

# CITY OF CLINTONVILLE 2020 BUDGET



**2020**  
**CITY OF CLINTONVILLE PROPOSED BUDGET**  
**SUMMARY AND ANALYSIS**

The 2020 proposed City Budget is a balanced budget with a tax levy totaling \$2,386,289. This levy is \$128,799 higher than the 2019 Budget. The assessed value tax rate for City purposes is 10.64, which is .54 cents higher than the City was operating with in 2019. The average assessed value for all homes in the City of Clintonville is approximately \$80,000. The 2019 tax rate will result in a tax rate increase FOR CITY PURPOSES ONLY of approximately \$44.41 on the tax bill for this average \$80,000 assessed value home when compared to the previous year. The City's 2019 assessed value is \$224,274,400, which is approximately \$400,000 higher than 2019. While the City experienced a 1.27% net new construction rate, the city lost about \$5 million in value as a result of a settlement between the State and one of the City's manufacturing facilities over its equalized value, which is assessed by the State.

**BUDGET HIGHLIGHTS**

**2020 Wages and Benefits** - The budget includes a 2% 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. Health Insurance premiums increased by 34% and this budget proposes absorbing those costs without increasing the employee premiums or reducing HSA/HRA coverage.

**Personnel Changes** – This budget includes funding for one new part-time Community Service Officer (Police Department – non-sworn) which will assist with code enforcement and other non-emergency service calls and a year-round part-time Facilities Custodian (previously seasonal), which will allow the P&R staff to focus more on the parks. In addition, the budget includes funding allocation changes in line with the reorganization of the Public Works Department, which the Council approved on November 12<sup>th</sup>. This reorg involves the establishment of an Assistant City Administrator position that will handle the administrative, high-level managerial duties for the Public Works Department, the reclassification of the Streets Foreman as the Public Works Superintendent to handle all daily activities of the department and supervise all line staff, the reclassification of the Shop Foreman to Fleet Mechanic II, removing supervisory duties from the position, and the assignment of airport technician duties to one of the PW line staff. In addition, the Assistant City Administrator will other primary duty will be grant application and management. The Assistant City Administrator is funded, in part, by not having hired the new position for the Administrative Department as was planned for in 2019.

**Fund Balance** – The City's Undesignated Fund Balance at year-end 2018 was \$1,635,780 or 41.2% of the City's annual expenditure budget. The 2019 end-of-year estimates expects a decrease in the fund balance of approximately \$340,000, which is a result of a transfer to the debt service reserve of \$100,000 and to the capital fund balance of \$150,000, as well as a tax refund of \$107,000 to the manufacturing facility that settled with the State regarding its equalized value, and a transfer of the remaining pool insurance money to the special revenue

fund designated for the design and construction for a new swimming facility. The transfer to the capital is to cover some unexpected capital expenses such as the overage related to the 2019 Street Reconstruction project and the emergency repairs necessitated by the March storm. In addition, the City is also attempting to fund smaller capital projects through operational savings rather than increasing borrowing. It is anticipated that the fund balance as of 12/31/19 will be 32.6% of the proposed 2020 operating budget. The 2020 proposed budget utilizes \$46,500 of the City's Undesignated Fund Balance for the purpose of transferring funds to the Redevelopment Authority should a program from residential redevelopment be approved and implemented. The transfer would be a loan and it is anticipated the RDA would repay those funds within 12 months.

**Debt** – The 2020 total budget for debt service \$1,026,693. The tax levy is scheduled to cover \$875,757 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 2020 to offset the increase to the required debt payment for 2021. 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. The 2020-2026 Capital Improvement Plan details future borrowing plans and probable effects on the City's debt limits and tax rates.

**State Required Expenditure Restraint and Levy Limits** – The 2020 proposed budget meets the ERP and Maximum Levy Limits imposed by the State of Wisconsin, qualifying the City for approximately \$73,000 in additional state shared revenue. The ERP limit is 2.7% and this budget places the City at just under 2.6%. In addition, the City is utilizing the post-2005 debt exception for levy limit restrictions, allowing it to levy additional funds beyond that allowed by net new construction.

**Summary and Acknowledgments** – The City's tax rate has continued to increase and this is something that must be evaluated in the future. The struggle to keep the tax rate down is heavily affected by decreasing property values, much of which is caused by property owners not maintaining their homes. The City has ramped up its efforts to improve code and health enforcement but that is a long-term effort. In order to bring the tax rate down, the City needs to find a way to improve what it has and focus less on trying to bring new things in, which simply will not survive in the current environment.

In addition, continuing to pursue grants funds is an absolute must. The City has been awarded \$1 million in grant funding for the water and wastewater portions of the 2019 Road Reconstruction project, an economic development incentive for a private business for the purpose of new job creation, and for two new large pieces of Public Works equipment. In addition, the City is awaiting word on an additional \$100,000 for the Wastewater's new jetter truck.

I want to, once again, thank the Department Heads for the work they have done putting together this budget. I want to make special note of Chief Craig Freitag's efforts to streamline operations in the Police Department. His efforts have allowed the establishment of the new CSO position and COLA increases all while lowering his total budget. As a new employee and a new Chief,

he has done an excellent job working with me to establish a realistic budget that achieves his goals for his department.

The City has continued to make progress in much needed repairs to infrastructure, equipment, and procedures this year and looks forward to 2020.

Sincerely,

Sharon Eveland  
City Administrator  
November 19, 2019

# City of Clintonville

## 2020 Budget

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# City of Clintonville

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## REVENUES

The following accounts constitute the operating revenues received by the City of Clintonville in the day to day provision of services including administration, police, fire, and ambulance protection, maintenance of streets and parks, assessment, building 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, Parks and Recreation, and Airport. Some categories are divided into several sub-categories that address specific departmental functions or operations. 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, 31-33, 39-40, 42, and 48. 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 2020 budget include a decrease of \$14,312 in shared revenue, an increase of \$24,701 in transportation aids, a decrease of \$8,500 in the PILT payment from Clintonville Utilities, and the application of \$46,500 from the general fund balance. Historically, each Utility Department paid an annual rent for use of the City Hall and \$15,000 for the processing of payroll and accounts payable. Beginning with the 2020 budget, a corresponding percentage of staff salaries are now allocated to the utilities in lieu of the annual AP/PR fee. The use of general property tax for the 2019 budget is up by \$88,122 to support City operations.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-41110-10	General Prop. Taxes	\$928,425	\$987,723	\$1,100,172	\$0	\$1,100,172	\$1,184,120
100-41140-10	Mobile Home Fees	\$7,701	\$8,712	\$8,500	\$7,243	\$8,500	\$8,710
100-41150-10	Managed Forest Land	\$156	\$389	\$95	\$0	\$95	\$225
100-41210-10	Room Tax	\$8,021	\$8,052	\$7,200	\$5,865	\$8,975	\$8,500
100-41310-10	PILT - Wat. & Elect.	\$435,102	\$436,344	\$440,000	\$304,320	\$440,000	\$431,500
100-41320-10	PILT - Hous. Auth.	\$13,396	\$13,656	\$13,656	\$14,366	\$14,366	\$14,800
100-41800-10	Interest on Taxes	\$113	\$158	\$175	\$393	\$413	\$125
100-43410-10	Shared Revenue	\$1,302,862	\$1,303,902	\$1,299,953	\$266,230	\$1,299,953	\$1,285,641
100-43430-10	Exempt Computer Aid	\$38,248	\$38,811	\$38,811	\$57,623	\$39,750	\$40,100
100-43435-10	Personal Property Aid		\$0	\$17,873	\$0	\$17,873	\$14,558
100-43530-10	Transportation Aids	\$389,266	\$414,675	\$397,939	\$298,337	\$397,782	\$422,483
100-43610-10	Pymnts-Munic. Serv.	\$5,973	\$4,173	\$11,675	\$0	\$3,998	\$3,998
100-44100-10	Business Licenses	\$21,561	\$20,112	\$21,172	\$16,663	\$19,989	\$20,000
100-44200-10	Non Business License	\$3,961	\$3,764	\$3,848	\$3,086	\$3,306	\$3,500
100-44400-10	Community Event Fee	\$1,075	\$800	\$800	\$800	\$800	\$800
100-44500-10	Cable Franchise Fee	\$44,600	\$45,080	\$44,174	\$33,627	\$44,610	\$44,775
100-44600-10	Cell Tower Lease	\$28,382	\$29,548	\$30,501	\$26,445	\$31,829	\$29,156
100-46100-10	Administration Fees	\$23,942	\$24,975	\$24,190	\$19,932	\$24,300	\$9,000
100-48110-10	Interest on Invest.	\$55,762	\$196,105	\$59,000	\$99,043	\$112,000	\$68,000
100-48130-10	Interest-Spec. Assess.	\$160	\$564	\$100	\$931	\$960	\$600
100-48201-10	City Building Rentals	\$27,163	\$19,659	\$19,658	\$14,744	\$19,658	\$19,658
100-48202-10	Land Leases	\$17,287	\$16,991	\$15,339	\$7,623	\$17,896	\$17,896

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-48300-10	City Property Sales	\$0	\$66	\$0	\$200	\$200	\$0
100-48500-10	Donations	\$0	\$0	\$0	\$500	\$0	\$750
100-48700-10	Off Road Fuel Tax Ref	\$2,569	\$2,820	\$2,475	\$1,627	\$2,500	\$2,600
100-48850-10	City Inventory Sales	\$0	\$0	\$0	\$31	\$31	\$0
100-48900-10	Misc. Revenues	\$5,458	\$50,155	\$5,406	\$529	\$5,000	\$7,000
	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$46,500
	<b>TOTAL</b>	<b>\$3,361,182</b>	<b>\$3,627,236</b>	<b>\$3,562,713</b>	<b>\$1,180,157</b>	<b>\$3,614,956</b>	<b>\$3,684,994</b>

## **PROTECTION OF PERSONS AND PROPERTY**

### **POLICE PROTECTION**

**EXPLANATION OF ACCOUNT:** The Police Protection Revenues include all funds collected through the operations of the Police Department. The Motor Vehicle Registration Account is the revenue the Department receives for selling the Wisconsin DMV Temporary, Regular, and Renewal plates for all motorcycles, vehicles, and mopeds, 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 increase by \$2,620 in 2020 over the 2019 budgeted revenues.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-41170-20	Motor Veh. Regist.	\$11,671	\$12,471	\$14,000	\$12,206	\$15,000	\$14,500
100-43521-20	State Pymnt for Training	\$1,600	\$1,760	\$2,080	\$1,440	\$1,440	\$2,000
100-45100-20	Law & Ord. Violations	\$44,176	\$57,462	\$53,000	\$38,905	\$51,800	\$54,500
100-45130-20	Parking Violations	\$4,960	\$4,175	\$5,000	\$3,460	\$4,000	\$4,500
100-46210-20	Law Enforcement Fees	\$1,056	\$1,706	\$1,200	\$1,325	\$1,500	\$1,300
100-47321-20	Service-Other Munic.	\$5,000	\$18,678	\$5,000	\$6,888	\$5,000	\$5,000
100-48401-20	Insurance Recoveries	\$3,040	\$0	\$0	\$0	\$0	\$0
100-48300-20	City Property Sales		\$20	\$0	\$0	\$0	\$0
100-48500-20	Donations	\$667	\$333	\$800	\$717	\$800	\$600
100-48900-20	Misc. Revenues	\$3,822	\$5,076	\$2,200	\$5,255	\$5,600	\$3,500
	<b>TOTAL</b>	<b>\$75,991</b>	<b>\$101,681</b>	<b>\$83,280</b>	<b>\$70,195</b>	<b>\$85,140</b>	<b>\$85,900</b>

### **ANIMAL CONTROL**

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-46590-20	Dog Pound Revenue	\$1,502	\$1,050	\$1,150	\$985	\$1,250	\$100
	<b>TOTAL</b>	<b>\$1,502</b>	<b>\$1,050</b>	<b>\$1,150</b>	<b>\$985</b>	<b>\$1,250</b>	<b>\$100</b>



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 fees for responding to vehicle accidents, fuel spills, and Wildland (DNR) calls. Fire revenues overall are anticipated to decrease by \$11,408 in 2020, but this is due to the fire dues now being accounted for in the 2% Fire Dues special revenue fund.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-43420-21	Fire Insurance	\$9,643	\$9,849	\$9,500	\$0	\$0	\$0
100-43421-21	Fire Dues-Other Munic.	\$6,937	\$6,896	\$6,500	\$0	\$0	\$0
100-46220-21	JAWS Charges	\$6,010	\$7,700	\$5,000	\$2,800	\$4,000	\$5,000
100-46240-21	Fire Calls	\$9,550	\$13,630	\$12,000	\$7,720	\$11,000	\$10,000
100-47200-21	DNR-Larrabee	\$0	\$145	\$250	\$0	\$0	\$250
100-47201-21	DNR-Matteson	\$1,215	\$290	\$250	\$0	\$650	\$250
100-47202-21	DNR-Bear Creek	\$0	\$0	\$50	\$0	\$0	\$50
100-47323-21	Fire Protect. Contract	\$68,020	\$70,379	\$68,102	\$54,948	\$68,102	\$74,194
100-48401-21	Insurance Claim Recoveries	\$8,050	\$3,489	\$0	\$0	\$0	\$0
100-48600-21	Fire Inspection Fees	\$8,050	\$7,420	\$8,000	\$0	\$8,000	\$7,500
100-48700-21	Fire Re-Inspection Fees	\$0	\$0	\$0	\$0	\$0	\$1,000
100-48900-21	Misc. Revenues	\$563	\$240	\$0	\$2,495	\$2,500	\$0
	TOTAL	\$118,037	\$120,038	\$109,652	\$67,963	\$94,252	\$98,244

BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City contracts with outside firms for both Building Inspection and Assessment. For Building Inspection, the firm JK Inspections completes all inspections and determines fees for permits. The revenues are divided 80/20 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-44300-11	Bldg Permit & Inspect.	\$7,064	\$14,124	\$10,000	\$5,960	\$8,150	\$9,000
100-44400-11	Zoning Appeals	\$200	\$0	\$440	\$290	\$290	\$440
	TOTAL	\$7,264	\$14,124	\$10,440	\$6,250	\$8,440	\$9,440

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
Police Protection	\$75,991	\$101,681	\$83,280	\$70,195	\$85,140	\$85,900
Animal Control	\$1,502	\$1,050	\$1,150	\$985	\$1,250	\$100
Fire Protection	\$118,037	\$120,038	\$109,652	\$67,963	\$94,252	\$98,244
Building Inspection/Assessment	\$7,264	\$14,124	\$10,440	\$6,250	\$8,440	\$9,440
TOTAL	\$202,793	\$236,893	\$204,522	\$145,393	\$189,082	\$193,684

**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 2020 total revenues are projected to increase \$1,375 from 2019.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-42301-30	Sdwlk/Curb & Gutter Ass.	\$3,098	\$6,362	\$5,000	\$808	\$8,000	\$8,000
100-46290-30	Snow Removal Chrg	\$2,828	\$5,470	\$3,000	\$1,631	\$2,000	\$3,000
100-46310-30	Street Maintenance	\$0	\$1,355	\$250	\$420	\$420	\$250
100-46431-30	CAWS	\$894	\$0	\$500	\$450	\$450	\$500
100-46440-30	Weed & Nuisance	\$2,755	\$1,715	\$1,500	\$509	\$1,000	\$1,500
100-46724-30	Petroleum Charges	\$1,309	\$1,320	\$1,500	\$33	\$1,300	\$1,300
100-46725-30	Parts Charges	\$437	\$438	\$300	\$1,844	\$1,844	\$300
100-46900-30	Pub. Chrg for Service	\$1,280	\$15,500	\$1,000	\$0	\$1,000	\$1,000
100-47400-30	Interdep. Labor	\$5,269	\$3,220	\$7,000	\$2,002	\$3,000	\$3,000
100-48130-30	Int on Sp Assessment	\$160	\$395	\$175	\$0	\$150	\$150
100-48300-30	City Property Sales	\$301	\$0	\$400	\$0	\$0	\$0
100-48401-30	Insurance Claim Recoveries	\$11,587	\$0	\$0	\$0	\$0	\$0
100-48900-30	Miscellaneous Revenues	\$8,932	\$8,218	\$1,000	\$4,378	\$51,823	\$4,000
	<b>TOTAL</b>	<b>\$38,850</b>	<b>\$43,992</b>	<b>\$21,625</b>	<b>\$12,075</b>	<b>\$70,987</b>	<b>\$23,000</b>

**PARKS AND RECREATION**

Explanation of Account: The City's Parks and Recreation Department Revenues include all rentals, such as shelters, and user fees, such as for the boat launch and ballfield usage, for the Department. For 2020, some fees have increased, such as the enclosed shelter rental fees, and some have decreased, such as the adult sport league team fees. Total revenue is expected to decrease \$8,886 in 2020.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-43695-40	Boating Project	\$715	\$570	\$823	\$71	\$80	\$300
100-46720-40	Park Fees	\$5,237	\$4,560	\$5,000	\$6,123	\$6,725	\$5,000
100-46721-40	Rec. Center Fees	\$1,426	\$336	\$300	\$239	\$300	\$300
100-46730-40	Soccer Fees	\$5,450	\$4,908	\$5,000	\$4,849	\$4,849	\$5,000
100-46740-40	User Fees - Rec. Prog.	\$7,346	\$2,754	\$8,400	\$7,827	\$7,827	\$3,333
100-46745-40	Winter Whirl	\$653	\$4,307	\$1,200	\$1,888	\$3,112	\$1,500
100-46755-40	Winter Programs	\$3,814	\$1,967	\$3,066	\$142	\$1,192	\$1,660
100-46765-40	Easter Egg Hunt	\$308	\$430	\$450	\$612	\$612	\$500
100-46770-40	Summer Programs	\$5,426	\$6,071	\$6,100	\$4,824	\$4,824	\$5,260
100-46775-40	Fall Programs	\$541	\$1,626	\$1,600	\$868	\$868	\$950
100-47775-40	Farmer's Market	\$800	\$875	\$950	\$0	\$0	\$0
100-48500-40	Donations	\$0	\$25	\$0	\$0	\$0	\$0
100-48600-40	Park Donations	\$3,078	\$2,633	\$0	\$3,676	\$3,676	\$0
100-48900-40	Misc Revenues	\$506	\$216	\$0	\$25,427	\$25,427	\$200
	<b>TOTAL</b>	<b>\$35,302</b>	<b>\$31,277</b>	<b>\$32,889</b>	<b>\$56,544</b>	<b>\$59,492</b>	<b>\$24,003</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 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-46340-50	Airport Charges	\$34,717	\$33,517	\$34,700	\$21,400	\$33,000	\$34,000
100-48202-50	Land Lease	\$14,375	\$14,375	\$14,000	\$4,795	\$14,375	\$14,375
100-48401-50	Insurance Claim Recovery	\$5,569	\$5,000	\$0	\$0	\$0	\$0
100-48900-50	Misc. Revenues	\$100	\$0	\$500	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$54,761</b>	<b>\$52,892</b>	<b>\$49,200</b>	<b>\$26,195</b>	<b>\$47,375</b>	<b>\$48,375</b>

**TOTAL GENERAL FUND REVENUES**

Explanation of Account: The City's Total General Fund Revenues, excluding property tax revenue and application of general fund balance, will decrease by \$27,341 compared to the 2019 Budget.

