

CITY OF CLINTONVILLE 2021 BUDGET



City of Clintonville
2021 Budget
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2021 CITY OF CLINTONVILLE PROPOSED BUDGET SUMMARY AND ANALYSIS

The 2021 proposed City Budget is a balanced budget with a tax levy totaling \$2,405,245. This levy is \$18,956 higher than the 2020 Budget. The assessed value tax rate for City purposes is 10.59, which is .05 cents lower than the City was operating with in 2020. The average assessed value for all homes in the City of Clintonville is approximately \$80,000. The 2020 tax rate will result in a tax rate decrease FOR CITY PURPOSES ONLY of approximately \$3.72 on the tax bill for this average \$80,000 assessed value home when compared to the previous year. The City's 2020 assessed value is \$227,049,300, which is approximately \$2,774,900 higher than 2020.

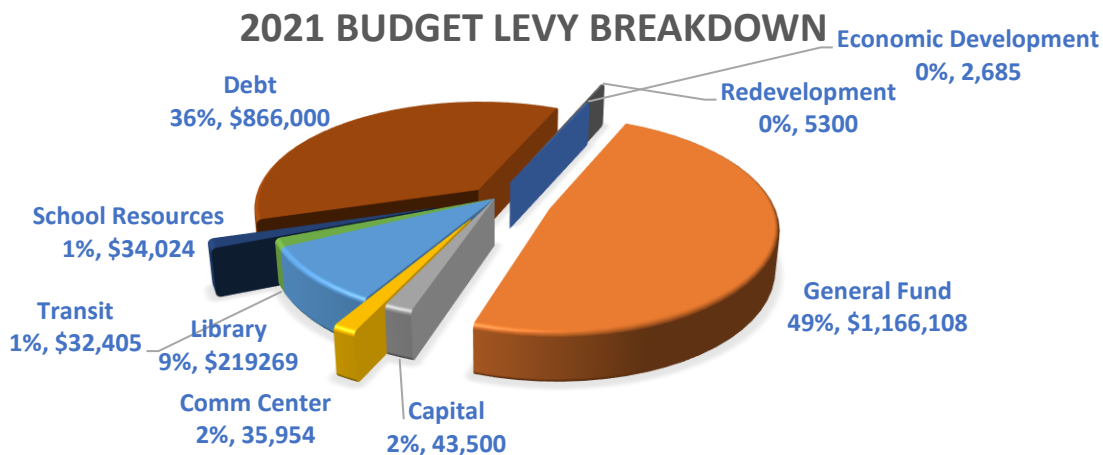


Chart 1

Chart 1 shows that the two single largest receivers of the property tax levy are the General Fund (49%) and the Debt Service Fund (36%) at \$1,166,108 and \$8,666,000 respectively. The City's long-term goals include a focus on debt reduction. In addition to expanding the forecasting for capital needs from five years to seven years beginning in 2020, the 2021 Budget also starts, for the first time, levying directly for capital projects. Specifically, it levies \$43,500 for the Small Capital Fund to purchase smaller items for which the City does not believe it should continue to borrow.

PERCENTAGE OF PROPERTY TAX LEVY FOR GENERAL FUND BY FUNCTION

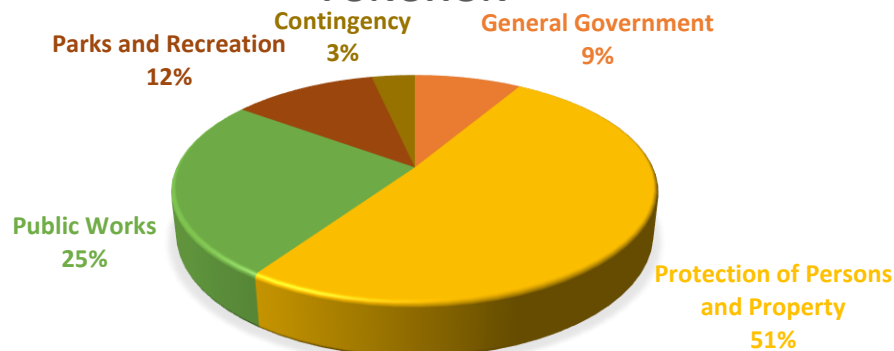


Chart 2

Chart 2 demonstrates the breakdown of the property tax allocation by function within the General Fund. Currently, the Protection of Persons and Property function is the single largest receiver of the property tax levy allocated to the General Fund (51%) at \$595,134.38.

Mill Rate History – The below table shows the City’s mill rate (exclusive of TIF) since 2012. It shows the City’s total mill rate and the operating only mill rate, which is the portion of the mill rate that is allocated towards non-debt service payments.

FY	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tax Rate	8.49	8.71	8.58	8.62	8.9	8.83	9.27	10.08	10.66	10.63
Operating only Rat	5.59	5.6	5.55	5.35	5.51	5.45	5.72	6.33	6.75	6.8
Total Levy	\$1,819,090	\$1,911,378	\$1,957,563	\$1,981,667	\$1,986,043	\$1,989,833	\$2,097,448	\$2,257,490	\$2,398,673	\$2,404,921
Assessed Value	\$214,362,800	\$219,562,700	\$228,199,000	\$229,886,100	\$223,115,300	\$225,273,800	\$226,246,700	\$223,847,200	\$224,274,400	\$226,320,000

BUDGET HIGHLIGHTS

2021 Wages and Benefits - The budget includes a 1.5% COLA to the salary schedule, which was established based on 2018 wage data from comparable communities, and step increases as provided for in the Personnel Manual. 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 9% and this budget proposes reducing the insurance premium share for management staff.

