425	\$1,500	\$1,100
100-51410-10-3240	Membership Dues		\$600	\$675	\$688	\$688	\$740
100-51410-10-3310	Expense Allowance	\$8	\$3,639	\$1,600	\$2,206	\$2,260	\$1,500
	TOTAL	\$71,652	\$95,603	\$74,088	\$55,402	\$75,060	\$72,777

### ADMINISTRATIVE OFFICES

Explanation of Account: This section includes the salaries of the Clerk-Treasurer, the Deputy Clerk-Treasurer, and the Administrative Assistant as well as benefit and other operating expenses. A portion of the Clerk-Treasurer's compensation is paid for by the TIF districts (6%), Refuse Service (1.5%) and the Airport Fuel (0.5%). The Airport Fuel also pays for 1% of the Deputy Clerk-Treasurer's compensation. Refuse Service also pays for 2% of the Administrative Assistants compensation. For 2019, these accounts also include the cost of a new full-time position, with the position expected to be before Council for consideration in the spring.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51420-10-1100	Salaries	\$111,819	\$117,823	\$120,073	\$85,058	\$118,470	\$171,571
100-51420-10-1500	Employee Benefits	\$61,589	\$59,170	\$68,396	\$48,350	\$75,321	\$81,673
100-51420-10-2250	Telephone	\$6,998	\$7,025	\$7,300	\$4,569	\$6,935	\$6,100
100-51420-10-3130	Duplication & Copies	\$3,701	\$3,183	\$2,881	\$2,196	\$3,177	\$3,200
100-51420-10-3150	Office Supplies	\$10,752	\$8,730	\$11,000	\$3,514	\$9,230	\$10,000
100-51420-10-3161	Training Expenses	\$493	\$282	\$1,500	\$335	\$727	\$8,700
100-51420-10-3240	Membership Dues	\$120	\$120	\$120	\$120	\$120	\$185
100-51420-10-3260	Subscrip. & Period.	\$75	\$55	\$75	\$79	\$79	\$75
100-51420-10-3261	Publishing	\$2,948	\$1,793	\$4,050	\$1,423	\$2,100	\$3,000
100-51420-10-3310	Expense Allowance	\$25	\$30	\$650	\$26	\$400	\$650
100-51420-10-3490	Operating Expenses	\$2,800	\$2,033	\$3,000	\$1,058	\$2,400	\$2,600
100-51420-10-3492	Gift & Memorial	\$868	\$765	\$900	\$389	\$535	\$875
100-51420-10-3510	Gas & Oil	\$8	\$68	\$50	\$23	\$75	\$150
	TOTAL	\$202,196	\$201,077	\$219,995	\$147,141	\$219,569	\$288,779

### 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 the Community Center and are administered and monitored by the City Clerk-Treasurer and Deputy Clerk-Treasurer as well as temporary paid Election inspectors. On Election Days, polls are open from 7am to 8pm. The staff ranges from five to fifteen people per election day. 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, the County charges to the City for the cost of ballot coding for local elections, and the cost of maintaining and programming the voting machine that also provides ADA compliance for voters with accessibility needs.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51440-10-1100	Salaries	\$6,604	\$2,285	\$5,720	\$3,328	\$5,665	\$3,035
100-51440-10-1500	Employee Benefits	\$9	\$8	\$25	\$9	\$12	\$15
100-51440-10-3150	Office Supplies	\$4,568	\$2,864	\$5,646	\$2,295	\$3,972	\$4,242
100-51440-10-3161	Training	\$557	\$84	\$816	\$254	\$334	\$818
	TOTAL	\$11,737	\$5,241	\$12,207	\$5,886	\$9,983	\$8,110

### 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 square foot building that houses the Administrative, Municipal Court, Utility Billing, and Mayoral offices as well as the Fire Department. The building maintenance is overseen by the Park and Recreation Director who has apportioned the wages of the Park and Recreation employees based on the amount of time each spent at the building. This will cause the employee salary and benefit accounts that fall under the Park and Recreation Department to fluctuate at times. 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 costs by making energy efficiency upgrades.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51601-10-1100	Salaries	\$8,425	\$10,494	\$11,207	\$8,187	\$10,916	\$12,450
100-51601-10-1500	Employee Benefits	\$2,780	\$3,071	\$5,913	\$2,446	\$3,262	\$6,387
100-51601-10-2260	Gas	\$6,843	\$5,886	\$4,290	\$3,511	\$4,575	\$3,909

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51601-10-2270	Water & Electric	\$9,893	\$9,691	\$5,144	\$3,419	\$4,707	\$5,138
100-51601-10-2304	Landscaping	\$177	\$0	\$413	\$138	\$413	\$413
100-51601-10-3310	Expense Allowance	\$266	\$47	\$322	\$57	\$322	\$326
100-51601-10-3560	Bldg. Repair & Maint.	\$3,495	\$5,058	\$3,564	\$2,619	\$3,564	\$6,332
100-51601-10-3575	Supplies	\$200	\$477	\$100	\$1,463	\$100	\$100
	TOTAL	\$32,079	\$34,725	\$30,954	\$21,840	\$27,859	\$35,055

### 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 of each City Department.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51930-10-5110	Bldg. Insurance	\$1,183	\$1,603	\$1,649	\$1,488	\$1,488	\$1,548
100-51930-10-5130	General Liab. Insur.	\$19,573	\$20,485	\$22,449	\$19,305	\$22,453	\$23,127
100-51930-10-5140	Prof. Liability Insur.	\$10,059	\$10,458	\$11,257	\$9,447	\$11,104	\$11,592
100-51930-10-5150	Boiler Insurance	\$542	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$31,358	\$32,546	\$35,355	\$30,240	\$35,045	\$36,266

### MUNICIPAL COURT

Explanation of Account: Municipal Court expenses for 2018 are projected to be \$920 less than the 2018 Budget.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-52101-10-2000	Municipal Court	\$3,757	\$6,363	\$5,000	\$2,578	\$2,578	\$4,080
	TOTAL	\$3,757	\$6,363	\$5,000	\$2,578	\$2,578	\$4,080

### OTHER GENERAL GOVERNMENT

Explanation of Account: These accounts include miscellaneous accounts not covered in other categories. Negotiations/Labor Attorney is for the bargaining union contracts and other personnel issues that may arise. The Police Union contract will be negotiated at the end of 2018. If other labor issues arise that require legal advice, those charges would be coded to that account. The Celebrations account includes the City's donation to local events. The Planning Account includes funds if anything comes up for the business development or City property issues. 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. The financial support for Graceland Cemetery is maintained at \$17,000 in 2019 with the goal of keeping it solvent for as long as possible, but, in the future, a plan will be needed for the City to take over the management and maintenance of the cemetery that is located on City-owned land.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51423-10-2490	Negotiations/Labor Atty	\$78	\$0	\$10,000	\$7,071	\$12,000	\$10,000
100-51435-10-1550	Wellness Pathways	\$526	\$0	\$0	\$0	\$0	\$0
100-51450-10-2100	Computers/Data Proc	\$21,233	\$5,426	\$5,950	\$4,441	\$5,930	\$5,950
100-51460-10-3490	Other Op Expenses		\$253		\$0	\$0	\$0



ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51510-10-2220	Auditing - Prof.	\$13,254	\$13,425	\$16,700	\$13,750	\$14,750	\$14,750
100-51910-10-9000	Illegal Tax & Refunds	\$0	\$3,300	\$0	\$8,949	\$8,949	\$0
100-54910-10-7200	Cemetery Subsidy	\$17,000	\$17,000	\$17,000	\$14,167	\$17,000	\$17,000
100-55302-10-3490	Celebrations	\$150	\$171	\$500	\$269	\$600	\$575
100-56300-10-2110	Planning	\$0	\$0	\$150	\$0	\$0	\$150
100-56300-10-2300	Contracted Services				\$0	\$3,750	\$8,000
100-56300-10-3480	Background Checks	\$0	\$0	\$100	\$0	\$50	\$100
100-56300-10-7600	Property Maintenance	\$0	\$0	\$125	\$15	\$0	\$0
100-56700-10-3490	Hotel Tax Funding	\$45,277	\$0	\$0	\$0	\$0	\$0
	Transfer to Debt Service					\$85,000	\$0
	TXR to Capital		\$0	\$0	\$0	\$120,000	\$0
	TOTAL	\$97,517	\$39,575	\$50,525	\$48,662	\$268,029	\$56,525

### TOTAL GENERAL GOVERNMENT

The 2019 Total General Government Expenditures have increased by \$71,217 compared to the 2018 budget.

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
City Council	\$32,073	\$33,503	\$38,578	\$25,175	\$34,144	\$38,405
Comm. & Boards	\$322	\$195	\$575	\$89	\$325	\$565
Mayor	\$3,168	\$4,919	\$5,937	\$4,131	\$6,212	\$5,937
City Attorney	\$28,951	\$32,492	\$39,181	\$28,303	\$35,051	\$37,111
City Administrator	\$71,652	\$95,603	\$74,088	\$55,402	\$75,060	\$72,777
Administrative Offices	\$202,196	\$201,077	\$219,995	\$147,141	\$219,569	\$288,779
Elections	\$11,737	\$5,241	\$12,207	\$5,886	\$9,983	\$8,110
City Hall Maintenance	\$32,079	\$34,725	\$30,954	\$21,840	\$27,859	\$35,055
Insurance	\$31,358	\$32,546	\$35,355	\$30,240	\$35,045	\$36,266
Municipal Court	\$3,757	\$6,363	\$5,000	\$2,578	\$2,578	\$4,080
Other General Government	\$97,517	\$39,575	\$50,525	\$48,662	\$268,029	\$56,525
TOTAL	\$514,810	\$486,241	\$512,394	\$369,446	\$713,855	\$583,611

## **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 CPD is responsible for protecting persons and property and for providing a safe living and working environment for residents and visitors. The Police Protection Salaries 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 primarily funded by the school district. The department also budgets for four part-time officer positions, which are used to provide shift coverage for vacations, compensatory time, and sick leave in order to alleviate overtime expenses. There are four full-time Clerk-Dispatchers who provide 24-hour dispatching services for the Clintonville and Marion Police Departments, the latter of which pays \$5,000 for the services. The Clerk-Dispatchers also provide counter services to residents, including vehicle

registrations and license plate renewals which are expected to generate approximately \$14,000 in 2019. The Clerk-Dispatchers serve approximately 850 walk-in customers and receive 2500 calls for service every month.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-52101-20-1100	Salaries	\$901,643	\$906,835	\$962,956	\$674,983	\$958,000	\$980,037
100-52101-20-1500	Employee Benefits	\$383,773	\$357,412	\$399,709	\$262,479	\$395,000	\$428,094
100-52101-20-2100	Computer	\$18,199	\$17,132	\$22,195	\$12,698	\$18,000	\$20,000
100-52101-20-2250	Telephone	\$10,782	\$10,156	\$10,300	\$7,833	\$10,500	\$10,300
100-52101-20-3140	Small Equipment	\$1,593	\$923	\$2,500	\$2,688	\$3,500	\$2,500
100-52101-20-3150	Office Supplies	\$3,446	\$2,460	\$3,700	\$1,956	\$3,500	\$3,500
100-52101-20-3151	Crime Prevention	\$947	\$326	\$1,000	\$115	\$1,000	\$1,000
100-52101-20-3152	Counteract Materials	\$0	\$0	\$1,200	\$0	\$1,200	\$1,100
100-52101-20-3161	Training Expenses	\$3,303	\$2,582	\$5,500	\$1,576	\$5,000	\$5,500
100-52101-20-3162	Ammunition	\$1,394	\$868	\$1,500	\$0	\$1,500	\$1,200
100-52101-20-3163	Hiring & Testing	\$1,116	\$2,118	\$1,900	\$388	\$1,500	\$1,900
100-52101-20-3460	Clothing & Uniforms	\$8,411	\$8,127	\$9,600	\$6,418	\$10,000	\$9,600
100-52101-20-3481	Investigations	\$323	\$928	\$1,800	\$648	\$1,300	\$1,500
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.	\$2,397	\$1,890	\$5,300	\$1,568	\$4,900	\$5,100
100-52101-20-3510	Gas & Oil	\$13,402	\$15,550	\$20,000	\$14,056	\$19,500	\$20,000
100-52101-20-3554	Vehicle Rep./Maint.	\$12,120	\$8,208	\$9,500	\$3,150	\$8,000	\$9,200
100-52101-20-3555	Radio Rep./Maint.	\$367	\$2,135	\$1,200	\$3,980	\$4,500	\$1,200
100-52101-20-3557	Equip. Rep. & Maint.	\$1,057	\$343	\$1,500	\$922	\$1,400	\$1,500
100-52101-20-5110	Insur - Bldg	\$772	\$772	\$794	\$722	\$722	\$751
100-52101-20-5120	Insur. - Veh. & Equip.	\$3,079	\$1,845	\$2,726	\$2,197	\$2,726	\$2,510
100-52101-20-5140	Prof. Liability Insur.	\$10,020	\$10,424	\$11,450	\$9,766	\$11,450	\$11,796
	TOTAL	\$1,379,144	\$1,352,031	\$1,477,330	\$1,009,142	\$1,464,198	\$1,519,289

### 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 the general supervision of the Police Department. Dogs not picked up by their owners are adopted out in Clintonville, taken to the Shawano Humane Society, or euthanized. The 2019 Budget includes salaries, heating gas, and operating expenses. The Operating Expense Account is for food, bedding, supplies, and the costs associated with quarantining an animal at a local veterinary office.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-54109-20-1100	Salaries	\$5,757	\$6,352	\$6,627	\$4,336	\$6,200	\$7,544
100-54109-20-1500	Employee Benefits	\$438	\$486	\$750	\$332	\$650	\$915
100-54109-20-2260	Gas Expenses	\$1,206	\$1,286	\$1,500	\$1,136	\$1,800	\$1,500
100-54109-20-3490	Operating Expenses	\$1,939	\$1,937	\$2,200	\$519	\$1,500	\$2,200
	TOTAL	\$9,340	\$10,061	\$11,077	\$6,322	\$10,150	\$12,159

### POLICE STATION MAINTENANCE

Explanation of Account: The Police Station Maintenance accounts include all costs associated with the operation of the Police Station. The building maintenance is overseen by the Park and Recreation Director and wages of the Park and Recreation staff is allocated based on the amount of time spent at the facility.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51601-20-1100	Salaries	\$8,402	\$9,450	\$7,208	\$5,418	\$7,223	\$9,657
100-51601-20-1500	Employee Benefits	\$4,134	\$4,041	\$3,715	\$2,173	\$3,171	\$4,970
100-51601-20-2260	Gas Expenses	\$1,519	\$1,740	\$2,409	\$1,574	\$2,137	\$2,418
100-51601-20-2270	Water & Electric	\$8,996	\$8,697	\$9,335	\$7,115	\$9,359	\$9,438
100-51601-20-2304	Landscaping	\$0	\$0	\$456	\$0	\$456	\$456
100-51601-20-3310	Expense Allowance	\$122	\$39	\$242	\$61	\$242	\$321
100-51601-20-3560	Bldg Repair/Maint	\$2,336	\$2,247	\$5,521	\$1,570	\$5,521	\$5,854
	TOTAL	\$25,508	\$26,214	\$28,886	\$17,910	\$28,109	\$33,114

### CROSSING GUARDS

Explanation of Account: The expenses include salaries, benefits, and equipment. The three crossing guards are stationed on North Main Street, and 8<sup>th</sup> Street at South Clinton Avenue and Hemlock Street to assist students crossing in that area. The Clintonville School District contributes half of the cost of the crossing guards. In 2019, these accounts were merged with the PSLO into a newly named School Safety Resources special revenue fund.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-52104-20-1100	Salaries	\$11,286	\$11,901	\$12,261	\$6,804	\$1,200	\$0
100-52104-20-1500	Employee Benefits	\$861	\$1,531	\$1,463	\$521	\$1,400	\$0
100-52104-20-3310	Expense Allowance	\$195	\$100	\$100	\$144	\$144	\$0
	Total	\$12,342	\$13,532	\$13,824	\$7,469	\$2,744	\$0

### FIRE INSPECTION AND PREVENTION

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 twice a year. The Fire Department also provides education to the community on fire safety and hazard prevention.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-52202-21-1100	Salaries	\$6,357	\$7,305	\$8,755	\$4,897	\$8,755	\$9,000
100-52202-21-1500	Employee Benefits	\$368	\$540	\$630	\$375	\$630	\$750
100-52202-21-3161	Training Expenses	\$0	\$209	\$1,500	\$0	\$600	\$1,250
100-52202-21-3310	Expense Allowance	\$100	\$218	\$250	\$0	\$250	\$250
	TOTAL	\$6,825	\$8,272	\$11,135	\$5,271	\$10,235	\$11,250

### 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 of whom are part time. Fire protection is provided by up to 37 volunteer members who are responsible for responding to 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 of Bear Creek, Larrabee, and Matteson, which contract with the City to help offset these expenses. The Fire Department also works with the community to provide education and inspections to reduce property loss and increase safety of the citizens.