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
Administrative	\$3,361,182	\$3,627,236	\$3,562,713	\$1,180,157	\$3,614,956	\$3,685,534
Protection of Persons and Property	\$202,793	\$236,893	\$204,522	\$145,393	\$189,082	\$193,684
Public Works	\$38,850	\$43,992	\$21,625	\$12,075	\$70,987	\$23,000
Park and Recreation	\$35,302	\$31,277	\$32,889	\$56,544	\$59,492	\$24,003
Airport	\$54,761	\$52,892	\$49,200	\$26,195	\$47,375	\$48,375
<b>TOTAL</b>	<b>\$3,692,889</b>	<b>\$3,992,291</b>	<b>\$3,870,949</b>	<b>\$1,420,364</b>	<b>\$3,981,891</b>	<b>\$3,974,056</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, Parks 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 currently receives a monthly salary and \$25 per committee meeting up to 30 meetings per year. The Common Council expenses include the salaries of the Council President, Alderpersons, and payments for Municipal Dues and travel expenses. Starting in 2020, 25% of the salaries and benefits of the Common Council are paid by the Utilities. The training budget for 2020 has been decreased by \$250.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51101-10-1100	Salaries	\$29,554	\$29,511	\$32,500	\$24,070	\$30,000	\$24,375
100-51101-10-1500	Employee Benefits	\$2,188	\$2,254	\$2,620	\$1,672	\$2,400	\$1,919
100-51101-10-2100	Computers/Data Proc	\$473	\$810	\$825	\$715	\$850	\$840
100-51101-10-3150	Office Supplies	\$0	\$0	\$100	\$8	\$25	\$100
100-51101-10-3161	Training	\$215	\$345	\$1,000	\$360	\$360	\$750
100-51101-10-3240	Membership Dues	\$1,067	\$1,059	\$1,060	\$1,108	\$1,108	\$1,120
100-51101-10-3310	Expense Allowance	\$7	\$21	\$300	\$37	\$125	\$250
	<b>TOTAL</b>	<b>\$33,503</b>	<b>\$33,999</b>	<b>\$38,405</b>	<b>\$27,970</b>	<b>\$34,868</b>	<b>\$29,354</b>

#### **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. 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51102-10-1100	Salaries	\$180	\$40	\$300	\$0	\$100	\$300
100-51102-10-3161	Training	\$15	\$40	\$100	\$0	\$0	\$100
100-51102-10-3310	Expense Allowance	\$0	\$9	\$165	\$0	\$25	\$100
	<b>TOTAL</b>	<b>\$195</b>	<b>\$89</b>	<b>\$565</b>	<b>\$0</b>	<b>\$125</b>	<b>\$500</b>

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. Beginning in 2020, 25% of the Mayor's salary and benefits are paid by the Utilities.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51103-10-1100	Salaries	\$4,500	\$4,538	\$5,250	\$3,375	\$4,600	\$3,938
100-51103-10-1500	Employee Benefits	\$361	\$353	\$413	\$265	\$367	\$309
100-51103-10-2100	Computers/Data Proc	\$58	\$99	\$99	\$89	\$100	\$103
100-51103-10-3150	Office Supplies	\$0	\$0	\$75	\$0	\$25	\$65
100-51103-10-3161	Training				\$315	\$340	\$250
100-51103-10-3310	Expense Allowance	\$0	\$442	\$100	\$480	\$510	\$250
	TOTAL	\$4,919	\$5,431	\$5,937	\$4,523	\$5,942	\$4,915

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 2%.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51301-10-1100	Salaries	\$31,800	\$31,664	\$31,330	\$23,857	\$31,500	\$32,436
100-51301-10-2100	Computers/Data Proc	\$47	\$81	\$81	\$72	\$81	\$85
100-51301-10-2300	Outside Legal Services	\$75	\$0	\$1,300	\$0	\$750	\$1,100
100-51301-10-2350	Legal Svcs Outside/Contract	\$60	\$1,325	\$3,200	\$1,134	\$1,500	\$2,400
100-51301-10-3310	Expense Allowance	\$510	\$706	\$1,200	\$930	\$1,000	\$1,000
	TOTAL	\$32,492	\$33,775	\$37,111	\$25,992	\$34,831	\$37,021

**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 Assistant City Administrator (new for 2020), the City Clerk-Treasurer, Deputy Clerk-Treasurer, and Administrative Assistant staff the Administrative Office. There are 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

### DEPARTMENT SERVICES INDICATORS

General Functions

Indicator	as of 10/31	Est. 2019 Total
Animal Licenses Issued	584	661
Invoices Issued	436	502
Invoices Received	1563	1875
Ordinances, Resolutions, and Proclamations	22	26
Liquor Licenses Issued	27	28
Operator's Licenses Issued	33	35
Operator's Licenses Denied	2	2
Open Records Requests	20	21
Council and Committee Meeting Hours	86.25	95.5

Elections

Indicator	as of 10/31	Est. 2019 Total
Total number of Elections	1	1
Total number of Voters	745	745
New registrants	23	23
Total Absentee Ballots Cast	69	69

### ACCOMPLISHMENTS

- Implementation of new HR software to allow for online time sheet and payroll processing, time off requests, and electronic pay stubs and W2s
- Implementation of new ImageCast Evolution voting system

### CITY ADMINISTRATOR

Explanation of Account: The City Administrator is a full-time, salaried position whose office is located at City Hall. 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. New for 2020, the City has established an Assistant City Administrator position, which will primarily be responsible for administrative management of the Public Works Department (in lieu of having a Public Works Manager) as well as grant application and management in addition to assisting the City Administrator with special projects and serving as back-up in the Administrator's absence. The Assistant City Administrator's wages and benefits are partially paid by the Public Works (34.5%), TIF (9%), Water Utility, (7.5%) Wastewater Utility (7.5%), and Airport Fuel (1.5%). The City has also established an undergraduate internship program, which will be offered to a college student enrolled in a degree program related to local government management such as Public

Administration or Public Policy. This position, for 2020, is 50% funded by a grant from the Wisconsin City/County Manager's Association, of which the City Administrator is a member.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51410-10-1100	Salaries	\$73,347	\$51,310	\$50,321	\$52,237	\$80,321	\$80,258
100-51410-10-1500	Employee Benefits	\$11,509	\$16,985	\$18,926	\$15,623	\$23,000	\$33,407
100-51410-10-1900	Relocation Costs	\$5,319	\$0	\$0	\$0	\$0	\$0
100-51410-10-2100	Computers/Data Proc	\$105	\$378	\$190	\$160	\$195	\$300
100-51410-10-3161	Training Expenses	\$1,085	\$1,425	\$1,100	\$775	\$815	\$3,100
100-51410-10-3240	Membership Dues	\$600	\$688	\$740	\$743	\$743	\$850
100-51410-10-3310	Expense Allowance	\$3,639	\$2,623	\$1,500	\$774	\$1,670	\$3,550
	TOTAL	\$95,603	\$73,409	\$72,777	\$70,311	\$106,744	\$121,465

### 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 other funds as follows: TIF districts (6%), Electric, Water, and Wastewater Utilities (5%), Refuse Service (1.6%) and the Airport Fuel (0.5%). For the Deputy Clerk-Treasurer, the Airport Fuel fund pays for 1% and the Electric, Water, and Wastewater Utilities pay a combined 14.1% of compensation. The Refuse Service fund pays for 2% of the Administrative Assistant's compensation.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51420-10-1100	Salaries	\$117,823	\$117,379	\$160,501	\$100,212	\$138,500	\$166,541
100-51420-10-1500	Employee Benefits	\$59,170	\$59,126	\$75,519	\$51,200	\$72,500	\$99,601
100-51420-10-2250	Telephone	\$7,025	\$6,082	\$6,100	\$4,610	\$6,160	\$3,500
100-51420-10-3130	Duplication & Copies	\$3,183	\$2,930	\$3,200	\$2,274	\$3,000	\$3,100
100-51420-10-3150	Office Supplies	\$8,730	\$8,959	\$10,000	\$934	\$9,100	\$9,000
100-51420-10-3161	Training Expenses	\$282	\$480	\$8,700	\$515	\$2,500	\$5,155
100-51420-10-3240	Membership Dues	\$120	\$120	\$185	\$170	\$200	\$205
100-51420-10-3260	Subscrip. & Period.	\$55	\$79	\$75	\$55	\$55	\$75
100-51420-10-3261	Publishing	\$1,793	\$2,088	\$3,000	\$1,406	\$2,300	\$2,500
100-51420-10-3310	Expense Allowance	\$30	\$122	\$650	\$565	\$750	\$979
100-51420-10-3490	Operating Expenses	\$2,033	\$2,793	\$2,600	\$768	\$2,495	\$2,400
100-51420-10-3492	Gift & Memorial	\$765	\$497	\$875	\$286	\$500	\$650
100-51420-10-3510	Gas & Oil	\$68	\$23	\$150	\$94	\$250	\$200
	TOTAL	\$201,077	\$200,677	\$271,555	\$163,091	\$238,310	\$293,906

### 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. The increase in the

2020 budget is due to having four elections, including the Presidential Primary and Fall General Election, both of which typically have a much higher voter turnout than usual.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51440-10-1100	Salaries	\$2,285	\$4,886	\$3,035	\$1,794	\$1,794	\$6,757
100-51440-10-1500	Employee Benefits	\$8	\$9	\$15	\$9	\$9	\$20
100-51440-10-3150	Office Supplies	\$2,864	\$3,394	\$4,242	\$1,338	\$4,400	\$6,817
100-51440-10-3161	Training	\$84	\$418	\$818	\$195	\$899	\$890
	TOTAL	\$5,241	\$8,707	\$8,110	\$3,335	\$7,102	\$14,483

### 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 Parks and Recreation Director who has apportioned the wages of the department 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 Parks 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51601-10-1100	Salaries	\$10,494	\$11,067	\$12,450	\$9,877	\$13,101	\$7,492
100-51601-10-1500	Employee Benefits	\$3,071	\$3,121	\$6,387	\$3,737	\$5,031	\$2,790
100-51601-10-2260	Gas	\$5,886	\$3,931	\$3,909	\$2,303	\$2,785	\$3,093
100-51601-10-2270	Water & Electric	\$9,691	\$4,445	\$5,138	\$3,875	\$5,013	\$5,133
100-51601-10-2304	Landscaping	\$0	\$258	\$413	\$80	\$142	\$413
100-51601-10-3310	Expense Allowance	\$47	\$106	\$326	\$96	\$200	\$179
100-51601-10-3560	Bldg. Repair & Maint.	\$5,058	\$2,860	\$6,332	\$1,645	\$6,332	\$7,314
100-51601-10-3575	Supplies	\$477	\$418	\$100	\$1,605	\$100	\$100
	TOTAL	\$34,725	\$26,206	\$35,055	\$23,218	\$32,704	\$26,515

### 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 benefit accounts of each City Department.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51930-10-5110	Bldg. Insurance	\$1,603	\$1,488	\$1,548	\$1,638	\$1,638	\$1,638
100-51930-10-5130	General Liab. Insur.	\$20,485	\$19,305	\$23,127	\$16,202	\$23,127	\$22,497
100-51930-10-5140	Prof. Liability Insur.	\$10,458	\$9,447	\$11,592	\$7,940	\$11,592	\$11,254
	TOTAL	\$32,546	\$30,240	\$36,266	\$25,780	\$36,357	\$35,389



MUNICIPAL COURT

Explanation of Account: Municipal Court expenses for 2019 are projected to be \$3580 less than the 2019 Budget. This significant drop is due to the fines and forfeiture revenue anticipated to cover most, if not all, of the City's portion of the Municipal Court expenses.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-52101-10-2000	Municipal Court	\$6,363	\$2,578	\$4,080	\$0	\$0	\$500
	TOTAL	\$6,363	\$2,578	\$4,080	\$0	\$0	\$500

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. 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 2020 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51423-10-2490	Negotiations/Labor Atty	\$0	\$14,865	\$10,000	\$6,155	\$8,000	\$9,000
100-51450-10-2100	Computers/Data Proc	\$5,426	\$4,890	\$5,950	\$5,626	\$5,950	\$6,000
100-51460-10-3490	Other Op Expenses	\$253	\$1,000	\$0	\$13	\$13	\$0
100-51510-10-2220	Auditing - Prof.	\$13,425	\$13,750	\$14,750	\$14,025	\$14,025	\$14,100
100-51910-10-9000	Illegal Tax & Refunds	\$3,300	\$8,949	\$0	\$107,235	\$107,235	\$0
100-51915-10-9100	Uncollectible	\$0	\$1,973	\$0	\$0	\$0	\$0
100-54910-10-7200	Cemetery Subsidy	\$17,000	\$17,000	\$17,000	\$12,750	\$17,000	\$17,000
100-55302-10-3490	Celebrations	\$171	\$269	\$575	\$30	\$350	\$500
100-56300-10-2110	Planning	\$0	\$3,750	\$150	\$0	\$0	\$0
100-56300-10-2300	Contracted Services	\$0	\$0	\$8,000	\$8,157	\$8,157	\$0
100-56300-10-3480	Background Checks	\$0	\$0	\$100	\$0	\$0	\$100
100-56300-10-7600	Property Maintenance	\$0	\$15	\$0	\$0	\$0	\$0
100-56700-10-3490	Hotel Tax Funding	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer to Debt Service	\$0	\$0	\$0	\$0	\$125,000	\$0
	TXR to Capital	\$0	\$0	\$0	\$0	\$150,000	\$0
	TOTAL	\$39,575	\$66,461	\$56,525	\$153,990	\$385,730	\$46,700

TOTAL GENERAL GOVERNMENT

The 2020 Total General Government Expenditures have decreased by \$10,093 compared to the 2019 budget.

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
City Council	\$33,503	\$33,999	\$38,405	\$27,970	\$34,868	\$29,354
Comm. & Boards	\$195	\$89	\$565	\$0	\$125	\$500
Mayor	\$4,919	\$5,431	\$5,937	\$4,523	\$5,942	\$4,915
City Attorney	\$32,492	\$33,775	\$37,111	\$25,992	\$34,831	\$37,021
City Administrator	\$95,603	\$73,409	\$72,777	\$70,311	\$106,744	\$121,465
Administrative Offices	\$201,077	\$200,677	\$271,555	\$163,091	\$238,310	\$239,451
Elections	\$5,241	\$8,707	\$8,110	\$3,335	\$7,102	\$14,483
City Hall Maintenance	\$34,725	\$26,206	\$35,055	\$23,218	\$32,704	\$26,515
Insurance	\$32,546	\$30,240	\$36,266	\$25,780	\$36,357	\$35,389
Municipal Court	\$6,363	\$2,578	\$4,080	\$0	\$0	\$500
Other General Government	\$39,575	\$66,461	\$56,525	\$153,990	\$385,730	\$46,700
TOTAL	\$486,241	\$481,572	\$566,386	\$498,211	\$932,713	\$556,293

**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. New in 2020 is a Community Service Officer (CSO) position. This is a part time position that has been added and did not increase the budget. The CSO will handle non-emergency calls and enforce ordinance violations. The department also budgets for 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 2020. The Clerk-Dispatchers serve approximately 850 walk-in customers a month and receive 2500 calls for service every month.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-52101-20-1100	Salaries	\$906,835	\$947,217	\$980,037	\$689,869	\$970,000	\$939,014
100-52101-20-1500	Employee Benefits	\$357,412	\$340,793	\$428,094	\$283,941	\$415,000	\$448,703
100-52101-20-2100	Computer	\$17,132	\$16,785	\$20,000	\$15,272	\$22,000	\$21,000
100-52101-20-2250	Telephone	\$10,156	\$10,439	\$10,300	\$9,438	\$10,500	\$7,500
100-52101-20-3140	Small Equipment	\$923	\$2,496	\$2,500	\$7,276	\$7,500	\$2,500
100-52101-20-3150	Office Supplies	\$2,460	\$3,433	\$3,500	\$2,690	\$3,500	\$3,900
100-52101-20-3151	Crime Prevention	\$326	\$180	\$1,000	\$450	\$800	\$1,000
100-52101-20-3152	Counteract Materials	\$0	\$990	\$1,100	\$0	\$900	\$1,000
100-52101-20-3161	Training Expenses	\$2,582	\$1,779	\$5,500	\$2,044	\$4,500	\$6,000
100-52101-20-3162	Ammunition/Range	\$868	\$1,493	\$1,200	\$817	\$1,000	\$1,300
100-52101-20-3163	Hiring & Testing	\$2,118	\$719	\$1,900	\$818	\$1,900	\$1,200
100-52101-20-3460	Clothing & Uniforms	\$8,127	\$7,897	\$9,600	\$6,033	\$9,200	\$9,000
100-52101-20-3481	Investigations	\$928	\$908	\$1,500	\$503	\$1,100	\$1,300
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.	\$1,890	\$1,797	\$5,100	\$1,008	\$3,700	\$4,500
100-52101-20-3510	Gas & Oil	\$15,550	\$17,996	\$20,000	\$12,033	\$17,000	\$20,000
100-52101-20-3554	Vehicle Rep./Maint.	\$8,208	\$6,291	\$9,200	\$4,652	\$8,400	\$9,000
100-52101-20-3555	Radio Rep./Maint.	\$2,135	\$3,623	\$1,200	\$49	\$1,000	\$1,200
100-52101-20-3557	Equip. Rep. & Maint.	\$343	\$1,545	\$1,500	\$330	\$1,500	\$1,500
100-52101-20-5110	Insur - Bldg	\$772	\$722	\$751	\$820	\$820	\$820
100-52101-20-5120	Insur. - Veh. & Equip.	\$1,845	\$2,197	\$2,510	\$1,960	\$2,560	\$2,199
100-52101-20-5140	Prof. Liability Insur.	\$10,424	\$9,766	\$11,796	\$8,080	\$10,434	\$11,453
	<b>TOTAL</b>	<b>\$1,352,031</b>	<b>\$1,380,064</b>	<b>\$1,519,289</b>	<b>\$1,049,082</b>	<b>\$1,494,314</b>	<b>\$1,495,089</b>

ANIMAL CONTROL

Explanation of Account: For 2020, the City anticipates contracting with a local vet clinic to provide housing and care of the animals the City picks up. The City will continue to maintain the pound facility to provide care in the limited instances that the vet office is unable to take possession of the animal. The Operating Expense Account is for charges from veterinary office, which include a daily boarding fee, limited medical care, and euthanasia when medically necessary or the animal is unclaimed and not adopted or taken by a rescue group.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-54109-20-1100	Salaries	\$6,352	\$5,867	\$7,544	\$5,176	\$6,500	\$0
100-54109-20-1500	Employee Benefits	\$486	\$448	\$915	\$396	\$500	\$0
100-54109-20-2260	Gas Expenses	\$1,286	\$1,352	\$1,500	\$1,046	\$1,400	\$0
100-54109-20-3490	Operating Expenses	\$1,937	\$747	\$2,200	\$477	\$1,200	\$4,000
	TOTAL	\$10,061	\$8,415	\$12,159	\$7,094	\$9,600	\$4,000

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 Parks and Recreation Director and wages of the Parks and Recreation staff is allocated based on the amount of time spent at the facility.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51601-20-1100	Salaries	\$9,450	\$7,062	\$9,657	\$5,797	\$7,752	\$5,836
100-51601-20-1500	Employee Benefits	\$4,041	\$2,663	\$4,970	\$2,614	\$3,485	\$1,815
100-51601-20-2260	Gas Expenses	\$1,740	\$1,908	\$2,418	\$1,910	\$2,124	\$2,304
100-51601-20-2270	Water & Electric	\$8,697	\$9,199	\$9,438	\$7,003	\$9,249	\$9,523
100-51601-20-2304	Landscaping	\$0	\$0	\$456	\$160	\$200	\$360
100-51601-20-3310	Expense Allowance	\$39	\$78	\$321	\$90	\$200	\$53
100-51601-20-3560	Bldg Repair/Maint	\$2,247	\$4,172	\$5,854	\$1,843	\$5,854	\$5,536
	TOTAL	\$26,214	\$25,082	\$33,114	\$19,417	\$28,864	\$25,426

CROSSING GUARDS

Explanation of Account: In 2019, these accounts were merged with the PSLO into a newly named School Safety Resources special revenue fund.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-52104-20-1100	Salaries	\$11,901	\$10,989	\$0	\$0	\$0	\$0
100-52104-20-1500	Employee Benefits	\$1,531	\$841	\$0	\$0	\$0	\$0
100-52104-20-3310	Expense Allowance	\$100	\$144	\$0	\$0	\$0	\$0
	Total	\$13,532	\$11,973	\$0	\$0	\$0	\$0

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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-52201-21-1100	Salaries	\$133,940	\$126,992	\$133,500	\$103,159	\$133,500	\$135,000
100-52201-21-1500	Employee Benefits	\$15,158	\$12,783	\$16,500	\$12,398	\$16,500	\$16,500
100-52201-21-2100	Computers/Data Proc	\$572	\$1,015	\$1,000	\$857	\$1,000	\$1,000
100-52201-21-2250	Telephone	\$1,433	\$1,585	\$1,650	\$1,214	\$1,600	\$1,100
100-52201-21-2300	Contracted Services	\$5,560	\$6,152	\$5,000	\$5,492	\$5,492	\$5,000
100-52201-21-3135	Siren Maintenance	\$1,607	\$1,642	\$3,000	\$800	\$1,000	\$2,500
100-52201-21-3140	Small Equipment	\$3,408	\$5,735	\$6,500	\$1,589	\$6,500	\$6,500
100-52201-21-3150	Office Supplies	\$226	\$137	\$1,350	\$397	\$750	\$1,200
100-52201-21-3161	Training Expenses	\$690	\$6,388	\$4,750	\$5,323	\$5,500	\$6,500
100-52201-21-3163	Hiring & Testing	\$3,288	\$3,553	\$3,250	\$1,845	\$2,000	\$3,300
100-52201-21-3310	Expense Allowance	\$96	\$470	\$400	\$248	\$500	\$500
100-52201-21-3460	Clothing & Uniforms	\$2,940	\$2,965	\$3,000	\$2,597	\$3,000	\$3,000
100-52201-21-3490	Operating Expenses	\$995	\$2,119	\$1,500	\$57	\$1,500	\$1,500
100-52201-21-3510	Gas & Oil	\$3,260	\$4,810	\$5,000	\$5,568	\$7,000	\$7,000
100-52201-21-3554	Vehicle Rep. & Maint.	\$2,026	\$1,747	\$1,500	\$1,533	\$2,000	\$2,000
100-52201-21-3555	Radio Rep. & Maint.	\$5,442	\$2,910	\$3,500	\$540	\$3,000	\$3,500
100-52201-21-3557	Equip. Rep. & Maint.	\$1,078	\$1,863	\$1,500	\$2,981	\$3,500	\$3,000
100-52201-21-5110	Insurance - Bldgs.	\$418	\$283	\$294	\$462	\$462	\$500
100-52201-21-5120	Insur. - Veh. & Equip.	\$10,762	\$9,947	\$12,239	\$8,650	\$12,239	\$12,400
100-52201-21-5130	Insur-Gen Liab	\$739	\$692	\$836	\$573	\$836	\$900
100-52201-21-5140	Insur-Pub Offic Liab	\$384	\$360	\$435	\$298	\$435	\$500
100-52201-21-6301	Truck #301	\$0	\$0	\$0	\$39	\$250	\$300
100-52201-21-6967	Truck # 967	\$1,049	\$5,356	\$1,000	\$1,343	\$3,000	\$2,500
100-52201-21-6968	Truck # 968	\$3,842	\$175	\$750	\$4,177	\$5,000	\$1,500
100-52201-21-6969	Truck # 969	\$303	\$166	\$3,000	\$444	\$500	\$1,000
100-52201-21-6970	Truck # 970	\$593	\$167	\$250	\$2,556	\$2,700	\$250
100-52201-21-6971	Truck # 971	\$1,414	\$1,808	\$2,500	\$4,407	\$5,000	\$4,000
100-52201-21-6972	Truck # 972	\$10	\$7	\$500	\$0	\$300	\$500
100-52201-21-6973	Truck # 973	\$556	\$546	\$750	\$858	\$900	\$600
100-52201-21-6974	Truck # 974	\$1,132	\$6,184	\$500	\$154	\$250	\$500
100-52201-21-6999	Utility Vehicle	\$0	\$899	\$500	\$0	\$250	\$500
	TOTAL	\$202,922	\$209,455	\$216,454	\$170,558	\$226,464	\$225,050