Personnel Changes – This budget includes funding for an additional sworn officer for the police department, the costs for which are mostly covered by the reduction in part-time and over-time costs.

Fund Balance – The City maintains an unassigned fund balance in its general fund which serves as the City’s emergency reserve fund and helps ensure the City has adequate cash flow due to variations in the timing of revenue and expenditures. The City’s Financial Management Policy established a target minimum of 25% of the subsequent year’s general fund expenditures. The City’s Undesignated Fund Balance at year-end 2019 was \$1,341,268 or 33.8% of the City’s 2020 operating budget. The 2020 end-of-year estimates expects there to be a surplus of \$300,000 however, the 2020 Budget was approved with the idea that operational savings would be transferred to the capital and debt service fund balance to cover future capital expenses and to limit increases to the debt tax rate. Therefore, I am recommending that almost all of the surplus be transferred accordingly. I will be bringing the transfers to the Finance and Council in December for consideration after we have one more opportunity to review the end of year projections. Unless the Council chooses to transfer additional funds, I anticipate having a small deposit to the Undesignated Fund Balance of roughly \$35,000. It is anticipated that the fund balance as of 12/31/20 will be 34.4 % of the proposed 2021 operating budget.

Debt – The 2021 total budget for debt service \$986,975. The tax levy is scheduled to cover \$866,000 with the balance being primarily funded by the debt service reserve. In order to limit the impact to the taxpayers, the City will need to continue to transfer operational savings to the debt service fund balance to offset the increase to the required debt payment for 2022-2024. The City will need to borrow for its 2021-2023 capital projects in early 2021, the process for which will be starting in December of 2020. The 2021-2027 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 2021 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 2.3% and this budget places the City at just under 1.6%. 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 will actually decrease this year by five cents down to \$10.59. There has been some new commercial development, including the new apartments, which have helped to bring up the City’s assessed value. In addition, there has been an uptick in building permits this year and that bodes well for next year. However, the assessment ratio is continuing to rapidly decrease and I feel the City needs to develop a plan for funding a full revaluation to ensure we have accurate assessments. If trends continue the way they have for the last two years, it will not be more than a few years before the State steps in and requires the revaluation. This is an expensive undertaking and many municipalities spread it out over two to three years. I am currently working with the assessor to develop a cost scenario for such an undertaking.

In addition, continuing to pursue grants funds is an absolute must. The City has been awarded over \$3million in grant funding (\$1million of which will be for the street and stormwater expenses for the road reconstruction project next year) in the last three years and we will continue to aggressively seek out and apply for funding for various aspects of operations.

I want to, once again, thank the Department Heads for the work they have done putting together this budget, especially considering the issues we had with the new budgeting software.

Sincerely,

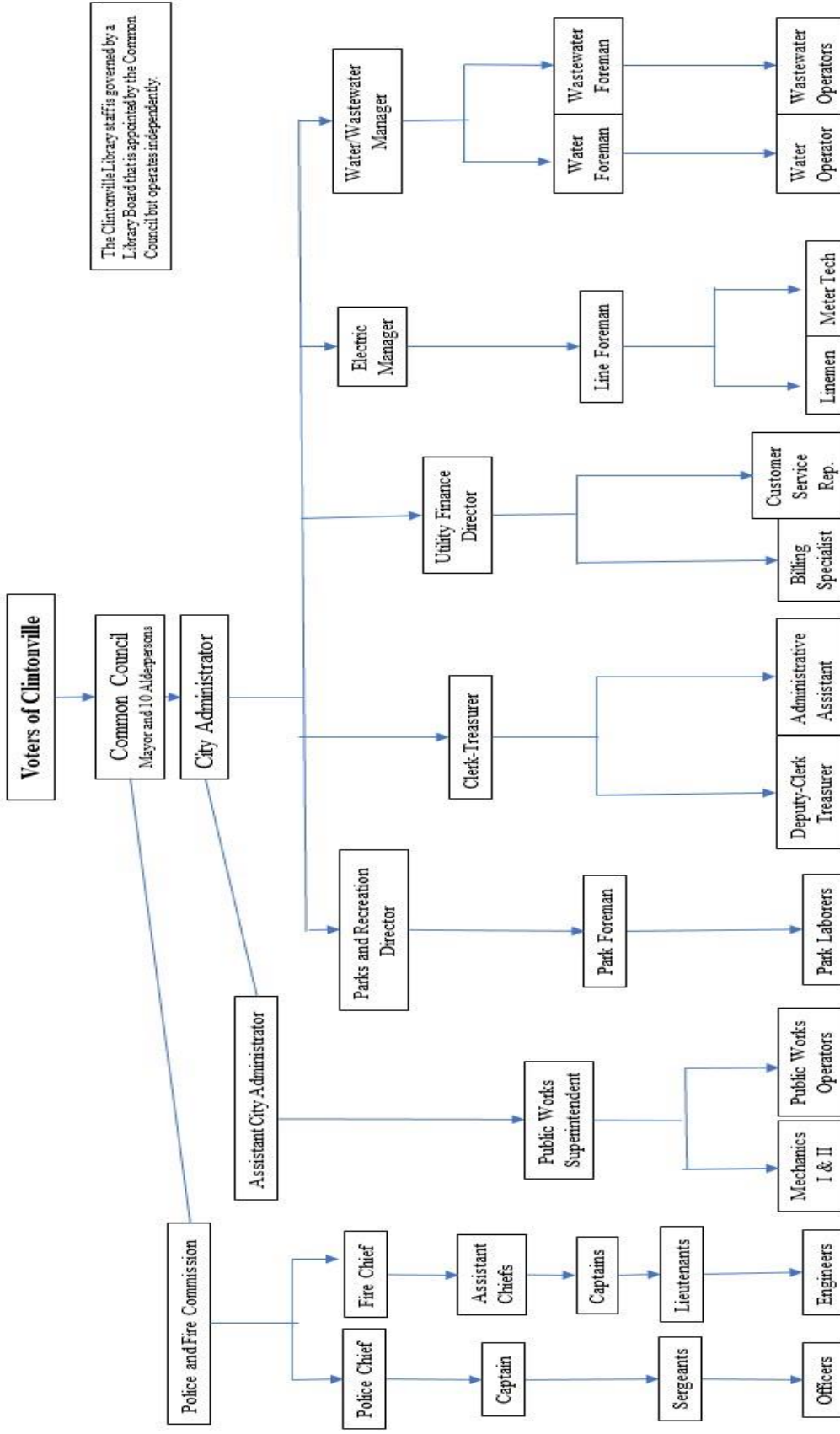
Sharon Eveland
City Administrator
November 19, 2020