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	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-52201-21-1100	Salaries	\$131,887	\$133,940	\$132,000	\$98,062	\$132,000	\$133,500
100-52201-21-1500	Employee Benefits	\$14,641	\$15,158	\$16,000	\$10,884	\$16,000	\$16,500
100-52201-21-2100	Computers/Data Proc		\$572	\$963	\$829	\$963	\$1,000
100-52201-21-2250	Telephone	\$1,544	\$1,433	\$1,650	\$1,195	\$1,650	\$1,650
100-52201-21-2300	Contracted Services	\$3,298	\$5,560	\$5,000	\$1,796	\$5,000	\$5,000
100-52201-21-3135	Siren Maintenance	\$2,372	\$1,607	\$3,000	\$1,531	\$2,300	\$3,000
100-52201-21-3140	Small Equipment	\$2,035	\$3,408	\$6,500	\$5,498	\$6,000	\$6,500
100-52201-21-3150	Office Supplies	\$296	\$226	\$1,350	\$137	\$1,000	\$1,350
100-52201-21-3161	Training Expenses	\$3,474	\$690	\$3,250	\$5,910	\$6,750	\$4,750
100-52201-21-3163	Hiring & Testing	\$3,496	\$3,288	\$3,250	\$2,549	\$4,000	\$3,250
100-52201-21-3310	Expense Allowance	\$197	\$96	\$400	\$207	\$400	\$400
100-52201-21-3460	Clothing & Uniforms	\$1,473	\$2,940	\$3,000	\$2,744	\$3,000	\$3,000
100-52201-21-3490	Operating Expenses	\$1,774	\$995	\$1,500	\$1,786	\$2,000	\$1,500
100-52201-21-3510	Gas & Oil	\$3,465	\$3,260	\$3,500	\$3,281	\$4,500	\$5,000
100-52201-21-3554	Vehicle Rep. & Maint.	\$1,304	\$2,026	\$1,500	\$764	\$1,000	\$1,500
100-52201-21-3555	Radio Rep. & Maint.	\$2,849	\$5,442	\$3,800	\$130	\$3,800	\$3,500
100-52201-21-3557	Equip. Rep. & Maint.	\$5,556	\$1,078	\$1,500	\$1,454	\$1,500	\$1,500
100-52201-21-5120	Insur. - Veh. & Equip.	\$9,849	\$10,762	\$12,061	\$9,947	\$12,061	\$12,239
100-52201-21-5130	Insur-Gen Liab	\$709	\$739	\$811	\$692	\$811	\$836
100-52201-21-5140	Insur-Pub Offic Liab	\$369	\$384	\$422	\$360	\$422	\$435
100-52201-21-6967	Truck # 967	\$1,501	\$1,049	\$3,500	\$606	\$5,000	\$1,000
100-52201-21-6968	Truck # 968	\$351	\$3,842	\$1,000	\$175	\$1,000	\$750
100-52201-21-6969	Truck # 969	\$331	\$303	\$500	\$166	\$200	\$3,000
100-52201-21-6970	Truck # 970	\$1,179	\$593	\$250	\$0	\$250	\$250
100-52201-21-6971	Truck # 971	\$4,588	\$1,414	\$3,500	\$232	\$1,000	\$2,500
100-52201-21-6972	Truck # 972	\$537	\$10	\$500	\$3	\$400	\$500
100-52201-21-6973	Truck # 973	\$893	\$556	\$1,000	\$312	\$750	\$750
100-52201-21-6974	Truck # 974	\$519	\$1,132	\$0	\$1,695	\$1,695	\$500
100-52201-21-6999	Utility Vehicle	\$948	\$0	\$500	\$205	\$500	\$500
	TOTAL	\$201,733	\$202,922	\$212,637	\$153,432	\$216,235	\$216,454

### FIRE STATION FACILITIES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51601-21-1100	Salaries			\$1,264	\$876	\$1,169	\$1,052
100-51601-21-1500	Employee Benefits			\$682	\$233	\$318	\$547
100-51601-21-2260	Gas Expenses			\$4,290	\$3,510	\$4,575	\$3,909
100-51601-21-2270	Water & Electric			\$5,144	\$3,419	\$4,707	\$5,138
100-51601-21-2304	Landscaping			\$46	\$0	\$46	\$46
100-51601-21-3310	Expense Allowance			\$36	\$38	\$38	\$32
100-51601-21-3560	Bldg Repair/Maint			\$5,283	\$1,310	\$5,283	\$5,264
100-51601-21-5300	Rent on Bldgs.	\$10,011	\$10,545	\$1,600	\$1,200	\$1,600	\$1,600
	TOTAL	\$10,011	\$10,545	\$18,345	\$10,587	\$17,736	\$17,588

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, SafeBuilt, which provides building inspection services, and Keystone Appraisals, which provides assessing services. There is no expense for permit processing because the fee paid to the firm is a percentage of the revenues collected. The Code Compliance and Enforcement Account includes the costs of the Building Inspector's services connected with code compliance issues.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51530-11-2300	Contracted Services	\$27,904	\$28,060	\$28,000	\$21,783	\$28,100	\$28,100
100-51530-11-2360	Code & Compliance Enf		\$817	\$550	\$0	\$400	\$750
100-51530-11-3150	Office Supplies	\$305	\$294	\$400	\$421	\$450	\$400
	TOTAL	\$28,209	\$29,170	\$28,950	\$22,204	\$28,950	\$29,250

HEALTH INSPECTIONS

Explanation of Account: Health inspections are performed by the Public Works Manager. The Inspections are done for the purpose 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 the Police Department to complete the more difficult or complex inspections. There are times when some minor expenses are incurred as part of completing these tasks that involve the preparation and publication of proper legal notices and documents by the City Attorney.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51533-11-1500	Expense-Health	\$0	\$0	\$250	\$0	\$0	\$250
100-51533-11-2360	Code & Compliance Enf		\$0	\$150	\$0	\$0	\$150
	TOTAL	\$0	\$0	\$400	\$0	\$0	\$400

AMBULANCE

Explanation of Account: The City is part of a Wisconsin State Statute 66.30 Agreement, which allows for the creation of an ambulance services to serve the City of Clintonville and twelve surrounding municipalities. The service provides 24-hour Advance Life Support Care and Transportation. There are approximately 50 part-time employees, some of which are Paramedics and EMTs. Each municipality appoints one voting members to the Ambulance Commission. The Commission makes all decisions regarding the service, including setting a budget and determining the subsidy each municipality pays based on its population. The 2019 budget increases the subsidy by \$670.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-52300-10-7200	Ambulance Subsidy	\$100,318	\$94,037	\$93,330	\$93,330	\$93,330	\$94,000
	TOTAL	\$100,318	\$94,037	\$93,330	\$93,330	\$93,330	\$94,000

**TOTAL PROTECTION OF PERSONS AND PROPERTY**

The Protection of Persons and Property 2018 Budget has increased \$37,589 from 2018.

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
Police Protection	\$1,379,144	\$1,352,031	\$1,477,330	\$1,009,142	\$1,464,198	\$1,519,289
Animal Control	\$9,340	\$10,061	\$11,077	\$6,322	\$10,150	\$12,159
Police Station Maintenance	\$25,508	\$26,214	\$28,886	\$17,910	\$28,109	\$33,114
Crossing Guards	\$12,342	\$13,532	\$13,824	\$7,469	\$2,744	\$0
Fire Protection	\$201,733	\$202,922	\$212,637	\$153,432	\$216,235	\$216,454
Fire Station Facilities	\$10,011	\$10,545	\$18,345	\$10,587	\$17,736	\$17,588
Fire Inspection	\$6,825	\$8,272	\$11,135	\$5,271	\$10,235	\$11,250
Bldg. Insp./Assess.	\$28,209	\$29,170	\$28,950	\$22,204	\$28,950	\$29,250
Health Inspections	\$0	\$0	\$400	\$0	\$0	\$400
Ambulance	\$100,318	\$94,037	\$93,330	\$93,330	\$93,330	\$94,000
<b>TOTAL</b>	<b>\$1,773,431</b>	<b>\$1,746,784</b>	<b>\$1,895,914</b>	<b>\$1,325,667</b>	<b>\$1,871,687</b>	<b>\$1,933,503</b>

**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. The Public Works Department is staffed by a Public Works Manager, one Public Works Foreman, one Shop Foreman, one Fleet Mechanic, and three Public Works Operators. In addition, the Department hires one summer employee.

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 and construction 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 and is also the Airport Manager and the City Health Officer. 6% percent of the Public Works Manager's salary and benefits are attributed to the TIF accounts.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53202-30-1100	Salaries	\$66,609	\$62,828	\$64,529	\$47,137	\$64,529	\$63,425
100-53202-30-1500	Employee Benefits	\$26,783	\$25,220	\$28,811	\$20,808	\$25,700	\$28,472
100-53202-30-3150	Office Supplies	\$138	\$197	\$380	\$0	\$200	\$300
100-53202-30-3310	Expense Allowance	\$57	\$368	\$400	\$300	\$390	\$425
	<b>TOTAL</b>	<b>\$93,587</b>	<b>\$88,613</b>	<b>\$94,120</b>	<b>\$68,246</b>	<b>\$90,819</b>	<b>\$92,622</b>

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 six full-time employees that work under the supervision of the Public Works Manager. It also includes one temporary employee that works full-time during the summer. All uniforms and personal safety equipment are included in these accounts.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53230-30-1100	Salaries	\$298,326	\$287,764	\$304,811	\$220,376	\$303,000	\$314,560
100-53230-30-1500	Employee Benefits	\$154,145	\$142,289	\$160,913	\$111,795	\$161,500	\$157,048
100-53230-30-2100	Data Proc/Computers		\$1,521	\$1,791	\$1,256	\$1,791	\$1,800
100-53230-30-2250	Telephone	\$3,295	\$3,827	\$2,700	\$2,435	\$2,700	\$3,200
100-53230-30-2260	Gas	\$5,387	\$3,717	\$9,500	\$4,567	\$9,400	\$8,000
100-53230-30-2270	Water & Electric	\$7,345	\$6,747	\$7,800	\$4,869	\$7,700	\$7,500
100-53230-30-3150	Office Supplies	\$78	\$0	\$200	\$152	\$200	\$200
100-53230-30-3161	Training	\$0	\$327	\$750	\$0	\$200	\$1,000
100-53230-30-3164	Safety Program		\$2,343	\$9,373	\$7,225	\$9,373	\$9,373
100-53230-30-3310	Employee Allowances	\$1,990	\$7,533	\$2,700	\$151	\$2,400	\$2,400
100-53230-30-3490	Operating Expenses	\$6,473	\$6,023	\$6,800	\$3,106	\$5,000	\$6,600
100-53230-30-3530	Mach. & Equip. Parts	\$7,424	\$4,861	\$5,500	\$1,130	\$5,400	\$5,500
ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53230-30-3560	Bldg. Rep. & Maint.	\$3,648	\$5,509	\$4,500	\$513	\$1,000	\$4,500
100-53230-30-5110	Insurance - Bldgs.	\$1,312	\$1,293	\$1,334	\$1,209	\$1,209	\$1,257
100-53230-30-5120	Insur.- Veh. & Equip.	\$15,987	\$10,793	\$12,148	\$11,086	\$12,000	\$12,526
	TOTAL	\$505,410	\$484,548	\$530,820	\$369,871	\$522,873	\$535,463

MACHINERY

Explanation of Account: All machinery is kept at the Municipal Garage. The Department owns and operates loaders, graders, dump trucks, stump grinders, a leaf vacuum, and a street sweeper. The machinery and equipment parts account includes costs for major repairs. Since the Department provides support to other City Departments, these accounts also include parts for equipment and vehicles used by other departments

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53240-30-3490	Operating Expense	\$620	\$2,331	\$2,850	\$2,348	\$2,800	\$2,800
100-53240-30-3510	Gas & Oil	\$30,092	\$28,059	\$35,000	\$25,680	\$35,000	\$34,000
100-53240-30-3530	Mach. & Equip. Parts	\$30,257	\$35,412	\$40,500	\$24,985	\$40,000	\$40,000
	TOTAL	\$60,968	\$65,802	\$78,350	\$53,013	\$77,800	\$76,800

STREET MAINTENANCE

Explanation of Account: The City maintains 38 miles of streets. The City received transportation aids from the state and federal governments, which in turn requires the City to maintain US Hwy 45 and State Hwy 22. The City does not maintain State Hwy 156. The Contract Services account includes expenditures for hiring independent contractors to assist the Public Works Department with a limited amount of routine street maintenance. The Department works hard to limit the use of contracted work, which saves the City money. The

operating expenses include the purchase of materials to repair and maintain all City streets and rights-of-way, such as gravel, asphalt, culverts, topsoil, and grass seed.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53300-30-2300	Contract Services	\$12,006	\$6,284	\$13,000	\$3,853	\$12,500	\$12,500
100-53300-30-3490	Operating Expenses	\$13,095	\$15,285	\$60,250	\$61,955	\$73,000	\$60,250
	TOTAL	\$25,100	\$21,570	\$73,250	\$65,808	\$85,500	\$72,750

### SNOW AND ICE CONTROL

Explanation of Account: The City is responsible for winter maintenance of all 38 miles of streets, the Clintonville Airport, various alleyways and parking lots, and snow plowing of Graceland Cemetery. Snow operations include two graders, three front-end loaders, two plow trucks, two snow blowers, and a mechanical broom. The Contract Services Account is used for hiring independent contractors for snow hauling and removal when necessary. Again, the Public Works staff works hard to limit the use of contracted services. The operating expenses include the costs of materials needed for snow and ice removal, such as salt, sand, and deicers.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53303-30-2300	Contract Services	\$6,694	\$6,480	\$9,000	\$6,606	\$8,900	\$9,000
100-53303-30-3490	Operating Expenses	\$18,098	\$22,760	\$27,500	\$16,356	\$27,500	\$27,500
	TOTAL	\$24,791	\$29,240	\$36,500	\$22,962	\$36,400	\$36,500

### OTHER PUBLIC WORKS

Explanation of Account: The Other Public Works accounts include operations necessary for the upkeep of City property and infrastructure such as the five bridges that span the Pigeon River and the dam located just east of Hemlock Street. In 2017, the City switched to a single hauler for residential garbage and recycling services. Residents either utilize the City-contracted hauler or they take their refuse to the Clintonville Area Waste Service (CAWS) facility located at the Clintonville Municipal Airport. The City is responsible for funding approximately 65% of the CAWS operational budget as part of the agreement under the Wisconsin State Statute 66.30.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53301-30-2300	Bridges	\$887	\$922	\$9,900	\$1,101	\$2,000	\$9,900
100-53305-30-3490	Street Signs & Paint	\$4,853	\$5,236	\$4,000	\$761	\$4,000	\$4,000
100-53330-30-3900	Sidewalk Replacement-9th St	\$275	\$0	\$0	\$0	\$0	\$0
100-53420-30-2270	Street Lighting	\$110,057	\$94,364	\$86,500	\$63,058	\$86,000	\$86,000
100-53420-30-2375	Street Lighting Maintenance	\$0	\$4,904	\$11,000	\$1,678	\$10,000	\$10,000
100-53540-30-3490	City Dam	\$1,312	\$0	\$200	\$0	\$200	\$1,200
100-53620-30-3490	Garbage Collection	\$113	\$0	\$250	\$0	\$250	\$250
100-53630-30-3490	Solid Waste Disposal	\$569	\$939	\$1,500	\$307	\$1,500	\$1,500
100-53630-30-3491	Recycling Assessment	\$0	\$4,351	\$4,838	\$4,801	\$4,801	\$6,424
100-56110-30-3490	Tree & Brush Control	\$1,011	\$1,165	\$1,500	\$1,729	\$1,800	\$1,700
	TOTAL	\$119,077	\$111,880	\$119,688	\$73,436	\$110,551	\$120,974



**TOTAL PUBLIC WORKS**

The Public Works 2019 Budget has increased \$2,381 from 2018.

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
Public Works Manager	\$93,587	\$88,613	\$94,120	\$68,246	\$90,819	\$92,622
Municipal Shop Operations	\$505,410	\$484,548	\$530,820	\$369,871	\$522,873	\$535,463
Machinery	\$60,968	\$65,802	\$78,350	\$53,013	\$77,800	\$76,800
Street Maintenance	\$25,100	\$21,570	\$73,250	\$65,808	\$85,500	\$72,750
Snow & Ice Control	\$24,791	\$29,240	\$36,500	\$22,962	\$36,400	\$36,500
Other Public Works	\$119,077	\$111,880	\$119,688	\$73,436	\$110,551	\$120,974
<b>TOTAL</b>	<b>\$828,935</b>	<b>\$801,653</b>	<b>\$932,728</b>	<b>\$653,335</b>	<b>\$923,943</b>	<b>\$935,109</b>

**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 have janitorial and maintenance responsibilities at the Community Center, Police Station, Fire Department, and City Hall, with minimal responsibilities at the now-closed Recreation Center. The goal of the Department is to provide a system of easily accessible and well-maintained green spaces in order to provide recreational opportunities and an enhanced quality of life to both residents and visitors. The City has three community parks and eleven neighborhood parks. In addition, there are three boat landings near Hemlock and N. 12<sup>th</sup> Streets, Pigeon Lake Wayside, and Pickerel Point. The Department is also serviced by as many as 50 seasonal part-time employees to ensure adequate staff are available to perform all functions. With a wide variety of classes and program, the Department provides many opportunities for individuals of all ages to participate in recreational activities.

**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 at 160 Bennett Street. This has changed from the previous location of the Recreation Center after Council closed the Recreation Center in 2017. In 2019, 5% of the Director's Salary and benefits is allocated to the operation of the Community Center.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-55301-40-1100	Salaries	\$48,732	\$46,365	\$47,377	\$34,890	\$47,680	\$47,875
100-55301-40-1500	Employee Benefits	\$22,086	\$22,418	\$24,660	\$17,367	\$24,377	\$25,181
100-55301-40-2250	Telephone	\$1,551	\$1,520	\$2,157	\$1,480	\$1,975	\$2,313
100-55301-40-3150	Office Supplies	\$885	\$694	\$575	\$62	\$575	\$575
100-55301-40-3161	Training Expenses	\$40	\$40	\$300	\$45	\$300	\$908
100-55301-40-3310	Expense Allowance	\$1,101	\$1,012	\$1,244	\$905	\$1,260	\$1,386
	<b>TOTAL</b>	<b>\$74,395</b>	<b>\$72,049</b>	<b>\$76,313</b>	<b>\$54,749</b>	<b>\$76,167</b>	<b>\$78,238</b>

**PARKS**

**Explanation of Account:** The Parks expense accounts include all costs associated with maintaining fourteen parks, three boat landings, five ball diamonds, a Disc Golf Course, four soccer fields, the Veterans Memorial and

a street forestry program. The Director allocates salaries and benefits to align with the time spent in budget area. The Building Repair and Maintenance Account includes the expenses to maintain twelve park buildings.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-55200-40-1100	Salaries	\$100,114	\$109,162	\$121,936	\$89,969	\$122,073	\$126,267
100-55200-40-1500	Employee Benefits	\$47,157	\$47,185	\$64,305	\$37,203	\$55,000	\$65,111
100-55200-40-2100	Computers/Data Proc		\$782	\$1,305	\$1,132	\$1,313	\$1,884
100-55200-40-2250	Telephone	\$557	\$481	\$535	\$383	\$505	\$1,079
100-55200-40-2260	Gas	\$459	\$417	\$650	\$520	\$724	\$1,400
100-55200-40-2270	Water & Electric	\$8,144	\$8,158	\$8,633	\$7,058	\$8,224	\$10,000
100-55200-40-2303	Sportsfield Maint.	\$8,238	\$9,300	\$4,887	\$2,908	\$4,887	\$5,500
100-55200-40-2304	Landscaping	\$9,139	\$3,984	\$7,142	\$4,781	\$7,142	\$7,142
100-55200-40-2400	Park Donations Exp	\$365	\$831	\$0	\$40	\$40	\$0
100-55200-40-3140	Small Equipment	\$1,066	\$1,263	\$3,150	\$2,694	\$3,150	\$3,150
100-55200-40-3150	Office Equipment		\$29	\$50	\$18	\$50	\$50
100-55200-40-3161	Training Expense	\$40	\$0	\$360	\$135	\$90	\$360
100-55200-40-3310	Expense Allowance	\$1,801	\$2,174	\$2,891	\$1,312	\$2,891	\$3,004
100-55200-40-3490	Operating Expenses	\$4,960	\$1,212	\$1,466	\$784	\$1,466	\$1,628
100-55200-40-3510	Gas & Oil	\$4,276	\$5,243	\$5,781	\$4,504	\$5,786	\$6,500
100-55200-40-3530	Mach. & Equip. Parts	\$4,232	\$4,356	\$7,000	\$2,937	\$7,000	\$7,433
100-55200-40-3560	Bldg. Repair & Maint.	\$2,244	\$2,871	\$4,402	\$1,884	\$4,402	\$4,402
100-55200-40-3570	Boat Landing Exp	\$15	\$52	\$384	\$346	\$1,034	\$727
100-55200-40-3900	Comm Garden Exp	\$2,067	\$0	\$0	\$0	\$0	\$0
100-55200-40-5110	Insurance - Bldgs.	\$920	\$1,643	\$1,691	\$1,571	\$1,571	\$1,634
100-55200-40-5120	Insur.- Veh. & Equip.	\$1,720	\$1,013	\$1,120	\$969	\$1,120	\$1,106
100-55200-40-7130	Disc Golf Course Exp	\$0	\$303	\$3,084	\$0	\$3,084	\$0
100-55200-40-8106	Playground Equip.	\$4,478	\$1,843	\$4,700	\$159	\$159	\$8,400
100-55200-40-8110	Picnic Equipment	\$3,304	\$1,572	\$2,000	\$0	\$2,000	\$2,000
100-56700-40-3750	Farmer's Market	\$0	\$0	\$150	\$0	\$150	\$150
	TOTAL	\$205,293	\$203,873	\$247,622	\$161,308	\$233,861	\$258,926