FIRE INSPECTION AND PREVENTION

Explanation of Account: In 2019, the City established a special revenue fund, in accordance with audit requirements for the Fire Insurance Dues, to track the expenditure of those funds, which the City uses for fire inspection and prevention services.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-52202-21-1100	Salaries	\$7,305	\$5,640	\$9,000	\$0	\$0	\$0
100-52202-21-1500	Employee Benefits	\$540	\$530	\$750	\$0	\$0	\$0
100-52202-21-3161	Training Expenses	\$209	\$325	\$1,250	\$0	\$0	\$0
100-52202-21-3310	Expense Allowance	\$218	\$185	\$250	\$0	\$0	\$0
	XFR to 2% Fire Dues	\$0	\$0	\$0	\$0	\$3,726	\$0
	TOTAL	\$8,272	\$6,679	\$11,250	\$0	\$3,726	\$0

FIRE STATION FACILITIES

Explanation of Account: The building maintenance is overseen by the Parks and Recreation Department and staff compensation is allocated based on the amount of time spent at the facility.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51601-21-1100	Salaries	\$0	\$1,230	\$1,052	\$1,012	\$1,358	\$1,883
100-51601-21-1500	Employee Benefits	\$0	\$315	\$547	\$410	\$555	\$942
100-51601-21-2260	Gas Expenses	\$0	\$4,453	\$3,909	\$2,522	\$3,607	\$3,646
100-51601-21-2270	Water & Electric	\$0	\$4,445	\$5,138	\$3,875	\$5,163	\$5,145
100-51601-21-2304	Landscaping	\$0	\$25	\$46	\$8	\$46	\$182
100-51601-21-3310	Expense Allowance	\$0	\$43	\$32	\$45	\$45	\$36
100-51601-21-3560	Bldg Repair/Maint	\$0	\$1,731	\$5,264	\$1,743	\$5,264	\$5,264
100-51601-21-5300	Rent on Bldgs.	\$10,545	\$1,600	\$1,600	\$1,200	\$1,600	\$1,600
	TOTAL	\$10,545	\$13,841	\$17,588	\$10,816	\$17,638	\$18,698

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. 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, JK Inspections for building inspection services, and Keystone Appraisals for assessment 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51530-11-2300	Contracted Services	\$28,060	\$28,870	\$28,100	\$18,960	\$28,100	\$28,600
100-51530-11-2360	Code Compliance Enf	\$817	\$0	\$750	\$0	\$400	\$1,000
100-51530-11-3150	Office Supplies	\$294	\$421	\$400	\$532	\$575	\$425
	TOTAL	\$29,170	\$29,291	\$29,250	\$19,491	\$29,075	\$30,025

HEALTH INSPECTIONS

Explanation of Account: Health inspections are performed by the Public Works Superintendent. 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 Superintendent 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51533-11-1500	Expense-Health	\$0	\$0	\$250	\$0	\$0	\$750
100-51533-11-2360	Code Compliance Enf	\$0	\$0	\$150	\$3,227	\$3,227	\$250
	TOTAL	\$0	\$0	\$400	\$3,227	\$3,227	\$1,000

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 member 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 2020 budget increases the subsidy by \$15,370.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-52300-10-7200	Ambulance Subsidy	\$94,037	\$93,330	\$94,000	\$109,910	\$109,910	\$109,370
	TOTAL	\$94,037	\$93,330	\$94,000	\$109,910	\$109,910	\$109,370

TOTAL PROTECTION OF PERSONS AND PROPERTY

The Protection of Persons and Property 2018 Budget has decreased \$25,882 from 2019.

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
Police Protection	\$1,352,031	\$1,380,064	\$1,519,289	\$1,049,082	\$1,494,314	\$1,494,052
Animal Control	\$10,061	\$8,415	\$12,159	\$7,094	\$11,000	\$4,000
Police Station Maintenance	\$26,214	\$25,082	\$33,114	\$19,417	\$28,864	\$25,426
Crossing Guards	\$13,532	\$11,973	\$0	\$0	\$0	\$0
Fire Protection	\$202,922	\$209,455	\$216,454	\$170,558	\$226,464	\$225,050
Fire Station Facilities	\$10,545	\$13,841	\$17,588	\$10,816	\$17,638	\$18,698
Fire Inspection	\$8,272	\$6,679	\$11,250	\$0	\$3,726	\$0
Bldg. Insp./Assess.	\$29,170	\$29,291	\$29,250	\$19,491	\$29,075	\$30,025
Health Inspections	\$0	\$0	\$400	\$3,227	\$3,227	\$1,000
Ambulance	\$94,037	\$93,330	\$94,000	\$109,910	\$109,910	\$109,370
TOTAL	\$1,746,784	\$1,778,128	\$1,933,503	\$1,389,596	\$1,924,219	\$1,907,621

## 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 overseen by the Assistant City Administrator and is staffed by a Public Works Superintendent, two Fleet Mechanics, and three Public Works Operators. In addition, the Department hires one summer employee. The Public Works Superintendent is responsible for the daily direction of the Department and supervises all staff line staff.

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 Assistant City Administrator provides oversight of the Department and handles the administrative functions such as procurement and budgeting and is also the Airport Manager. Only a portion of the Assistant City Administrator's salaries and benefits are accounted for here.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53202-30-1100	Salaries	\$62,828	\$64,767	\$63,425	\$62,809	\$82,000	\$21,775
100-53202-30-1500	Employee Benefits	\$25,220	\$25,392	\$28,472	\$16,884	\$17,500	\$10,474
100-53202-30-3150	Office Supplies	\$197	\$104	\$300	\$82	\$150	\$200
100-53202-30-3310	Expense Allowance	\$368	\$300	\$425	\$414	\$425	\$350
	TOTAL	\$88,613	\$90,564	\$92,622	\$80,188	\$100,075	\$32,799

### 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 Superintendent. 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53230-30-1100	Salaries	\$287,764	\$300,982	\$314,560	\$231,772	\$311,000	\$326,476
100-53230-30-1500	Employee Benefits	\$142,289	\$137,354	\$157,048	\$108,730	\$148,000	\$162,787
100-53230-30-2100	Data Proc/Computers	\$1,521	\$1,517	\$1,800	\$1,431	\$1,800	\$1,800
100-53230-30-2250	Telephone	\$3,827	\$3,300	\$3,200	\$2,574	\$3,200	\$2,100
100-53230-30-2260	Gas	\$3,717	\$5,077	\$8,000	\$4,751	\$6,450	\$6,500
100-53230-30-2270	Water & Electric	\$6,747	\$6,555	\$7,500	\$5,516	\$7,300	\$7,400
100-53230-30-3150	Office Supplies	\$0	\$152	\$200	\$97	\$150	\$150
100-53230-30-3161	Training	\$327	\$763	\$1,000	\$175	\$500	\$750
100-53230-30-3164	Safety Program	\$2,343	\$9,568	\$9,373	\$7,210	\$9,373	\$9,400



ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53230-30-3310	Employee Allowances	\$7,533	\$1,192	\$2,400	\$632	\$2,000	\$2,200
100-53230-30-3490	Operating Expenses	\$6,023	\$3,924	\$6,600	\$2,196	\$6,700	\$6,000
100-53230-30-3530	Mach. & Equip. Parts	\$4,861	\$1,183	\$5,500	\$3,782	\$5,000	\$5,000
100-53230-30-3560	Bldg. Rep. & Maint.	\$5,509	\$655	\$4,500	\$2,959	\$4,500	\$4,500
100-53230-30-5110	Insurance - Bldgs.	\$1,293	\$1,209	\$1,257	\$1,250	\$1,250	\$1,295
100-53230-30-5120	Insur.- Veh. & Equip.	\$10,793	\$11,086	\$12,526	\$9,867	\$13,156	\$15,000
	TOTAL	\$484,548	\$484,517	\$535,463	\$382,943	\$520,379	\$551,358

### 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53240-30-3490	Operating Expense	\$2,331	\$3,284	\$2,800	\$1,453	\$2,800	\$3,000
100-53240-30-3510	Gas & Oil	\$28,059	\$36,210	\$34,000	\$27,077	\$36,000	\$31,500
100-53240-30-3530	Mach. & Equip. Parts	\$35,412	\$36,576	\$40,000	\$44,782	\$45,000	\$40,000
	TOTAL	\$65,802	\$76,069	\$76,800	\$73,312	\$83,800	\$74,500

### 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 inside the City limits. 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53300-30-2300	Contract Services	\$6,284	\$8,961	\$12,500	\$0	\$12,500	\$12,000
100-53300-30-3490	Operating Expenses	\$15,285	\$70,960	\$60,250	\$14,862	\$60,250	\$62,500
	TOTAL	\$21,570	\$79,921	\$72,750	\$14,862	\$72,750	\$74,500

### 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53303-30-2300	Contract Services	\$6,480	\$8,594	\$9,000	\$10,706	\$12,000	\$10,000
100-53303-30-3490	Operating Expenses	\$22,760	\$29,763	\$27,500	\$24,037	\$27,500	\$28,000
	TOTAL	\$29,240	\$38,357	\$36,500	\$34,744	\$39,500	\$38,000

### 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53301-30-2300	Bridges	\$922	\$1,101	\$9,900	\$5,892	\$9,900	\$5,000
100-53305-30-3490	Street Signs & Paint	\$5,236	\$761	\$4,000	\$4,652	\$5,500	\$4,000
100-53330-30-3900	Sidewalk Replacement-9th St	\$0	\$488	\$0	\$0	\$0	\$0
100-53420-30-2270	Street Lighting	\$94,364	\$85,552	\$86,000	\$61,980	\$83,000	\$84,000
100-53420-30-2375	Street Lighting Maintenance	\$4,904	\$5,104	\$10,000	\$4,486	\$10,000	\$10,000
100-53540-30-3490	City Dam	\$0	\$0	\$1,200	\$138	\$3,000	\$600
100-53620-30-3490	Garbage Collection	\$0	\$0	\$250	\$90	\$200	\$200
100-53630-30-3490	Solid Waste Disposal	\$939	\$375	\$1,500	\$456	\$750	\$750
100-53630-30-3491	Recycling Assessment	\$4,351	\$4,801	\$6,424	\$6,409	\$6,424	\$8,075
100-56110-30-3490	Tree & Brush Control	\$1,165	\$1,785	\$1,700	\$883	\$1,000	\$1,000
100-56200-30-3493	Main Street Flowers	\$0	\$0	\$0	\$0	\$0	\$2,500
	TOTAL	\$111,880	\$99,967	\$120,974	\$84,985	\$119,774	\$116,125

### TOTAL PUBLIC WORKS

The Public Works 2020 Budget has decreased \$47,828 from 2019. This savings is a result of the reorganization of the Public Works Department.

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
Public Works Manager	\$88,613	\$90,564	\$92,622	\$80,188	\$100,075	\$32,799
Municipal Shop Operations	\$484,548	\$484,517	\$535,463	\$382,943	\$520,379	\$551,358
Machinery	\$65,802	\$76,069	\$76,800	\$73,312	\$83,800	\$74,500
Street Maintenance	\$21,570	\$79,921	\$72,750	\$14,862	\$72,750	\$74,500
Snow & Ice Control	\$29,240	\$38,357	\$36,500	\$34,744	\$39,500	\$38,000
Other Public Works	\$111,880	\$99,967	\$120,974	\$84,985	\$119,774	\$116,125
TOTAL	\$801,653	\$869,395	\$935,109	\$671,034	\$936,278	\$890,141

## PARKS AND RECREATION

Explanation of Account: The City Parks and Recreation Department is staffed by a Parks 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 Parks Office, 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 20 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.

### PARKS AND RECREATION DIRECTOR

Explanation of Account: The Parks and Recreation Department is managed by a full-time Director whose office is located at 99 E. Morning Glory Drive, construction of which was completed in 2019. In 2020, 10% of the Director's Salary and benefits is allocated to the operation of the Community Center.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-55301-40-1100	Salaries	\$46,365	\$47,902	\$47,875	\$33,520	\$45,808	\$46,123
100-55301-40-1500	Employee Benefits	\$22,418	\$21,159	\$25,181	\$17,412	\$23,217	\$27,506
100-55301-40-2250	Telephone	\$1,520	\$1,994	\$2,313	\$1,580	\$2,100	\$1,416
100-55301-40-3150	Office Supplies	\$694	\$529	\$575	\$30	\$575	\$575
100-55301-40-3161	Training Expenses	\$40	\$45	\$908	\$175	\$175	\$593
100-55301-40-3240	Membership Dues	\$0	\$0	\$0	\$259	\$259	\$372
100-55301-40-3310	Expense Allowance	\$1,012	\$1,094	\$1,386	\$294	\$519	\$522
	TOTAL	\$72,049	\$72,722	\$78,238	\$53,269	\$72,652	\$77,108

### 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, three 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-55200-40-1100	Salaries	\$109,162	\$121,389	\$126,267	\$90,524	\$122,436	\$149,198
100-55200-40-1500	Employee Benefits	\$47,185	\$46,068	\$65,111	\$43,383	\$58,096	\$82,720
100-55200-40-2100	Computers/Data Proc	\$782	\$1,377	\$1,884	\$1,145	\$2,884	\$4,518
100-55200-40-2250	Telephone	\$481	\$507	\$1,079	\$163	\$405	\$500
100-55200-40-2260	Gas	\$417	\$600	\$1,400	\$515	\$1,155	\$1,068
100-55200-40-2270	Water & Electric	\$8,158	\$8,449	\$10,000	\$6,380	\$8,531	\$11,612
100-55200-40-2303	Sportsfield Maint.	\$9,300	\$2,908	\$5,500	\$5,028	\$6,500	\$9,500
100-55200-40-2304	Landscaping	\$3,984	\$8,316	\$7,142	\$3,365	\$8,375	\$7,142
100-55200-40-2400	Park Donations Exp	\$831	\$40	\$0	\$0	\$0	\$0
100-55200-40-3140	Small Equipment	\$1,263	\$2,901	\$3,150	\$1,023	\$3,150	\$3,150

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-55200-40-3150	Office Equipment	\$29	\$37	\$50	\$18	\$50	\$50
100-55200-40-3161	Training Expense	\$0	\$45	\$360	\$175	\$175	\$360
100-55200-40-3310	Expense Allowance	\$2,174	\$2,101	\$3,004	\$1,313	\$2,700	\$2,978
100-55200-40-3490	Operating Expenses	\$1,212	\$1,189	\$1,628	\$1,022	\$1,444	\$1,466
100-55200-40-3510	Gas & Oil	\$5,243	\$5,536	\$6,500	\$4,828	\$6,484	\$7,815
100-55200-40-3530	Mach. & Equip. Parts	\$4,356	\$3,376	\$7,433	\$6,928	\$8,500	\$9,411
100-55200-40-3560	Bldg. Repair & Maint.	\$2,871	\$2,283	\$4,402	\$2,132	\$4,402	\$4,402
100-55200-40-3570	Boat Landing Exp	\$52	\$1,016	\$727	\$14,758	\$15,047	\$488
100-55200-40-3900	Comm Garden Exp	\$0	\$0	\$0	\$0	\$0	\$0
100-55200-40-5110	Insurance - Bldgs.	\$1,643	\$1,571	\$1,634	\$1,250	\$1,250	\$1,250
100-55200-40-5120	Insur.- Veh. & Equip.	\$1,013	\$969	\$1,106	\$1,410	\$1,410	\$1,630
100-55200-40-7130	Disc Golf Course Exp	\$303	\$0	\$0	\$0	\$0	\$0
100-55200-40-8106	Playground Equip.	\$1,843	\$159	\$8,400	\$6,095	\$8,400	\$5,000
100-55200-40-8110	Picnic Equipment	\$1,572	\$1,043	\$2,000	\$0	\$2,000	\$2,000
100-56700-40-3750	Farmer's Market	\$0	\$0	\$150	\$0	\$0	\$0
	TOTAL	\$203,873	\$211,882	\$258,926	\$191,451	\$263,394	\$306,258

### 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 Parks and Recreation Director, gymnastic programs, and other activities. The building will remain closed in 2020.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-55303-40-1100	Salaries	\$3,915	\$0	\$0	\$0	\$0	\$0
100-55303-40-1500	Employee Benefits	\$2,041	\$0	\$0	\$0	\$0	\$0
100-55303-40-2260	Gas	\$5,274	\$19	\$0	\$0	\$0	\$0
100-55303-40-2270	Water & Electric	\$1,222	\$409	\$436	\$278	\$376	\$420
100-55303-40-3310	Expense Allowance	\$40	\$0	\$0	\$0	\$0	\$0
100-55303-40-3490	Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
100-55303-40-3560	Bldg. Repair & Maint.	\$358	\$125	\$303	\$39	\$200	\$169
100-55303-40-5110	Insurance - Bldgs.	\$36	\$36	\$37	\$35	\$35	\$35
	TOTAL	\$12,885	\$589	\$776	\$352	\$611	\$624

### RECREATION

Explanation of Account: The Parks and Recreation Department provides numerous year-round programs and activities for people of all ages. The Salaries Account includes City employees that supervise, operate, and referee these recreational programs. For 2020, the department is implementing an online recreation registration and facility rental software, which will go live in January.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-55400-40-1100	Salaries	\$7,609	\$8,720	\$21,968	\$6,713	\$7,000	\$25,278
100-55400-40-1500	Employee Benefits	\$1,186	\$987	\$2,663	\$1,087	\$1,500	\$4,225
100-55400-40-2100	Computer Expense		\$4		\$26	\$26	\$4,500
100-55400-40-3310	Expense Allowance	\$290	\$90	\$425	\$16	\$250	\$430
100-55400-40-3490	Misc Operating Exp	\$195	\$230	\$200	\$240	\$501	\$200
100-55400-40-3492	Easter Egg Hunt	\$216	\$424	\$500	\$432	\$612	\$500
100-55400-40-3493	Fall Programs	\$445	\$372	\$450	\$778	\$450	\$300
100-55400-40-3494	Winter Programs	\$122	\$341	\$650	\$441	\$650	\$550
100-55400-40-3495	Spring Programs	(\$1)	\$0	\$200	\$0	\$200	\$200
100-55400-40-3496	Soccer Program	\$2,848	\$2,311	\$3,000	\$1,447	\$3,000	\$3,000
100-55400-40-3497	Open Recreation	\$0	\$0	\$600	\$2,896	\$2,896	\$1,553
100-55400-40-3498	Summer Program Exp	\$948	\$1,121	\$2,100	\$979	\$2,000	\$2,100
100-55400-40-3502	Winter Whirl	\$690	\$783	\$1,200	\$3,468	\$5,440	\$1,500
	TOTAL	\$14,547	\$15,383	\$33,956	\$18,523	\$24,525	\$44,335

### SWIMMING POOL

Explanation of Account: The City's municipal pool at Bucholtz Park closed after a fire in 2015. In 2019, the Council decided to focus on the concept of a new outdoor swimming pond for future construction so the bath house, pool fencing, decking, lighting, and basins were razed/removed and the site was reclaimed. The next step will be design and then a fundraising plan will need to be developed.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-55420-40-1100	Salaries	(\$86)	\$0	\$0	\$0	\$0	\$0
100-55420-40-1500	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
100-55420-40-2250	Telephone	\$340	(\$108)	\$30	\$25	\$34	\$36
100-55420-40-2260	Gas	\$20	\$0	\$0	\$0	\$0	\$0
100-55420-40-2270	Water & Electric	\$1,849	\$244	\$257	\$180	\$228	\$0
100-55420-40-3310	Expense Allowance	\$3,880	\$1,940	\$0	\$0	\$0	\$0
100-55420-40-3490	Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
100-55420-40-3560	Bldg. Rep. & Maint.	\$147	\$85	\$65	\$0	\$0	\$0
100-55420-40-5110	Insurance - Bldgs.	\$212	\$349	\$363	\$986	\$986	\$0
	TOTAL	\$6,362	\$2,510	\$715	\$1,191	\$1,248	\$36

### TOTAL PARKS AND RECREATION

The 2020 Total Parks and Recreation Budget has increased \$55,750 compared to the 2019 budget, which is due in part to shifting staff time away from other facilities. Funds for the possible future operation of the pool have been set aside in Designated Reserve Contingency Accounts, which can be viewed on Page 22.