**CITY OF CLITNONVILLE
2021 BUDGET
CITY OFFICIALS**

Rich Beggs.....	Mayor
Julie Stumbris.....	Aldersperson Dist. 1
Ben Huber.....	Aldersperson Dist. 1
Tammy Strey-Hirt.....	Aldersperson Dist. 2
Peggy Zaemisch*.....	Aldersperson Dist. 2
Steven Kettenhoven.....	Aldersperson Dist. 3
Brandon Braden*.....	Aldersperson Dist. 3
Jim Supanich*.....	Aldersperson Dist. 4
Mike Hankins*.....	Council President/Aldersperson Dist. 4
Brad Rokus.....	Aldersperson Dist. 5
Rusty Mitchell.....	Aldersperson Dist. 5
Sharon Eveland.....	City Administrator
Caz Muske.....	Asst. City Administrator/Public Works Manager
Peggy Johnson.....	Clerk-Treasurer
Kunkel Engineering.....	Building Inspector
Craig Freitag.....	Police Chief
Shane Krueger.....	Fire Chief
(vacant).....	Electric Utility Manager
Dave Tichinel.....	Water/Wastewater Utility Manager
Stacy Sonnenberg.....	Utility Finance Director
Justin McAuly.....	Parks & Recreation Director
Jamie Hein.....	Library Director
Servi Group.....	Assessor

*Members of the Finance Committee

City of Clintonville Organizational Chart



<u>STAFFING TABLE</u>				
2021 BUDGET				
DEPARTMENT	2020 POSITIONS	2020 FTEs	2021 POSITIONS	2021 FTEs
ADMINISTRATION				
Administrator*	1.00	1.00	1.00	1.00
Assistant Administrator*	1.00	0.60	1.00	0.60
Clerk-Treasurer*	1.00	1.00	1.00	1.00
Utility Finance Director*	1.00	1.00	1.00	1.00
Deputy Clerk-Treasurer*	1.00	1.00	1.00	1.00
Utility Billing Clerk	1.00	1.00	1.00	1.00
Utility Customer Support	1.00	1.00	1.00	1.00
Administrative Assistant*	1.00	1.00	1.00	1.00
	8.00	7.60	8.00	7.60
POLICE DEPARTMENT				
Police Chief	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00
Sergeant	3.00	3.00	2.00	2.00
Patrol Officers	5.00	5.00	6.00	6.00
Police School Liaison Assignment*	1.00	1.00	1.00	1.00
Lead Dispatch	1.00	1.00	1.00	1.00
Dispatch	3.00	3.00	3.00	3.00
Part-time Patrol	7.00	1.44	3.00	0.10
Part-time Dispatch	6.00	1.15	7.00	1.29
	28.00	17.59	25.00	16.39
PUBLIC WORKS				
Public Works Manager	1.00	0.50	1.00	0.50
Street Superintendent	1.00	1.00	1.00	1.00
Mechanic*	2.00	2.00	2.00	2.00
Equipment Operator	3.00	3.00	3.00	3.00
	7.00	6.50	7.00	6.50
PARKS & RECREATION				
Parks & Recreation Director*	1.00	1.00	1.00	1.00
Parks Foreman*	1.00	1.00	0.00	0.00
Laborer*	2.00	2.00	3.00	3.00
Facilities Custodian*	1.00	0.50	0.50	0.50

Recreation Coordinator	1.00	0.30	0.30	0.30
	6.00	4.80	4.80	4.80
ELECTRIC UTILITY				
Electric Manager	1.00	1.00	0.00	0.00
Line Foreman	1.00	1.00	1.00	1.00
Journeyman Lineman	2.00	2.00	2.00	2.00
Meter Technician	1.00	1.00	1.00	1.00
Apprentice Journeyman Lineman	1.00	1.00	2.00	2.00
	6.00	6.00	6.00	6.00
WATER UTILITY				
Water Manager	1.00	0.50	1.00	0.50
Water Foreman	1.00	1.00	1.00	1.00
Water Operator	1.00	1.00	1.00	1.00
	3.00	2.50	3.00	2.50
WASTEWATER UTILITY				
Wastewater Manager	1.00	0.50	1.00	0.50
Wastewater Foreman	1.00	1.00	1.00	1.00
Wastewater Operator	2.00	2.00	2.00	2.00
	4.00	3.50	4.00	3.50
TOTAL CITY DEPARTMENTS	<u>58.00</u>	<u>44.99</u>	<u>53.80</u>	<u>43.79</u>
LIBRARY				
Library Director	1.00	1.00	1.00	1.00
Technical Services Librarian	1.00	1.00	1.00	1.00
Youth Librarian	1.00	1.00	1.00	1.00
Library Technicians	6.00	2.25	6.00	2.25
Pages	3.00	0.53	2.00	0.40
TOAL LIBRARY	<u>12.00</u>	<u>5.78</u>	<u>11.00</u>	<u>5.65</u>
<u><i>Proposed New Positions</i></u>				
Apprentice Journeyman Lineman (1)				
Patrol Officer (1)				

Notes:

* Employee salary and fringe benefits are distributed between multiple budgets.