### RECREATION CENTER

Explanation of Account: The Recreation Center is a 21,500 square foot building located at 55 E. 12<sup>th</sup> Street that was originally built in the 1920s. In 2017, an engineering firm completed an assessment of the building and determined that the bulk of the 1<sup>st</sup> level floor was unsafe and Council made the decision to close the building. In prior years, the building housed the Park and Recreation Director, gymnastic programs, and other activities. In 2019, there will be no activities, and, as such, the building will have limited expenses. However, the City is designating money in the Contingency accounts for a recreation fund to allow the City to have some money in the future when it is able to open a recreation center.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-55303-40-1100	Salaries	\$3,869	\$3,915	\$0	\$137	\$0	\$0
100-55303-40-1500	Employee Benefits	\$2,188	\$2,041	\$0	\$238	\$0	\$0
100-55303-40-2260	Gas	\$6,520	\$5,274	\$0	\$19	\$19	\$0
100-55303-40-2270	Water & Electric	\$1,456	\$1,222	\$671	\$311	\$415	\$436
100-55303-40-3310	Expense Allowance	\$39	\$40	\$25	\$0	\$0	\$0
100-55303-40-3490	Operating Expenses	\$96	\$0	\$25	\$0	\$0	\$0
100-55303-40-3560	Bldg. Repair & Maint.	\$3,077	\$358	\$293	\$125	\$293	\$303
100-55303-40-5110	Insurance - Bldgs.	\$278	\$36	\$37	\$36	\$36	\$37
	TOTAL	\$17,524	\$12,885	\$1,051	\$866	\$763	\$776

RECREATION

Explanation of Account: The Park and Recreation Department provides numerous year-round programs and activities for people of all ages. The Salaries Account includes City employees that supervise and referee these recreational programs.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-55400-40-1100	Salaries	\$7,381	\$7,609	\$13,619	\$6,571	\$10,300	\$21,968
100-55400-40-1500	Employee Benefits	\$1,171	\$1,186	\$1,656	\$827	\$1,892	\$2,663
100-55400-40-3310	Expense Allowance	\$244	\$290	\$450	\$65	\$450	\$425
100-55400-40-3490	Misc Operating Exp	\$400	\$195	\$200	\$0	\$200	\$200
100-55400-40-3492	Easter Egg Hunt	\$472	\$216	\$500	\$302	\$430	\$500
100-55400-40-3493	Fall Programs	\$607	\$445	\$450	\$0	\$450	\$450
100-55400-40-3494	Winter Programs	\$610	\$122	\$650	\$0	\$650	\$650
100-55400-40-3495	Spring Programs	\$215	(\$1)	\$200	\$0	\$0	\$200
100-55400-40-3496	Soccer Program	\$3,380	\$2,848	\$3,200	\$1,671	\$3,200	\$3,000
100-55400-40-3497	Open Recreation	\$709	\$0	\$600	\$0	\$600	\$600
100-55400-40-3498	Summer Program Exp	\$430	\$948	\$1,700	\$1,121	\$1,700	\$2,100
100-55400-40-3502	Winter Whirl	\$772	\$690	\$1,500	\$656	\$1,500	\$1,200
	TOTAL	\$16,390	\$14,547	\$24,725	\$11,213	\$21,372	\$33,956

SWIMMING POOL

Explanation of Account: The City's municipal pool at Bucholtz Park closed after a fire in 2015 and will remain closed in 2019. The Council is still considering a long-term decision regarding the future of the municipal pool.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-55420-40-1100	Salaries	\$4,172	(\$86)	\$0	\$0	\$0	\$0
100-55420-40-1500	Employee Benefits	\$3,267	\$0	\$0	\$567	\$0	\$0
100-55420-40-2250	Telephone	\$25	\$340	\$0	(\$115)	(\$108)	\$30
100-55420-40-2260	Gas	\$241	\$20	\$0	\$0	\$0	\$0
100-55420-40-2270	Water & Electric	\$1,886	\$1,849	\$2,123	\$193	\$257	\$257
100-55420-40-3310	Expense Allowance	\$4,048	\$3,880	\$0	\$1,940	\$1,940	\$0
100-55420-40-3560	Bldg. Rep. & Maint.	\$213	\$147	\$168	\$85	\$100	\$65
100-55420-40-5110	Insurance - Bldgs.	\$492	\$212	\$218	\$349	\$349	\$363
	TOTAL	\$14,343	\$6,362	\$2,509	\$3,019	\$2,538	\$715

TOTAL PARK AND RECREATION

The 2019 Total Park and Recreation Budget has increased \$20,391 compared to the 2018 budget. Funds for the possible future operation of the pool and the Recreation Center have been set aside in Designated Reserve Contingency Accounts, which can be viewed on Page 22.

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
Parks	\$205,293	\$203,873	\$247,622	\$161,308	\$233,861	\$258,926
Parks and Recreation Director	\$74,395	\$72,049	\$76,313	\$54,749	\$76,167	\$78,238
Recreation Center	\$17,524	\$12,885	\$1,051	\$886	\$763	\$776
Recreation	\$16,390	\$12,885	\$1,051	\$866	\$763	\$776
Swimming Pool	\$14,343	\$14,547	\$24,725	\$11,213	\$21,372	\$33,956
TOTAL	\$327,945	\$6,362	\$2,509	\$3,019	\$2,538	\$715

**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 grass runway that is 2,010 feet long. The City owns five commercial hangars along the ramps that are leased by three different aviation-related companies. There are approximately 23 private hangars that others have built on land leased to them by the City. There is no City water or sewer at the site so the buildings are served by a private well and septic tank. The Airport Manager's tasks are the responsibility of the Public Works Manager.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-53511-50-1500	Employee Benefits	\$670	\$659	\$700	\$218	\$680	\$700
100-53511-50-2250	Telephone	\$658	\$620	\$900	\$407	\$800	\$800
100-53510-50-2260	Gas	\$508	\$448	\$900	\$504	\$850	\$900
100-53510-50-2270	Water & Electric	\$4,813	\$5,212	\$5,200	\$3,811	\$5,200	\$5,200
100-53510-50-2301	Runway Maintenance	\$576	\$458	\$2,000	\$1,180	\$2,000	\$2,000
100-53510-50-2490	Contracted Services	\$8	\$1,200	\$4,800	\$0	\$4,700	\$4,000
100-53510-50-3140	Small Equipment	\$157	\$21	\$1,000	\$0	\$800	\$1,000
100-53510-50-3170	Advertising & Promo.	\$112	\$54	\$500	\$57	\$450	\$500
100-53510-50-3490	Operating Expenses	\$2,610	\$9,731	\$2,850	\$2,928	\$2,868	\$2,850
100-53510-50-3510	Gas & Oil		\$0	\$300	\$0	\$300	\$300
100-53510-50-3554	Vehicle Rep. & Maint.	\$308	\$57	\$1,500	\$97	\$1,000	\$1,500
100-53510-50-3560	Bldg. Rep. & Maint.	\$1,489	\$1,608	\$3,850	\$1,865	\$3,800	\$3,500
100-53510-50-5110	Insurance - Bldgs.	\$1,836	\$2,515	\$2,588	\$2,132	\$2,132	\$2,217
100-53510-50-5120	Insur.- Veh. & Equip.	\$0	\$0	\$212	\$0	\$0	\$485
100-53510-50-5130	General Liability	\$339	\$343	\$381	\$321	\$380	\$387
	TOTAL	\$14,084	\$22,926	\$27,681	\$13,520	\$25,960	\$26,340

**CONTINGENCY**

Explanation of Account: The contingency account 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 is complete. The funds in contingency are needed in the event something unexpected occurs that cannot wait until 2020. 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 with prior approval from Council for unforeseen issues. The undesignated contingency fund was decreased by \$8,000 compared to the 2018 Budget year in anticipation of hiring a consultant to conduct a search for a new Police Chief.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
100-51100-10-9000	Contingency	\$0	\$0	\$25,000	\$5,377	\$14,000	\$17,000
100-51100-10-9010	Designated Reserve-Swimming Pool	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000
	Designated Reserve-Rec Center		\$0	\$10,000	\$0	\$10,000	\$10,000
	TOTAL	\$0	\$0	\$45,000	\$5,377	\$34,000	\$37,000

## TOTAL GENERAL FUND EXPENDITURES

Total General Fund expenditures has increased \$122,237 from 2018.

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
General Government	\$514,810	\$486,241	\$512,394	\$369,446	\$713,855	\$583,611
Protection of Persons and Property	\$1,773,431	\$1,746,784	\$1,895,914	\$1,325,667	\$1,871,687	\$1,933,503
Public Works	\$828,935	\$801,653	\$932,728	\$653,335	\$923,943	\$935,109
Park and Recreation	\$327,945	\$309,717	\$352,220	\$231,155	\$334,701	\$372,611
Airport	\$14,084	\$22,926	\$27,681	\$13,520	\$25,960	\$26,340
Contingency	\$0	\$0	\$45,000	\$5,377	\$34,000	\$37,000
<b>TOTAL</b>	<b>\$3,459,204</b>	<b>\$3,367,321</b>	<b>\$3,765,936</b>	<b>\$2,598,499</b>	<b>\$3,904,146</b>	<b>\$3,888,173</b>

## **CAPITAL FUND**

Capital projects include major equipment and projects with at least a five-year life cycle. The City funds its capital projects by borrowing funds every two to three years. In early 2018, the City borrowed \$1,800,000 for Capital Improvements Programs for a three-year period from 2018-2020.

## **REVENUES**

Explanation of Account: The Capital Revenues include such things as property taxes, grants, proceeds from long-term debt, revenue from other sources such as the townships subsidies and surplus sales

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-43503-10	Township Subsidy	\$4,611	\$0	\$223,079	\$0	\$223,079	\$10,982
401-43505-10	Transit Grant	\$0	\$25,070	\$25,070	\$0	\$25,070	\$28,941
401-43580-10	Grant	\$0	\$0	\$252,250	\$75,000	\$75,000	\$1,225,000
401-43600-10	DOT Reimb-Main St	\$149,727	\$0	\$63,000	\$0	\$49,000	\$0
401-48300-10	City Property Sales	\$14,900	\$28,366	\$77,260	\$35,952	\$77,260	\$38,500
401-48401-10	Insurance Claim Recove	\$143,829	\$0	\$2,845	\$0	\$2,845	\$0
401-48500-10	Donations	\$0	\$24,250	\$0	\$0	\$0	\$0
401-48900-10	Miscellaneous Revenue	\$67,184	\$0		\$292,938	\$60,283	\$9,562
401-49100-10	Proceeds-Lg Term Debt	\$1,705,000	\$0	\$1,736,000	\$0	\$347,770	\$0
401-49210-10	Transfer from Gen Fund	\$0	\$0	\$385,000	\$0	\$385,000	\$0
401-49300-10	Fund Balance Applied	\$0	\$0	\$380,758	\$0	\$380,758	\$1,851,537
402-48110-40	Rec Center Interest	\$0	\$0	\$0	\$0	\$0	\$0
402-49221-10	Rec Center Bldg Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$2,085,251	\$77,686	\$3,145,262	\$403,890	\$1,626,065	\$3,164,522

## **EXPENDITURES**

Explanation of Account: The Capital Improvement budget represents cash outlays made by the City of Clintonville for the purchase of equipment needed to support City operations as well as projects related to the public streets, parks, and public buildings and any other expenses which are not directly tied to the operating costs. Capital improvement purchases are requested by the various department heads and Council determines which projects to fund each year. The goal is to maintain a stable level of outlays so that the accounts do not vary widely from year to year and that a balanced improvement and replacement schedule is maintained. However, this can be difficult to obtain. While the City Administrator has encouraged department heads to work towards a more regular replacement and reconstruction schedule, this can be a financial strain. It is abundantly clear that the City has a limited financial capacity to borrow funds and the Council strives to limit any tax levy impact on the community. The City Administrator has been encouraging staff to look for new methods of providing services that have the potential to reduce costs, such as shared services and leasing equipment, and the City has secured approximately \$800,000 in grants for capital expenditures made this year and expected in 2019.

## **ADMINISTRATION**

Explanation of Account: The Administration Capital Expenditures account includes all major replacements and upgrades to City Hall office and equipment. Special projects for 2019 include an expansion of our Civic Systems for upgraded accounting and budgetary processes. In addition, it includes \$43,000 in contingency funds as there are two major projects scheduled for 2019 that could experience cost overruns.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57120-10-8100	Capital Outlay	\$4,579	\$28,327	\$63,000	\$32,104	\$32,104	\$0
401-57120-10-8102	Comp. & Equip.	\$14,500	\$3,804	\$10,500	\$9,683	\$10,500	\$42,596
401-57120-10-8250	Comm Revitalization Plan	\$2,000	\$35,200	\$0	\$4,800	\$4,800	\$0
401-58200-10-7600	Administration	\$0	\$18,238	\$0	\$9,578	\$22,678	\$41,000
401-51100-10-9000	Contingency						\$43,000
	TOTAL	\$21,079	\$85,568	\$73,500	\$56,165	\$70,082	\$141,596

POLICE

Explanation of Account: The Police Capital accounts are for all major vehicle and equipment purchases. For 2019, the City will be replacing one vehicle, the traffic radar, and four tasers.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57210-20-8101	Vehicles	\$30,177	\$32,852	\$49,000	\$49,270	\$49,270	\$32,000
401-57210-20-8102	Comp. & Equip.	\$8,154	\$2,329	\$4,900	\$3,241	\$7,000	\$0
401-57210-20-8104	Small Equipment	\$3,405	\$14,625	\$3,800	\$1,137	\$8,350	\$12,900
401-57210-20-8105	Vehicle Equipment	\$850	\$1,138	\$5,000	\$1,194	\$10,800	\$0
	TOTAL	\$42,586	\$50,944	\$62,700	\$54,842	\$75,420	\$44,900

FIRE

Explanation of Account: Special projects for the Fire Department Capital Expenditures for 2019 include new computers and replacement of expired PPE gear. It also includes the Fire Department assuming ownership of the Park and Recreation UTV and the cost of upfitting for fire-suppression activities.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57220-21-8100	Capital Outlay	\$21	\$27,669	\$15,000	\$6,796	\$32,500	\$0
401-57220-21-8101	Vehicles	\$9,703	\$0	\$682,951	\$72,468	\$682,951	\$22,500
401-57220-21-8102	Comp. & Equip.	\$991	\$1,362	\$2,000	\$0	\$2,000	\$7,000
401-57220-21-8104	Small Equipment	\$16,502	\$7,735	\$7,500	\$961	\$7,500	\$40,000
	TOTAL	\$27,216	\$36,766	\$707,451	\$80,225	\$724,951	\$69,500

AMBULANCE

Explanation of Account: The City's share of a new ambulance is typically 45% of the total cost, with twelve other municipalities contributing through a Wisconsin State Statutes 66.30 agreement. Previously, it was not necessary to assess the municipalities separately for the ambulance capital purchases, but beginning in 2015, that changed and the City is now budgeting \$6,653 annually as a subsidy towards a new ambulance that was purchased. This subsidy is expected to expire after 2019. However, there is a need for a new ambulance and the City must budget an additional \$51,597 for 2018.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57230-10-8101	Vehicles	\$6,653	\$6,653	\$46,653	\$6,653	\$6,653	\$58,250
	TOTAL	\$6,653	\$6,653	\$46,653	\$6,653	\$6,653	\$58,250

GENERAL PUBLIC BUILDINGS

Explanation of Account: The Building Improvements account is for all major repairs and improvements to the City Hall complex. For 2019, this includes \$30,000 for City Hall improvements. It also includes \$30,000 for additional facilities, the plans for which will be made once the Facilities Condition Assessment is completed and priorities are determined.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57140-10-8215	Capital Outlay	\$0	\$0	\$60,000	\$60,037	\$95,000	\$60,000
	TOTAL	\$0	\$0	\$60,000	\$60,037	\$95,000	\$60,000

PUBLIC WORKS

Explanation of Account: The Public Works accounts include all capital expenditures for major equipment replacement or refurbishment as well as infrastructure improvements. The major project expected for 2019 is the completion of the rehabilitation of the Dam, for which the City received a DNR grant of approximately \$215,000 to offset the estimated \$480,000 total project cost. The Department will also oversee the reconstruction of 12<sup>th</sup> Street between Main Street and the Hemlock Street bridge and Robert Street between 14<sup>th</sup> Street and 16<sup>th</sup> Street for which the City has received \$500,000 in CDBG funds from the State. The only major equipment purchase anticipated in 2019 is for a new high-efficiency street sweeper.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57240-30-8223	11th St Demolition	30641.79	81691.03	\$0	\$0	\$0	\$0
401-57310-30-8102	Comp. & Equip.	\$0	\$0	\$0	\$1,361	\$0	\$0
401-57310-30-8107	Shop Equipment	\$500	\$24,862	\$5,000	\$2,000	\$5,000	\$8,000
401-57310-30-8108	Mach. & Equip.	\$131,205	\$139,473	\$166,000	\$212,374	\$197,000	\$258,500
401-57310-30-8201	Sidewalk/Curb & Gutter	\$3,978	\$3,725	\$10,000	\$6,110	\$10,000	\$10,000
401-57310-30-8202	Street Repair/ Improv.	\$5,935	\$0	\$21,000	\$0	\$21,000	\$38,000
401-57310-30-8203	Gen. Street Const.	\$282,370	\$161,702	\$0	\$0	\$0	\$45,000
401-57310-30-8204	Engineering	\$19,050	\$10,972	\$0	\$0	\$25,000	\$63,000
401-57310-30-8206	Major Street Reconst	\$0	\$96,041	\$0	\$4,500	\$0	\$837,000
401-57310-30-8207	Landfill Monitoring	\$23,139	\$25,237	\$21,600	\$1,300	\$21,600	\$21,600
401-57310-30-8210	Bridge Improv.	\$142,657	\$1,302	\$0	\$0	\$0	\$0
ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57310-30-8211	Well-Monitoring		\$7,638	\$10,005	\$4,567	\$20,000	\$16,000
401-57310-30-8212	Dam & River Rehab	\$12,833	\$6,364	\$420,000	\$13,730	\$75,000	\$335,000
401-57310-30-8215	Bldg. Improv.	\$18,929	\$3,350	\$0	\$0	\$5,000	\$0
401-57310-30-8220	Catch Basins	\$4,942	\$6,220	\$10,000	\$196	\$10,000	\$10,000
401-57310-30-8223	Building Demolition	\$0	\$47,165	\$0	\$0	\$0	\$0
	TOTAL	\$676,179	\$615,741	\$663,605	\$246,138	\$389,600	\$1,694,100

PARKS

Explanation of Account: The Parks Capital accounts contains all expenses related to major park improvements, vehicles, and repairs. The major projects budgeted for 2019 is the replacement of one playground set and a new Park Workshop to replace the dilapidated building currently being used.



ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57620-40-8106	Playground Equip.	\$0	\$20,295	\$17,000	\$13,822	\$24,281	\$0
401-57620-40-8208	Office Improv.	\$750	\$0	\$0	\$1,361	\$1,361	\$190,000
401-57620-40-8213	Playground Surfacing	\$2,174	\$2,391	\$2,630	\$2,630	\$8,988	\$0
401-57620-40-8222	Park Improvement	\$32,750	\$49,685	\$0	\$9,442	\$12,500	\$105,000
401-57620-40-8225	Pool Improvements	\$1,298	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$36,972	\$72,371	\$19,630	\$27,255	\$47,130	\$295,000

AIRPORT

Explanation of Account: The Airport Capital account includes all costs associated with the improvements of hangars, infrastructure, and equipment. The sole 2019 project, which will only be completed if state and federal funding is received, is the construction of a new Snow Removal Equipment Building, which is budgeted to be funded at 90% by grant funds.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57351-50-8108	Mach. & Equip.	\$0	\$0	\$25,000	\$18,548	\$18,548	\$750,000
401-57351-50-8200	Capital Improvements	\$16,433	\$0	\$0	\$0	\$0	\$0
401-57351-50-8211	Runway Improv.	\$0	\$683	\$30,000	\$4,508	\$4,508	\$0
401-57351-50-8215	Bldg. Improv.	\$1,644	\$653	\$0	\$0	\$0	\$0
401-57351-50-8218	Utility Improv.	\$1,996	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$20,073	\$1,336	\$55,000	\$23,056	\$23,056	\$750,000

TRANSIT

Explanation of Account: The Transit Commission oversees the operating and capital purchases of the taxi service. The taxi currently operates with three taxis. In the last two years, the City has replaced two of its aging taxis with new ADA accessible vans, with approximately 80% of the funding from a state grant. For 2019, the City anticipates replacing the last remaining older taxi if the City is selected for state grant funding again.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57352-40-8101	Vehicles	\$0	\$32,333	\$32,333		\$32,333	\$36,176
	TOTAL	\$0	\$32,333	\$32,333	\$0	\$32,333	\$36,176

LIBRARY

Explanation of Account: The Library capital accounts include costs for patron and staff computers as well as capital projects for the facility.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57610-41-8102	Comp. & Equip.	\$3,866	\$0	\$3,000	\$0	\$2,850	\$0
401-57610-41-8200	Capital Improv.	\$0	\$49,355	\$8,100	\$0	\$8,000	\$15,000
	TOTAL	\$3,866	\$49,355	\$11,100	\$0	\$10,850	\$15,000

TOTAL CAPITAL EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
Administration	\$21,079	\$85,568	\$73,500	\$56,165	\$70,082	\$141,596
Police	\$42,586	\$50,944	\$62,700	\$54,842	\$75,420	\$44,900
Fire	\$27,216	\$36,766	\$707,451	\$80,225	\$724,951	\$69,500
Ambulance	\$6,653	\$6,653	\$46,653	\$6,653	\$6,653	\$58,250
General Public Buildings	\$0	\$0	\$60,000	\$60,037	\$95,000	\$60,000
Public Works	\$676,179	\$615,741	\$663,605	\$246,138	\$389,600	\$1,627,100
Parks	\$36,972	\$72,371	\$19,630	\$27,255	\$47,130	\$295,000
Airport	\$20,073	\$1,336	\$55,000	\$23,056	\$23,056	\$750,000
Transit	\$0	\$32,333	\$32,333	\$0	\$32,333	\$36,176
Library	\$3,866	\$49,355	\$11,100	\$0	\$10,850	\$15,000
TOTAL	\$834,624	\$951,068	\$1,731,972	\$554,371	\$1,475,075	\$3,164,522

BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
CAPITAL REVENUES	\$2,085,251	\$77,686	\$3,145,262	\$403,890	\$1,626,065	\$3,097,522
CAPITAL EXPENDITURES	\$834,624	\$951,068	\$1,731,972	\$554,371	\$1,475,075	\$3,097,522
BALANCE	\$1,250,627	(\$873,381)	\$1,413,290	(\$150,481)	\$150,990	\$0

## **DEBT SERVICE**

The Debt Service budget represents 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 and the Water and Wastewater Utilities. In 2007 and 2011, the City restructured its debt by refinancing to ensure the City is capable of making future debt payments. In addition, the City has been more aggressively repaying its principal payments as well as reducing the amount it borrows.

## **REVENUES**

Explanation of Account: The main funding for debt payments is the tax levy.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
301-41110-10	General Prop. Taxes	\$757,253	\$762,405	\$804,417	\$0	\$804,417	\$839,622
	Transfer from GF	\$0	\$0	\$0	\$0	\$0	\$0
301-48110-10	Interest on Invest	\$10,533	\$0	\$0	\$0	\$0	\$0
301-49100-10	Proceeds of L-T Debt	\$945,000	\$0	\$0	\$0	\$0	\$0
301-49260-10	Transfer-CWWU	\$0	\$0	\$11,345	\$0	\$0	\$11,230
	Transfer-Water	\$0	\$0	\$11,345	\$0	\$0	\$11,230
301-49228-10	BAB Credit RD Loan	\$0	\$0	\$4,600	\$0	\$0	\$4,046
301-49229-10	Fund Balance	\$0	\$0	\$105,269	\$0	\$110,148	\$170,000
	<b>TOTAL</b>	<b>\$1,712,786</b>	<b>\$762,405</b>	<b>\$936,976</b>	<b>\$0</b>	<b>\$914,565</b>	<b>\$1,036,128</b>

## **EXPENDITURES**

Explanation of Account: The Debt Service budget includes the principal and interest payments for the City's debt, excluding TIF debt which is accounted for in the TIF accounts, as well as fees paid to the bank for processing the debt payments. The payments include funds due from six separate borrowings. In 2015, the City incurred new debt through the Wisconsin State Trust Fund in order to pay off the City's unfunded Pension Liability owed to the State of Wisconsin because the City could obtain a much lower interest rate. In the beginning of 2018, the City borrowed \$1,800,000 in general obligation debt for 2018-2020 capital projects. The City's portion of the 2019 debt service payment is anticipated to increase by \$99,152.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
301-58100-10-6000	Principal Payments	\$1,635,578	\$773,574	\$806,151	\$789,286	\$789,286	\$838,216
301-58200-10-6200	Interest Payments	\$140,086	\$123,828	\$129,775	\$109,011	\$130,075	\$196,312
301-58200-10-6900	Fiscal Charges	\$4,063	\$1,183	\$1,050	\$4,465	\$4,465	\$1,600
	<b>TOTAL</b>	<b>\$1,779,727</b>	<b>\$898,585</b>	<b>\$936,976</b>	<b>\$902,763</b>	<b>\$923,826</b>	<b>\$1,036,128</b>

## **BALANCE**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
REVENUES	\$1,712,786	\$762,405	\$936,976	\$0	\$914,565	\$1,036,128
EXPENDITURES	\$1,779,727	\$898,585	\$936,976	\$902,763	\$923,826	\$1,036,128
BALANCE	(\$66,941)	(\$136,180)	\$0	(\$902,763)	(\$9,261)	\$0

## **COMMUNITY CENTER FUND**

The City owns and operates a 5,200 square foot Community Center located at 30 S. Main Street. The City built the facility in 1995 using only private donations and various city-wide fundraising campaigns. The Community Center has a kitchen, office, conference room, lounge, and a large meeting area that can be divided into three rooms using movable walls. A part-time Recreation Coordinator works at the Community Center and has an office on-site. The majority of senior citizen programs take place in the building and it is also available to the public for rent. The Community Center is funded primarily through the general property tax, though approximately 15% of its revenue comes from rent paid by users and nominal event fees.

### **REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
201-41110-40	General Property Tax	\$37,331	\$29,602	\$38,142	\$0	\$38,142	\$39,000
201-46743-40	Comm. Center Fees	\$7,785	\$8,788	\$8,300	\$7,478	\$8,300	\$8,300
201-48500-40	Donations/Fees	\$0	\$40	\$0	\$2	\$0	\$0
201-48900-40	Misc Revenues	\$269	\$4,814	\$4,000	\$0	\$0	\$0
201-49200-40	Fund Balance	\$0	\$0	\$19,000	\$0	\$9,450	\$8,666
	<b>TOTAL</b>	<b>\$45,384</b>	<b>\$43,244</b>	<b>\$69,442</b>	<b>\$7,479</b>	<b>\$55,892</b>	<b>\$55,966</b>

### **EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
201-55140-40-1100	Salaries	\$13,223	\$11,282	\$22,336	\$11,299	\$19,100	\$24,867
201-55140-40-1500	Employee Benefits	\$4,076	\$7,249	\$8,931	\$4,436	\$7,500	\$10,498
201-55140-40-2100	Computers/Data Proc		\$835	\$351	\$308	\$400	\$373
201-55140-40-2250	Telephone	\$1,120	\$1,003	\$1,489	\$843	\$1,120	\$1,486
201-55140-40-2260	Gas	\$1,720	\$1,398	\$2,368	\$1,814	\$2,380	\$2,405
201-55140-40-2270	Water & Electric	\$4,083	\$4,112	\$4,178	\$3,364	\$4,380	\$4,372
201-55140-40-3310	Expense Allowance	\$107	\$54	\$337	\$87	\$300	\$464
201-55140-40-3490	Operating Expenses	\$924	\$4,761	\$550	\$193	\$550	\$608
201-55140-40-3560	Bldg. Repair/Maint.	\$1,737	\$3,683	\$5,268	\$1,665	\$5,268	\$5,295
201-55140-40-5110	Insurance - Bldgs.	\$658	\$616	\$634	\$575	\$575	\$598
201-55140-40-8222	Capital Projects	\$3,103	\$0	\$23,000	\$14,319	\$14,319	\$5,000
	<b>TOTAL</b>	<b>\$30,751</b>	<b>\$34,994</b>	<b>\$69,442</b>	<b>\$38,905</b>	<b>\$55,892</b>	<b>\$55,966</b>

### **BALANCE**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
COMMUNITY CENTER REVENUES	\$45,384	\$43,244	\$69,442	\$7,479	\$55,892	\$55,966
COMMUNITY CENTER EXPENDITURES	\$30,751	\$34,994	\$69,442	\$38,905	\$55,892	\$55,966
<b>BALANCE</b>	<b>\$14,633</b>	<b>\$8,250</b>	<b>\$0</b>	<b>(\$31,426)</b>	<b>(\$0)</b>	<b>\$0</b>

## **LIBRARY FUND**

The library is a 14,132 square foot building located at 75 Hemlock Street. The Library is managed by a full-time Library Director with full-time support from a Youth Services Librarian and a Technical Services Librarian, and part-time support from five Library Technicians, three Library Pages, and two part-time maintenance staff. The Library is open 56 hours per week year-round and averages 285 patrons per day who check materials out, get help with various questions, attend programs or meetings, or use the Internet. 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 primarily comprised of General Property Taxes and a subsidy from OWLS (Outagamie Waupaca Library System), which is funded by the Outagamie, Waupaca, and Shawano county governments. These counties tax all municipalities located in the County that do not operate a Library. Those taxes are then transferred in the form a subsidy to the municipalities operating libraries. For 2019, the OWLS subsidy decreased \$24 from 2018.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
204-41104-41	Surplus Applied	\$0	\$0		0		\$0
204-41110-41	General Prop. Taxes	\$246,691	\$217,776	\$214,961	\$0	\$214,961	\$217,618
204-43790-41	OWLS Subsidy	\$181,083	\$196,419	\$201,378	\$201,619	\$201,619	\$201,354
204-46710-41	Library Fines	\$7,573	\$7,954	\$9,000	\$5,359	\$7,275	\$9,000
204-46711-41	Copy Machine Revenue	\$4,437	\$3,963	\$4,000	\$3,739	\$4,950	\$4,000
204-48600-41	E-rate Reimburse	\$1,876	\$1,448	\$1,075	\$594	\$594	\$0
204-48900-41	Misc Revenue	\$5,572	\$5,064	\$0	\$4,643	\$5,500	\$0
	<b>TOTAL</b>	<b>\$447,233</b>	<b>\$432,624</b>	<b>\$430,414</b>	<b>\$215,955</b>	<b>\$434,899</b>	<b>\$431,972</b>

**EXPENDITURES**

Explanation of Account: Once the Council allocates tax dollars to the Library, it is the Library Board that has the authority to allocate the funds however they choose.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
204-55110-41-1100	Salaries	\$178,736	\$179,198	\$183,568	\$135,114	\$182,500	\$190,079
204-55110-41-1110	Janitor Salaries	\$14,636	\$12,788	\$20,417	\$8,743	\$16,947	\$21,968
204-55110-41-1500	Employee Benefits	\$69,684	\$62,918	\$76,442	\$49,747	\$69,681	\$73,188
204-55110-41-2100	Computer	\$30,093	\$28,707	\$30,369	\$27,248	\$29,723	\$30,000
204-55110-41-2250	Telephone	\$3,261	\$3,015	\$2,600	\$2,455	\$3,280	\$3,000
204-55110-41-2260	Gas	\$4,926	\$3,778	\$6,000	\$2,876	\$4,901	\$5,240
204-55110-41-2270	Water & Electric	\$15,715	\$13,600	\$16,000	\$9,834	\$14,700	\$15,240
204-55110-41-3110	Postage	\$2,620	\$821	\$2,000	\$769	\$2,200	\$2,000
204-55110-41-3112	Copy Expense	\$2,683	\$2,738	\$3,000	\$2,174	\$2,807	\$3,000
204-55110-41-3122	Staff Development	\$3,049	\$3,002	\$2,000	\$150	\$1,500	\$2,000
204-55110-41-3123	Maintenance	\$1,918	\$1,723	\$3,000	\$868	\$2,459	\$3,000
204-55110-41-3150	Office Supplies	\$5,510	\$4,115	\$4,000	\$4,159	\$5,500	\$4,000
204-55110-41-3260	Subscrip. & Period.	\$4,345	\$4,317	\$4,000	\$2,558	\$4,200	\$4,000
204-55110-41-3261	Publishing	\$602	\$641	\$0	\$592	\$700	\$0
204-55110-41-3269	Books-Adult	\$28,419	\$22,679	\$24,250	\$13,390	\$22,750	\$21,620
204-55110-41-3270	Books-Juvenile	\$25,845	\$25,648	\$19,250	\$13,297	\$22,576	\$19,336
204-55110-41-3272	e-BOOKS	\$1,525	\$2,243	\$3,000	\$3,491	\$5,800	\$4,000
204-55110-41-3280	Children's Programs	\$2,619	\$2,742	\$4,000	\$1,770	\$3,500	\$4,000
204-55110-41-3285	Arts & AV-Adult	\$10,612	\$5,723	\$5,000	\$3,308	\$6,000	\$5,000
204-55110-41-3286	Arts & AV-Juvenile	\$5,096	\$4,086	\$5,000	\$2,001	\$5,500	\$5,000
204-55110-41-3310	Expense Allowance		\$5	\$2,000	\$365	\$2,200	\$2,000
204-55110-41-3490	Operating Expense	\$2,354	\$1,431	\$2,000	\$876	\$1,893	\$2,000
204-55110-41-3560	Bldg. Repair/Maint.	\$14,761	\$18,004	\$10,000	\$6,721	\$12,800	\$10,000
204-55110-41-5110	Insurance - Bldg.	\$2,612	\$2,444	\$2,518	\$2,297	\$2,297	\$2,301
	<b>TOTAL</b>	<b>\$431,620</b>	<b>\$406,368</b>	<b>\$430,414</b>	<b>\$294,803</b>	<b>\$426,414</b>	<b>\$431,972</b>

**BALANCE**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
LIBRARY REVENUES	\$447,233	\$432,624	\$430,414	\$215,955	\$434,899	\$431,972
LIBRARY EXPENDITURES	\$431,620	\$406,368	\$430,414	\$294,803	\$426,414	\$431,972
BALANCE	\$15,612	\$26,256	(\$0)	(\$78,849)	\$8,485	(\$0)

## **TAX INCREMENTAL FINANCING FUND**

In 2017, the City closed all its Tax Increment Finance Districts (TID). TIF is used by Wisconsin municipalities to promote the development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the City installs any necessary infrastructure that is needed to facilitate development. At the time the district is created, the property tax base within each district is frozen, and the increment taxes that result from increases to the property tax base are used to pay back debt, including interest, which was incurred to provide the improvements. The TIF District project plans have a provision that allows the City to charge reasonable allocations of administrative costs including, but not limited to, employee salaries and benefits associated with the administration of the TIFs. For 2019, 12% of the City Administrator's salary and benefits will be charged to TIF Districts, along with 6% of the City Clerk-Treasurer and 8% of the Public Works Manager salary and benefits. Any City Attorney's legal expenses that are directly attributable to the TIFs will also be charged to those respective accounts.

Tax Increment Districts # 4, #5, #6, and #7 were closed in May of 2017 while #3 was closed in June of 2017. This means that the final increment payment for all TIDs except #3 will be received in 2017 with one final increment payment for TID #3 being received in 2018. For 2019, there are no expenditures for these TIDs.

TIF #5 was created in 2002 as a single parcel district and became the Angelus Retirement Community but gained tax exempt status in 2015 and the City stopped receiving property tax payments. The City worked with Angelus ownership to reach an agreement for the ownership group to make PILT payments. This payment is made in monthly installments and will continue until November 2020. As these funds were calculated in the City's portion of the final TID close-out, the remaining PILT payments will be accounted for in the capital account.

In 2018, the City created TID #8 in order to facilitate a new apartment complex development and TID #9 to facilitate development in the northern Industrial Park.

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 tax increment collected from each district. The goal of TIF is for the value of the properties to increase, creating additional revenue each year.

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
203-41120-10	Prop. Tax-TIF #7	\$89,778	\$105,879	\$0	\$0	\$0	\$0
203-41121-10	Prop. Tax- TIF #3	\$806,934	\$809,095	\$978,341	\$0	\$0	\$0
203-41123-10	Prop. Tax- TIF #4	\$150,006	\$139,093	\$0	\$0	\$0	\$0
203-41124-10	Prop. Tax-TIF #5	\$0	\$0	\$0	\$0	\$0	\$0
203-41125-10	Prop. Tax-TIF # 6	\$0	\$0	\$0	\$0	\$0	\$0
203-41128-10	Prop. Tax - TIF #8		\$0	\$0	\$0	\$0	\$0
203-41129-10	Prop. Tax - TIF #9				\$0	\$0	\$0
203-41330-10	TID 5 Pilot *1	\$100,000	\$215,722	\$56,275	\$0	\$0	\$0
	TID 7 RDA Bond DSR	\$0	\$0	\$0	\$0	\$0	\$0

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
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	\$212	\$229	\$0	\$0	\$0	\$0
203-48300-10	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
203-48900-10	Misc Revenues	\$1,801	\$0	\$0	\$0	\$0	\$0
203-49100-10	Proceeds of Long-Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,148,731	\$1,270,016	\$1,034,616	\$0	\$0	\$0

## EXPENDITURES

### TID #3

TID #3 is closed and no further expenditures will be made.