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
Parks	\$203,873	\$211,882	\$258,926	\$191,451	\$263,394	\$306,258
Parks and Recreation Director	\$72,049	\$72,722	\$78,238	\$53,269	\$72,652	\$77,108
Recreation Center	\$12,885	\$589	\$776	\$352	\$611	\$624
Recreation	\$14,547	\$15,383	\$33,956	\$18,523	\$24,525	\$44,335
Swimming Pool	\$6,362	\$2,510	\$715	\$1,191	\$1,248	\$36
TOTAL	\$309,717	\$303,087	\$372,611	\$264,787	\$362,430	\$428,361

**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 Assistant City Administrator.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-53510-50-110	Salaries	\$0	\$0	\$0	\$0	\$0	\$650
100-53510-50-1500	Employee Benefits	\$659	\$224	\$700	\$30	\$250	\$313
100-53510-50-2250	Telephone	\$620	\$583	\$800	\$547	\$729	\$750
100-53510-50-2260	Gas	\$448	\$583	\$900	\$517	\$700	\$750
100-53510-50-2270	Water & Electric	\$5,212	\$5,136	\$5,200	\$3,820	\$5,100	\$5,200
100-53510-50-2301	Runway Maintenance	\$458	\$1,248	\$2,000	\$238	\$2,000	\$2,000
100-53510-50-2490	Contracted Services	\$1,200	\$0	\$4,000	\$0	\$4,000	\$4,000
100-53510-50-3140	Small Equipment	\$21	\$0	\$1,000	\$504	\$1,000	\$1,000
100-53510-50-3170	Advertising & Promo.	\$54	\$162	\$500	\$100	\$200	\$500
100-53510-50-3490	Operating Expenses	\$9,731	\$3,058	\$2,850	\$166	\$2,800	\$2,800
100-53510-50-3510	Gas & Oil	\$0	\$0	\$300	\$0	\$0	\$4,000
100-53510-50-3554	Vehicle Rep. & Maint.	\$57	\$252	\$1,500	\$108	\$1,500	\$1,500
100-53510-50-3560	Bldg. Rep. & Maint.	\$1,608	\$3,260	\$3,500	\$1,721	\$3,500	\$3,500
100-53510-50-5110	Insurance - Bldgs.	\$2,515	\$2,132	\$2,217	\$2,033	\$2,033	\$2,100
100-53510-50-5120	Insur.- Veh. & Equip.	\$0	\$0	\$485	\$516	\$516	\$500
100-53510-50-5130	General Liability	\$343	\$321	\$387	\$265	\$387	\$400
	TOTAL	\$22,926	\$16,959	\$26,340	\$10,567	\$24,715	\$29,963

**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 2021. 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. The undesignated contingency fund was increased by \$127,537 compared to the 2019 Budget year, with \$46,500 coming from the general fund balance for possible transfer to the Redevelopment Authority for a new program under consideration and approximately \$58,000 coming from the cost-savings for the Public Works Reorganization. The City has elected to keep these funds in contingency in the event the reorganization is not effective and decides to move back to having a Public Works Manager. Consideration of decreases will be made for the 2021 Budget.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
100-51100-10-9000	Contingency	\$0	\$0	\$17,000	\$5,334	\$5,334	\$141,677
100-51100-10-9010	Designated Reserve-Swimming Pool	\$0	\$0	\$10,000	\$0	\$0	\$20,000
	Designated Reserve-Rec Center			\$10,000		\$0	\$0
	TOTAL	\$0	\$0	\$37,000	\$5,334	\$5,334	\$161,677

## TOTAL GENERAL FUND EXPENDITURES

Total General Fund expenditures has increased \$103,107 from 2019.

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
General Government	\$486,241	\$481,572	\$566,386	\$498,211	\$932,713	\$556,293
Protection of Persons and Property	\$1,746,784	\$1,778,128	\$1,933,503	\$1,389,596	\$1,924,219	\$1,907,621
Public Works	\$801,653	\$869,395	\$935,109	\$671,034	\$936,278	\$890,141
Park and Recreation	\$309,717	\$303,087	\$372,611	\$264,787	\$362,430	\$428,361
Airport	\$22,926	\$16,959	\$26,340	\$10,567	\$24,715	\$29,963
Contingency	\$0	\$0	\$37,000	\$5,334	\$5,334	\$161,677
<b>TOTAL</b>	<b>\$3,367,321</b>	<b>\$3,449,142</b>	<b>\$3,870,949</b>	<b>\$2,839,529</b>	<b>\$4,185,688</b>	<b>\$3,974,056</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. The next borrowing planned is in early 2021 for the 2021-2023 CIP. In an effort to improve long-range capital planning, the Common Council approved a seven-year CIP for 2020-2026.

## **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. The City has been successfully pursuing major grant funding since 2018 and intends to continue doing so.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-43503-10	Township Subsidy	\$0	\$0	\$10,982	\$230,694	\$230,694	\$134,000
401-43505-10	Transit Grant	\$25,070	\$0	\$28,941	\$0	\$28,941	\$28,941
401-43580-10	Grant	\$0	\$75,000	\$1,225,000	\$125,056	\$725,000	\$609,000
401-43585-10	USDA Grant		\$0	\$0	\$0	\$97,900	\$50,000
401-43600-10	DOT Reimb-Main St	\$0	\$47,635	\$0	\$0	\$0	\$0
401-48300-10	City Property Sales	\$28,366	\$64,562	\$38,500	\$38,500	\$58,500	\$30,000
401-48401-10	Insurance Claim Recovery	\$0	\$0	\$0	\$0	\$0	\$0
401-48500-10	Donations	\$24,250	\$0	\$0	\$2,500	\$2,500	\$0
401-48900-10	Miscellaneous Revenue	\$0	\$62,283	\$9,562	\$49,706	\$84,000	\$0
401-49100-10	Proceeds-Lg Term Debt	\$0	\$1,800,000	\$0	\$0	\$0	\$0
401-49210-10	Transfer from Gen Fund	\$0	\$120,000	\$0	\$0	\$150,000	\$0
401-49220-10	Transfer from TIF #1		\$165,482	\$0	\$0	\$0	\$0
401-49300-10	Fund Balance Applied	\$0	\$0	\$1,784,537	\$0	\$1,807,534	\$908,056
402-48110-40	Rec Center Interest	\$0	\$214	\$0	\$0	\$0	\$0
402-49221-10	Rec Center Bldg Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$77,686	\$2,335,177	\$3,097,522	\$446,456	\$3,185,069	\$1,759,997

## **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. 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 \$250,000 in grants for capital expenditures in 2020 and is in the process of pursuing an additional \$409,000 in grant funds from multiple state and federal sources.



ADMINISTRATION

Explanation of Account: The Administration Capital Expenditures account includes all major replacements and upgrades to City Hall office and equipment. Special projects for 2020 demolishing the old Mercantile building, computer and server upgrades, and contracted services for a site selection and analysis for a possible new Fire Department and a Riverwalk Master Design. In addition, it includes \$10,000 in contingency funds to cover possible cost overruns.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57120-10-8100	Capital Outlay	\$28,327	\$32,104	\$0	\$0	\$0	\$250,000
401-57120-10-8102	Comp. & Equip.	\$3,804	\$9,683	\$42,596	\$17,099	\$25,000	\$8,250
401-57120-10-8250	Comm Revitalization Plan	\$35,200	\$4,800	\$0	\$0	\$0	\$0
401-58200-10-6900	Debt Service Fiscal Chrgs		\$5,726			\$0	\$0
401-58200-10-7600	Administration	\$18,238	\$16,521	\$41,000	\$38,906	\$38,906	\$40,000
401-51100-10-9000	Contingency		\$205	\$58,000	\$0	\$0	\$10,000
	TOTAL	\$85,568	\$69,039	\$141,596	\$56,005	\$63,906	\$308,250

POLICE

Explanation of Account: The Police Capital accounts are for all major vehicle and equipment purchases. For 2020, the City will be replacing a patrol vehicle, the dispatch console, and the server.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57210-20-8101	Vehicles	\$32,852	\$49,270	\$32,000	\$0	\$34,200	\$37,000
401-57210-20-8102	Comp. & Equip.	\$2,329	\$6,099	\$0	\$0	\$0	\$56,000
401-57210-20-8104	Small Equipment	\$14,625	\$5,677	\$12,900	\$4,723	\$4,723	\$0
401-57210-20-8105	Vehicle Equipment	\$1,138	\$1,194	\$0	\$4,000	\$8,100	\$2,500
	TOTAL	\$50,944	\$62,240	\$44,900	\$8,723	\$47,023	\$95,500

FIRE

Explanation of Account: Special projects for the Fire Department Capital Expenditures for 2020 include a new Tender to replace the current tender, which will be 24 years old at the time of replacement, as well as the purchase of new PPE gear to replace items that are expired.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57220-21-8100	Capital Outlay	\$27,669	\$32,069	\$0	\$0	\$0	\$0
401-57220-21-8101	Vehicles	\$0	\$81,629	\$22,500	\$615,404	\$615,404	\$350,000
401-57220-21-8102	Comp. & Equip.	\$1,362	\$0	\$7,000	\$3,620	\$9,000	\$0
401-57220-21-8104	Small Equipment	\$7,735	\$4,064	\$40,000	\$29,794	\$42,800	\$12,500
	TOTAL	\$36,766	\$117,762	\$69,500	\$648,818	\$667,204	\$362,500

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. The 2020 budget includes a one-time payment for another new ambulance.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57230-10-8101	Vehicles	\$6,653	\$6,653	\$58,250	\$6,653	\$6,653	\$74,128
	TOTAL	\$6,653	\$6,653	\$58,250	\$6,653	\$6,653	\$74,128

GENERAL PUBLIC BUILDINGS

Explanation of Account: The Building Improvements account is for all major repairs and improvements to General Fund buildings. For 2020, this includes \$80,000 for City Hall and other facility repairs, which were not able to be completed in 2019. In addition, it includes \$60,000 for the Community Center HVAC and boiler.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 9/30	2018 ESTIMATE	2019 BUDGET
401-57140-10-8215	Capital Outlay	\$0	\$60,037	\$60,000	\$32,938	\$32,938	\$140,000
	TOTAL	\$0	\$60,037	\$60,000	\$32,938	\$32,938	\$140,000

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 City is planning to undertake significant road replacements in 2020, but this is dependent on being awarded funds through the LRIP and State MLS programs. In addition, this budget includes the cost for the engineering of the street and stormsewer for the 2021 road reconstruction project.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57240-30-8223	11 <sup>th</sup> St Demolition	81691.03	0	\$0	\$0	\$0	\$0
401-57310-30-8102	Comp. & Equip.	\$0	\$1,361	\$0	\$0	\$0	\$0
401-57310-30-8107	Shop Equipment	\$24,862	\$2,777	\$8,000	\$0	\$8,000	\$0
401-57310-30-8108	Mach. & Equip.	\$139,473	\$281,869	\$258,500	\$263,895	\$263,895	\$0
401-57310-30-8201	Sidewalk/Curb & Gutter	\$3,725	\$6,110	\$10,000	\$1,269	\$9,000	\$10,000
401-57310-30-8202	Street Repair/ Improv.	\$0	\$20,498	\$38,000	\$12,817	\$38,000	\$33,000
401-57310-30-8203	Gen. Street Const.	\$161,702	\$0	\$45,000	\$52,318	\$113,818	\$425,000
401-57310-30-8204	Engineering	\$10,972	\$0	\$63,000	\$60,300	\$70,000	\$73,000
401-57310-30-8206	Major Street Reconst	\$96,041	\$8,500	\$837,000	\$502,758	\$1,150,000	\$0
401-57310-30-8207	Landfill Monitoring	\$25,237	\$21,754	\$21,600	\$12,101	\$19,000	\$16,250
401-57310-30-8210	Bridge Improv.	\$1,302	\$0	\$0	\$0	\$0	\$0
401-57310-30-8211	Well-Monitoring	\$7,638	\$4,567	\$16,000	\$2,904	\$2,904	\$28,000
401-57310-30-8212	Dam & River Rehab	\$6,364	\$68,578	\$320,000	\$365,615	\$400,000	\$0
401-57310-30-8215	Bldg. Improv.	\$3,350	\$0	\$0	\$0	\$0	\$0
401-57310-30-8220	Catch Basins	\$6,220	\$425	\$10,000	\$2,407	\$10,000	\$10,000
401-57310-30-8223	Building Demolition	\$47,165	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$615,741	\$416,439	\$1,627,100	\$1,276,385	\$2,084,617	\$595,250

PARKS

Explanation of Account: The Parks Capital accounts contains all expenses related to major park improvements, vehicles, and repairs. The major projects budgeted for 2020 include the replacement of the lighting at Bucholtz Park Ball Diamond #3 as well as improvements to the walking trail surfaces and the Olen Park swinging bridge.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57620-40-8106	Playground Equip.	\$20,295	\$33,633	\$0	\$1,311	\$0	\$0
401-57620-40-8108	Mach. & Equip.	\$0	\$0	\$0	\$0	\$0	\$4,193
401-57620-40-8208	Office Improv.	\$0	\$1,361	\$190,000	\$96,868	\$190,000	\$0
401-57620-40-8213	Playground Surfacing	\$2,391	\$2,630	\$0	\$0	\$0	\$0
401-57620-40-8222	Park Improvement	\$49,685	\$61,240	\$105,000	\$34,798	\$38,000	\$110,500
401-57620-40-8225	Pool Improvements	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$72,371	\$98,864	\$295,000	\$132,977	\$228,000	\$114,693

AIRPORT

Explanation of Account: The Airport Capital account includes all costs associated with the improvements of hangars, infrastructure, and equipment. The 2020 project is the construction of a new Snow Removal Equipment Building, which was budgeted in 2019 but was not completed. This project is managed by the Bureau of Aviation and is funded by state grants with the City's share being just 5% of the total project cost.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57351-50-8108	Mach. & Equip.	\$0	\$18,548	\$750,000	\$0	\$0	\$0
401-57351-50-8200	Capital Improvements	\$0	\$0	\$0	\$3,816	\$3,816	\$33,500
401-57351-50-8211	Runway Improv.	\$683	\$4,508	\$0	\$0	\$0	\$0
401-57351-50-8215	Bldg. Improv.	\$653	\$56,933	\$0	\$0	\$0	\$0
401-57351-50-8218	Utility Improv.	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,336	\$79,989	\$750,000	\$3,816	\$3,816	\$33,500

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 three 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 2020, the City anticipates replacing the last remaining older taxi if the City is selected for state grant funding again.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57352-40-8101	Vehicles	\$32,333	\$0	\$36,176	\$36,176	\$36,176	\$36,176
	TOTAL	\$32,333	\$0	\$36,176	\$36,176	\$36,176	\$36,176

LIBRARY

Explanation of Account: The Library capital accounts include costs capital projects for the facility. There are no capital projects budgeted for 2020 at the Library.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
401-57610-41-8102	Comp. & Equip.	\$0	\$3,066	\$0	\$0	\$0	\$0
401-57610-41-8200	Capital Improv.	\$49,355	\$6,248	\$15,000	\$2,995	\$14,735	\$0
	TOTAL	\$49,355	\$9,314	\$15,000	\$2,995	\$14,735	\$0

TOTAL CAPITAL EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
Administration	\$85,568	\$69,039	\$141,596	\$56,005	\$63,906	\$308,250
Police	\$50,944	\$62,240	\$44,900	\$8,723	\$47,023	\$95,500
Fire	\$36,766	\$117,762	\$69,500	\$648,818	\$667,204	\$362,500
Ambulance	\$6,653	\$6,653	\$58,250	\$6,653	\$6,653	\$74,128
General Public Buildings	\$0	\$60,037	\$60,000	\$32,938	\$32,938	\$140,000
Public Works	\$615,741	\$416,439	\$1,627,100	\$1,276,385	\$2,023,117	\$656,750
Parks	\$72,371	\$98,864	\$295,000	\$132,977	\$228,000	\$114,693
Airport	\$1,336	\$79,989	\$750,000	\$3,816	\$3,816	\$33,500
Transit	\$32,333	\$0	\$36,176	\$36,176	\$36,176	\$36,176
Library	\$49,355	\$9,314	\$15,000	\$2,995	\$14,735	\$0
TOTAL	\$951,068	\$920,337	\$3,097,522	\$2,205,487	\$3,123,569	\$1,821,497

BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
CAPITAL REVENUES	\$77,686	\$2,335,177	\$3,097,522	\$446,456	\$3,123,569	\$1,821,497
CAPITAL EXPENDITURES	\$951,068	\$920,337	\$3,097,522	\$2,205,487	\$3,123,569	\$1,821,497
BALANCE	(\$873,381)	\$1,414,839	\$0	(\$1,759,031)	\$0	\$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.

## **REVENUES**

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

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
301-41110-10	General Prop. Taxes	\$762,405	\$804,417	\$839,622	\$0	\$839,622	\$875,757
301-48110-10	Interest on Invest	\$0	\$0	\$0	\$0	\$0	\$0
301-49100-10	Proceeds of L-T Debt	\$0	\$0	\$0	\$0	\$0	\$0
301-49200-10	Debt Premium	\$0	\$114,188	\$0	\$0	\$0	\$0
301-49210-10	Transfer-Gen Fund	\$0	\$85,000	\$0	\$0	\$125,000	\$0
301-49220-10	Transfer from TIF #1	\$0	\$100,000	\$0	\$0	\$0	\$0
301-49260-10	Transfer-CWWU	\$0	\$0	\$11,230	\$0	\$11,230	\$11,085
	Transfer-Water	\$0	\$0	\$11,230	\$0	\$11,230	\$11,085
301-49228-10	BAB Credit RD Loan	\$0	\$0	\$4,046	\$0	\$4,046	\$3,766
301-49229-10	Fund Balance	\$0	\$0	\$170,000	\$0	\$45,400	\$125,000
	<b>TOTAL</b>	<b>\$762,405</b>	<b>\$1,103,605</b>	<b>\$1,036,128</b>	<b>\$0</b>	<b>\$1,036,528</b>	<b>\$1,026,693</b>

## **EXPENDITURES**

Explanation of Account: The Debt Service budget includes the principal and interest payments for the City's general obligation debt. The payments include funds due from six separate borrowings. The levy for the debt service payment will increase \$32,036 due to a reduction in the usage of the debt service fund balance. The City is still planning to use \$125,000 of available debt service fund balance, which comes from money the Council has previously transferred from the General Fund as a result of operational savings.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
301-58100-10-6000	Principal Payments	\$773,574	\$800,186	\$838,216	\$813,278	\$838,216	\$870,252
301-58200-10-6200	Interest Payments	\$123,828	\$113,376	\$196,312	\$179,275	\$196,312	\$154,441
301-58200-10-6900	Fiscal Charges	\$1,183	\$107,201	\$1,600	\$1,750	\$2,000	\$2,000
	<b>TOTAL</b>	<b>\$898,585</b>	<b>\$1,020,763</b>	<b>\$1,036,128</b>	<b>\$994,303</b>	<b>\$1,036,528</b>	<b>\$1,026,693</b>

## **BALANCE**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
REVENUES	\$762,405	\$1,103,605	\$1,036,128	\$0	\$1,036,528	\$1,026,693
EXPENDITURES	\$898,585	\$1,020,763	\$1,036,128	\$994,303	\$1,036,528	\$1,026,693
BALANCE	(\$136,180)	\$82,842	\$0	(\$994,303)	\$0	\$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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
201-41110-40	General Property Tax	\$29,602	\$38,142	\$39,000	\$0	\$39,000	\$38,500
201-46743-40	Comm. Center Fees	\$8,788	\$9,620	\$8,300	\$6,457	\$7,500	\$4,760
201-48500-40	Donations/Fees	\$40	\$2	\$0	\$0	\$0	\$0
201-48900-40	Misc Revenues	\$4,814	\$0	\$0	\$0	\$0	\$0
201-49200-40	Fund Balance	\$0	\$0	\$8,666	\$0	\$0	\$1,919
	<b>TOTAL</b>	<b>\$43,244</b>	<b>\$47,764</b>	<b>\$55,966</b>	<b>\$6,457</b>	<b>\$46,500</b>	<b>\$45,179</b>

### **EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
201-55140-40-1100	Salaries	\$11,282	\$16,521	\$24,867	\$12,427	\$16,725	\$21,486
201-55140-40-1500	Employee Benefits	\$7,249	\$5,594	\$10,498	\$5,565	\$7,440	\$8,626
201-55140-40-2100	Computers/Data Proc	\$835	\$437	\$373	\$671	\$734	\$430
201-55140-40-2250	Telephone	\$1,003	\$1,126	\$1,486	\$872	\$1,172	\$980
201-55140-40-2260	Gas	\$1,398	\$2,087	\$2,405	\$1,907	\$2,174	\$2,426
201-55140-40-2270	Water & Electric	\$4,112	\$4,259	\$4,372	\$3,647	\$4,638	\$4,519
201-55140-40-3310	Expense Allowance	\$54	\$141	\$464	\$115	\$242	\$280
201-55140-40-3490	Operating Expenses	\$4,761	\$488	\$608	\$174	\$550	\$608
201-55140-40-3560	Bldg. Repair/Maint.	\$3,683	\$6,674	\$5,295	\$1,753	\$5,200	\$5,295
201-55140-40-5110	Insurance – Bldgs.	\$616	\$575	\$598	\$529	\$529	\$529
201-55140-40-8222	Capital Projects	\$0	\$14,319	\$5,000	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$34,994</b>	<b>\$52,221</b>	<b>\$55,966</b>	<b>\$27,660</b>	<b>\$39,404</b>	<b>\$45,179</b>

### **BALANCE**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
COMMUNITY CENTER REVENUES	\$43,244	\$47,764	\$55,966	\$6,457	\$46,500	\$45,179
COMMUNITY CENTER EXPENDITURES	\$34,994	\$52,221	\$55,966	\$27,660	\$39,404	\$45,179
<b>BALANCE</b>	<b>\$8,250</b>	<b>(\$4,457)</b>	<b>\$0</b>	<b>(\$21,203)</b>	<b>\$7,096</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 six Library Technicians, three Library Pages, and two part-time maintenance staff. The Library is open 56 hours per week year-round and averages 260 patrons per day who check materials out, get help with various questions, attend programs or meetings, or use the Internet. The Library offers over 400 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.