The Fire Department is a compensated all-volunteer force.

NOTICE OF PUBLIC HEARING

2021 PROPOSED BUDGET - CITY OF CLINTONVILLE

NOTICE IS HEREBY GIVEN that a Public Hearing will be held on Wednesday November 18, 2020 at 5:30 p.m. at the Community Center, 30 S Main St, Clintonville, Wisconsin on the proposed City of Clintonville budget for the year 2021. Any resident or taxpayer shall have the opportunity to be heard thereon. A summary of the proposed budget is open for public inspection beginning November 3, 2020 at the office of the City Clerk at City Hall and is also available on the City website. www.clintonville.wi.org

You may attend the meeting physically but you must wear a mask. Facebook Live will be utilized, however comments will not be monitored. Please provide the comments to Clerk Peggy Johnson, pjohnson@clintonvillewi.org, by Tuesday, November 17, 2020 at 2:00 pm.

General Fund	2020	2021	Percent
<u>Revenues:</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
General Property Taxes	\$ 1,184,120	\$ 1,166,108	-1.52%
Special Assessments	8,750	7,300	-16.57%
Intergovernmental	2,289,824	2,346,212	2.46%
Licenses & Permits	33,740	33,800	0.18%
Fines & Forfeitures	59,000	57,500	-2.54%
Public Charges	91,868	93,208	1.46%
Other	306,754	292,115	-4.77%
Total Revenues	\$ 3,974,056	\$ 3,996,243	0.56%

<u>Expenses:</u>			
General Government	\$ 717,970	\$ 652,405	-9.13%
Public Safety	1,907,621	1,962,258	2.86%
Public Works	890,141	899,962	1.10%
Recreation	428,361	444,928	3.87%
Airport	29,963	36,690	22.45%
Total Expenses	\$ 3,974,056	\$ 3,996,243	0.56%

	<u>*Total Revenues</u>	<u>Total</u>	<u>Property</u>
	<u>Excluding Taxes</u>	<u>Expenditures</u>	<u>Tax</u>
			<u>Contribution</u>
General Fund	\$ 2,830,135	\$ 3,996,243	\$ 1,166,108
Community Center Fund	\$ 7,000	42,954	35,954
TIF 8 Fund	\$ 277,807	277,807	-
TIF 9 Fund	\$ 152,783	152,783	-
Library Fund	\$ 188,754	408,023	219,269
Transit Fund	\$ 83,000	115,405	32,405
Redevelopment Authority Fund	\$ 6,000	11,300	5,300
School Safety Resources	\$ 89,630	123,654	34,024
Debt Service Fund	\$ 120,975	986,975	866,000
Major Capital Fund	\$ 2,845,881	2,845,881	-
Small Capital Fund		35,600	43,500
Airport Fuel	\$ 79,850	79,850	-
Veterans Memorial	\$ 4,514	4,514	-
Outdoor Swimming Facility	\$ 81,326	81,326	-
K-9	\$ 6,300	6,300	-
Refuse Collection	\$ 203,800	203,800	-
Economic Development	\$ 57,459	60,144	2,685
2% Fire Dues	\$ 23,600	23,600	-
Restricted Donations	\$ -	-	-
Total	\$ 7,058,814	\$ 9,456,159	\$ 2,405,245

Peggy Johnson, Clerk-Treasurer

CITY OF CLINTONVILLE
TAX LEVY AND RATE COMPARISON

	ADOPTED LEVY 2020	ADOPTED LEVY 2021	INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERT TAX LEVY SUMMARY:				
General Fund	\$ 1,184,120	\$ 1,166,108	\$ (18,012)	-1.52%
Capital	\$ -	\$ 43,500	\$ 43,500	
Community Center	\$ 38,500	\$ 35,954	\$ (2,546)	-6.61%
Library	\$ 215,000	\$ 219,269	\$ 4,269	1.99%
School Safety Resources	\$ 34,234	\$ 34,024	\$ (210)	-0.61%
Transit	\$ 32,825	\$ 32,405	\$ (420)	-1.28%
Redevelopment Authority	\$ 5,200	\$ 5,300	\$ 100	1.92%
Economic Development	\$ 663	\$ 2,685	\$ 2,022	304.98%
Debt	\$ 875,757	\$ 866,000	\$ (9,757)	-1.11%
SUBTOTAL EXCLUDING TIF	\$ 2,386,299	\$ 2,405,245	\$ 18,946	0.79%

	ACTUAL TAX RATE 2020	ACTUAL TAX RATE 2021	INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERT TAX RATE SUMMARY:				
General Fund	5.2798	5.1359	-0.1439	-2.72%
Capital	0.0000	0.1916	0.1916	
Community Center	0.1717	0.1584	-0.0133	-7.75%
Library	0.9586	0.9657	0.0071	0.74%
School Safety Resources	0.1526	0.1499	-0.0028	-1.83%
Transit	0.1464	0.1427	-0.0036	-2.49%
Redevelopment Authority	0.0232	0.0233	0.0002	0.68%
Economic Development	0.0030	0.0118	0.0089	300.03%
Debt	3.9048	3.8141	-0.0907	-2.32%
SUBTOTAL EXCLUDING TIF	10.6401	10.5935	-0.0466	-0.44%