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
203-56601-10-4500	Real Estate Purchase	0	1876.72	0	\$0	0	0
203-56601-10-6000	Debt Serv Principal Pymnt	\$130,000	\$0	\$0	\$0	\$0	\$0
203-56601-10-6200	Debt Serv Interest Pymnt	\$10,944	\$1,666	\$0	\$0	\$0	\$0
203-56601-10-6900	Debt Serv Fiscal Charges	\$0	\$117	\$0	\$0	\$0	\$0
203-56601-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56601-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56601-10-7550	RDA Lease Payment	\$155,000	\$155,000	\$0	\$0	\$0	\$0
203-56601-10-7600	Administration	\$3,271	\$9,850	\$0	\$594,045	\$594,045	\$0
203-59230-10-9000	Cost Reallocations	\$0	\$0	\$0	\$0	\$0	\$0
203-59240-10-9000	Transfer - Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$299,216	\$166,633	\$0	\$594,045	\$20,000	\$0

### TID #4

TID #4 is closed and no further expenditures will be made.

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
203-56600-10-6000	Debt Serv Principal Pymnt	\$20,000	\$20,000	\$0	\$0	\$0	\$0
203-56600-10-6200	Debt Serv Interest Pymnt	\$1,135	\$5,130	\$0	\$0	\$0	\$0
203-56600-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56600-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56600-10-7600	Administration *1	\$2,869	\$11,449	\$0	\$1,754	\$6,000	\$0
203-59244-10-9000	Transfer to Debt Serv.	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$24,004	\$36,579	\$0	\$1,754	\$6,000	\$0



TID #5

TID #5 is closed and no further expenditures will be made.

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
203-56605-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$490,000	\$0	\$0	\$0
203-56605-10-6200	Debt Serv Interest Pymnt	\$17,023	\$21,306	\$6,729	\$0	\$6,729	\$0
203-56605-10-6900	Debt Service Fiscal Charges	\$0	\$117	\$117	\$0	\$117	\$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	\$115,000	\$115,000	\$0	\$496,729	\$496,729	\$0
203-56605-10-7600	Administration *1	\$9,159	\$13,875	\$17,866	\$1,750	\$6,000	\$0
	TOTAL	\$141,182	\$150,297	\$514,712	\$498,479	\$509,575	\$0

TID #6

TID #6 is closed and no further expenditures will be made.

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 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	\$0
203-56606-10-7600	Administration *1	\$0	\$0	\$0	\$1,750	\$6,000	\$0
	TOTAL	\$0	\$0	\$0	\$1,750	\$6,000	\$0

TID #7

TID #7 is closed and no further expenditures will be made.

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
203-56607-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-6200	Debt Serv Interest Pymnt	\$28,280	\$14,312	\$0	\$0	\$0	\$0
203-56607-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-7550	RDA Lease Payment	\$75,000	\$615,000	\$0	\$0	\$0	\$0
203-56607-10-7600	Administration *1	\$2,981	\$16,260	\$0	\$1,750	\$6,000	\$0
	TOTAL	\$106,261	\$645,572	\$0	\$1,750	\$6,000	\$0

TID #8

TIF #8 was created in early 2018 to facilitate a new apartment complex development consisting of 48 two-bedroom units with attached garages. This is a small, specifically focused TID but was formed to include properties with development and redevelopment potential. Public works expenses include the repaving and sidewalk installation of 16<sup>th</sup> Street between Robert St and Industrial Ave. This TID is expected generate \$4 million in increment value over its lifetime.

ACCOUNT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
203-56608-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-6200	Debt Serv Interest Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-7400	Public Works	\$0	\$0	\$50,000	\$0	\$0	\$50,000
203-56608-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-7550	RDA Lease Payment	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-7600	Administration	\$0	\$1,200	\$18,500	\$29,157	\$32,000	\$17,500
	TOTAL	\$0	\$1,200	\$68,500	\$29,157	\$32,000	\$67,500

TIF #9

TID #9 was created in late 2018 in response to interest in expansion and new development in the northern Industrial Park. Immediately after the TID was approved, one of the current manufacturers in the newly formed TID move forward with its building expansion. This TID is expected to generate \$6 million in increment value over its lifetime.

ACCOUNT #	ACCOUNT DESCRIPTION	0 ACTUAL	1 ACTUAL	2 BUDGET	ACTUAL TO 9/30	2 ESTIMATE	3 BUDGET
203-56609-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56609-10-6200	Debt Serv Interest Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56609-10-7400	Public Works	\$0	\$0	\$0	\$0	\$25,000	\$20,000
203-56609-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56609-10-7550	RDA Lease Payment	\$0	\$0	\$0	\$0	\$0	\$0
203-56609-10-7600	Administration	\$0	\$0	\$0	\$672	\$20,000	\$19,500
	TOTAL	\$0	\$0	\$0	\$672	\$45,000	\$39,500

TOTAL TIF EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
TIF #3	\$299,216	\$166,633	\$0	\$594,045	\$594,045	\$0
TIF #4	\$24,004	\$36,579	\$0	\$1,754	\$6,000	\$0
TIF #5	\$141,182	\$150,297	\$514,712	\$498,479	\$509,575	\$0
TIF #6	\$0	\$0	\$0	\$1,750	\$6,000	\$0
TIF #7	\$106,261	\$645,572	\$0	\$1,750	\$6,000	\$0
TIF #8	\$0	\$1,200	\$68,500	\$29,157	\$32,000	\$67,500
TIF #9	\$0	\$0	\$0	\$672	\$45,000	\$39,500
TOTAL	\$570,663	\$1,000,281	\$583,212	\$1,127,607	\$1,198,620	\$107,000

## **MISCELLANEOUS FUNDS**

### **SCHOOL SAFETY RESOURCES**

The City of Clintonville and the Clintonville School District share expenses for the cost of three crossing guards and a Police School Liaison Officer (PSLO) who works full-time in the public schools during the school year. Due to the fact that the PSLO works 75% of the year in the schools and is required to take his vacation time during the 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 the summer break. The Clintonville School District funds 75% of the PSLO position and 50% of the Crossing Guard positions.

#### **REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
207-41110-20	General Property Taxes	\$24,469	\$24,777	\$25,094	\$0	\$25,094	\$32,850
207-47321-20	Service-Other Munic.	\$73,407	\$57,326	\$75,751	\$56,645	\$94,462	\$83,447
207-49200-20	Transfers from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$97,876</b>	<b>\$82,103</b>	<b>\$100,845</b>	<b>\$56,645</b>	<b>\$119,556</b>	<b>\$116,297</b>

#### **EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
207-52101-20-1100	Salaries	\$65,084	\$67,135	\$63,629	\$48,895	\$63,700	\$77,446
207-52101-20-1500	Employee Benefits	\$28,553	\$27,185	\$32,652	\$21,551	\$32,700	\$34,278
207-52101-20-2100	Computers/Data Proc		\$118	\$198	\$170	\$198	\$200
207-52101-20-2250	Telephone Expenses	\$300	\$300	\$300	\$300	\$300	\$300
207-52101-20-3161	Training Expenses	\$458	\$445	\$1,500	\$242	\$1,000	\$1,400
207-52101-20-3310	Expense Allowance	\$98	\$0	\$500	\$0	\$300	\$600
207-52101-20-3460	Clothing & Uniforms	\$0	\$94	\$500	\$623	\$623	\$500
207-52101-20-5120	Insur.-Veh. & Equip.	\$436	\$389	\$533	\$391	\$533	\$507
207-52101-20-5130	General Liability	\$260	\$267	\$270	\$271	\$270	\$279
207-52101-20-5140	Police Professional	\$668	\$754	\$763	\$651	\$763	\$787
	<b>TOTAL</b>	<b>\$95,858</b>	<b>\$96,688</b>	<b>\$100,845</b>	<b>\$73,095</b>	<b>\$100,387</b>	<b>\$116,297</b>

#### **BALANCE**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
SCHOOL LIASON OFFICER REVS.	\$97,876	\$82,103	\$100,845	\$56,645	\$119,556	\$116,297
SCHOOL LIASON OFFICER EXPEND.	\$95,858	\$96,688	\$100,845	\$73,095	\$100,387	\$116,297
<b>BALANCE</b>	<b>\$2,018</b>	<b>(\$14,585)</b>	<b>\$0</b>	<b>(\$16,450)</b>	<b>\$19,169</b>	<b>\$0</b>

## REDEVELOPMENT AUTHORITY

The Redevelopment Authority was created by the City in 1994 as set forth by Wisconsin State Statutes. There are seven members on the Authority and their responsibilities include assisting with financing, grants, and loans for development and redevelopment, as well as to develop strategies for the City's industrial and business needs. Once the budget is adopted by the City Council, the Authority has complete autonomy on how to spend those funds. The RDA continues to contribute towards the City's membership in the Waupaca County Economic Development Corporation and the Clintonville Area Chamber of Commerce.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
206-41104-10	Fund Balance	\$0	\$0	\$0	\$0	\$105	\$0
206-41110-10	General Property Taxes	\$5,124	\$5,124	\$5,126	\$0	\$5,126	\$5,231
206-46850-10	Closeout RLF Revenue						\$9,123
	TOTAL	\$5,124	\$5,124	\$5,126	\$0	\$5,231	\$14,354

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
206-56700-10-3490	Operating Expenses	\$5,126	\$5,126	\$5,126	\$5,231	\$5,231	\$5,231
206-56700-10-7500	Redevelopment Incentives						\$7,000
	TOTAL	\$5,126	\$5,126	\$5,126	\$5,231	\$5,231	\$12,231

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
REDEVELOPMENT AUTHORITY REVS.	\$5,124	\$5,124	\$5,126	\$0	\$5,231	\$14,354
REDEVELOPMENT AUTHORITY EXPEND.	\$5,126	\$5,126	\$5,126	\$5,231	\$5,231	\$12,231
BALANCE	(\$2)	(\$2)	\$0	(\$5,231)	\$0	\$2,123

## REVOLVING LOAN

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 program is being closed by the State. The City's remaining receivables and cash balance will be defederalized and allowed to be used for any purpose. The City has agreed to assist the County in paying off its receivables and will get an equal amount of money back for use on a CDBG-eligible project. The remaining receivables will be allocated to the Redevelopment Authority as loan payments are made.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
202-48110-10	Interest on Investments	\$2,654	\$1,545	\$848	\$617	\$848	\$848
202-48901-10	Principal Loan Payments	\$27,494	\$20,769	\$8,275	\$6,598	\$8,275	\$8,275
202-49200-10	Fund Balance Applied	\$0	\$0	\$20,902	\$0	\$0	\$0
	TOTAL	\$30,148	\$22,314	\$30,025	\$7,215	\$9,123	\$9,123

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
202-56700-10-3490	Operating Expenses	\$0	\$12	\$25	\$0	\$0	\$0
202-56700-10-7900	Loans	\$0	\$0	\$30,000	\$0	\$0	\$0
	TOTAL	\$0	\$12	\$30,025	\$0	\$0	\$0

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
REVOLVING LOAN REVS.	\$30,148	\$22,314	\$30,025	\$7,215	\$9,123	\$9,123
REVOLVING LOAN EXPEND.	\$0	\$12	\$30,025	\$0	\$0	\$0
BALANCE	\$30,148	\$22,302	\$0	\$7,215	\$9,123	\$9,123

## TRANSIT

The City of Clintonville contracts with a private company to provide taxi service to the community. A five-member Transit Commission oversees all operations of the taxi service. The Commission owns three taxis and a radio system, all of which are leased to the contracted provider. The General Property Tax required to support this service for 2019 is \$22,997, which is an increase of \$1,012 from 2018. The City anticipates purchasing a new ADA taxi van in 2019, the funds for which are in the Capital Budget, to replace an aging vehicle, for which the City anticipates an 80% reimbursement from the State of Wisconsin. The City signed a two-year contract with three additional optional years with Freedom Vans for the Clintonville Taxi for service beginning January 1<sup>st</sup>, 2018.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
205-41110-40	General Property Taxes	\$19,929	\$21,724	\$21,985	\$0	\$21,985	\$22,997
205-43227-40	Federal Grant	\$76,486	\$44,546	\$41,416	\$10,588	\$41,416	\$45,044
205-43537-40	State Grant	\$20,689	\$20,528	\$27,610	\$19,472	\$27,610	\$19,449
205-48900-10	Ride Fares	\$26,486	\$26,087	\$28,000	\$10,458	\$26,940	\$28,000
205-48901-10	Insurance Recoveries	\$0	\$2,845	\$0	\$0	\$0	\$0
	TOTAL	\$143,590	\$115,730	\$119,011	\$40,518	\$117,951	\$115,490

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
205-53520-40-3490	Operating Expenses	\$117,028	\$117,931	\$119,011	\$67,182	\$118,854	\$115,490
	TOTAL	\$117,028	\$117,931	\$119,011	\$67,182	\$118,854	\$115,490

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
TRANSIT REVENUES	\$143,590	\$115,730	\$119,011	\$40,518	\$117,951	\$115,490
TRANSIT EXPENDITURES	\$117,028	\$117,931	\$119,011	\$67,182	\$118,854	\$115,490
BALANCE	\$26,562	(\$2,201)	\$0	(\$26,664)	(\$903)	\$0

## AIRPORT FUEL

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 for purchasing all fuel at the airport and maintain the system. There is a credit card system which pilots may utilize to purchase fuel 24/7 with a self-serve pump. The Public Works Manager is responsible for managing the system by watching fuel prices in order to purchase fuel at the best price. 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 traffic to the airport. In 2019, the City will have to replace the credit card processing system for approximately \$17,000, the cost of which will be paid by the Airport Fuel fund balance.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
501-46342-50	Fuel Sales	\$149,421	\$124,276	\$146,000	\$80,434	\$120,000	\$116,133
	Fund Balance Applied						\$17,000
	TOTAL	\$149,421	\$124,276	\$146,000	\$80,434	\$120,000	\$133,133

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
501-53510-50-2100	Computers-Data Proc		\$211	\$351	\$356	\$351	\$400
501-53510-50-2250	Telephone Expenses	\$3,419	\$2,579	\$3,000	\$2,178	\$3,000	\$3,000
501-53510-50-2270	Water & Electricity	\$800	\$0	\$900	\$387	\$900	\$900
501-53510-50-3490	Other Operating Expenses	\$7,067	\$7,326	\$7,000	\$3,015	\$7,000	\$24,000
501-53510-50-3510	Fuel Purchases	\$130,720	\$110,447	\$130,000	\$59,935	\$118,000	\$100,000
501-53510-50-5130	General Liability Insurance	\$1,962	\$2,009	\$2,097	\$2,031	\$2,097	\$2,149
501-53510-50-7600	Administration		\$2,507	\$2,504	\$1,737	\$2,500	\$2,684
501-59240-50-9000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$143,968	\$125,079	\$145,852	\$69,639	\$133,848	\$133,133

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
AIRPORT FUEL REVENUE	\$149,421	\$124,276	\$146,000	\$80,434	\$120,000	\$133,133
AIRPORT FUEL EXPENSES	\$143,968	\$125,079	\$145,852	\$69,639	\$133,848	\$133,133
BALANCE	\$5,453	(\$803)	\$148	\$10,795	(\$13,848)	\$0

## VETERANS MEMORIAL

In 2009, the City dedicated a new Veterans Memorial on Main Street, with the project entirely funded through fundraising. Originally managed by an Ad Hoc Committee, the memorial is now overseen by a Veterans Memorial Committee that reports to Council. The Committee is chaired by a Council member and includes three veterans. The Park and Recreation Director advises the committee and is responsible for the day to day maintenance of the memorial. All funds remaining from the original fundraising campaign were given to the City to help pay for the maintenance. The Veterans Memorial Committee has plans to add additional wall sections and is in the process of fundraising to make it possible. In any given year when there are additional funds raised above the annual maintenance expenses, those funds will remain with the Veterans Memorial Account.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
211-48500-40	Donations	\$2,294	\$467	\$0	\$1,844	\$1,844	\$0
211-48510-40	Donations-Wall Bricks	\$1,550	\$450	\$0	\$0	\$0	\$0
211-48520-40	Donations-Sidewalk Bricks	\$4,060	\$500	\$0	\$0	\$0	\$0
	TOTAL	\$7,904	\$1,417	\$0	\$1,844	\$1,844	\$0

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
211-55140-40-2270	Water & Electric	\$966	\$943	\$1,057	\$649	\$858	\$1,009
211-55140-40-2304	Landscaping	\$0	\$150	\$253	\$0	\$253	\$258
211-55140-40-3490	Other Operating Expenses	\$211	\$293	\$256	\$245	\$245	\$257
211-55140-40-3550	Engraving	\$0	\$0	\$250	\$0	\$250	\$250
211-55140-40-3560	Repairs & Maintenance	\$75	\$90	\$204	\$152	\$204	\$204
211-55140-40-5110	Insurance - Bldgs.	\$71	\$78	\$80	\$105	\$105	\$109
	TOTAL	\$1,323	\$1,554	\$2,100	\$1,150	\$1,915	\$2,087

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
VETERANS MEMORIAL REVENUE	\$7,904	\$1,417	\$0	\$1,844	\$1,844	\$0
VETERANS MEMORIAL EXPENSE	\$1,323	\$1,554	\$2,100	\$1,150	\$1,915	\$2,087
BALANCE	\$6,581	(\$137)	(\$2,100)	\$694	(\$71)	(\$2,087)



**K-9 UNIT**

The Police Department took delivery of a new K-9 dog in early 2018 after the previous K-9 passed away due to medical issues. The Police Department fundraises and solicits donations to support this program.

**REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
214-48902-20	K-9 Misc Fundraising	4666	1816.65	\$4,000	\$988	\$2,000	\$4,000
214-48909-20	K-9 Donations	\$9,957	\$27,362	\$15,000	\$8,162	\$12,000	\$15,000
	K-9 Fund Balance	\$0	\$0		\$0	\$0	\$0
	TOTAL	\$14,623	\$29,179	\$19,000	\$9,150	\$14,000	\$19,000

**EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
214-52109-20-3161	K-9 Training	\$2,190	\$25	\$1,000	\$0	\$800	\$1,000
214-52109-20-3310	K-9 Expense	\$9,212	\$23,865	\$3,000	\$4,536	\$5,000	\$3,000
214-52109-20-3494	K-9 Fundraising Expenses	\$1,298	\$285	\$500	\$0	\$300	\$500
	TOTAL	\$12,699	\$24,176	\$4,500	\$4,536	\$6,100	\$4,500

**BALANCE**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
K-9 REVENUE	\$14,623	\$29,179	\$19,000	\$9,150	\$14,000	\$19,000
K-9 EXPENSES	\$12,699	\$24,176	\$4,500	\$4,536	\$6,100	\$4,500
BALANCE	\$1,924	\$5,003	\$14,500	\$4,614	\$7,900	\$14,500

## TOURISM COMMISSION

In 2017, Wisconsin State Statute 66.0615 mandated that municipalities that collect a Room Tax establish a Tourism Commission that has full autonomy in spending the Room Tax collected. Municipalities that handle the administrative and bookkeeping functions of the room tax program can retain up to 30% of the tax collected to cover administrative costs.