### **DEPARTMENT SERVICES INDICATORS**

Activity	2018 Actual	a/o 9/30/19	Estimated 2019	% change from 2018
Hours open per year	56	56	56	0.00%
Physical items checked-out	89,223	61,639	83,000	-6.97%
E-books and electronic materials checked-out	7,795	6,787	9,048	16.07%
Total programs (Children, Teens, and Adults)	441	473	544	23.36%
Meeting/Study room use	175	176	236	34.86%
Public internet session	6,273	3,888	5,188	-17.30%
Wireless sessions	6,630	4,678	6,265	-5.51%

### **ACCOMPLISHMENTS**

- Organized children's picture books into subject neighborhoods
- Created the Clintonville Public Library Hall of Fame to honor citizens who have impacted the Library
- Redesigned the Children's area and added a Teen room
- Installed LED light fixtures in the entryway and back workroom

### **REVENUES**

Explanation of Account: The Library Fund Revenues are primarily comprised of General Property Taxes and a subsidy funded by the Outagamie and Waupaca county governments as well as OWLS (Outagamie Waupaca Library System) and NFLS (Nicolet Federated Library System). Outagamie and Waupaca counties tax all municipalities located in the County that do not operate a Library. Those taxes are then transferred in the form of a subsidy to those operating libraries. For 2020, the OWLS subsidy decreased \$3,017 from 2019.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
204-41104-41	Surplus Applied	\$0	\$0	\$0	0	\$0	\$3,909
204-41110-41	General Prop. Taxes	\$217,776	\$214,961	\$217,618	\$0	\$217,618	\$215,000
204-43790-41	OWLS Subsidy	\$196,419	\$201,619	\$201,354	\$180,827	\$180,866	\$177,849
204-46710-41	Library Fines	\$7,954	\$6,986	\$9,000	\$4,884	\$7,500	\$7,000
204-46711-41	Copy Machine Revenue	\$3,963	\$5,264	\$4,000	\$3,559	\$4,200	\$4,000
204-48600-41	E-rate Reimburse	\$1,448	\$594	\$0	\$0	\$0	\$0
204-48900-41	Misc Revenue	\$5,064	\$5,522	\$0	\$5,745	\$6,000	\$5,000
	TOTAL	\$432,624	\$434,946	\$431,972	\$195,015	\$416,184	\$412,075

**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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
204-55110-41-1100	Salaries	\$179,198	\$182,358	\$190,079	\$137,133	\$188,000	\$200,707
204-55110-41-1110	Janitor Salaries	\$12,788	\$12,142	\$21,968	\$15,587	\$19,800	\$22,818
204-55110-41-1500	Employee Benefits	\$62,918	\$62,903	\$73,188	\$42,577	\$71,000	\$63,508
204-55110-41-2100	Computer	\$28,707	\$27,913	\$30,000	\$28,050	\$29,500	\$28,000
204-55110-41-2250	Telephone	\$3,015	\$3,271	\$3,000	\$2,471	\$3,260	\$2,600
204-55110-41-2260	Gas	\$3,778	\$3,517	\$5,240	\$3,227	\$4,500	\$5,000
204-55110-41-2270	Water & Electric	\$13,600	\$13,035	\$15,240	\$9,290	\$12,500	\$13,500
204-55110-41-3110	Postage	\$821	\$2,193	\$2,000	\$689	\$1,850	\$1,500
204-55110-41-3112	Copy Expense	\$2,738	\$2,621	\$3,000	\$1,398	\$2,200	\$2,000
204-55110-41-3122	Staff Development	\$3,002	\$828	\$2,000	\$1,497	\$1,500	\$2,000
204-55110-41-3123	Maintenance	\$1,723	\$1,597	\$3,000	\$2,292	\$2,750	\$1,800
ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
204-55110-41-3150	Office Supplies	\$4,115	\$5,653	\$4,000	\$2,958	\$3,950	\$3,500
204-55110-41-3260	Subscrip. & Period.	\$4,317	\$3,730	\$4,000	\$2,723	\$3,000	\$1,500
204-55110-41-3261	Publishing	\$641	\$647	\$0	\$30	\$30	\$0
204-55110-41-3269	Books-Adult	\$22,679	\$21,882	\$21,620	\$16,635	\$20,000	\$19,020
204-55110-41-3270	Books-Juvenile	\$25,648	\$24,013	\$19,336	\$17,239	\$20,500	\$17,021
204-55110-41-3272	e-BOOKS	\$2,243	\$5,308	\$4,000	\$2,891	\$3,800	\$3,800
204-55110-41-3280	Children's Programs	\$2,742	\$3,365	\$4,000	\$3,284	\$3,750	\$3,500
204-55110-41-3285	Arts & AV-Adult	\$5,723	\$6,896	\$5,000	\$3,277	\$5,500	\$4,500
204-55110-41-3286	Arts & AV-Juvenile	\$4,086	\$3,248	\$5,000	\$3,627	\$4,500	\$4,500
204-55110-41-3310	Expense Allowance	\$5	\$655	\$2,000	\$704	\$1,500	\$1,500
204-55110-41-3490	Operating Expense	\$1,431	\$2,843	\$2,000	\$1,143	\$1,500	\$1,500
204-55110-41-3560	Bldg. Repair/Maint.	\$18,004	\$15,671	\$10,000	\$6,505	\$7,500	\$6,000
204-55110-41-5110	Insurance – Bldg.	\$2,444	\$2,297	\$2,301	\$2,984	\$2,984	\$2,984
	<b>TOTAL</b>	<b>\$406,368</b>	<b>\$408,587</b>	<b>\$431,972</b>	<b>\$308,212</b>	<b>\$415,374</b>	<b>\$412,075</b>

**BALANCE**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
LIBRARY REVENUES	\$432,624	\$434,946	\$431,972	\$195,015	\$416,184	\$412,075
LIBRARY EXPENDITURES	\$406,368	\$408,587	\$431,972	\$308,212	\$415,374	\$412,075
<b>BALANCE</b>	<b>\$26,256</b>	<b>\$26,358</b>	<b>(\$0)</b>	<b>(\$113,198)</b>	<b>\$810</b>	<b>(\$0)</b>



## **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 2020, 12% of the City Administrator's salary and benefits will be charged to TIF Districts, along with 6% of the City Clerk-Treasurer and 9% of the Assistant City Administrator's salary and benefits. In addition, 6% of the City Attorney's salary as well as legal expenses that are directly attributable to the TIFs will also be charged to those respective accounts.

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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
203-41120-10	Prop. Tax-TIF #7	\$105,879	\$0	\$0	\$0	\$0	\$0
203-41121-10	Prop. Tax- TIF #3	\$809,095	\$965,039	\$0	\$0	\$0	\$0
203-41123-10	Prop. Tax- TIF #4	\$139,093	\$0	\$0	\$0	\$0	\$0
203-41128-10	Prop. Tax – TIF #8	\$0	\$0	\$0	\$0	\$0	\$38,000
203-41129-10	Prop. Tax – TIF #9		\$0	\$0	\$0	\$0	\$35,000
203-41330-10	TID 5 Pilot	\$215,722	\$0	\$0	\$0	\$0	\$0
203-41900-10	Tax Increment Rev.	\$0	\$0	\$0	\$0	\$0	\$0
203-42100-10	Water Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
203-42200-10	Sewer Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
203-42300-10	Street Improvements	\$0	\$0	\$0	\$0	\$0	\$0
203-43430-10	Exempt Computer Aid	\$0	\$0	\$0	\$0	\$0	\$0
203-43533-10	State Grant/Streets	\$0	\$0	\$0	\$0	\$0	\$0
203-48110-10	Interest on Investments	\$229	\$0	\$0	\$0	\$0	\$0
203-48300-10	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
203-48900-10	Misc Revenues	\$0	\$0	\$0	\$0	\$0	\$0
203-49100-10	Proceeds of Long-Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$1,270,016</b>	<b>\$965,039</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,000</b>

**EXPENDITURES****TID #3**

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

ACCOUNT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
203-56601-10-4500	Real Estate Purchase	1876.72	0	0	\$0	0	0
203-56601-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56601-10-6200	Debt Serv Interest Pymnt	\$1,666	\$0	\$0	\$0	\$0	\$0
203-56601-10-6900	Debt Serv Fiscal Charges	\$117	\$0	\$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	\$0	\$0	\$0	\$0	\$0
203-56601-10-7600	Administration	\$9,850	\$594,045	\$0	\$0	\$0	\$0
203-59230-10-9000	Cost Reallocations	\$0		\$0	\$0	\$0	\$0
203-59240-10-9000	Transfer – Debt Service	\$0	\$100,000	\$0	\$0	\$0	\$0
203-59240-10-9040	Transfer – Capital Fund		\$165,482	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$166,633</b>	<b>\$859,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**TID #4**

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

ACCOUNT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
203-56600-10-6000	Debt Serv Principal Pymnt	\$20,000	\$0	\$0	\$0	\$0	\$0
203-56600-10-6200	Debt Serv Interest Pymnt	\$5,130	\$0	\$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	\$11,449	\$0	\$0	\$0	\$0	\$0
203-59244-10-9000	Transfer to Debt Serv.	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$36,579</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**TID #5**

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

ACCOUNT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
203-56605-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-6200	Debt Serv Interest Pymnt	\$21,306	\$0	\$0	\$0	\$0	\$0
203-56605-10-6900	Debt Service Fiscal Charges	\$117	\$0	\$0	\$0	\$0	\$0
203-56605-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-7550	RDA Lease Payment	\$115,000	\$490,000	\$0	\$0	\$0	\$0
203-56605-10-7600	Administration *1	\$13,875	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$150,297</b>	<b>\$490,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

TID #7

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

ACCOUNT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
203-56607-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-6200	Debt Serv Interest Pymnt	\$14,312	\$0	\$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	\$615,000	\$0	\$0	\$0	\$0	\$0
203-56607-10-7600	Administration *1	\$16,260	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$645,572	\$0	\$0	\$0	\$0	\$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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 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	\$75,000
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	\$1,200	\$35,810	\$17,500	\$10,817	\$17,500	\$16,000
	TOTAL	\$1,200	\$35,810	\$67,500	\$10,817	\$17,500	\$91,000

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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 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	\$19,688	\$20,000	\$0	\$0	\$0
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	\$17,426	\$19,500	\$10,982	\$19,500	\$16,500
	TOTAL	\$0	\$37,114	\$39,500	\$10,982	\$19,500	\$16,500

TOTAL TIF EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
TIF #3	\$166,633	\$859,527	\$0	\$0	\$0	\$0
TIF #4	\$36,579	\$0	\$0	\$0	\$0	\$0
TIF #5	\$150,297	\$490,000	\$0	\$0	\$0	\$0
TIF #7	\$645,572	\$0	\$0	\$0	\$0	\$0
TIF #8	\$1,200	\$35,810	\$67,500	\$10,817	\$17,500	\$91,000
TIF #9	\$0	\$0	\$0	\$10,982	\$19,500	\$17,200
TOTAL	\$1,000,281	\$1,385,337	\$67,500	\$21,799	\$37,000	\$107,500

## **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 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 PSLO does cover vacant patrol shifts in the summer months. The Clintonville School District funds 75% of the PSLO position and 50% of the Crossing Guard positions.

#### **REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
207-41110-20	General Property Taxes	\$24,777	\$25,094	\$32,850	\$0	\$32,850	\$34,234
207-47321-20	Service-Other Munic.	\$57,326	\$94,462	\$83,447	\$62,585	\$83,447	\$87,074
207-49200-20	Transfers from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$82,103</b>	<b>\$119,556</b>	<b>\$116,297</b>	<b>\$62,585</b>	<b>\$116,297</b>	<b>\$121,308</b>

#### **EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
207-52101-20-1100	Salaries	\$67,135	\$67,065	\$77,446	\$55,648	\$76,000	\$78,866
207-52101-20-1500	Employee Benefits	\$27,185	\$28,035	\$34,278	\$22,177	\$34,000	\$37,996
207-52101-20-2100	Computers/Data Proc	\$118	\$204	\$200	\$175	\$224	\$220
207-52101-20-2250	Telephone Expenses	\$300	\$300	\$300	\$300	\$300	\$300
207-52101-20-3161	Training Expenses	\$445	\$432	\$1,400	\$0	\$500	\$1,000
207-52101-20-3310	Expense Allowance	\$0	\$0	\$600	\$0	\$600	\$850
207-52101-20-3460	Clothing & Uniforms	\$94	\$623	\$500	\$68	\$500	\$500
207-52101-20-5120	Insur.-Veh. & Equip.	\$389	\$391	\$507	\$412	\$554	\$542
207-52101-20-5130	General Liability	\$267	\$271	\$279	\$271	\$203	\$271
207-52101-20-5140	Police Professional	\$754	\$651	\$787	\$436	\$787	\$764
	<b>TOTAL</b>	<b>\$96,688</b>	<b>\$97,973</b>	<b>\$116,297</b>	<b>\$79,487</b>	<b>\$113,668</b>	<b>\$121,308</b>

#### **BALANCE**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
SCHOOL LIASON OFFICER REVS.	\$82,103	\$119,556	\$116,297	\$62,585	\$116,297	\$121,308
SCHOOL LIASON OFFICER EXPEND.	\$96,688	\$97,973	\$116,297	\$79,487	\$108,297	\$121,308
<b>BALANCE</b>	<b>(\$14,585)</b>	<b>\$21,584</b>	<b>\$0</b>	<b>(\$16,902)</b>	<b>\$8,000</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. New for 2020, the RDA has implemented a Building Improvement Grant Program to assist downtown Main Street business and property owners with improving their buildings. The BIGP is a competitive matching grant program that runs on a yearly cycle.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
206-41104-10	Fund Balance	\$0	\$0	\$0	\$0	\$0	\$2,000
206-41110-10	General Property Taxes	\$5,124	\$5,126	\$5,231	\$0	\$5,231	\$5,200
206-46850-10	Closeout RLF Revenue		\$0	\$9,123	\$4,502	\$19,424	\$8,000
	TOTAL	\$5,124	\$5,126	\$14,354	\$4,502	\$24,655	\$15,200

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
206-56700-10-3490	Operating Expenses	\$5,126	\$5,231	\$5,231	\$5,107	\$5,107	\$5,200
206-56700-10-7500	Redevelopment Incentives		\$0	\$7,000	\$0	\$0	\$10,000
	TOTAL	\$5,126	\$5,231	\$5,231	\$5,107	\$5,107	\$15,200

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
REDEVELOPMENT AUTHORITY REVS.	\$5,124	\$5,126	\$14,354	\$4,502	\$24,655	\$15,200
REDEVELOPMENT AUTHORITY EXPEND.	\$5,126	\$5,231	\$5,231	\$5,107	\$5,107	\$15,200
BALANCE	(\$2)	(\$105)	\$9,123	(\$604)	\$19,548	\$0

## 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 was closed by the State in 2019. The City's remaining receivables and cash balance have been defederalized and are allowed to be used for any purpose. The City 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
202-48110-10	Interest on Investments	\$1,545	\$842	\$848	\$0	\$0	\$0
202-48901-10	Principal Loan Payments	\$20,769	\$8,107	\$8,275	\$0	\$0	\$0
202-49200-10	Fund Balance Applied	\$0	\$0	\$0	\$300,000	\$0	\$0
	TOTAL	\$22,314	\$8,949	\$9,123	\$300,000	\$0	\$0

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
202-56700-10-3490	Operating Expenses	\$12	\$0	\$0	\$300,000	\$0	\$0
202-56700-10-7900	Loans	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$12	\$0	\$0	\$300,000	\$0	\$0

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
REVOLVING LOAN REVS.	\$22,314	\$8,949	\$9,123	\$300,000	\$0	\$0
REVOLVING LOAN EXPEND.	\$12	\$0	\$0	\$300,000	\$0	\$0
BALANCE	\$22,302	\$8,949	\$9,123	\$0	\$0	\$0

## 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
205-41110-40	General Property Taxes	\$21,724	\$21,985	\$22,997	\$0	\$22,250	\$32,825
205-43227-40	Federal Grant	\$44,546	\$46,737	\$45,044	\$29,873	\$39,000	\$48,203
205-43537-40	State Grant	\$20,528	\$19,472	\$19,449	\$20,124	\$21,350	\$15,377
205-48900-10	Ride Fares	\$26,087	\$18,377	\$28,000	\$11,112	\$19,510	\$19,000
205-48901-10	Insurance Recoveries	\$2,845	\$0	\$0	\$4,462	\$4,462	\$0
	TOTAL	\$115,730	\$106,570	\$115,490	\$65,571	\$106,572	\$115,405

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
205-53520-40-3490	Operating Expenses	\$117,931	\$114,889	\$115,490	\$62,541	\$111,500	\$115,405
	TOTAL	\$117,931	\$114,889	\$115,490	\$62,541	\$111,500	\$115,405

### BALANCE

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
205-53520-40-3490	Operating Expenses	\$117,931	\$114,889	\$115,490	\$62,541	\$111,500	\$115,405
	TOTAL	\$117,931	\$114,889	\$115,490	\$62,541	\$111,500	\$115,405



## 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 maintaining the system. There is a credit card system which pilots may utilize to purchase fuel 24/7 with a self-serve pump. 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.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
501-46342-50	Fuel Sales	\$124,276	\$96,696	\$116,133	\$58,901	\$100,000	\$106,000
	Fund Balance Applied		\$0	\$17,000	\$0	\$0	\$0
	TOTAL	\$124,276	\$96,696	\$116,133	\$58,901	\$100,000	\$106,000

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
501-53510-50-2100	Computers-Data Proc	\$211	\$421	\$400	\$334	\$421	\$450
501-53510-50-2250	Telephone Expenses	\$2,579	\$2,878	\$3,000	\$2,144	\$2,900	\$2,900
501-53510-50-2270	Water & Electricity	\$0	\$631	\$900	\$799	\$900	\$900
501-53510-50-3490	Other Operating Expenses	\$7,326	\$7,326	\$24,000	\$21,998	\$23,000	\$8,850
501-53510-50-3510	Fuel Purchases	\$110,447	\$97,368	\$100,000	\$34,252	\$65,000	\$85,000
501-53510-50-5130	General Liability Insurance	\$2,009	\$2,031	\$2,149	\$1,920	\$2,149	\$2,300
501-53510-50-7600	Administration	\$2,507	\$2,316	\$2,684	\$2,061	\$3,500	\$5,533
	TOTAL	\$125,079	\$112,971	\$133,133	\$63,508	\$97,870	\$105,933

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
AIRPORT FUEL REVENUE	\$124,276	\$96,696	\$116,133	\$58,901	\$100,000	\$106,000
AIRPORT FUEL EXPENSES	\$125,079	\$112,971	\$133,133	\$63,508	\$97,870	\$105,933
BALANCE	(\$803)	(\$16,274)	(\$17,000)	(\$4,607)	\$2,130	\$67

## 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 Parks 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
211-48500-40	Donations	\$467	\$1,914	\$0	\$26,460	\$26,460	\$2,549
211-48510-40	Donations-Wall Bricks	\$450	\$0	\$0	\$750	\$750	\$0
211-48520-40	Donations-Sidewalk Bricks	\$500	\$0	\$0	\$1,720	\$1,720	\$0
	TOTAL	\$1,417	\$1,914	\$0	\$28,930	\$28,930	\$2,549

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
211-55140-40-2270	Water & Electric	\$943	\$747	\$1,009	\$281	\$398	\$968
211-55140-40-2304	Landscaping	\$150	\$20	\$258	\$150	\$250	\$258
211-55140-40-3490	Other Operating Expenses	\$293	\$245	\$257	\$252	\$252	\$265
211-55140-40-3550	Engraving	\$0	\$0	\$250	\$292	\$292	\$750
211-55140-40-3560	Repairs & Maintenance	\$90	\$177	\$204	\$83	\$200	\$204
211-55140-40-5110	Insurance - Bldgs.	\$78	\$105	\$109	\$104	\$104	\$104
	TOTAL	\$1,554	\$1,293	\$2,087	\$1,162	\$1,496	\$2,549

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
VETERANS MEMORIAL REVENUE	\$1,417	\$1,914	\$0	\$28,930	\$28,930	\$2,549
VETERANS MEMORIAL EXPENSE	\$1,554	\$1,293	\$2,087	\$1,162	\$1,496	\$2,549
BALANCE	(\$137)	\$621	(\$2,087)	\$27,768	\$27,434	\$0

## OUTDOOR SWIMMING FACILITY

This fund is for the revenue and expenditures related to the design and construction of a new outdoor swimming facility. In 2019, the Council decided to focus building a swimming pond. These accounts will track the donations, grants, and other funding received for this project as well as the necessary expenditures. For 2020, the City is anticipating hiring a consultant to develop an in-depth design and cost analysis for the swimming pond. Once that is completed, the City will look to partner with member of the community to begin fundraising efforts to limit the need for tax dollars to develop this new facility.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
213-41110-40	General Property Taxes	0	0	\$0	\$0	\$0	\$0
213-43580-40	Grant	\$0	\$0	\$0	\$0	\$0	\$0
213-48500-40	Donations	\$0	\$0	\$0	\$0	\$0	\$0
213-48800-40	Donations-Swimming Pool	\$0	\$100	\$0	\$0	\$0	\$0
213-49210-40	Transfer from General Fund	\$0	\$0	\$0	\$0	\$134,021	\$0
213-49250-40	Transfer from Restricted Donations	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$15,000
	TOTAL	\$0	\$100	\$0	\$0	\$134,021	\$15,000

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
213-57620-40-3490	Misc Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
213-57620-40-8204	Engineering/Design	\$0	\$0	\$0	\$0	\$4,150	\$15,000
213-57620-40-8215	Facility Construction	\$0	\$0	\$0	\$0	\$0	\$0
213-57620-40-8223	Demolition	\$0	\$0	\$0	\$0	\$43,728	\$0
	TOTAL	\$0	\$0	\$0	\$0	\$47,878	\$15,000

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
OUTDOOR SWIMMING FACILITY REVENUE	\$0	\$100	\$0	\$0	\$134,021	\$15,000
OUTDOOR SWIMMING FACILITY EXPENDITURES	\$0	\$0	\$0	\$0	\$47,878	\$15,000
BALANCE	\$0	\$100	\$0	\$0	\$86,143	\$0

**K-9 UNIT**

The Police Department took delivery of a new K-9 dog in early 2018. K9 Charr turned 3 years old in 2019. We expect many more years of service from Charr. The Police Department fundraises and solicits donations to support this program.

**REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
214-48902-20	K-9 Misc Fundraising	\$1,817	988.11	\$4,000	\$1,488	\$2,000	\$4,000
214-48909-20	K-9 Donations	\$27,362	\$8,558	\$15,000	\$1,585	\$1,800	\$1,500
	K-9 Fund Balance	\$0	\$0	\$0		\$1,400	
	TOTAL	\$29,179	\$9,547	\$19,000	\$3,073	\$5,200	\$5,500

**EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
214-52109-20-3161	K-9 Training	\$25	\$0	\$1,000	\$312	\$800	\$1,000
214-52109-20-3310	K-9 Expense	\$23,865	\$5,085	\$3,000	\$1,511	\$2,500	\$3,000
214-52109-20-3494	K-9 Fundraising Expenses	\$285	\$0	\$500	\$0	\$200	\$500
	TOTAL	\$24,176	\$5,085	\$4,500	\$1,823	\$3,500	\$4,500

**BALANCE**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
K-9 REVENUE	\$29,179	\$9,547	\$19,000	\$3,073	\$5,200	\$5,500
K-9 EXPENSES	\$24,176	\$5,085	\$4,500	\$1,823	\$3,000	\$4,500
BALANCE	\$5,003	\$4,461	\$14,500	\$1,250	\$2,200	\$1,000

## 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
218-41210-10	Room Tax	\$20,626	20705.17	\$17,000	\$15,160	\$18,000	\$18,500
	TOTAL	\$20,626	\$20,705	\$17,000	\$15,160	\$18,000	\$18,500

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
218-56700-10-3490	Tourism Funding	\$11,555	\$7,918	\$6,000	\$6,250	\$6,250	\$8,500
	TOTAL	\$11,555	\$7,918	\$6,000	\$6,250	\$6,250	\$8,500

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
TOURISM COMMISSION REVENUE	\$20,626	\$20,705	\$17,000	\$15,160	\$18,000	\$18,500
TOURISM COMMISSION EXPENSES	\$11,555	\$7,918	\$6,000	\$6,250	\$6,250	\$8,500
BALANCE	\$9,071	\$12,787	\$11,000	\$8,910	\$11,750	\$10,000

## ECONOMIC DEVELOPMENT

The City established this fund in 2019 for the purpose of grant application and management that is aimed at economic development goals such as business expansion and retention. In addition, it will serve as the primary method for financial transparency as it relates to the flow of funds from the State and other funding sources to private entities in the City. The operating expenses include the cost of the City's access to a grants database with thousands of grants the City could consider for funding various needs.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
222-41110-10	General Property Taxes	0	0	\$0	\$0	\$0	\$663
222-43580-10	Grant	\$0	\$0	\$0	\$0	\$198,803	\$0
222-48900-10	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$4,422
	TOTAL	\$0	\$0	\$0	\$0	\$198,803	\$5,085

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
222-56710-10-1100	Salaries	\$0	\$0	\$0	\$0	\$0	\$2,093
222-56710-10-1500	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$852
222-56710-10-3490	Operating Expenses	\$0	\$0	\$0	\$10	\$10	\$2,000
222-56710-10-3261	Publishing	\$0	\$0	\$0	\$0	\$0	\$140
222-56710-10-7940	Business Grant Expenditures	\$0	\$0	\$0	\$0	\$194,371	\$0
	TOTAL	\$0	\$0	\$0	\$10	\$194,381	\$5,085

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
ECONOMIC DEVELOPMENT REVENUES	\$0	\$0	\$0	\$0	\$198,803	\$5,085
ECONOMIC DEVELOPMENT EXPENDITURES	\$0	\$0	\$0	\$10	\$194,381	\$5,085
BALANCE	\$0	\$0	\$0	(\$10)	\$4,422	(\$0)

## 2% FIRE DUES

The City established this fund in 2019 as a requirement of the State's audit of the City's fire dues program. Expenses related to the City's fire inspection services as well as the fire dues from the City and the surrounding townships to which the City provides fire services are accounted for in this fund. 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.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
224-43420-21	Fire Insurance	0	0	\$0	\$10,624	\$10,624	\$10,800
224-43421-21	Fire Dues - Other Munic.	\$0	\$0	\$0	\$3,695	\$7,000	\$7,100
224-49210-21	Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$14,319	\$17,624	\$17,900

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
224-52202-21-1100	Salaries - Fire Inspections	\$0	\$0	\$0	\$9,705	\$14,980	\$15,000
224-52202-21-1500	Benefits - Fire Inspections	\$0	\$0	\$0	\$742	\$1,194	\$1,400
224-52202-21-3140	Equipment	0	0	0	0	0	0
224-52202-21-3161	Training Expenses	\$0	\$0	\$0	\$0	\$1,218	\$600
224-52202-21-3310	Expense Allowance	\$0	\$0	\$0	\$232	\$232	\$900
	TOTAL	\$0	\$0	\$0	\$10,678	\$17,624	\$17,900

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
2% FIRE DUES REVENUES	\$0	\$0	\$0	\$14,319	\$17,624	\$17,900
2% FIRE DUES EXPENDITURES	\$0	\$0	\$0	\$10,678	\$17,624	\$17,900
BALANCE	\$0	\$0	\$0	\$3,640	\$0	\$0

## 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 2020. 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
219-46420-30	Refuse Collection	\$85,854	\$171,592	\$188,131	\$6,939	\$186,000	\$188,131
	TOTAL	\$85,854	\$171,592	\$188,131	\$6,939	\$186,000	\$188,131

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
219-53600-30-2300	Contracted Services	\$97,541	\$171,361	\$172,500	\$117,433	\$176,103	\$175,520
219-53600-30-3490	Operating Expenses	\$1,173	\$1,719	\$3,929	\$1,549	\$3,929	\$4,250
	TOTAL	\$98,714	\$173,080	\$176,429	\$118,982	\$180,032	\$180,770

### BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
REFUSE COLLECTION REVENUE	\$85,854	\$171,592	\$188,131	\$6,939	\$186,000	\$188,131
REFUSE COLLECTION EXPENSES	\$98,714	\$173,080	\$176,429	\$118,982	\$180,032	\$180,770
BALANCE	(\$12,860)	(\$1,488)	\$11,702	(\$112,043)	\$5,968	\$8,361



## **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. 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
212-48800-10	Donations-Main St Flowers	\$485	\$1,755	\$2,300	\$500	\$500	\$0
215-48400-40	Donations-Skate Park	\$0	\$0	\$0	\$0	\$0	\$0
217-48500-20	Donations-Ballistic Helmets/V	\$0	\$0	\$0	\$0	\$0	\$0
220-48500-40	Donations-Disc Golf Course	\$0	\$10,000	\$0	\$0	\$0	\$0
221-48500-10	Donations-Main St Banners	\$0	\$1,700	\$0	\$500	\$0	\$1,000
	Fund Balance Applied-Flowers	\$0		\$0	\$0	\$510	\$0
	<b>TOTAL</b>	<b>\$485</b>	<b>\$13,455</b>	<b>\$2,300</b>	<b>\$1,000</b>	<b>\$1,010</b>	<b>\$1,000</b>

### **EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
212-56200-10-3493	Main St Flower Expense	\$2,432	\$2,432	\$2,300	\$2,432	\$2,432	\$0
215-55200-40-7140	Skate Park Expenses	\$0	\$0	\$0	\$0	\$0	\$0
217-52101-20-3461	Ballistic Helmets/Vests Exp	\$10,704	\$0	\$0	\$0	\$0	\$0
220-55200-40-7130	Disc Golf Course Expenses	\$0	\$3,332	\$5,000	\$0	\$0	\$0
221-55200-10-3493	Main St Banners Expenses	\$0	\$1,190	\$0	\$0	\$0	\$1,000
	<b>TOTAL</b>	<b>\$13,136</b>	<b>\$6,954</b>	<b>\$7,300</b>	<b>\$2,432</b>	<b>\$2,432</b>	<b>\$1,000</b>

### **BALANCE**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
RESTRICTED DONATIONS REVENUE	\$485	\$13,455	\$2,300	\$1,000	\$1,010	\$1,000
RESTRICTED DONATIONS EXPENSE	\$13,136	\$6,954	\$7,300	\$2,432	\$2,432	\$1,000
<b>BALANCE</b>	<b>(\$12,651)</b>	<b>\$6,501</b>	<b>(\$5,000)</b>	<b>(\$1,432)</b>	<b>(\$1,422)</b>	<b>\$0</b>

### **TOTAL MISCELLANEOUS FUNDS REVENUES**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
School Safety Resources	\$82,103	\$119,556	\$116,297	\$62,585	\$116,297	\$121,308
Redevelopment Authority	\$5,124	\$5,126	\$14,354	\$4,502	\$24,655	\$15,200
Revolving Loan	\$22,314	\$8,949	\$9,123	\$300,000	\$0	\$0
Transit	\$115,730	\$106,570	\$115,490	\$65,571	\$106,572	\$115,405
Airport Fuel	\$124,276	\$96,696	\$116,133	\$58,901	\$100,000	\$105,000
Veteran's Memorial	\$1,417	\$1,914	\$0	\$28,930	\$28,930	\$2,549
Refuse Collection	(\$85,854)	(\$171,592)	(\$188,131)	\$6,939	\$186,000	\$188,131
K-9	\$29,179	\$9,547	\$19,000	\$3,073	\$5,200	\$4,000
Economic Development	\$0	\$0	\$0	\$0	\$198,803	\$5,085
Restricted Donations	\$485	\$13,555	\$2,300	\$1,000	\$1,010	\$1,000
<b>TOTAL</b>	<b>\$294,774</b>	<b>\$190,322</b>	<b>\$204,566</b>	<b>\$531,501</b>	<b>\$767,467</b>	<b>\$557,678</b>

**TOTAL MISCELLANEOUS FUNDS EXPENDITURES**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
School Safety Resources	\$96,688	\$97,973	\$116,297	\$79,487	\$113,668	\$121,308
Redevelopment Authority	\$5,126	\$5,231	\$5,231	\$5,107	\$5,107	\$15,200
Revolving Loan	\$12	\$0	\$0	\$300,000	\$0	\$0
Transit	\$117,931	\$114,889	\$115,490	\$62,541	\$111,500	\$115,405
Airport Fuel	\$125,079	\$112,971	\$133,133	\$63,508	\$97,870	\$104,750
Veteran's Memorial	\$1,554	\$1,293	\$2,087	\$1,162	\$1,496	\$2,549
Refuse Collection	\$98,714	\$173,080	\$176,429	\$118,982	\$180,032	\$180,770
K-9	\$24,176	\$5,085	\$4,500	\$1,823	\$3,500	\$4,500
Economic Development	\$0	\$0	\$0	\$10	\$194,381	\$5,085
Restricted Donations	\$13,136	\$6,954	\$7,300	\$2,432	\$2,432	\$1,000
TOTAL	\$482,414	\$517,476	\$560,467	\$635,051	\$709,986	\$550,568

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

The Clintonville Wastewater Utility (CWWU) facility was originally constructed in 1988 but underwent a major \$11 million upgrade and reconstruction of the plant and lift stations in 2017, which was partially funded by a USDA RD grant of roughly \$2.9 million. 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. In addition, the CWWU maintains 33 miles of sewer mains, 632 sanitary access manholes ranging in depth from 2 feet all the way to 23 feet, 10 lift stations, and a state-certified laboratory.

### **Department Services Indicators**

Indicator	Est. 2019 Totals
Preventative and Corrective Maintenance Tasks	1,796
Utility Locates of Wastewater and Stormsewer	750
Internal permit-required water quality tests	1500
External permit-required water quality tests generating revenue	474
Percentage of sewer mains jetted	50%

### **Accomplishments**

- Received a 4 out of 4 on the Compliance Maintenance Annual Report
- Replaced 2240 feet of sewer main on Robert Street and West 12<sup>th</sup> Street combined
- Election of Jenny Pagel to the Board of Directors of the Wisconsin Wastewater Operators Association

## **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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
602-45100-62	Forfeited Discounts	\$3,612	\$3,871	\$3,500	\$2,327	\$3,700	\$3,700
602-46410-62	Sewage Service	\$60,497	\$9,154	\$12,000	\$973	\$10,000	\$10,000
602-46414-62	Sewage Service-Residential	\$733,557	\$756,019	\$750,000	\$582,869	\$750,000	\$750,000
602-46415-62	Sewage Service-Commercial	\$155,019	\$158,767	\$160,000	\$122,642	\$159,000	\$159,000
602-46416-62	Sewage Service-Industrial	\$82,379	\$83,516	\$85,000	\$59,527	\$85,221	\$85,000
602-46417-62	Sewage Service-Pub Auth	\$45,537	\$45,328	\$47,000	\$35,098	\$47,619	\$47,000
602-46418-62	Sewage Service-Multifamily	\$103,521	\$102,798	\$105,000	\$82,394	\$110,000	\$105,000
602-47340-62	Septic/Holding Tank Revenue	\$6,047	\$9,716	\$7,000	\$7,830	\$8,300	\$8,000
602-47341-62	Laboratory Charges	\$5,485	\$5,281	\$5,000	\$3,173	\$5,352	\$5,200
602-47345-62	Jetting & Vactoring	\$8,356	\$7,168	\$4,000	\$947	\$1,200	\$3,000
602-47346-62	Industrial Surcharges	\$6,797	\$10,001	\$8,000	\$8,415	\$9,300	\$8,500
602-48110-62	Int. on Investments	\$7,115	\$8,978	\$6,400	\$8,321	\$9,500	\$8,500
602-48130-62	Int. on Special Assessments	\$218	\$605	\$300	\$220	\$300	\$300
602-48900-62	Misc Revenues	\$28,518	\$21,682	\$7,000	\$13,718	\$14,500	\$7,500
602-48901-62	Other Revenue-Office	\$1,945	\$1,980	\$1,500	\$639	\$1,000	\$1,500
	Fund Balance Applied			\$214,619	\$62,425	\$215,083	\$322,507
	TOTAL	\$1,248,602	\$1,224,863	\$1,416,319	\$991,518	\$1,430,075	\$1,524,707

## 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
602-53610-62-1100	Salaries	\$249,317	\$257,306	\$260,845	\$187,030	\$250,000	\$269,634
602-53610-62-1500	Employee Benefits	\$81,483	\$80,243	\$84,220	\$63,547	\$84,000	\$122,338
602-53610-62-2110	Fees-PSN	\$843	\$962	\$950	\$849	\$1,250	\$1,250
602-53610-62-2250	Telephone	\$2,929	\$2,858	\$3,100	\$2,731	\$3,300	\$2,480
602-53610-62-2260	Gas	\$3,974	\$5,639	\$6,500	\$4,010	\$5,900	\$6,000
602-53610-62-2270	Water & Electric	\$67,008	\$62,993	\$68,000	\$50,517	\$67,000	\$68,000
602-53610-62-2300	Contracted Services	\$58,340	\$56,577	\$52,500	\$40,372	\$56,000	\$56,000
602-53610-62-2302	Systems Maintenance	\$9,847	\$9,607	\$12,000	\$10,636	\$12,000	\$12,000
602-53610-62-3121	Safety Equip. & Training	\$6,886	\$7,436	\$7,200	\$5,141	\$7,500	\$7,500
602-53610-62-3150	Office Supplies	\$3,516	\$3,690	\$4,000	\$2,580	\$3,600	\$3,700
602-53610-62-3161	Training Expenses	\$1,900	\$845	\$1,000	\$1,142	\$1,400	\$1,780
602-53610-62-3180	Uncollectible Accounts	\$117	\$136	\$250	\$104	\$200	\$200
602-53610-62-3240	Membership Dues	\$100	\$50	\$150	\$50	\$100	\$150
602-53610-62-3241	Licensing & Permit Fees	\$4,519	\$4,658	\$4,800	\$4,481	\$4,700	\$4,700
602-53610-62-3310	Expense Allowance	\$424	\$509	\$2,000	\$2,157	\$2,500	\$3,000
602-53610-62-3490	Operating Expenses	\$4,587	\$3,955	\$5,500	\$5,144	\$6,500	\$5,500
602-53610-62-3510	Gas & Oil	\$4,327	\$4,719	\$5,500	\$3,100	\$4,850	\$5,000
602-53610-62-3551	Chemicals	\$8,666	\$15,665	\$14,500	\$9,834	\$16,500	\$17,500
602-53610-62-3554	Veh. Rep. & Maint.	\$1,978	\$3,219	\$4,000	\$535	\$2,800	\$3,000
602-53610-62-3557	Sm Equip. Rep. & Maint.	\$151	\$26	\$500	\$533	\$600	\$500
602-53610-62-3560	Bldg. Repair & Maint.	\$387	\$145	\$500	\$268	\$500	\$3,500
602-53610-62-5110	Insurance on Buildings	\$7,240	\$4,769	\$5,000	\$10,118	\$10,118	\$10,120
602-53610-62-5120	Insur. - Vehicle & Equip.	\$9,292	\$8,462	\$10,200	\$7,211	\$10,000	\$10,600
602-53610-62-5130	Insur. - General Liability	\$2,241	\$2,115	\$2,600	\$1,783	\$2,250	\$2,460

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
602-53610-62-5140	Insur. - Prof Liability	\$1,089	\$1,020	\$1,300	\$844	\$1,300	\$1,200
602-53610-62-5300	Rent for City Hall	\$4,154	\$4,515	\$4,515	\$3,386	\$4,515	\$4,515
602-53610-62-6200	Debt Service - Int. Pmt.	\$0	(\$125)	\$212,384	\$106,961	\$212,000	\$212,000
602-53610-62-6900	Debt Service - Fisc.Chrg	\$117	\$18	\$0	\$0	\$0	\$0
602-53610-62-7000	Depreciation	\$217,080	\$373,662	\$217,080	\$162,900	\$217,200	\$217,200
602-53610-62-7001	DNR Replacement	\$0	\$8,544	\$60,000	\$6,763	\$7,000	\$60,000
602-96000-62-0000	GASB 68-Change in Pension Exp	\$0	\$4,470	\$0	\$0	\$4,500	\$5,000
602-96000-62-1500	WRS Amortization of Prior Serv	\$0	\$3,895	\$0	\$0	\$3,900	\$3,900
602-96100-62-0000	GASB 75 Expense	\$0	\$979	\$0	\$0	\$980	\$1,000
	TOTAL	\$752,512	\$933,558	\$1,051,094	\$694,727	\$1,004,963	\$1,121,727