Assessed Value	\$ 224,274,400	\$ 227,049,300	\$ 2,774,900	1.24%
Equalized Value	\$ 234,782,100	\$ 244,611,400	\$ 9,829,300	4.19%
Assessment Ratio	0.955244885	0.928204082		

CITY OF CLINTONVILLE REVENUE SUMMARY 2021 BUDGET								
	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget	Increase (Decrease)	% Change
GENERAL FUND								
TAXES								
REAL & PERSONAL PROPERTY	\$ 987,723.00	\$ 1,103,111.08	\$ 1,184,120.00	\$ -	\$ 1,184,120.00	\$ 1,166,108.00	\$ (18,012.00)	-1.52%
INTEREST ON TAXES	\$ 158.18	\$ 398.15	\$ 125.00	\$ 65.50	\$ 75.00	\$ -	\$ (125.00)	-100.00%
PILT AND MSF	\$ 450,000.26	\$ 441,988.05	\$ 446,300.00	\$ 323,622.00	\$ 449,035.62	\$ 497,514.00	\$ 51,214.00	11.48%
SUBTOTAL	\$ 1,437,881.44	\$ 1,545,497.28	\$ 1,630,545.00	\$ 323,687.50	\$ 1,633,230.62	\$ 1,663,622.00	\$ 33,077.00	2.03%
SPECIAL ASSESSMENTS								
SPECIAL ASSESSMENTS	\$ 6,361.60	\$ 11,026.87	\$ 8,000.00	\$ 4,137.00	\$ 5,296.00	\$ 6,600.00	\$ (1,400.00)	-17.50%
INTEREST ON SPECIAL ASSESMENTS	\$ 959.51	\$ 1,047.15	\$ 750.00	\$ 1,682.74	\$ 2,401.81	\$ 700.00	\$ (50.00)	-6.67%
SUBTOTAL	\$ 7,321.11	\$ 12,074.02	\$ 8,750.00	\$ 5,819.74	\$ 7,697.81	\$ 7,300.00	\$ (1,450.00)	-16.57%
INTERGOVERNMENTAL REVENUES								
STATE SHARED REVENUES	\$ 1,303,901.86	\$ 1,297,815.86	\$ 1,285,641.00	\$ 254,964.11	\$ 1,285,618.00	\$ 1,290,792.00	\$ 5,151.00	0.40%
EXEMPT COMPUTER AID	\$ 38,810.72	\$ 39,749.94	\$ 40,100.00	\$ 54,307.64	\$ 39,750.00	\$ 39,750.00	\$ (350.00)	-0.87%
PERSONAL PROPERTY AID	\$ -	\$ 17,872.83	\$ 14,558.00	\$ -	\$ 14,558.00	\$ 11,500.00	\$ (3,058.00)	-21.01%
TRANSPORTATION AID	\$ 414,675.06	\$ 397,782.42	\$ 422,483.00	\$ 316,489.14	\$ 421,985.56	\$ 422,978.00	\$ 495.00	0.12%
OTHER STATE AID/GRANTS	\$ 18,990.65	\$ 63,821.33	\$ 8,823.00	\$ 5,679.71	\$ 8,520.81	\$ 11,500.00	\$ 2,677.00	30.34%
MISC. INTERGOVERNMENTAL REV	\$ 95,953.13	\$ 80,579.24	\$ 79,194.00	\$ 72,385.27	\$ 82,415.62	\$ 81,828.00	\$ 2,634.00	3.33%
SUBTOTAL	\$ 1,872,331.42	\$ 1,897,621.62	\$ 1,850,799.00	\$ 703,825.87	\$ 1,852,847.99	\$ 1,858,348.00	\$ 7,549.00	0.41%
LICENSES & PERMITS								
BUSINESS LICENSES	\$ 20,112.47	\$ 20,047.62	\$ 20,000.00	\$ 15,125.80	\$ 18,212.30	\$ 18,000.00	\$ (2,000.00)	-10.00%
NON-BUSINESS LICENSES/PERMITS	\$ 13,276.52	\$ 11,099.34	\$ 13,010.00	\$ 17,195.03	\$ 12,529.00	\$ 15,648.00	\$ 2,638.00	20.28%
CABLE FRANCHISE FEE	\$ 45,080.26	\$ 44,694.39	\$ 44,775.00	\$ 37,527.67	\$ 47,664.35	\$ 47,000.00	\$ 2,225.00	4.97%
MOTOR VEHICLE REGISTRATIONS	\$ 12,471.42	\$ 9,803.74	\$ 14,500.00	\$ 6,908.00	\$ 11,000.00	\$ 13,500.00	\$ (1,000.00)	-6.90%
SUBTOTAL	\$ 90,940.67	\$ 85,645.09	\$ 92,285.00	\$ 76,756.50	\$ 89,405.65	\$ 94,148.00	\$ 1,863.00	2.02%
FINES & FOREITURES								
LAW & ORDER FINES	\$ 57,461.67	\$ 47,891.68	\$ 54,500.00	\$ 34,174.22	\$ 44,000.00	\$ 53,000.00	\$ (1,500.00)	-2.75%
PARKING FINES	\$ 4,175.00	\$ 4,130.00	\$ 4,500.00	\$ 3,730.00	\$ 4,500.00	\$ 4,500.00	\$ -	0.00%
SUBTOTAL	\$ 61,636.67	\$ 52,021.68	\$ 59,000.00	\$ 37,904.22	\$ 48,500.00	\$ 57,500.00	\$ (1,500.00)	-2.54%
PUBLIC CHARGES								
ADMINISTRATION	\$ 24,975.07	\$ 25,662.08	\$ 9,000.00	\$ 7,269.10	\$ 8,200.00	\$ 8,100.00	\$ (900.00)	-10.00%
BUILDING INSPECTIONS/ZONING	\$ 14,123.82	\$ 6,837.70	\$ 9,440.00	\$ 8,968.35	\$ 10,415.00	\$ 11,000.00	\$ 1,560.00	16.53%
FIRE DEPARTMENT	\$ 29,185.00	\$ 22,670.00	\$ 24,050.00	\$ 19,496.75	\$ 29,510.00	\$ 27,750.00	\$ 3,700.00	15.38%
POLICE DEPARTMENT	\$ 2,755.67	\$ 3,199.16	\$ 1,400.00	\$ 2,413.50	\$ 3,200.00	\$ 2,320.00	\$ 920.00	65.71%
PUBLIC WORKS	\$ 29,017.63	\$ 12,388.61	\$ 10,850.00	\$ 11,941.14	\$ 12,286.00	\$ 15,370.00	\$ 4,520.00	41.66%
RECREATION	\$ 28,402.42	\$ 29,810.36	\$ 23,803.00	\$ 6,846.10	\$ 8,733.00	\$ 25,600.00	\$ 1,797.00	7.55%
SUBTOTAL	\$ 128,459.61	\$ 100,567.91	\$ 78,543.00	\$ 56,934.94	\$ 72,344.00	\$ 90,140.00	\$ 11,597.00	14.77%
MISCELLANEOUS REVENUES								
INTEREST ON INVESTMENTS	\$ 196,104.86	\$ 156,262.31	\$ 68,000.00	\$ 98,152.10	\$ 112,000.00	\$ 76,500.00	\$ 8,500.00	12.50%
ROOM TAX	\$ 8,052.01	\$ 8,994.05	\$ 8,500.00	\$ 4,665.76	\$ 6,922.63	\$ 8,500.00	\$ -	0.00%
MISCELLANEOUS	\$ 69,991.17	\$ 58,427.76	\$ 14,700.00	\$ 67,340.16	\$ 133,945.00	\$ 17,000.00	\$ 2,300.00	15.65%
LAND/BUILDING LEASES	\$ 114,091.26	\$ 118,506.47	\$ 115,085.00	\$ 67,968.98	\$ 112,122.10	\$ 118,685.00	\$ 3,600.00	3.13%
INSURANCE RECOVERIES	\$ 8,488.81	\$ 4,378.37	\$ -	\$ 3,409.69	\$ 3,410.00	\$ -	\$ -	
DONATIONS	\$ 2,991.58	\$ 5,525.75	\$ 1,350.00	\$ 4,555.00	\$ 4,885.00	\$ 4,500.00	\$ 3,150.00	233.33%
SUBTOTAL	\$ 399,719.69	\$ 352,094.71	\$ 207,635.00	\$ 246,091.69	\$ 373,284.73	\$ 225,185.00	\$ 17,550.00	8.45%
OTHER FINANCING SOURCES								
FUND BALANCE APPLIED	\$ -	\$ -	\$ 46,500.00	\$ -	\$ -	\$ -	\$ (46,500.00)	-100.00%
OTHER TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SUBTOTAL	\$ -	\$ -	\$ 46,500.00	\$ -	\$ -	\$ -	\$ (46,500.00)	-100.00%
TOTAL GENERAL FUND								
REVENUES	\$ 3,998,290.61	\$ 4,045,522.31	\$ 3,974,057.00	\$ 1,451,020.46	\$ 4,077,310.80	\$ 3,996,243.00	\$ 22,186.00	0.56%