### REVENUE

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
218-41210-10	Room Tax		20626.46	\$18,667	\$12,729	\$17,000	\$17,000
	TOTAL	\$0	\$20,626	\$18,667	\$12,729	\$17,000	\$17,000

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
218-56700-10-3490	Tourism Funding		\$11,555	\$12,500	\$5,518	\$5,518	\$6,000
	TOTAL	\$0	\$11,555	\$12,500	\$5,518	\$5,518	\$6,000

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
TOURISM COMMISSION REVENUE	\$0	\$20,626	\$18,667	\$12,729	\$17,000	\$17,000
TOURISM COMMISSION EXPENSES	\$0	\$11,555	\$12,500	\$5,518	\$5,518	\$6,000
BALANCE	\$0	\$9,071	\$6,167	\$7,211	\$11,482	\$11,000

## REFUSE COLLECTION

Beginning June of 2017, the City contracted with a single hauler for residential refuse and recycling collection. The City awarded a five-year contract to Harter's Fox Valley Disposal to provide this service. Residents have the option of opting out of the service once a year with the next opt-out window anticipated to be in August of 2019. Those residents who opt-out take their garbage and recycle materials to the CAWS facility. The Refuse Collection revenue account is for the revenue received from residents for the service and the expenditure accounts are for the charges from the service provider as well as staff time and expenses related to overseeing the program. The charge for service is being assessed to the property tax bill.

### REVENUE

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
219-46420-30	Refuse Collection		\$5853.82	\$138,664	\$998	\$164,046	\$188,131
	TOTAL	\$0	\$85,854	\$138,664	\$998	\$164,046	\$188,131

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
219-53600-30-2300	Contracted Services		\$97,541	\$129,200	\$114,100	\$170,953	\$172,500
219-53600-30-3490	Operating Expenses		\$1,173	\$2,100	\$1,229	\$2,100	\$3,929
	TOTAL	\$0	\$98,714	\$131,300	\$115,328	\$173,053	\$176,429

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
REFUSE COLLECTION REVENUE	\$0	\$85,854	\$138,664	\$998	\$164,046	\$188,131
REFUSE COLLECTION EXPENSES	\$0	\$98,714	\$131,300	\$115,328	\$173,053	\$176,429
BALANCE	\$0	(\$12,860)	\$7,364	(\$114,331)	(\$9,007)	\$11,702

## RESTRICTED DONATIONS

These accounts are projects that are entirely funded by donations. An example of this is the skate park that was installed with the assistance of the Clintonville Lions Club and Kersten Excavating. It also includes the potted flowers that the Public Works hangs on Main Street in the downtown area. Because these projects are not funded by City funds and the donations received for them are restricted to these projects, these funds are accounted for here.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
212-48800-10	Donations-Main St Flowers	\$875	\$485	\$2,500	\$1,755	\$1,755	\$2,300
213-48800-40	Donations-Swimming Pool	\$883	\$0	\$0	\$100	\$100	\$0
215-48400-40	Donations-Skate Park	\$5,525	\$0	\$0	\$0	\$0	\$0
217-48500-20	Donations-Ballistic Helmets/V	\$12,200	\$0	\$0	\$0	\$0	\$0
220-48500-40	Donations-Disc Golf Course	\$0	\$0	\$0	\$10,000	\$10,000	\$0
221-48500-10	Donations-Main St Banners	\$0	\$0	\$0	\$1,700	\$1,700	\$0
	Fund Balance Applies-Flowers	\$0	\$0	\$0	\$0	\$677	\$0
	<b>TOTAL</b>	<b>\$18,600</b>	<b>\$485</b>	<b>\$2,500</b>	<b>\$13,555</b>	<b>\$14,232</b>	<b>\$2,300</b>

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
212-56200-10-3493	Main St Flower Expense	\$2,170	\$2,432	\$2,500	\$2,432	\$2,432	\$2,300
213-56200-40-3493	Swimming Pool Study	\$883	\$0	\$0	\$0	\$0	\$0
215-55200-40-7140	Skate Park Expenses	\$5,950	\$0	\$0	\$0	\$0	\$0
217-52101-20-3461	Ballistic Helmets/Vests Exp	\$1,221	\$10,704	\$0	\$0	\$0	\$0
220-55200-40-7130	Disc Golf Course Expenses	\$0	\$0	\$0	\$0	\$5,000	\$5,000
221-55200-10-3493	Main St Banners Expenses	\$0	\$0	\$0	\$0	\$1,700	\$0
	<b>TOTAL</b>	<b>\$9,341</b>	<b>\$13,136</b>	<b>\$2,500</b>	<b>\$2,432</b>	<b>\$9,132</b>	<b>\$7,300</b>

### BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
RESTRICTED DONATIONS REVENUE	\$18,600	\$485	\$2,500	\$13,555	\$14,232	\$2,300
RESTRICTED DONATIONS EXPENSE	\$9,341	\$13,136	\$2,500	\$2,432	\$9,132	\$7,300
<b>BALANCE</b>	<b>\$9,260</b>	<b>(\$12,651)</b>	<b>\$0</b>	<b>\$11,123</b>	<b>\$5,100</b>	<b>(\$5,000)</b>

**TOTAL MISCELLANEOUS FUNDS REVENUES**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
School Safety Resources	\$97,876	\$82,103	\$100,845	\$56,645	\$119,556	\$116,297
Redevelopment Authority	\$5,124	\$5,124	\$5,126	\$0	\$5,231	\$14,354
Revolving Loan	\$30,148	\$22,314	\$30,025	\$7,215	\$9,123	\$9,123
Transit	\$143,590	\$115,730	\$119,011	\$40,518	\$117,951	\$115,490
Airport Fuel	\$149,421	\$124,276	\$146,000	\$80,434	\$120,000	\$133,133
Veteran's Memorial	\$7,904	\$1,417	\$0	\$1,844	\$1,844	\$0
Refuse Collection	\$0	(\$85,854)	(\$138,664)	\$998	\$164,046	\$188,131
K-9	\$14,623	\$29,179	\$19,000	\$9,150	\$14,000	\$19,000
Restricted Donations	\$18,600	\$485	\$2,500	\$13,555	\$14,232	\$2,300
<b>TOTAL</b>	<b>\$467,286</b>	<b>\$294,774</b>	<b>\$283,843</b>	<b>\$210,358</b>	<b>\$565,983</b>	<b>\$597,828</b>

**TOTAL MISCELLANEOUS FUNDS EXPENDITURES**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
School Safety Resources	\$95,858	\$96,688	\$100,845	\$73,095	\$100,387	\$116,297
Redevelopment Authority	\$5,126	\$5,126	\$5,126	\$5,231	\$5,231	\$12,231
Revolving Loan	\$0	\$12	\$30,025	\$0	\$0	\$0
Transit	\$117,028	\$117,931	\$119,011	\$67,182	\$118,854	\$115,490
Airport Fuel	\$143,968	\$125,079	\$145,852	\$69,639	\$133,848	\$133,133
Veteran's Memorial	\$1,323	\$1,554	\$2,100	\$1,150	\$1,915	\$2,087
Refuse Collection	\$0	\$98,714	\$131,300	\$115,328	\$173,053	\$176,429
K-9	\$12,699	\$24,176	\$4,500	\$4,536	\$6,100	\$4,500
Restricted Donations	\$9,341	\$13,136	\$2,500	\$2,432	\$9,132	\$7,300
<b>TOTAL</b>	<b>\$385,343</b>	<b>\$482,414</b>	<b>\$541,259</b>	<b>\$338,593</b>	<b>\$548,520</b>	<b>\$567,467</b>

## **CLINTONVILLE WASTEWATER** **UTILITY FUND**

The Clintonville Wastewater Utility (CWWU) facility was originally 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 and is assisted by a Wastewater Foreman and two Wastewater Operators. In addition, the CWWU is supported by a Utilities Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries and benefits are split between the three utilities. 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 while processing 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 CWWU completed a major upgrade and reconstruction of its plant and upgrades to all lift stations at the end of 2017 at a cost of approximately \$10,685,000, with \$2,868,000 covered by USDA Grant funds.

### **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 sewer customers a fixed monthly base charge and a volume charge. Based on a study performed by Ehlers, the last sewer rate adjustment was implemented in April of 2017. Both of these rate increases are associated with paying for the costs of upgrading the wastewater treatment plant and the lift station upgrades. Clintonville Utilities Water Utility performs meter reading, billing, and collections for CWWU. CWWU pays the Water Utility to provide these services.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
602-45100-62	Forfeited Discounts	\$2,430	\$3,612	\$2,750	\$2,785	\$3,550	\$3,500
602-46410-62	Sewage Service	\$19,243	\$60,497	\$15,000	\$9,154	\$11,900	\$12,000
602-46414-62	Sewage Service-Residential	\$586,698	\$733,557	\$725,000	\$576,172	\$765,000	\$750,000
602-46415-62	Sewage Service-Commercial	\$123,834	\$155,019	\$157,000	\$121,156	\$161,000	\$160,000
602-46416-62	Sewage Service-Industrial	\$71,400	\$82,379	\$90,000	\$63,621	\$86,750	\$85,000
602-46417-62	Sewage Service-Pub Auth	\$36,590	\$45,537	\$47,000	\$33,409	\$45,000	\$47,000
602-46418-62	Sewage Service-Multifamil	\$85,340	\$103,521	\$105,000	\$77,218	\$104,000	\$105,000
602-47340-62	Septic/Holding Tank Revenue	\$1,992	\$6,047	\$7,500	\$7,612	\$8,300	\$7,000
602-47341-62	Laboratory Charges	\$1,801	\$5,485	\$3,500	\$3,934	\$4,500	\$5,000
602-47345-62	Jetting & Vactoring	\$3,867	\$8,356	\$2,500	\$5,318	\$5,500	\$4,000
602-47346-62	Industrial Surcharges	\$1,494	\$6,797	\$8,000	\$7,752	\$8,000	\$8,000
602-48110-62	Int. on Investments	\$3,037	\$7,115	\$1,500	\$4,784	\$6,200	\$6,400
602-48130-62	Int. on Special Assessments	\$212	\$218	\$250	\$346	\$350	\$300
602-48900-62	Misc Revenues	\$10,673	\$28,518	\$5,000	\$19,157	\$23,000	\$7,000
602-48901-62	Other Revenue-Office	\$1,420	\$1,945	\$1,000	\$1,495	\$1,750	\$1,500
	Fund Balance Applied	\$0		\$95,000	\$0	\$0	\$214,619
	<b>TOTAL</b>	<b>\$950,030</b>	<b>\$1,248,602</b>	<b>\$1,266,000</b>	<b>\$933,913</b>	<b>\$1,234,800</b>	<b>\$1,416,319</b>

**EXPENDITURES****FACILITY**

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.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
602-53610-62-1100	Salaries	\$228,776	\$249,317	\$263,094	\$187,331	\$253,000	\$260,845
602-53610-62-1500	Employee Benefits	\$72,538	\$81,483	\$101,941	\$60,703	\$82,900	\$84,220
602-53610-62-2110	Fees-PSN	\$841	\$843	\$960	\$683	\$900	\$950
602-53610-62-2250	Telephone	\$2,613	\$2,929	\$3,200	\$2,063	\$3,025	\$3,100
602-53610-62-2260	Gas	\$2,935	\$3,974	\$4,000	\$4,324	\$6,400	\$6,500
602-53610-62-2270	Water & Electric	\$66,957	\$67,008	\$73,000	\$48,026	\$65,000	\$68,000
602-53610-62-2300	Contracted Services	\$54,698	\$58,340	\$50,000	\$38,163	\$51,500	\$52,500
602-53610-62-2302	Systems Maintenance	\$5,490	\$9,847	\$12,000	\$8,355	\$11,500	\$12,000
602-53610-62-3121	Safety Equip. & Training	\$8,916	\$6,886	\$8,000	\$5,862	\$7,000	\$7,200
602-53610-62-3150	Office Supplies	\$3,579	\$3,516	\$3,500	\$2,549	\$3,500	\$4,000
602-53610-62-3161	Training Expenses	\$135	\$1,900	\$1,000	\$820	\$900	\$1,000
602-53610-62-3180	Uncollectible Accounts	\$208	\$117	\$250	\$121	\$150	\$250
602-53610-62-3240	Membership Dues	\$50	\$100	\$150	\$50	\$150	\$150
602-53610-62-3241	Licensing & Permit Fees	\$4,875	\$4,519	\$4,800	\$4,633	\$4,633	\$4,800
602-53610-62-3310	Expense Allowance	\$2,647	\$424	\$2,000	\$491	\$1,000	\$2,000
602-53610-62-3490	Operating Expenses	\$6,642	\$4,587	\$6,500	\$1,407	\$5,200	\$5,500
602-53610-62-3510	Gas & Oil	\$3,847	\$4,327	\$5,500	\$3,975	\$5,100	\$5,500
602-53610-62-3551	Chemicals	\$16,985	\$8,666	\$14,500	\$12,956	\$14,400	\$14,500
602-53610-62-3554	Veh. Rep. & Maint.	\$2,353	\$1,978	\$4,000	\$2,304	\$3,100	\$4,000
602-53610-62-3557	Sm Equip. Rep. & Maint.	\$260	\$151	\$500	\$26	\$100	\$500
602-53610-62-3560	Bldg. Repair & Maint.	\$256	\$387	\$500	\$145	\$200	\$500
602-53610-62-5110	Insurance on Buildings	\$3,725	\$7,240	\$7,135	\$4,769	\$7,135	\$5,000
602-53610-62-5120	Insur. - Vehicle & Equip.	\$9,446	\$9,292	\$10,355	\$8,462	\$10,000	\$10,200
602-53610-62-5130	Insur. - General Liability	\$2,138	\$2,241	\$2,468	\$2,115	\$2,300	\$2,600
602-53610-62-5140	Insur. - Prof Liability	\$1,480	\$1,089	\$1,208	\$1,020	\$1,100	\$1,300
602-53610-62-5300	Rent for City Hall	\$4,400	\$4,154	\$4,515	\$3,386	\$4,515	\$4,515
602-53610-62-6200	Debt Service - Int. Pmt.	\$1,495	\$0	\$2,000	\$117,871	\$224,187	\$212,384
602-53610-62-6900	Debt Service - Fisc.Chrg	\$2,240	\$117	\$250	\$18	\$50	\$0
602-53610-62-7000	Depreciation	\$252,606	\$217,080	\$217,080	\$162,810	\$217,080	\$217,080
602-53610-62-7001	DNR Replacement	(8,079)	\$0	\$60,000	\$4,754	\$5,000	\$60,000
602-96000-62-0000	GASB 68-Change in Pension Exp	\$17,300	\$0	\$0	\$0	\$0	\$0
602-96000-62-1500	WRS Amortization of Prior Serv	\$3,780	\$0	\$95,000	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$776,132</b>	<b>\$752,512</b>	<b>\$959,406</b>	<b>\$690,192</b>	<b>\$991,025</b>	<b>\$1,051,094</b>

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. Costs also include sewer main rehabilitation.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
602-53611-62-2302	Systems Maintenance	\$4,654	\$13,138	\$10,000	\$4,139	\$9,500	\$10,000
602-53611-62-3490	Other Operating Expenses	\$18,614	\$144	\$16,000	\$0	\$0	\$0
602-53611-62-3561	Meter Expense	\$0	\$19,725	\$0	\$14,820	\$19,000	\$19,000
602-53611-62-5100	Taxes	\$0	\$0	\$1,000	\$0	\$0	\$0
602-53611-62-8200	Capital Improvements	\$12,250	\$10,999	\$10,000	\$581	\$3,500	\$6,000
	TOTAL	\$35,517	\$44,006	\$37,000	\$19,540	\$32,000	\$35,000

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	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
602-53612-62-2300	Contracted Services	\$18	\$0	\$100	\$0	\$0	\$100
602-53612-62-3490	Operating Expenses	\$7,519	\$6,911	\$8,000	\$5,583	\$7,800	\$8,000
	TOTAL	\$7,537	\$6,911	\$8,100	\$5,583	\$7,800	\$8,100

TOTAL OPERATING EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
Treatment Facility	\$776,132	\$752,512	\$959,406	\$690,192	\$991,025	\$1,051,094
Collection System	\$35,517	\$44,006	\$37,000	\$19,540	\$32,000	\$35,000
Lab	\$7,537	\$6,911	\$8,100	\$5,583	\$7,800	\$8,100
TOTAL	\$819,186	\$803,429	\$1,004,506	\$715,315	\$1,030,825	\$1,094,194

OPERATING-BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
CWWU REVS.	\$950,030	\$1,248,602	\$1,266,000	\$933,913	\$1,234,800	\$1,416,319
CWWU EXPEND.	\$819,186	\$803,429	\$1,004,506	\$715,315	\$1,030,825	\$1,094,194
Capital Expense				\$31,987	\$35,000	\$322,125
BALANCE	\$130,844	\$445,173	\$261,494	\$186,611	\$168,975	\$0



**CWWU CAPITAL****REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
	Short Term Debt	\$0	\$9,845,000	\$0	\$0	\$0	\$0
	Transfer-Operating Fund	\$0	\$0	\$35,000	\$0	\$35,000	\$0
	TOTAL	\$0	\$9,845,000	\$35,000	\$0	\$35,000	\$0

**EXPENDITURES**

Explanation of Account: In 2019, the Capital Outlay includes the Wastewater Utility's portion of the road reconstruction project on 12<sup>th</sup> Street and Robert Street.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
602-53613-62-8100	Capital Equipment	\$0	\$3,104	\$0	\$681	\$681	\$0
602-53613-62-8200	Capital Outlay	\$4,704	\$53,140	\$35,000	\$31,306	\$35,000	\$322,125
	TOTAL	\$4,704	\$56,244	\$35,000	\$31,987	\$35,000	\$322,125

## **CLINTONVILLE ELECTRIC**

### **UTILITY FUND**

The Electric Utility has seen growth and change in its 116 years of existence. Currently it includes 34 miles of overhead electric line and 7 miles of underground electric line within the City limits, and 24 miles of overhead line outside of the City. The Electric Department maintains four substations which are the Industrial Substation, the Downtown Substation, the East Madison Substation and the Ash Tree Substation. The Utility also maintains approximately 700 street lights. The Electric Utility is staffed by the Electric Utility Manager, a Line Foreman, two Journeyman Lineman, a Meter Technician, and an Apprentice. In addition, the Electric Utility is supported by a Utility Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries are split between the three utilities.