COLLECTION SYSTEM

Explanation of Account: The Collection System expense accounts are all costs associated with the operation and maintenance of the approximately 33 miles of sewer main and 10 lift stations. Costs also include sewer main rehabilitation.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
602-53611-62-2302	Systems Maintenance	\$13,138	\$4,633	\$10,000	\$3,266	\$6,500	\$10,000
602-53611-62-3490	Other Operating Expenses	\$144	\$21,143	\$0	\$0	\$0	\$0
602-53611-62-3561	Meter Expense	\$19,725	\$0	\$19,000	\$0	\$19,000	\$19,000
602-53611-62-5100	Taxes	\$0	\$0	\$0	\$0	\$0	\$0
602-53611-62-8200	Capital Improvements	\$10,999	\$581	\$6,000	\$4,729	\$6,300	\$6,000
	TOTAL	\$44,006	\$26,357	\$35,000	\$7,994	\$31,800	\$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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
602-53612-62-2300	Contracted Services	\$0	\$0	\$100	\$0	\$0	\$0
602-53612-62-3490	Operating Expenses	\$6,911	\$8,963	\$8,000	\$5,726	\$8,000	\$9,000
	TOTAL	\$6,911	\$8,963	\$8,100	\$5,726	\$8,000	\$9,000

TOTAL OPERATING EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
Treatment Facility	\$752,512	\$933,558	\$1,051,094	\$694,727	\$1,004,963	\$1,121,727
Collection System	\$44,006	\$26,357	\$35,000	\$7,994	\$31,800	\$35,000
Lab	\$6,911	\$8,963	\$8,100	\$5,726	\$8,000	\$9,000
TOTAL	\$803,429	\$968,879	\$1,094,194	\$708,447	\$1,044,763	\$1,165,727

OPERATING-BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
CWWU REVS.	\$1,248,602	\$1,224,863	\$1,416,319	\$991,518	\$1,430,075	\$1,524,707
CWWU EXPEND.	\$803,429	\$968,879	\$1,094,194	\$708,447	\$1,044,763	\$1,165,727
Capital Expense	\$56,244	\$17,236	\$322,125	\$283,052	\$385,312	\$358,980
BALANCE	\$388,929	\$238,748	\$0	\$19	\$0	\$0

**CWWU CAPITAL**REVENUES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
	Short Term Debt	\$9,845,000	\$0	\$0	\$0	\$0	\$0
	Transfer-Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$9,845,000	\$0	\$0	\$0	\$0	\$0

EXPENDITURES

Explanation of Account: In 2020, the Capital Outlay includes the Wastewater Utility's portion of the road reconstruction project engineering for 2021 project and a new jetter truck for the Wastewater Utility.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
602-53613-62-8100	Capital Equipment	\$3,104	\$681	\$0	\$312	\$312	\$0
602-53613-62-8200	Capital Outlay	\$53,140	\$16,555	\$322,125	\$282,740	\$385,000	\$358,980
	TOTAL	\$56,244	\$17,236	\$322,125	\$283,052	\$385,312	\$358,980

## **CLINTONVILLE ELECTRIC**

### **UTILITY FUND**

The Electric Utility has seen growth and change in its 117 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 Linemen, a Meter Technician, and an Apprentice Lineman. 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. Power supply costs have been trending downward in the past few years and the GLU board voted to reduce rates to its members by another 4%. This savings will be passed along to the customers of Clintonville Utilities. In 2019, the Electric Department upgraded half of the Downtown Substation, removing the oldest equipment on the system and replacing it with new. 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
603-41500-63	Jobbing & Contract Revenue	\$49,453	\$26,709	\$0	\$0	\$10,000	\$10,000
603-41600-63	Merchandise, Jobbing Income	\$2,122	\$0	\$2,500	\$7,482	\$7,482	\$1,500
603-41700-63	Income from Non Utility Operations	\$296	\$0	\$0	\$0	\$0	\$0
603-41900-63	Interest	\$1,761	\$3,528	\$2,600	\$3,454	\$4,400	\$4,000
603-42100-63	Capital Contributions	\$22,013	\$57,467	\$5,000	\$6,622	\$6,622	\$5,000
603-42110-63	Investor Earnings-Badger Power	\$153,473	\$200,411	\$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.	\$1,910,039	\$1,959,492	\$1,972,000	\$1,499,298	\$1,925,000	\$2,000,000
603-44200-63	Sales-Comm. Small	\$1,089,256	\$1,027,504	\$1,060,000	\$748,340	\$985,000	\$1,056,228
603-44300-63	Sales-Comm. Large	\$7,477,319	\$8,286,659	\$8,200,000	\$5,978,112	\$7,975,000	\$7,900,000
603-44400-63	Public Street Lighting	\$51,293	\$49,673	\$50,000	\$36,439	\$48,500	\$43,000
603-44500-63	Public Authority	\$186,049	\$179,841	\$188,000	\$140,583	\$188,000	\$190,000
603-45000-63	Forfeited Discounts	\$13,085	\$10,766	\$12,000	\$8,897	\$11,800	\$12,000
603-45100-63	Misc. Revs	\$16,021	\$8,541	\$17,000	\$24,601	\$27,000	\$25,000
603-45400-63	Pole Rental	\$25,539	\$24,860	\$25,000	\$12,350	\$30,000	\$25,000
603-45600-63	Other Electric Revs-Field	\$37,959	\$27,850	\$10,000	\$23,612	\$24,000	\$20,000
603-45615-63	Other Electric Revs-Office	\$2,275	\$2,075	\$1,850	\$287	\$400	\$2,000
603-48130-63	Interest on Special Assess	\$313	\$736	\$500	\$82	\$100	\$400
	Fund Balance Applied/Cash	\$0	\$0	\$150,889	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$11,042,825</b>	<b>\$11,870,668</b>	<b>\$11,751,896</b>	<b>\$8,490,160</b>	<b>\$11,297,861</b>	<b>\$11,348,685</b>

**EXPENDITURES**OPERATING

Explanation of Account: This includes all costs associated with operating and maintaining the electric system.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
603-40300-63-7000	Depreciation Expense	\$419,409	\$427,179	\$351,504	\$314,550	\$419,400	\$425,000
603-40800-63-3242	PSC Remainder Assessment	\$9,542	\$10,854	\$12,000	\$11,216	\$11,216	\$12,000
603-40800-63-3243	Gross Revenue License Fee	\$10,647	\$14,980	\$10,000	\$4,682	\$10,116	\$10,250
603-40800-63-5100	Taxes	\$227,826	\$218,607	\$230,000	\$175,680	\$230,000	\$224,700
603-41600-63-1100	Salaries – Merch. Jobbing	\$47,075	\$0	\$0	\$4,953	\$5,500	\$5,500
603-41600-63-1500	EE Benefits	\$16	\$0	\$0	\$1,181	\$1,500	\$1,500
603-41600-63-1510	Social Security	\$8	\$0	\$0	\$363	\$500	\$500
603-41600-63-3490	Other Op Expenses	\$3,101	\$501	\$250	\$0	\$0	\$250
603-42600-63-7000	Deprec On Cont Plant	\$18,647	\$20,392	\$15,000	\$13,995	\$18,660	\$20,000
603-42600-63-7010	MEUW Dues-Legislative Portion	\$1,741	\$1,726	\$1,726	\$1,800	\$1,800	\$1,854
603-42700-63-6200	Interest On Long Term Debt	\$38,496	\$30,586	\$37,000	\$17,775	\$25,000	\$23,000
603-42750-63-6200	Utility Deposit Interest Paid	\$206	\$41	\$150	\$515	\$750	\$500
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	\$9,237,618	\$9,733,003	\$9,561,000	\$6,956,344	\$9,200,000	\$9,200,000
603-56100-63-1100	Line & Station Labor	\$27,463	\$31,366	\$29,966	\$19,600	\$32,000	\$34,125
603-56100-63-1500	Line & Station EE Benefits	\$5,257	\$5,374	\$6,914	\$3,996	\$6,450	\$7,750
603-56100-63-1510	Line & Station Social Security	\$2,278	\$2,249	\$2,239	\$1,395	\$2,000	\$2,415
603-56200-63-3490	Line & Station Supplies	\$11,708	\$8,692	\$12,000	\$4,882	\$6,000	\$12,000
603-56500-63-1100	Street Lights Labor	\$129	\$1,768	\$1,000	\$2,211	\$3,320	\$2,917
603-56500-63-1500	Street Lights EE Benefits	\$216	\$237	\$277	\$527	\$795	\$500
603-56500-63-1510	Street Lights Social Security	\$103	\$132	\$100	\$156	\$240	\$218
603-56500-63-3490	Street Lights Op Expenses	\$462	\$89	\$200	\$0	\$150	\$150
603-56600-63-1100	Meter Expense Labor	\$21,457	\$30,917	\$32,500	\$24,626	\$33,775	\$34,450
603-56600-63-1500	Meter Expense EE Benefits	\$6,128	\$8,642	\$9,291	\$6,428	\$8,525	\$9,500
603-56600-63-1510	Meter Expense Social Security	\$1,562	\$2,207	\$2,500	\$1,723	\$2,355	\$2,400
603-56600-63-3490	Meter Expense Op Expenses	\$1,788	\$580	\$2,000	\$812	\$1,500	\$1,500
603-56700-63-1100	Customer Expense Labor	\$4,359	\$12,004	\$7,250	\$4,288	\$6,500	\$6,750
603-56700-63-1500	Customer Expense EE Benefits	\$931	\$2,148	\$2,114	\$685	\$1,000	\$1,500
603-56700-63-1510	Customer Expense Social Sec	\$399	\$872	\$575	\$248	\$400	\$425
603-56700-63-3490	Customer Expense Op Expenses	\$73	\$24	\$50	\$0	\$50	\$50
603-56900-63-1100	Misc. Gen Expense Labor	\$23,840	\$21,368	\$31,000	\$18,209	\$26,775	\$29,350
603-56900-63-1500	Misc Gen Exp EE Benefits	\$4,125	\$3,940	\$9,264	\$4,353	\$6,875	\$8,750
603-56900-63-1510	Misc Gen Exp Social Security	\$1,539	\$1,380	\$2,350	\$1,287	\$1,750	\$2,120
603-56900-63-3490	Misc Gen Exp Op Expenses	\$16	\$230	\$400	\$102	\$230	\$250
603-57100-63-1100	Maint of Structures Labor	\$2,659	\$0	\$2,500	\$0	\$0	\$500
603-57100-63-1500	Maint of Structures Empl Benefits	\$727	\$0	\$651	\$0	\$0	\$150
603-57100-63-1510	Main of Structures Social Sec.	\$195	\$0	\$200	\$0	\$0	\$40
603-57100-63-2300	Contracted Services	\$2,260	\$4,440	\$3,200	\$10,166	\$10,166	\$6,000
603-57100-63-3490	Maint of Structures Oth Op Exp	\$600	\$384	\$25	\$16	\$16	\$400
603-57200-63-1100	Maint. Of Lines Labor	\$202,498	\$199,416	\$262,137	\$107,760	\$215,000	\$225,750
603-57200-63-1500	Maint of Lines EE Benefits	\$43,679	\$39,670	\$81,431	\$35,652	\$47,500	\$63,875
603-57200-63-1510	Maint of Lines Social Security	\$20,287	\$18,275	\$20,000	\$10,778	\$15,225	\$15,986
603-57200-63-2300	Maint of Lines Contr Services	-\$1,403	\$843	\$5,000	\$843	\$4,843	\$5,000
603-57200-63-3490	Maint of Lines Op Expenses	\$41	\$2,108	\$750	\$2,483	\$2,500	\$750
603-57300-63-1100	Maint. Of Transformer Labor	\$882	-\$604	\$915	\$275	\$750	\$788
603-57300-63-1500	Maint of Transformers EE Benefits	\$128	\$149	\$285	\$39	\$150	\$325
603-57300-63-1510	Maint of Transformers Soc Sec	\$66	\$74	\$90	\$13	\$30	\$50
603-57300-63-2300	Maint of Transfor Contr Services	\$378	\$160	\$2,000	\$0	\$0	\$300
603-57300-63-3490	Maint of Transformers Op Exp	\$20	\$4,985	\$500	\$61	\$250	\$250
603-57400-63-1100	Maint of Street Lights Labor	\$1,567	\$4,063	\$4,113	\$2,468	\$3,250	\$3,413
603-57400-63-1500	Maint of Street Lights Benefits	\$286	\$876	\$1,282	\$555	\$910	\$1,350
603-57400-63-1510	Maint of Street Lights Soc Security	\$117	\$279	\$335	\$176	\$255	\$268



## CITY OF CLINTONVILLE

## 2020 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
603-57400-63-3490	Maint of Street Lights Op Exp	\$526	\$3,326	\$2,500	\$960	\$1,675	\$1,500
603-57500-63-1100	Maint. Of Meters Labor	\$4,477	\$7,632	\$5,925	\$6,876	\$8,525	\$8,951
603-57500-63-1500	Maint of Meters EE Benefits	\$1,648	\$2,383	\$1,846	\$2,200	\$2,700	\$3,250
603-57500-63-1510	Maint of Meters Social Security	\$319	\$531	\$470	\$474	\$590	\$614
603-57500-63-2300	Contracted Services	\$495	\$0	\$0	\$0	\$0	\$0
603-57500-63-3490	Maint of Meters Op Expenses	\$1,874	\$361	\$1,500	\$0	\$500	\$500
603-90100-63-1100	Meter Reading Labor	\$11,688	\$10,265	\$10,940	\$17,465	\$21,225	\$22,286
603-90100-63-1500	Meter Reading EE Benefits	\$3,284	\$2,478	\$3,409	\$4,519	\$5,275	\$6,539
603-90100-63-1510	Meter Reading Social Security	\$780	\$711	\$841	\$1,250	\$1,750	\$1,586
603-90200-63-1100	Acct/ Coll. Labor	\$41,282	\$41,958	\$40,253	\$33,514	\$43,500	\$44,370
603-90200-63-1500	Acct/Coll EE Benefits	\$18,555	\$18,367	\$21,273	\$15,867	\$20,875	\$23,293
603-90200-63-1510	Acct/Coll Social Security	\$3,001	\$3,021	\$3,079	\$2,414	\$3,125	\$3,188
603-90300-63-2100	Acct/Coll Computer Expenses	\$653	\$0	\$500	\$0	\$350	\$350
603-90300-63-2110	Fees-PSN	\$1,686	\$1,924	\$1,825	\$1,699	\$2,500	\$2,750
603-90300-63-3110	Acct/Coll Postage	\$11,063	\$8,707	\$12,000	\$8,436	\$11,500	\$12,000
603-90300-63-3121	Meter Reading Supplies	\$74	\$0	\$100	\$0	\$100	\$100
603-90400-63-3180	Uncollectables	\$143	\$947	\$1,500	\$164	\$350	\$750
603-92000-63-1100	Admin & Gen. Salary	\$80,896	\$78,185	\$80,271	\$58,784	\$79,500	\$81,090
603-92000-63-1500	Admin & Gen EE Benefits	\$19,548	\$15,203	\$14,508	\$12,777	\$16,125	\$17,448
603-92000-63-1510	Admin & Gen Social Security	\$5,641	\$6,844	\$6,141	\$4,439	\$5,985	\$6,105
603-92100-63-2100	Admin & Gen Computer Exp	\$3,026	\$555	\$1,000	\$743	\$950	\$950
603-92100-63-2250	Admin & Gen Telephone Exp	\$4,981	\$5,079	\$5,300	\$4,008	\$5,300	\$4,240
603-92100-63-3110	Admin & Gen Postage	\$0	\$0	\$0	\$92	\$92	\$0
603-92100-63-3150	Admin & Gen Office Supplies	\$6,741	\$6,595	\$7,000	\$4,595	\$6,000	\$6,500
603-92100-63-3260	Admin & Gen Subscriptions	\$0	\$411	\$450	\$0	\$425	\$450
603-92100-63-3490	Admin & Gen Op Expenses	\$574	\$804	\$1,500	\$288	\$500	\$1,000
603-92300-63-2110	Outside Services Engineering	\$586	\$2,564	\$2,000	\$2,021	\$2,021	\$2,000
603-92300-63-2220	Outside Services Other Prof	\$27,883	\$29,485	\$35,000	\$34,532	\$38,200	\$40,000
603-92400-63-5110	Insurance on Buildings	\$4,376	\$5,486	\$5,702	\$6,377	\$6,377	\$6,500
603-92400-63-5120	Insurance Vehicle & Equipment	\$4,270	\$3,984	\$4,760	\$3,576	\$4,955	\$4,750
603-92500-63-5130	Insurance Gen Liability	\$1,256	\$1,177	\$1,421	\$974	\$1,325	\$1,425
603-92500-63-5140	Insurance Prof Liability	\$653	\$612	\$739	\$506	\$690	\$750
603-92800-63-2220	Other Prof Serv-Reg Comm Exp	\$25	\$0	\$500	\$10	\$750	\$500
603-93000-63-1100	Misc General Labor	\$22,577	\$22,593	\$30,817	\$11,953	\$19,950	\$24,429
603-93000-63-1500	Misc General EE Benefits	\$4,148	\$5,148	\$9,500	\$3,095	\$4,475	\$6,075
603-93000-63-1510	Misc General Social Security	\$1,607	\$1,631	\$2,358	\$737	\$1,200	\$1,530
603-93000-63-2270	Misc General Water & Electric	\$6,835	\$8,241	\$10,000	\$6,701	\$9,250	\$9,000
603-93000-63-2300	Misc General Contr Services	\$8,507	\$8,660	\$9,000	\$6,581	\$9,000	\$9,000
603-93000-63-3161	Misc General Training	\$13,528	\$9,569	\$16,000	\$9,596	\$12,750	\$15,000
603-93000-63-3240	Membership Dues	\$5,223	\$5,178	\$5,200	\$5,400	\$5,400	\$5,562
603-93000-63-3460	Clothing & Uniforms	\$9,499	\$11,495	\$10,600	\$7,038	\$9,250	\$11,000
603-93000-63-3490	Other Operating Expenses	\$95	\$759	\$250	\$44	\$150	\$200
603-93000-63-5300	Misc General Rent to City Hall	\$8,309	\$9,029	\$9,029	\$6,772	\$9,029	\$9,029
603-93300-63-3490	Other Op Expenses – Transp.	\$150	\$0	\$200	\$0	\$100	\$150
603-93300-63-3510	Gas & Oil	\$9,528	\$9,603	\$9,500	\$5,800	\$8,750	\$9,000
603-93300-63-3554	Vehicle Repair/Maintenance	\$20,033	\$11,357	\$15,000	\$7,693	\$11,750	\$13,000
603-93300-63-7000	Transportation Allocations	-\$12,424	-\$10,288	-\$3,000	-\$55,543	-\$57,000	-\$10,000
603-93500-63-1100	Maint of Gen Plant Salaries	\$7,846	\$10,170	\$13,372	\$11,796	\$17,225	\$18,086
603-93500-63-1500	Maint of Gen Plant EE Benefits	\$1,243	\$1,544	\$4,000	\$2,511	\$3,775	\$4,964
603-93500-63-1510	Maint of Gen Plant Soc Sec	\$586	\$692	\$1,023	\$869	\$1,265	\$1,328
603-93500-63-3490	Maint of Gen Plant Op Expenses	\$2,314	\$3,642	\$3,500	\$3,198	\$4,050	\$4,100
603-95040-63-1100	Salaries – E Madison St. Sub.	\$0	\$0	\$0	\$182	\$182	\$0
603-95040-63-1500	Employee Benefits	\$0	\$0	\$0	\$62	\$62	\$0
603-95040-63-1510	Social Security	\$0	\$0	\$0	\$13	\$13	\$0
603-95050-63-1100	Salaries – Downtown Sub.	\$0	\$0	\$0	\$19,095	\$25,750	\$0
603-95050-63-1500	Employee Benefits	\$0	\$0	\$0	\$3,801	\$5,050	\$0
603-95050-63-1510	Social Security	\$0	\$0	\$0	\$1,405	\$1,915	\$0
603-96000-63-0000	GASB 68-Change in Pens Exp	\$28,894	\$15,005	\$29,000	\$0	\$25,000	\$27,000
603-96000-63-1500	WRS Amortization of Prior Serv	\$9,663	\$9,808	\$10,000	\$0	\$10,000	\$10,000
603-96100-63-0000	GASB 75 Expense	\$0	\$2,437	\$0	\$0	\$2,500	\$2,500
	TOTAL	\$10,806,055	\$11,255,813	\$11,208,376	\$8,052,780	\$10,793,293	\$10,876,796