CITY OF CLINTONVILLE REVENUE SUMMARY 2021 BUDGET								
	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget	Increase (Decrease)	% Change
GENERAL FUND								
GENERAL GOVERNMENT								
ELECTED OFFICIALS AND MEETINGS	\$ 39,518.82	\$ 40,935.20	\$ 34,769.00	\$ 21,508.11	\$ 30,527.05	\$ 34,850.00	\$ 81.00	0.23%
LEGAL	\$ 48,640.70	\$ 42,506.74	\$ 46,021.00	\$ 30,087.42	\$ 39,555.00	\$ 48,321.00	\$ 2,300.00	5.00%
ADMINISTRATION	\$ 296,543.01	\$ 359,689.09	\$ 389,500.00	\$ 288,071.54	\$ 375,622.84	\$ 378,111.00	\$ (11,389.00)	-2.92%
MAINTENANCE	\$ 26,206.23	\$ 30,645.27	\$ 26,514.00	\$ 18,640.18	\$ 27,180.00	\$ 30,123.00	\$ 3,609.00	13.61%
INSURANCE	\$ 30,239.51	\$ 25,779.99	\$ 35,389.00	\$ 27,070.12	\$ 27,070.12	\$ 35,551.00	\$ 162.00	0.46%
MUNICIPAL COURT	\$ 2,578.17	\$ -	\$ 500.00	\$ -	\$ 4,134.00	\$ 4,134.00	\$ 3,634.00	726.80%
EMERGENCY GOVERNMENT	\$ -	\$ -	\$ -	\$ 47,931.25	\$ 61,877.11	\$ -	\$ -	
MISCELLANEOUS	\$ 37,845.98	\$ 164,109.74	\$ 23,600.00	\$ 18,724.27	\$ 25,699.92	\$ 24,315.00	\$ 715.00	3.03%
CONTINGENCY AND RESERVES	\$ -	\$ -	\$ 164,536.00	\$ 18,565.88	\$ 55,000.00	\$ 118,999.00	\$ (45,537.00)	-27.68%
SUBTOTAL	\$ 481,572.42	\$ 663,666.03	\$ 720,829.00	\$ 470,598.77	\$ 646,666.04	\$ 674,404.00	\$ (46,425.00)	-6.44%
PROTECTION OF PERSONS AND PROPERTY								
POLICE DEPARTMENT	\$ 1,425,658.54	\$ 1,496,701.34	\$ 1,523,479.00	\$ 1,048,406.57	\$ 1,500,705.90	\$ 1,556,237.00	\$ 32,758.00	2.15%
FIRE DEPARTMENT	\$ 229,974.64	\$ 242,449.74	\$ 243,748.00	\$ 176,111.25	\$ 260,415.00	\$ 263,800.00	\$ 20,052.00	8.23%
BLDG INSPECTIONS & CODE COMPLIANCE	\$ 29,290.56	\$ 27,879.12	\$ 31,025.00	\$ 21,943.50	\$ 31,811.25	\$ 32,850.00	\$ 1,825.00	5.88%
AMBULANCE	\$ 93,329.60	\$ 109,910.36	\$ 109,370.00	\$ 109,370.25	\$ 109,370.25	\$ 109,370.00	\$ -	0.00%
SUBTOTAL	\$ 1,778,253.34	\$ 1,876,940.56	\$ 1,907,622.00	\$ 1,355,831.57	\$ 1,902,302.40	\$ 1,962,257.00	\$ 54,635.00	2.86%
PUBLIC WORKS	\$ 869,269.99	\$ 804,136.83	\$ 887,282.00	\$ 592,929.66	\$ 833,592.40	\$ 899,962.00	\$ 12,680.00	1.43%
PARKS & RECREATION								
MANAGEMENT	\$ 72,721.58	\$ 72,365.29	\$ 77,107.00	\$ 57,082.54	\$ 77,433.00	\$ 78,143.00	\$ 1,036.00	1.34%
PARKS	\$ 211,882.44	\$ 253,726.30	\$ 306,258.00	\$ 216,399.80	\$ 305,770.38	\$ 298,251.00	\$ (8,007.00)	-2.61%
RECREATION	\$ 18,483.19	\$ 26,210.49	\$ 44,996.00	\$ 13,037.13	\$ 19,278.00	\$ 46,536.00	\$ 1,540.00	3.42%
SUBTOTAL	\$ 303,087.21	\$ 352,302.08	\$ 428,361.00	\$ 286,519.47	\$ 402,481.38	\$ 422,930.00	\$ (5,431.00)	-1.27%
AIRPORT	\$ 16,959.36	\$ 19,879.31	\$ 29,963.00	\$ 12,456.16	\$ 26,214.00	\$ 36,690.00	\$ 6,727.00	22.45%
TRANSFERS OUT	\$ 205,000.00	\$ 410,021.00	\$ -	\$ -	\$ 265,000.00	\$ -	\$ -	0.00%
GRAND TOTAL GENERAL FUND	\$ 3,654,142.32	\$ 4,126,945.81	\$ 3,974,057.00	\$ 2,718,335.63	\$ 4,076,256.22	\$ 3,996,243.00	\$ 22,186.00	0.56%