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 purchases 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 2019, the Electric Department will be taking on a large project in upgrading the Downtown Substation. 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, such as taxes and Public Benefits fees. The last adjustment to electric rates was implemented in 2012.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
603-41500-63	Jobbing & Contract Revenue	\$0	\$49,453	\$0	\$26,709	\$26,709	\$0
603-41600-63	Merchandise, Jobbing Income	\$1,837	\$2,122	\$3,000	\$0	\$2,000	\$2,500
603-41700-63	Income from Non Utility Operations	\$12	\$296	\$0	\$0	\$0	\$0
603-41900-63	Interest	\$1,162	\$1,761	\$1,480	\$2,224	\$2,600	\$2,600
603-42100-63	Capital Contributions	\$4,215	\$22,013	\$0	\$0	\$0	\$5,000
603-42110-63	Investor Earnings-Badger Power	\$40,302	\$153,473	\$50,000	\$0	\$50,000	\$50,000
603-42500-63	Misc Amortization	\$4,557	\$4,557	\$4,557	\$0	\$4,557	\$4,557
603-44000-63	Sales-Res.	\$2,012,135	\$1,910,039	\$1,899,933	\$1,564,508	\$1,953,808	\$1,972,000
603-44200-63	Sales-Comm. Small	\$1,118,770	\$1,089,256	\$1,082,595	\$826,756	\$1,079,402	\$1,060,000
603-44300-63	Sales-Comm. Large	\$7,082,275	\$7,477,319	\$7,166,640	\$6,455,532	\$8,216,803	\$8,200,000
603-44400-63	Public Street Lighting	\$51,779	\$51,293	\$50,000	\$38,831	\$49,768	\$50,000
603-44500-63	Public Authority	\$189,067	\$186,049	\$190,000	\$136,968	\$185,847	\$188,000
603-45000-63	Forfeited Discounts	\$10,543	\$13,085	\$14,279	\$8,860	\$11,900	\$12,000
603-45100-63	Misc. Revs	\$20,666	\$16,021	\$15,000	\$20,783	\$18,000	\$17,000
603-45400-63	Pole Rental	\$13,155	\$25,539	\$25,000	\$12,350	\$25,000	\$25,000
603-45600-63	Other Electric Revs-Field	\$13,227	\$37,959	\$40,000	\$10,928	\$9,500	\$10,000
603-45615-63	Other Electric Revs-Office	\$2,168	\$2,275	\$1,500	\$1,950	\$1,900	\$1,850
603-48130-63	Interest on Special Assess	\$964	\$313	\$350	\$519	\$500	\$500
	Fund Balance Applied/Cash	\$0	\$0		\$0	\$0	\$150,889
	<b>TOTAL</b>	<b>\$10,566,832</b>	<b>\$11,042,825</b>	<b>\$10,544,334</b>	<b>\$9,106,919</b>	<b>\$11,638,294</b>	<b>\$11,751,896</b>

**EXPENDITURES****OPERATING**

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

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
603-40300-63-7000	Depreciation Expense	\$408,362	\$419,409	\$351,504	\$234,336	\$351,504	\$351,504
603-40800-63-3242	PSC Remainder Assessment	\$10,857	\$9,542	\$10,750	\$5	\$12,200	\$12,000
603-40800-63-3243	Gross Revenue License Fee	\$10,051	\$10,647	\$10,000	\$3,655	\$9,655	\$10,000
603-40800-63-5100	Taxes	\$227,674	\$227,826	\$235,000	\$167,536	\$230,000	\$230,000
603-41600-63-1100	Salaries - Merch. Jobbing	\$316	\$47,075	\$0	\$0	\$0	\$0
603-41600-63-1500	EE Benefits	\$40	\$16	\$0	\$0	\$0	\$0
603-41600-63-1510	Social Security	\$24	\$8	\$0	\$0	\$0	\$0
603-41600-63-3490	Other Op Expenses	\$0	\$3,101	\$0	\$216	\$216	\$250
603-42600-63-7000	Deprec On Cont Plant	\$18,121	\$18,647	\$15,000	\$11,250	\$15,000	\$15,000
603-42600-63-7010	MEUW Dues-Legislative Portion	\$1,823	\$1,741	\$911	\$1,726	\$1,726	\$1,726
603-42700-63-6200	Interest On Long Term Debt	\$45,590	\$38,496	\$37,000	\$44,960	\$37,000	\$37,000
603-42750-63-6200	Utility Deposit Interest Paid	\$111	\$206	\$20	\$25	\$150	\$150
603-42900-63-6300	Amort of Debt Discount Expense	-\$7,260	-\$7,260	-\$7,260	\$5,445	-\$7,260	\$7,260
603-54500-63-2270	Purchased Power	\$8,750,575	\$9,237,618	\$8,768,972	\$7,442,629	\$9,857,069	\$9,561,000
603-56100-63-1100	Line & Station Labor	\$20,085	\$27,463	\$34,305	\$24,086	\$26,439	\$29,966
603-56100-63-1500	Line & Station EE Benefits	\$4,152	\$5,257	\$5,700	\$4,470	\$1,507	\$6,914
603-56100-63-1510	Line & Station Social Security	\$1,777	\$2,278	\$2,475	\$1,707	\$4,888	\$2,239
603-56200-63-3490	Line & Station Supplies	\$7,805	\$11,708	\$12,000	\$8,181	\$11,429	\$12,000
603-56500-63-1100	Street Lights Labor	\$4,660	\$129	\$1,610	\$737	\$850	\$1,000
603-56500-63-1500	Street Lights EE Benefits	\$701	\$216	\$275	\$138	\$125	\$277
603-56500-63-1510	Street Lights Social Security	\$339	\$103	\$120	\$55	\$120	\$100
603-56500-63-3490	Street Lights Op Expenses	\$1,087	\$462	\$603	\$51	\$200	\$200
603-56600-63-1100	Meter Expense Labor	\$22,217	\$21,457	\$18,816	\$25,397	\$31,000	\$32,500
603-56600-63-1500	Meter Expense EE Benefits	\$7,811	\$6,128	\$5,200	\$7,027	\$3,800	\$9,291
603-56600-63-1510	Meter Expense Social Security	\$1,613	\$1,562	\$1,310	\$1,777	\$6,800	\$2,500
603-56600-63-3490	Meter Expense Op Expenses	\$20	\$1,788	\$3,000	\$572	\$1,500	\$2,000
603-56700-63-1100	Customer Expense Labor	\$17,566	\$4,359	\$4,973	\$6,081	\$6,800	\$7,250
603-56700-63-1500	Customer Expense EE Benefits	\$3,692	\$931	\$790	\$1,267	\$725	\$2,114
603-56700-63-1510	Customer Expense Social Sec	\$1,291	\$399	\$370	\$411	\$970	\$575
603-56700-63-3490	Customer Expense Op Expenses	\$21	\$73	\$0	\$24	\$45	\$50
603-56900-63-1100	Misc. Gen Expense Labor	\$13,361	\$23,840	\$33,846	\$19,003	\$23,036	\$31,000
603-56900-63-1500	Misc Gen Exp EE Benefits	\$1,970	\$4,125	\$5,500	\$3,704	\$2,127	\$9,264
603-56900-63-1510	Misc Gen Exp Social Security	\$747	\$1,539	\$1,980	\$1,187	\$3,419	\$2,350
603-56900-63-3490	Misc Gen Exp Op Expenses	\$18	\$16	\$0	\$221	\$440	\$400
603-57100-63-1100	Maint of Structures Labor	\$0	\$2,659	\$3,144	\$0	\$2,000	\$2,500
603-57100-63-1500	Maint of Structures Empl Benefits	\$0	\$727	\$860	\$0	\$500	\$651
603-57100-63-1510	Main of Structures Social Sec.	\$0	\$195	\$0	\$0	\$50	\$200
603-57100-63-2300	Contracted Services	\$3,007	\$2,260	\$2,800	\$2,104	\$3,140	\$3,200
603-57100-63-3490	Maint of Structures Oth Op Exp	\$23	\$600	\$0	\$0	\$0	\$25
603-57200-63-1100	Maint. Of Lines Labor	\$158,706	\$202,498	\$241,033	\$193,717	\$250,156	\$262,137
603-57200-63-1500	Maint of Lines EE Benefits	\$42,083	\$43,679	\$40,000	\$31,796	\$25,500	\$81,431
603-57200-63-1510	Maint of Lines Social Security	\$16,443	\$20,287	\$17,300	\$14,817	\$32,180	\$20,000
603-57200-63-2300	Maint of Lines Contr Services	\$843	-\$1,403	\$10,000	\$492	\$5,000	\$5,000
603-57300-63-1100	Maint. Of Transformer Labor	\$1,586	\$882	\$346	\$653	\$876	\$915
603-57200-63-3490	Maint of Lines Op Expenses	\$172	\$41	\$3,000	\$685	\$1,500	\$750
603-57300-63-1500	Maint of Transformers EE Benefits	\$351	\$128	\$40	\$127	\$30	\$285
603-57300-63-1510	Maint of Transformers Soc Sec	\$120	\$66	\$27	\$49	\$170	\$90
603-57300-63-2300	Maint of Transfor Contr Services	\$698	\$378	\$5,000	\$160	\$2,000	\$2,000
603-57300-63-3490	Maint of Transformers Op Exp	8626.72	\$20	\$30	\$0	\$100	\$500
603-57400-63-1100	Maint of Street Lights Labor	\$4,095	\$1,567	\$2,310	\$3,561	\$3,937	\$4,113
603-57400-63-1500	Maint of Street Lights Benefits	\$693	\$286	\$410	\$838	\$438	\$1,282

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
603-57400-63-1510	Maint of Street Lights Soc Security	\$322	\$117	\$170	\$250	\$709	\$335
603-57400-63-3490	Maint of Street Lights Op Exp	\$29	\$526	\$100	\$2,033	\$2,300	\$2,500
603-57500-63-1100	Maint. Of Meters Labor	\$5,371	\$4,477	\$3,940	\$6,021	\$5,672	\$5,925
603-57500-63-1500	Maint of Meters EE Benefits	\$2,544	\$1,648	\$1,550	\$2,011	\$1,409	\$1,846
603-57500-63-1510	Maint of Meters Social Security	\$380	\$319	\$275	\$425	\$825	\$470
603-57500-63-2300	Contracted Services	\$1,478	\$495	\$0	\$0	\$0	\$0
603-57500-63-3490	Maint of Meters Op Expenses	\$0	\$1,874	\$2,000	\$303	\$750	\$1,500
603-90100-63-1100	Meter Reading Labor	\$10,144	\$11,688	\$13,813	\$7,702	\$10,472	\$10,940
603-90100-63-1500	Meter Reading EE Benefits	\$3,036	\$3,284	\$3,750	\$2,047	\$1,515	\$3,409
603-90100-63-1510	Meter Reading Social Security	\$704	\$780	\$860	\$519	\$1,850	\$841
603-90200-63-1100	Acct/ Coll. Labor	\$40,699	\$41,282	\$41,798	\$34,307	\$41,380	\$40,253
603-90200-63-1500	Acct/Coll EE Benefits	\$21,534	\$18,555	\$20,900	\$16,534	\$12,990	\$21,273
603-90200-63-1510	Acct/Coll Social Security	\$2,909	\$3,001	\$2,970	\$2,476	\$11,565	\$3,079
603-90300-63-2100	Acct/Coll Computer Expenses	\$6,595	\$653	\$700	\$0	\$500	\$500
603-90300-63-2110	Fees-PSN	\$1,682	\$1,686	\$1,700	\$1,366	\$1,815	\$1,825
603-90300-63-3110	Acct/Coll Postage	\$8,587	\$11,063	\$13,000	\$7,062	\$10,960	\$12,000
603-90300-63-3121	Meter Reading Supplies	\$88	\$74	\$100	\$0	\$100	\$100
603-90400-63-3180	Uncollectables	\$3,468	\$143	\$1,000	\$881	\$1,485	\$1,500
603-92000-63-1100	Admin & Gen. Salary	\$79,922	\$80,896	\$84,680	\$56,906	\$77,200	\$80,271
603-92000-63-1500	Admin & Gen EE Benefits	\$18,279	\$19,548	\$20,750	\$11,594	\$13,500	\$14,508
603-92000-63-1510	Admin & Gen Social Security	\$5,133	\$5,641	\$5,280	\$5,143	\$9,730	\$6,141
603-92100-63-2100	Admin & Gen Computer Exp	\$4,341	\$3,026	\$1,000	\$248	\$400	\$1,000
603-92100-63-2250	Admin & Gen Telephone Exp	\$5,206	\$4,981	\$5,300	\$3,828	\$5,200	\$5,300
603-92100-63-3110	Admin & Gen Postage	\$0	\$0	\$0	\$0	\$0	\$0
603-92100-63-3150	Admin & Gen Office Supplies	\$7,135	\$6,741	\$7,000	\$4,561	\$6,175	\$7,000
603-92100-63-3260	Admin & Gen Subscriptions	\$0	\$0	\$0	\$411	\$411	\$450
603-92100-63-3490	Admin & Gen Op Expenses	\$1,520	\$574	\$1,500	\$596	\$1,100	\$1,500
603-92300-63-2110	Outside Services Engineering	\$3,813	\$586	\$1,000	\$1,864	\$1,500	\$2,000
603-92300-63-2220	Outside Services Other Prof	\$21,117	\$27,883	\$35,000	\$24,448	\$34,976	\$35,000
603-92400-63-5110	Insurance on Buildings	\$3,399	\$4,376	\$4,465	\$5,486	\$5,486	\$5,702
603-92400-63-5120	Insurance Vehicle & Equipment	\$3,959	\$4,270	\$4,825	\$3,984	\$4,675	\$4,760
603-92500-63-5130	Insurance Gen Liability	\$1,205	\$1,256	\$1,395	\$1,177	\$1,380	\$1,421
603-92500-63-5140	Insurance Prof Liability	\$628	\$653	\$726	\$612	\$720	\$739
603-92800-63-2220	Other Prof Serv-Reg Comm Exp	\$2,500	\$25	\$2,500	\$0	\$500	\$500
603-93000-63-1100	Misc General Labor	\$28,244	\$22,577	\$30,130	\$17,314	\$29,500	\$30,817
603-93000-63-1500	Misc General EE Benefits	\$5,734	\$4,148	\$5,450	\$3,812	\$3,300	\$9,500
603-93000-63-1510	Misc General Social Security	\$2,073	\$1,607	\$2,100	\$1,241	\$3,950	\$2,358
603-93000-63-2270	Misc General Water & Electric	\$6,857	\$6,835	\$9,000	\$6,858	\$10,000	\$10,000
603-93000-63-2300	Misc General Contr Services	\$9,335	\$8,507	\$9,000	\$6,344	\$8,400	\$9,000
603-93000-63-3161	Misc General Training	\$26,957	\$13,528	\$16,000	\$8,465	\$14,800	\$16,000
603-93000-63-3240	Membership Dues	\$5,468	\$5,223	\$2,750	\$5,178	\$5,178	\$5,200
603-93000-63-3460	Clothing & Uniforms	\$7,985	\$9,499	\$10,000	\$6,961	\$9,800	\$10,600
603-93000-63-3490	Other Operating Expenses	\$11	\$95	\$100	\$739	\$500	\$250
603-93000-63-5300	Misc General Rent to City Hall	\$8,800	\$8,309	\$9,029	\$6,772	\$9,029	\$9,029
603-93300-63-3490	Other Op Expenses - Transp.	\$154	\$150	\$175	\$0	\$0	\$200
603-93300-63-3510	Gas & Oil	\$6,163	\$9,528	\$8,100	\$7,136	\$9,900	\$9,500
603-93300-63-3554	Vehicle Repair/Maintenance	\$11,048	\$20,033	\$9,000	\$10,617	\$15,750	\$15,000
603-93300-63-7000	Transportation Allocations	-\$2,784	-\$12,424	\$0	-\$598	-\$5,000	-\$3,000
603-93500-63-1100	Maint of Gen Plant Salaries	\$8,402	\$7,846	\$6,470	\$9,099	\$12,800	\$13,372
603-93500-63-1500	Maint of Gen Plant EE Benefits	\$1,377	\$1,243	\$1,045	\$1,467	\$1,285	\$4,000
603-93500-63-1510	Maint of Gen Plant Soc Sec	\$622	\$586	\$480	\$666	\$1,818	\$1,023
603-93500-63-3490	Maint of Gen Plant Op Expenses	\$2,430	\$2,314	\$2,600	\$2,300	\$3,496	\$3,500
603-95040-63-1100	Salaries - E Madison St. Sub.	\$450	\$0	\$0	\$0	\$0	\$0
603-95040-63-1500	Employee Benefits	\$117	\$0	\$0	\$0	\$0	\$0
603-95040-63-1510	Social Security	\$33	\$0	\$0	\$0	\$0	\$0
603-96000-63-0000	GASB 68-Change in Pens Exp	\$27,152	\$28,894	\$0	\$0	\$28,000	\$29,000
603-96000-63-1500	WRS Amortization of Prior Serv	\$9,521	\$9,663	\$0	\$0	\$9,500	\$10,000
	TOTAL	\$10,248,534	\$10,806,055	\$10,286,546	\$8,566,041	\$11,402,312	\$11,222,896

CAPITAL

Explanation of Account: The Electric Capital Accounts include all major additions to the electric system, including electric meters, transformers, poles, etc. In 2019, the Electric Utility will be doing a major upgrade to its Downtown Substation. This project was originally planned in 2018 but was delayed due to circumstances outside the City's control.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
603-37000	Electric Plant Meters	\$3,722	\$37,851	\$20,000	\$1,898	\$8,918	\$10,000
603-36800	Transformers	\$23,361	\$26,621	\$50,000	\$49,652	\$55,000	\$50,000
603-36700	Underground	\$41,217	-\$6,555	\$15,000	\$0	\$15,000	\$15,000
603-36400	Poles, Towers and Fixtures	\$26,349	\$49,803	\$10,000	\$9,900	\$20,000	\$15,000
603-36900	Electric Plant Services	\$34,917	\$0	\$5,000	\$0	\$5,000	\$5,000
603-39200	Transportation Equipment	\$31,664	\$12,005	\$0	\$0	\$0	\$65,000
603-39110	Computers	\$11,318	\$0	\$2,500	\$1,361	\$1,361	\$4,000
603-39400	Tool Shop & Garage Electric	\$9,634	\$2,421	\$10,000	\$1,075	\$1,000	\$10,000
603-36200	Station Equipment Electric	\$0	\$0	\$309,000	\$26,612	\$58,000	\$270,000
603-36410	Distribution Improvements	\$0	\$1,385	\$0	\$0	\$0	\$40,000
603-36500	Overhead Conductors	\$0	\$10,747	\$10,000	\$0	\$10,000	\$10,000
603-36910	Electric Plant Services Contribute	\$2,068	\$20,627	\$10,000	\$2,466	\$20,000	\$10,000
603-37300	Street Lighting Equipment	\$19,869	\$1,757	\$3,000	\$6,246	\$6,246	\$6,000
603-39000	Structure Improvement Gen Plant	\$3,351	\$12,503	\$5,000	\$51	\$1,000	\$18,000
603-39100	Office Furniture & Equipment	\$0	\$0	\$500	\$631	\$631	\$1,000
603-39500	Laboratory Equipment Electric	\$23,099	\$0	\$0	\$0	\$0	\$0
603-39600	Power Operated Equipment	-\$15,150	\$55,640	\$0	\$0	\$0	\$0
	TOTAL	\$215,417	\$224,805	\$450,000	\$99,892	\$202,156	\$529,000