CAPITAL

Explanation of Account: The Electric Capital Accounts include all major additions to the electric system, including electric meters, transformers, poles, etc. In 2020, the Electric Utility will be completing the upgrades to the Downtown Substation.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
603-37000	Electric Plant Meters	\$37,851	\$3,955	\$10,000	\$7,046	\$9,500	\$20,000
603-36800	Transformers	\$26,621	\$57,416	\$50,000	\$4,427	\$12,000	\$50,000
603-36700	Underground	-\$6,555	\$6,669	\$15,000	-\$5,641	\$14,000	\$25,000
603-36400	Poles, Towers and Fixtures	\$49,803	\$74,059	\$15,000	\$117,876	\$125,000	\$15,000
603-36900	Electric Plant Services	\$0	\$0	\$5,000	\$0	\$500	\$5,000
603-39200	Transportation Equipment	\$12,005	\$2,000	\$65,000	\$0	\$0	\$200,000
603-39110	Computers	\$0	\$4,361	\$4,000	\$624	\$624	\$3,000
603-39400	Tool Shop & Garage Electric	\$2,421	\$1,075	\$10,000	\$0	\$5,000	\$10,000
603-36200/603-10706	Station Equipment Electric	\$0	\$0	\$270,000	\$126,547	\$156,550	\$0
603-36410	Distribution Improvements	\$1,385	\$0	\$40,000	\$19,600	\$30,000	\$40,000
603-36500	Overhead Conductors	\$10,747	\$0	\$10,000	\$0	\$0	\$15,000
603-36910	Electric Plant Services Contribute	\$20,627	\$57,467	\$10,000	\$958	\$1,500	\$10,000
603-37300	Street Lighting Equipment	\$1,757	\$2,820	\$6,000	\$2,927	\$6,000	\$10,000
603-39000	Structure Improvement Gen Plant	\$12,503	\$7,066	\$18,000	\$6,374	\$17,175	\$6,000
603-39100	Office Furniture & Equipment	\$0	\$631	\$1,000	\$0	\$250	\$1,500
603-39500	Laboratory Equipment Electric	\$0	\$0	\$0	\$0	\$0	\$0
603-39600	Power Operated Equipment	\$55,640	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$224,805	\$217,519	\$529,000	\$280,738	\$378,099	\$410,500

ELECTRIC BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
ELECTRIC REVS.	\$11,042,825	\$11,870,668	\$11,751,896	\$8,490,160	\$11,297,861	\$11,348,685
ELECTRIC OPER. EXPEND.	\$10,806,055	\$11,255,813	\$11,208,376	\$8,052,780	\$10,793,293	\$10,876,796
NET OPERATING BUDGET	\$236,770	\$614,855	\$543,520	\$437,380	\$504,569	\$471,889
ELECTRIC CAPITAL	\$224,805	\$217,519	\$529,000	\$280,738	\$378,099	\$410,500
BALANCE	\$11,965	\$397,336	\$14,520	\$156,641	\$126,470	\$61,389

## **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.

### **Department Services Indicators**

Indicator	Est. 2019 Totals
Number of customers	1,796
Gallons of Water Sold	750
Number of water breaks	1500
Gallons of water pumped	474
Number of Water hydrants exercised 2x/year	281
Water samples processed	76

### **Accomplishments**

- Completed the rehabilitation of Well 1 and Well 7
- Coordinated the inspection and cleaning of the water reservoir
- Replaced 2656 feet of water main lines and 47 laterals on Robert Street and W. 12<sup>th</sup> Street combined

### **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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
604-40800-64	Taxes Water	\$0	\$0	\$0	\$0	\$0	\$0
604-41900-64	Interest	\$1,209	\$2,430	\$2,000	\$2,377	\$3,000	\$3,000
604-42500-64	Misc Amortization	\$8,522	\$8,522	\$8,522	\$0	\$8,522	\$8,522
604-46110-64	Sales-Res.	\$459,372	\$8,522	\$461,000	\$353,353	\$463,000	\$461,000
604-46120-64	Sales-Comm.	\$103,325	\$457,981	\$103,000	\$79,284	\$100,750	\$101,000
604-46130-64	Sales-Indust.	\$81,976	\$103,312	\$80,000	\$68,284	\$90,500	\$88,000
604-46140-64	Other Sales to Public Authority	\$31,947	\$80,215	\$30,000	\$35,285	\$40,000	\$30,000
604-46150-64	Meter Sales MultiFamily Res	\$60,989	\$42,529	\$60,000	\$45,395	\$58,750	\$57,000
604-46200-64	Private Fire	\$21,526	\$58,165	\$21,500	\$16,401	\$21,800	\$21,500
604-46300-64	Public Fire	\$364,104	\$21,855	\$364,000	\$274,311	\$363,000	\$363,000
604-47000-64	Forfeited Discounts	\$3,286	\$361,918	\$3,000	\$1,924	\$2,750	\$3,000
604-47200-64	Rents from Water Property/Tower	\$58,042	\$3,278	\$50,600	\$26,820	\$32,000	\$30,000
604-47400-64	Other Water Revenues	\$5,498	\$43,569	\$3,000	\$1,082	\$1,500	\$2,000

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
604-47410-64	Miscellaneous Service Rev	\$2,678	\$9,843	\$1,500	\$2,889	\$3,050	\$2,000
604-47415-64	Other Water Revenues-Office	\$1,050	\$2,658	\$1,000	\$184	\$500	\$750
604-47420-64	Sewer Billing Charges	\$19,725	\$1,000	\$0	\$0	\$0	\$0
604-48130-64	Interest on Special Assessments	\$213	\$0	\$150	\$46	\$125	\$150
	Fund Balance Applied		\$182	\$395,909	\$280,288	\$347,661	\$228,006
	TOTAL	\$1,223,462	\$1,205,980	\$1,585,181	\$1,187,923	\$1,536,908	\$1,398,928

## 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
604-40300-64-7000	Depreciation	\$285,108	\$298,579	\$285,105	\$216,000	\$288,000	\$290,000
604-40800-64-3242	PSC Remainder Assessment	\$1,100	\$1,207	\$1,200	\$1,150	\$1,150	\$1,250
604-40800-64-5100	Taxes	\$226,800	\$201,500	\$226,800	\$166,680	\$222,240	\$206,800
604-42600-64-7000	Depreciation on Contributed PI	\$18,000	\$17,608	\$18,000	\$13,230	\$17,640	\$18,000
604-42700-64-6200	Interest	\$54,444	\$32,149	\$40,000	\$23,198	\$30,250	\$25,000
604-60200-64-3490	Source of Supply	\$93	\$93	\$250	\$0	\$100	\$250
604-60500-64-2300	Maint of Water Source Contr Serv	\$743	\$1,012	\$500	\$0	\$500	\$500
604-60500-64-3490	Maint of Water Source Oth Op Exp	\$4,253	\$680	\$1,000	\$488	\$950	\$4,400
604-62000-64-1100	Operation Labor Pumping	\$31,891	\$32,468	\$35,500	\$25,873	\$36,500	\$37,000
604-62000-64-1500	Operation EE Benefits	\$9,821	\$10,095	\$27,653	\$7,881	\$11,200	\$13,500
604-62000-64-1510	Operation Social Security	\$2,253	\$2,274	\$2,373	\$1,861	\$2,955	\$4,500
604-62200-64-2270	Power for Pumping	\$20,362	\$19,992	\$21,000	\$14,902	\$20,500	\$21,000
604-62300-64-3490	Oper Supp Oth Op Expenses	\$1,172	\$420	\$1,000	\$272	\$600	\$1,000
604-62500-64-1100	Maint. Of Pump. Plant Labor	\$16,640	\$19,319	\$21,000	\$12,572	\$17,500	\$18,000
604-62500-64-1500	Maint. Of Pump. Plant EE Benefits	\$4,061	\$4,919	\$12,788	\$2,493	\$3,500	\$5,750
604-62500-64-1510	Maint of Pump Plant Soc Security	\$1,180	\$1,368	\$1,401	\$907	\$1,300	\$1,750
604-62500-64-2300	Maint. Of Pump. Plant Contr Serv	\$0	\$0	\$500	\$0	\$150	\$500
604-62500-64-3490	Maint. Of Pump. Plant Op Exp	\$876	\$0	\$800	\$0	\$500	\$800
604-62500-64-7001	Equipment Replace-Wells	\$1,332	\$7,740	\$10,000	\$1,106	\$2,500	\$10,000
604-63000-64-1100	Salaries	\$15,313	\$15,723	\$18,000	\$6,696	\$10,000	\$15,500
604-63000-64-1500	Employee Benefits	\$3,501	\$3,444	\$4,305	\$1,060	\$1,500	\$4,500
604-63000-64-1510	Social Security	\$1,073	\$1,085	\$1,170	\$452	\$750	\$1,225
604-63100-64-3551	Chem. Chlorine Pump	\$20,251	\$21,578	\$29,000	\$15,062	\$21,000	\$23,000
604-63200-64-3490	Other Operating Expenses	\$8,471	\$7,467	\$10,000	\$5,760	\$7,650	\$10,000
604-63500-64-2300	Contracted Services	\$607	\$627	\$1,000	\$0	\$600	\$700
604-63500-64-3490	Other Operating Expenses	\$892	\$0	\$1,000	\$0	\$200	\$1,000
604-63500-64-7001	Equipment Replace-Treatment	\$429	\$1,061	\$10,000	\$258	\$1,000	\$10,000
604-64000-64-1100	Oper. Labor Water Labor	\$5,126	\$6,927	\$4,000	\$10,543	\$12,500	\$12,750
604-64000-64-1500	Oper. Labor Water EE Benefits	\$1,452	\$1,659	\$908	\$1,747	\$1,950	\$2,250
604-64000-64-1510	Oper Labor Water Soc Security	\$375	\$495	\$275	\$782	\$915	\$975
604-64100-64-3490	Other Operating Expenses	\$0	\$12	\$0	\$0	\$115	\$0
604-65000-64-2300	Maint. Of Dist. Reservoir Contr Serv	\$0	\$342	\$400	\$0	\$400	\$16,700
604-65000-64-3490	Maint. Of Dist. Reservoir Op Exp	\$1,085	\$737	\$800	\$225	\$500	\$1,300
604-65100-64-1100	Maint. Of Mains Labor	\$1,622	\$2,017	\$775	\$2,534	\$2,600	\$2,000
604-65100-64-1500	Maint. Of Mains EE Benefits	\$428	\$600	\$225	\$506	\$600	\$600
604-65100-64-1510	Maint of Mains Soc Security	\$115	\$153	\$57	\$190	\$220	\$200
604-65100-64-2300	Maint. Of Mains Contr Serv	\$8,940	\$28,343	\$15,000	\$2,325	\$16,500	\$15,000
604-65100-64-3490	Maint. Of Mains Op Expenses	\$72	\$0	\$500	\$3,989	\$4,500	\$4,500

## CITY OF CLINTONVILLE

## 2020 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
604-65200-64-1100	Maint. Of Services Labor	\$9,243	\$12,137	\$12,850	\$12,224	\$17,000	\$17,350
604-65200-64-1500	Maint. Of Services EE Benefits	\$2,542	\$3,566	\$11,355	\$2,768	\$3,750	\$5,500
604-65200-64-1510	Maint of Services Soc Security	\$684	\$868	\$900	\$900	\$1,275	\$1,700
604-65200-64-2300	Maint. Of Services Contr Serv	\$12,278	\$16,765	\$25,000	\$21,851	\$27,000	\$30,000
604-65200-64-3490	Maint. Of Services Op Expenses	\$196	\$751	\$250	\$0	\$250	\$250
604-65300-64-1100	Maint. Of Meters Labor	\$11,481	\$6,356	\$14,500	\$11,621	\$16,300	\$16,600
604-65300-64-1500	Maint. Of Meters EE Benefits	\$3,030	\$1,547	\$4,318	\$1,775	\$2,590	\$3,250
604-65300-64-1510	Maint of Meters Soc Security	\$809	\$458	\$1,025	\$806	\$1,125	\$1,250
604-65300-64-2300	Maint of Meters Contr Services	\$2,158	\$1,756	\$4,000	\$3,688	\$3,688	\$4,000
604-65400-64-1100	Maint. Of Hydrants Labor	\$2,575	\$1,230	\$2,555	\$2,254	\$3,000	\$3,500
604-65400-64-1500	Maint. Of Hydrants EE Benefits	\$704	\$303	\$883	\$556	\$750	\$1,000
604-65400-64-1510	Maint of Hydrants Soc Security	\$188	\$82	\$250	\$168	\$250	\$400
604-65400-64-2300	Maint. Of Hydrants Contr Serv	\$0	\$0	\$500	\$0	\$0	\$0
604-65400-64-3490	Maint. Of Hydrants Op Expenses	\$581	\$2,781	\$1,000	\$477	\$900	\$1,000
604-65500-64-1100	Maint of Other Plant-Salaries	\$1,718	\$0	\$1,500	\$0	\$0	\$0
604-65500-64-1500	Maint of Other Plant-EE Benefits	\$459	\$0	\$0	\$0	\$0	\$0
604-65500-64-1510	Maint of Other Plant-EE Soc Se	\$116	\$0	\$0	\$0	\$0	\$0
604-90100-64-1100	Meter Reading Labor	\$10,743	\$11,734	\$12,500	\$4,833	\$10,000	\$10,500
604-90100-64-1500	Meter Reading EE Benefits	\$2,172	\$2,343	\$2,700	\$725	\$1,500	\$3,250
604-90100-64-1510	Meter Reading Social Security	\$731	\$814	\$830	\$332	\$475	\$950
604-90200-64-1100	Acct/ Coll. Labor	\$20,489	\$20,825	\$22,000	\$15,534	\$21,500	\$22,000
604-90200-64-1500	Acct/ Coll. EE Benefits	\$9,975	\$9,748	\$11,600	\$7,641	\$11,500	\$12,250
604-90200-64-1510	Acct/Coll Social Security	\$1,482	\$1,490	\$1,475	\$1,118	\$1,500	\$1,750
604-90300-64-2100	Computer Expenses	\$326	\$0	\$500	\$114	\$400	\$500
604-90300-64-2110	Fees-PSN	\$843	\$962	\$950	\$849	\$1,100	\$1,200
604-90300-64-3110	Postage	\$5,208	\$4,354	\$5,500	\$4,231	\$5,500	\$5,550
604-90300-64-3121	Safety Equipment	\$712	\$857	\$750	\$135	\$750	\$750
604-90400-64-3180	Uncollectible Accounts	\$151	\$123	\$300	\$91	\$300	\$300
604-90600-64-1100	Cust Serv Labor	\$0	\$25	\$100	\$44	\$100	\$100
604-90600-64-1500	Cust Serv EE Benefits	\$0	\$2	\$10	\$3	\$10	\$100
604-90600-64-1510	Cust Serv Social Security	\$0	\$2	\$10	\$3	\$10	\$50
604-92000-64-1100	Admin & Gen. Salary	\$54,471	\$54,098	\$56,000	\$41,840	\$56,000	\$61,113
604-92000-64-1500	Admin & Gen. EE Benefits	\$18,685	\$16,038	\$23,400	\$15,548	\$20,100	\$27,600
604-92000-64-1510	Admin & Gen. Soc Security	\$3,639	\$3,924	\$4,025	\$3,054	\$4,100	\$4,500
604-92100-64-1500	Admin & Gen EE Benefits	\$0	\$0	\$0	\$0	\$0	\$0
604-92100-64-1510	Admin & Gen Soc Security	\$0	\$0	\$0	\$0	\$0	\$0
604-92100-64-2100	Computer Expenses	\$1,790	\$355	\$1,200	\$352	\$750	\$1,200
604-92100-64-2250	Telephone Expenses	\$4,093	\$3,735	\$4,200	\$3,226	\$4,200	\$4,200
604-92100-64-3110	Postage	\$0	\$0	\$0	\$0	\$0	\$0
604-92100-64-3150	Office Supplies	\$3,253	\$3,775	\$5,300	\$2,824	\$3,500	\$4,000
604-92100-64-3260	Admin & Gen Subscriptions	\$0	\$53	\$75	\$0	\$50	\$50
604-92100-64-3490	Other Operating Expenses	\$6,465	\$271	\$600	\$152	\$500	\$500
604-92300-64-2110	Engineering Services	\$4,700	\$5,100	\$7,000	\$36	\$500	\$7,000
604-92300-64-2220	Other Professional Services	\$29,942	\$35,401	\$33,500	\$34,103	\$36,000	\$36,000
604-92400-64-5110	Insurance on Buildings	\$6,704	\$6,621	\$6,900	\$7,455	\$7,455	\$7,500
604-92400-64-5120	Insurance on Veh & Equipment	\$1,917	\$1,732	\$2,200	\$1,594	\$2,100	\$2,200
604-92500-64-5130	General Liability	\$837	\$785	\$950	\$649	\$920	\$950
604-92500-64-5140	Professional Liability	\$436	\$408	\$500	\$337	\$500	\$500
604-93000-64-1100	Misc. Gen. Labor	\$15,212	\$19,051	\$18,000	\$10,620	\$17,000	\$17,500
604-93000-64-1500	Misc. Gen. EE Benefits	\$3,199	\$3,554	\$3,657	\$4,688	\$5,500	\$5,850
604-93000-64-1510	Misc. Gen. Soc Security	\$1,084	\$1,425	\$1,285	\$606	\$850	\$950
604-93000-64-2270	Misc Gen Water & Electric	\$6,149	\$6,630	\$8,800	\$5,617	\$8,000	\$8,000
604-93000-64-2300	Misc. Gen. Contr Services	\$4,526	\$5,142	\$6,000	\$3,575	\$5,000	\$5,100
604-93000-64-3161	Misc. Gen. Training Expenses	\$7,393	\$5,703	\$8,000	\$4,311	\$5,750	\$8,000
604-93000-64-3240	Misc. Gen. Membership Dues	\$605	\$545	\$650	\$545	\$650	\$650
604-93000-64-3460	Misc. Gen. Clothing & Uniforms	\$2,212	\$2,845	\$2,900	\$2,913	\$3,200	\$3,200
604-93000-64-3490	Misc Gen Other Op Exp	\$10	\$29	\$150	\$7	\$50	\$150
604-93000-64-5300	Misc Gen Rent	\$4,154	\$4,515	\$4,515	\$3,386	\$4,515	\$4,515
604-93300-64-3490	Misc. Gen. Other Op Expenses	\$14	\$130	\$100	\$0	\$100	\$100
604-93300-64-3510	Misc. Gen. Gas & Oil	\$3,086	\$3,400	\$4,000	\$3,015	\$3,450	\$4,000
604-93300-64-3554	Vehicle Repair/Maint	\$1,717	\$1,464	\$1,800	\$597	\$1,500	\$1,800

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
604-93500-64-1100	Maint of Gen Plant Salaries	\$5,735	\$4,814	\$4,250	\$9,396	\$12,500	\$12,500
604-93500-64-1500	Maint of Gen Plant EE Benefits	\$1,162	\$883	\$894	\$1,784	\$2,000	\$2,250
604-93500-64-1510	Maint of Gen Plant Soc Security	\$389	\$355	\$310	\$682	\$800	\$1,000
604-93500-64-3490	Other Operating Expenses	\$2,553	\$3,417	\$4,500	\$2,690	\$3,300	\$3,500
604-96000-64-0000	GASB 68-Change in Pens Exp	\$0	\$5,628	\$0	\$0	\$5,750	\$6,000
604-96000-64-1500	WRS Amortization of Prior Serv	\$0	\$3,544	\$0	\$0	\$3,750	\$4,000
604-96100-64-0000	GASB 75 Expense	\$0	\$1,042	\$0	\$0	\$1,250	\$1,500
	TOTAL	\$1,047,607	\$1,051,983	\$1,160,056	\$801,089	\$1,095,648	\$1,175,128

### 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 engineering for 2021 road reconstruction project for W. 13<sup>th</sup> Street, W. 14<sup>th</sup> Street, Shaw Street, and Paulina Street, in addition to a new valve turner and vacuum trailer.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
604-31400	Well Rehabilitation	\$23,229	\$0	\$33,000	\$25,938	\$25,938	\$25,000
604-34300	Paving Projects	\$0	\$0	\$8,000	\$1,090	\$8,000	\$0
604-34500	New Services	\$450,110	\$11,018	\$315,125	\$316,824	\$340,000	\$47,300
604-34600	Meters	\$27,587	\$24,793	\$35,000	\$34,322	\$34,322	\$50,000
604-34800	Hydrants	\$22,363	\$18,550	\$22,000	\$5,735	\$22,000	\$25,000
604-39000	Building/ General Plant	\$6,906	\$25	\$8,000	\$2,614	\$7,000	\$4,000
604-39100	Office Furniture & Equip	\$0	\$315	\$0	\$0	\$0	\$500
604-39110	Computers/Meter Reader Hrdwr	\$0	\$4,688	\$4,000	\$312	\$4,000	\$2,000
604-39200	Transportation	\$3,104	-\$4,814	\$0	\$0	\$0	\$70,000
604-39400	Tools Shop & Garage	\$0	\$279	\$0	\$0	\$0	\$0
	TOTAL	\$533,298	\$54,854	\$425,125	\$386,835	\$441,260	\$223,800

### WATER BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 9/30	2019 ESTIMATE	2020 BUDGET
WATER REVS.	\$1,223,462	\$1,205,980	\$1,585,181	\$1,187,923	\$1,536,908	\$1,398,928
WATER OPER. EXPEND.	\$1,047,607	\$1,051,983	\$1,160,056	\$801,089	\$1,095,648	\$1,175,128
WATER CAPITAL	\$533,298	\$54,854	\$425,125	\$386,835	\$441,260	\$223,800
BALANCE	(\$357,443)	\$99,143	\$0	(\$0)	\$0	\$0