SPECIAL REVENUE								
COMMUNITY CENTER	\$ 52,220.56	\$ 37,563.23	\$ 45,179.00	\$ 26,309.34	\$ 38,586.00	\$ 42,954.00	\$ (2,225.00)	-4.92%
REVOLVING LOAN	\$ -	\$ 347,773.49	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LIBRARY	\$ 408,587.29	\$ 425,224.05	\$ 412,758.00	\$ 281,278.08	\$ 377,285.00	\$ 413,323.00	\$ 565.00	0.14%
TRANSIT	\$ 114,888.76	\$ 91,570.52	\$ 115,405.00	\$ 70,451.82	\$ 98,000.00	\$ 115,405.00	\$ -	0.00%
REDEVELOPMENT AUTHORITY	\$ 5,230.88	\$ 5,162.40	\$ 15,200.00	\$ 10,180.27	\$ 12,204.07	\$ 11,300.00	\$ (3,900.00)	-25.66%
SCHOOL SAFETY RESOURCE	\$ 4,235,069.81	\$ 5,034,239.50	\$ 4,562,599.00	\$ 3,106,555.14	\$ 4,602,331.29	\$ 4,579,225.00	\$ 16,626.00	0.36%
VETERANS MEMORIAL	\$ 1,293.34	\$ 1,288.77	\$ 2,549.00	\$ 1,067.39	\$ 1,246.00	\$ 4,514.00	\$ 1,965.00	77.09%
DISC GOLF COURSE	\$ 3,332.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
K-9	\$ 5,085.48	\$ 5,183.27	\$ 4,500.00	\$ 4,055.51	\$ 5,725.50	\$ 6,300.00	\$ 1,800.00	40.00%
TOURISM	\$ 7,918.00	\$ 6,250.00	\$ 8,500.00	\$ 4,950.00	\$ 5,800.00	\$ 7,000.00	\$ (1,500.00)	-17.65%
REFUSE COLLECTION	\$ 173,080.22	\$ 180,581.12	\$ 179,770.00	\$ 128,852.28	\$ 193,186.00	\$ 203,800.00	\$ 24,030.00	13.37%
ECONOMIC DEVELOPMENT	\$ -	\$ 199,139.23	\$ 5,085.00	\$ 46,441.64	\$ 61,803.44	\$ 60,144.00	\$ 55,059.00	1082.77%
2% DUES	\$ -	\$ 18,123.55	\$ 17,900.00	\$ 6,217.30	\$ 10,000.00	\$ 23,600.00	\$ 5,700.00	31.84%
AIRPORT FUEL	\$ 112,970.55	\$ 95,596.89	\$ 105,933.00	\$ 58,752.74	\$ 86,177.68	\$ 79,850.00	\$ (26,083.00)	-24.62%
CONSTRUCTION FUNDS								
MAJOR CAPITAL	\$ 920,337.25	\$ 2,997,822.56	\$ 1,759,997.00	\$ 516,201.63	\$ 965,753.52	\$ 2,930,381.00	\$ 1,170,384.00	66.50%
SMALL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,600.00	\$ 35,600.00	
OUTDOOR SWIMMING FACILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,326.00	\$ 81,326.00	
TIF (OLD COMBINED ACCOUNTS)	\$ 1,422,451.23	\$ 85,196.61	\$ 107,500.00	\$ 26,729.73	\$ 36,602.50	\$ -	\$ (107,500.00)	-100.00%
TID 8 (NEW ACCOUNTS ONLY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,807.00	\$ 277,807.00	
TID 9 (NEW ACCOUNTS ONLY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,783.00	\$ 152,783.00	
ENTERPRISE								
WASTEWATER UTILITY	\$ 987,551.62	\$ 1,381,114.70	\$ 1,165,727.00	\$ 1,087,271.28	\$ 1,460,150.00	\$ 1,557,230.00	\$ 391,503.00	33.58%
ELECTRIC UTILITY	\$ 11,562,565.38	\$ 11,058,403.57	\$ 11,287,297.00	\$ 7,192,711.06	\$ 10,275,278.00	\$ 10,489,864.00	\$ (797,433.00)	-7.06%
WATER UTILITY	\$ 1,168,389.44	\$ 1,566,558.69	\$ 1,442,928.00	\$ 974,735.77	\$ 1,340,595.00	\$ 1,734,995.00	\$ 292,067.00	20.24%
DEBT	\$ 1,020,745.21	\$ 1,012,706.06	\$ 1,026,693.00	\$ 983,899.27	\$ 1,007,023.00	\$ 986,975.00	\$ (39,718.00)	-3.87%