ELECTRIC BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
ELECTRIC REVS.	\$10,566,832	\$11,042,825	\$10,544,334	\$9,106,919	\$11,638,294	\$11,751,896
ELECTRIC OPER. EXPEND.	\$10,248,534	\$10,806,055	\$10,286,546	\$8,566,041	\$11,402,312	\$11,222,896
NET	\$318,298	\$236,770	\$257,788	\$540,877	\$235,982	\$529,000
ELECTRIC CAPITAL	\$215,417	\$224,805	\$450,000	\$99,892	\$202,156	\$529,000
BALANCE	\$102,880	\$11,965	(\$192,212)	\$440,986	\$33,826	\$0

## **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 400,000 gallon water tower, one 400,000 gallon ground storage blending reservoir, one water treatment facility, five active wells, 281 fire hydrants, 907 main line valves, 203,383 feet of water main, and 2,354 service laterals which serve water as well as public fire protection to approximately 2,000 customers. The water system pumps approximately 442,110 gallons per day or 161,381,000 gallons per year. The Water Utility is run by the Water and Wastewater Manager who splits his time between the two utilities, a Water Foreman, and a Water Operator. In addition, the Water Utility is supported by the Utility Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries and benefits are split between the three utilities. 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 in 2008 and 2009.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
604-40800-64	Taxes Water	\$0	\$0	\$0	\$0	\$0	\$0
604-41900-64	Interest	\$791	\$1,209	\$500	\$1,528	\$1,800	\$2,000
604-42500-64	Misc Amortization	\$8,522	\$0	\$8,522	\$0	\$8,522	\$8,522
604-46110-64	Sales-Res.	\$469,297	\$459,372	\$465,000	\$349,156	\$461,500	\$461,000
604-46120-64	Sales-Comm.	\$102,452	\$103,325	\$105,000	\$79,490	\$102,175	\$103,000
604-46130-64	Sales-Indust.	\$80,351	\$81,976	\$83,000	\$58,911	\$79,975	\$80,000
604-46140-64	Other Sales to Public Authority	\$39,992	\$31,947	\$25,000	\$32,657	\$36,900	\$30,000
604-46150-64	Meter Sales MultiFamily Res	\$64,599	\$60,989	\$63,000	\$44,621	\$58,500	\$60,000
604-46200-64	Private Fire	\$21,176	\$21,526	\$21,000	\$16,399	\$21,880	\$21,500
604-46300-64	Public Fire	\$364,690	\$364,104	\$364,500	\$271,390	\$361,700	\$364,000
604-47000-64	Forfeited Discounts	\$2,841	\$3,286	\$3,000	\$2,300	\$3,025	\$3,000
604-47200-64	Rents from Water Property/Tower	\$54,958	\$58,042	\$55,000	\$36,555	\$52,750	\$50,600
604-47400-64	Other Water Revenues	\$8,110	\$5,498	\$5,000	\$73	\$3,000	\$3,000
604-47410-64	Miscellaneous Service Rev	\$2,490	\$2,678	\$2,000	\$628	\$1,000	\$1,500
604-47415-64	Other Water Revenues-Office	\$1,000	\$1,050	\$1,000	\$750	\$1,000	\$1,000
604-47420-64	Sewer Billing Charges	\$0	\$19,725	\$0	\$14,820	\$19,700	\$0
604-48130-64	Interest on Special Assessments	\$428	\$213	\$200	\$81	\$110	\$150
	Fund Balance Applied			\$7,494			\$395,909
	<b>TOTAL</b>	<b>\$1,221,699</b>	<b>\$1,214,940</b>	<b>\$1,209,216</b>	<b>\$909,358</b>	<b>\$1,213,537</b>	<b>\$1,585,181</b>

**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.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
604-40300-64-7000	Depreciation	\$285,788	\$285,108	\$285,108	\$213,831	\$285,108	\$285,105
604-40800-64-3242	PSC Remainder Assessment	\$1,264	\$1,100	\$1,200	\$1,207	\$1,207	\$1,200
604-40800-64-5100	Taxes	\$204,062	\$226,800	\$226,800	\$170,100	\$226,800	\$226,800
604-42600-64-7000	Depreciation on Contributed PI	\$17,679	\$18,000	\$18,000	\$13,500	\$18,000	\$18,000
604-42700-64-6200	Interest	\$43,070	\$54,444	\$40,000	\$42,178	\$40,000	\$40,000
604-60200-64-3490	Source of Supply	\$0	\$93	\$250	\$93	\$175	\$250
604-60500-64-2300	Maint of Water Source Contr Serv	\$198	\$743	\$500	\$517	\$450	\$500
604-60500-64-3490	Maint of Water Source Oth Op Exp	\$1,022	\$4,253	\$1,000	\$589	\$750	\$1,000
604-62000-64-1100	Operation Labor Pumping	\$27,470	\$31,891	\$33,193	\$24,182	\$34,225	\$35,500
604-62000-64-1500	Operation EE Benefits	\$9,553	\$9,821	\$12,035	\$8,211	\$11,850	\$27,653
604-62000-64-1510	Operation Social Security	\$2,039	\$2,253	\$2,750	\$1,672	\$2,800	\$2,373
604-62200-64-2270	Power for Pumping	\$20,361	\$20,362	\$21,000	\$15,756	\$21,815	\$21,000
604-62300-64-3490	Oper Supp Oth Op Expenses	\$303	\$1,172	\$1,200	\$292	\$1,000	\$1,000
604-62500-64-1100	Maint. Of Pump. Plant Labor	\$17,057	\$16,640	\$17,817	\$14,719	\$20,200	\$21,000
604-62500-64-1500	Maint. Of Pump. Plant EE Benefits	\$4,998	\$4,061	\$6,656	\$4,072	\$5,600	\$12,788
604-62500-64-1510	Maint of Pump Plant Soc Security	\$1,256	\$1,180	\$1,450	\$1,034	\$1,401	\$1,401
604-62500-64-2300	Maint. Of Pump. Plant Contr Serv	\$10,000	\$0	\$500	\$0	\$0	\$500
604-62500-64-3490	Maint. Of Pump. Plant Op Exp	\$137	\$876	\$800	\$0	\$500	\$800
604-62500-64-7001	Equipment Replace-Wells	\$5,758	\$1,332	\$10,000	\$7,744	\$8,500	\$10,000
604-63000-64-1100	Salaries	\$11,648	\$15,313	\$16,755	\$11,920	\$16,975	\$18,000
604-63000-64-1500	Employee Benefits	\$3,020	\$3,501	\$3,668	\$2,754	\$3,800	\$4,305
604-63000-64-1510	Social Security	\$806	\$1,073	\$1,400	\$804	\$1,120	\$1,170
604-63100-64-3551	Chem. Chlorine Pump	\$20,960	\$20,251	\$29,000	\$15,904	\$25,750	\$29,000
604-63200-64-3490	Other Operating Expenses	\$9,429	\$8,471	\$10,000	\$5,824	\$8,125	\$10,000
604-63500-64-2300	Contracted Services	\$2,593	\$607	\$1,000	\$627	\$1,000	\$1,000
604-63500-64-3490	Other Operating Expenses	\$29	\$892	\$1,000	\$0	\$500	\$1,000
604-63500-64-7001	Equipment Replace-Treatment	\$8,157	\$429	\$10,000	\$75	\$8,000	\$10,000
604-64000-64-1100	Oper. Labor Water Labor	\$6,545	\$5,126	\$4,506	\$3,881	\$5,537	\$4,000
604-64000-64-1500	Oper. Labor Water EE Benefits	\$873	\$1,452	\$1,975	\$1,023	\$1,485	\$908
604-64000-64-1510	Oper Labor Water Soc Security	\$497	\$375	\$450	\$273	\$396	\$275
604-64100-64-3490	Other Operating Expenses	\$28	\$0	\$0	\$6	\$11	\$0
604-65000-64-2300	Maint. Of Dist. Reservoir Contr Serv	\$0	\$0	\$0	\$342	\$400	\$400
604-65000-64-3490	Maint. Of Dist. Reservoir Op Exp	\$185	\$1,085	\$600	\$671	\$700	\$800
604-65100-64-1100	Maint. Of Mains Labor	\$4,930	\$1,622	\$1,441	\$1,336	\$1,700	\$775
604-65100-64-1500	Maint. Of Mains EE Benefits	\$1,139	\$428	\$1,169	\$383	\$520	\$225
604-65100-64-1510	Maint of Mains Soc Security	\$363	\$115	\$350	\$98	\$125	\$57
604-65100-64-2300	Maint. Of Mains Contr Serv	\$17,779	\$8,940	\$15,000	\$5,328	\$27,693	\$15,000
604-65100-64-3490	Maint. Of Mains Op Expenses	-\$7,442	\$72	\$500	\$0	\$0	\$500
604-65200-64-1100	Maint. Of Services Labor	\$9,321	\$9,243	\$9,631	\$9,151	\$12,850	\$12,850
604-65200-64-1500	Maint. Of Services EE Benefits	\$2,807	\$2,542	\$3,327	\$2,924	\$4,265	\$11,355
604-65200-64-1510	Maint of Services Soc Security	\$751	\$684	\$750	\$649	\$900	\$900
604-65200-64-2300	Maint. Of Services Contr Serv	\$10,177	\$12,278	\$25,000	\$14,808	\$23,000	\$25,000
604-65200-64-3490	Maint. Of Services Op Expenses	-\$2,740	\$196	\$250	\$18	\$200	\$250
604-65300-64-1100	Maint. Of Meters Labor	\$5,621	\$11,481	\$14,898	\$10,220	\$14,500	\$14,500
604-65300-64-1500	Maint. Of Meters EE Benefits	\$503	\$3,030	\$4,290	\$2,856	\$3,925	\$4,318
604-65300-64-1510	Maint of Meters Soc Security	\$435	\$809	\$1,385	\$731	\$1,025	\$1,025
604-65300-64-2300	Maint of Meters Contr Services	\$1,056	\$2,158	\$4,000	\$3,512	\$3,512	\$4,000
604-65400-64-1100	Maint. Of Hydrants Labor	\$2,365	\$2,575	\$3,003	\$534	\$2,000	\$2,555

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
604-65400-64-1500	Maint. Of Hydrants EE Benefits	\$375	\$704	\$825	\$144	\$600	\$883
604-65400-64-1510	Maint of Hydrants Soc Security	\$178	\$188	\$250	\$39	\$150	\$250
604-65400-64-2300	Maint. Of Hydrants Contr Serv	\$0	\$0	\$500	\$0	\$100	\$500
604-65400-64-3490	Maint. Of Hydrants Op Expenses	\$414	\$581	\$1,000	\$217	\$600	\$1,000
604-65500-64-1100	Maint of Other Plant-Salaries	\$134	\$1,718	\$3,221	\$0	\$1,500	\$1,500
604-65500-64-1500	Maint of Other Plant-EE Benefits	\$0	\$459	\$0	\$0	\$0	\$0
604-65500-64-1510	Maint of Other Plant-EE Soc Se	\$0	\$116	\$0	\$0	\$0	\$0
604-90100-64-1100	Meter Reading Labor	\$9,575	\$10,743	\$12,204	\$8,651	\$12,500	\$12,500
604-90100-64-1500	Meter Reading EE Benefits	\$1,890	\$2,172	\$2,316	\$1,834	\$2,700	\$2,700
604-90100-64-1510	Meter Reading Social Security	\$742	\$731	\$725	\$587	\$830	\$830
604-90200-64-1100	Acct/ Coll. Labor	\$23,162	\$20,489	\$21,592	\$15,123	\$20,500	\$22,000
604-90200-64-1500	Acct/ Coll. EE Benefits	\$14,209	\$9,975	\$14,204	\$8,060	\$11,600	\$11,600
604-90200-64-1510	Acct/Coll Social Security	\$1,679	\$1,482	\$2,284	\$1,082	\$1,475	\$1,475
604-90300-64-2100	Computer Expenses	\$4,197	\$326	\$5,000	\$0	\$0	\$500
604-90300-64-2110	Fees-PSN	\$841	\$843	\$850	\$683	\$905	\$950
604-90300-64-3110	Postage	\$4,799	\$5,208	\$6,000	\$3,531	\$5,250	\$5,500
604-90300-64-3121	Safety Equipment	\$217	\$712	\$750	\$621	\$750	\$750
604-90400-64-3180	Uncollectible Accounts	\$262	\$151	\$300	\$109	\$250	\$300
604-90600-64-1100	Cust Serv Labor	\$24	\$0	\$51	\$0	\$40	\$100
604-90600-64-1500	Cust Serv EE Benefits	\$7	\$0	\$10	\$0	\$10	\$10
604-90600-64-1510	Cust Serv Social Security	\$2	\$0	\$10	\$0	\$10	\$10
604-92000-64-1100	Admin & Gen. Salary	\$53,039	\$54,471	\$56,345	\$39,829	\$54,800	\$56,000
604-92000-64-1500	Admin & Gen. EE Benefits	\$18,774	\$18,685	\$21,255	\$13,633	\$19,500	\$23,400
604-92000-64-1510	Admin & Gen. Soc Security	\$3,357	\$3,639	\$3,550	\$2,894	\$4,025	\$4,025
604-92100-64-1500	Admin & Gen EE Benefits	\$0	\$0	\$15	\$0	\$0	\$0
604-92100-64-1510	Admin & Gen Soc Security	\$0	\$0	\$10	\$0	\$0	\$0
604-92100-64-2100	Computer Expenses	\$937	\$1,790	\$1,500	\$316	\$1,000	\$1,200
604-92100-64-2250	Telephone Expenses	\$3,870	\$4,093	\$4,200	\$2,844	\$4,000	\$4,200
604-92100-64-3110	Postage	\$0	\$0	\$0	\$0	\$0	\$0
604-92100-64-3150	Office Supplies	\$3,844	\$3,253	\$5,000	\$2,738	\$4,600	\$5,300
604-92100-64-3260	Admin & Gen Subscriptions	\$0	\$0	\$0	\$53	\$53	\$75
604-92100-64-3490	Other Operating Expenses	\$827	\$6,465	\$600	\$205	\$450	\$600
604-92300-64-2110	Engineering Services	\$7,959	\$4,700	\$2,500	\$5,600	\$6,000	\$7,000
604-92300-64-2220	Other Professional Services	\$28,587	\$29,942	\$28,000	\$29,474	\$33,420	\$33,500
604-92400-64-5110	Insurance on Buildings	\$5,565	\$6,704	\$6,840	\$6,621	\$6,621	\$6,900
604-92400-64-5120	Insurance on Veh & Equipment	\$1,606	\$1,917	\$2,200	\$1,732	\$2,032	\$2,200
604-92500-64-5130	General Liability	\$804	\$837	\$926	\$785	\$920	\$950
604-92500-64-5140	Professional Liability	\$419	\$436	\$482	\$408	\$478	\$500
604-93000-64-1100	Misc. Gen. Labor	\$17,085	\$15,212	\$14,792	\$13,826	\$17,500	\$18,000
604-93000-64-1500	Misc. Gen. EE Benefits	\$3,029	\$3,199	\$4,514	\$2,859	\$3,500	\$3,657
604-93000-64-1510	Misc. Gen. Soc Security	\$1,190	\$1,084	\$1,409	\$1,020	\$1,285	\$1,285
604-93000-64-2270	Misc Gen Water & Electric	\$5,863	\$6,149	\$8,500	\$5,541	\$8,800	\$8,800
604-93000-64-2300	Misc. Gen. Contr Services	\$5,807	\$4,526	\$6,200	\$3,921	\$5,750	\$6,000
604-93000-64-3161	Misc. Gen. Training Expenses	\$7,748	\$7,393	\$8,000	\$4,545	\$6,500	\$8,000
604-93000-64-3240	Misc. Gen. Membership Dues	\$538	\$605	\$650	\$545	\$650	\$650
604-93000-64-3460	Misc. Gen. Clothing & Uniforms	\$2,202	\$2,212	\$2,500	\$1,938	\$2,525	\$2,900
604-93000-64-3490	Misc Gen Other Op Exp	\$179	\$10	\$150	\$19	\$145	\$150
604-93000-64-5300	Misc Gen Rent	\$4,400	\$4,154	\$4,515	\$3,386	\$4,515	\$4,515
604-93300-64-3490	Misc. Gen. Other Op Expenses	\$38	\$14	\$100	\$90	\$90	\$100
604-93300-64-3510	Misc. Gen. Gas & Oil	\$2,875	\$3,086	\$4,000	\$2,606	\$3,200	\$4,000
604-93300-64-3554	Vehicle Repair/Maint	\$1,394	\$1,717	\$1,600	\$1,098	\$1,600	\$1,800
604-93500-64-1100	Maint of Gen Plant Salaries	\$6,046	\$5,735	\$7,321	\$3,540	\$4,250	\$4,250
604-93500-64-1500	Maint of Gen Plant EE Benefits	\$487	\$1,162	\$1,367	\$566	\$835	\$894
604-93500-64-1510	Maint of Gen Plant Soc Security	\$471	\$389	\$480	\$263	\$310	\$310
604-93500-64-3490	Other Operating Expenses	\$2,184	\$2,553	\$4,000	\$1,973	\$3,250	\$4,500
604-96000-64-0000	GASB 68-Change in Pens Exp	\$12,313	\$0	\$0	\$0	\$0	\$0
604-96000-64-1500	WRS Amortization of Prior Serv	\$3,440	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,017,678	\$1,047,607	\$1,121,220	\$811,898	\$1,112,769	\$1,160,056



CAPITAL

Explanation of Account: The capital accounts include all major additions to the water system, including water meters, infrastructure improvements (paving projects), etc. These accounts include the Water Utility's portion of the 2019 road reconstruction project on 12<sup>th</sup> Street and Robert Street.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
604-31400	Test Well	\$29,883	\$23,229	\$0	\$0	\$0	\$33,000
604-34300	Paving Projects	\$97,647	\$0	\$0	\$0	\$0	\$8,000
604-34500	New Services	\$38,240	\$450,110	\$0	\$11,596	\$11,596	\$315,125
604-34600	Meters	\$17,830	\$27,587	\$35,000	\$24,184	\$35,000	\$35,000
604-34800	Hydrants	\$39,361	\$22,363	\$22,000	\$19,000	\$19,000	\$22,000
604-39000	Building	\$2,234	\$6,906	\$3,000	\$25	\$2,500	\$8,000
604-39100	Office Furniture & Equip	\$0	\$0	\$500	\$315	\$315	\$0
604-39110	Computers/Meter Reader Hrdwr	\$7,536	\$0	\$6,000	\$681	\$6,000	\$4,000
604-39200	Transportation	\$0	\$3,104	\$16,000	\$15,186	\$16,000	\$0
604-39400	Tools Shop & Garage	\$63	\$0	\$3,000	\$279	\$2,100	\$0
	TOTAL	\$232,794	\$533,298	\$85,500	\$71,267	\$84,467	\$425,125

WATER BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
WATER REVS.	\$1,221,699	\$1,214,940	\$1,209,216	\$909,358	\$1,213,537	\$1,585,181
WATER OPER. EXPEND.	\$1,017,678	\$1,047,607	\$1,121,220	\$811,898	\$1,112,769	\$1,160,056
WATER CAPITAL	\$232,794	\$533,298	\$85,500	\$71,267	\$84,467	\$425,125
BALANCE	(\$28,774)	(\$365,965)	\$2,496	\$26,194	\$16,301	\$0