GENERAL FUND BUDGET

REVENUES

The following accounts constitute the operating revenues received by the City of Clintonville in the day-to-day provision of services. 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.

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 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 2021 budget include a new PILT payment from the Aster Assisted Living for roughly \$50,518 and an increase of \$8,500 in the interest on investments due to a new borrowing. The use of general property tax for the 2021 budget is down by \$18,012 to support City operations.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-41110	GENERAL PROPERTY TAXES	\$ 987,723.00	\$ 1,103,111.08	\$ 1,184,120.00	\$ -	\$ 1,184,120.00	\$ 1,166,108.00
100-10-41140	MOBILE HOME FEES	\$ 8,712.11	\$ 6,732.74	\$ 8,710.00	\$ 13,851.44	\$ 8,729.00	\$ 10,848.00
100-10-41150	MANAGED FOREST LAND	\$ 388.52	\$ 291.39	\$ 225.00	\$ 7.14	\$ 7.14	\$ 200.00
100-10-41210	ROOM TAX	\$ 8,052.01	\$ 8,994.05	\$ 8,500.00	\$ 4,665.76	\$ 6,922.63	\$ 8,500.00
100-10-41310	PILT - WATER & ELECTRIC	\$ 436,344.00	\$ 423,090.00	\$ 431,500.00	\$ 323,622.00	\$ 431,496.00	\$ 431,496.00
100-10-41320	PILT - HOUSING AUTHORITY	\$ 13,656.26	\$ 18,898.05	\$ 14,800.00	\$ -	\$ 17,539.62	\$ 15,500.00
100-10-41330	PILT - Aster	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,518.00
100-10-41800	INTEREST ON TAXES	\$ 158.18	\$ 398.15	\$ 125.00	\$ 65.50	\$ 75.00	\$ -
100-10-43410	SHARED REVENUES	\$ 1,303,901.86	\$ 1,297,815.86	\$ 1,285,641.00	\$ 254,964.11	\$ 1,285,618.00	\$ 1,290,792.00
100-10-43430	EXEMPT COMPUTER AID	\$ 38,810.72	\$ 39,749.94	\$ 40,100.00	\$ 54,307.64	\$ 39,750.00	\$ 39,750.00
100-10-43435	PERSONAL PROPERTY AID	\$ -	\$ 17,872.83	\$ 14,558.00	\$ -	\$ 14,558.00	\$ 11,500.00
100-10-43530	TRANSPORTATION AIDS	\$ 414,675.06	\$ 397,782.42	\$ 422,483.00	\$ 316,489.14	\$ 421,985.56	\$ 422,978.00
100-10-43610	PAYMENTS FOR MUNICIPAL SERVICE	\$ 4,173.03	\$ 3,998.12	\$ 3,998.00	\$ 4,668.63	\$ 4,668.63	\$ 4,500.00
100-10-44100	BUSINESS LICENSES	\$ 20,112.47	\$ 20,047.62	\$ 20,000.00	\$ 15,125.80	\$ 18,212.30	\$ 18,000.00
100-10-44200	NONBUSINESS LICENSES	\$ 3,764.41	\$ 3,566.60	\$ 3,500.00	\$ 2,943.59	\$ 3,400.00	\$ 3,600.00
100-10-44400	COMMUNITY EVENT FEE	\$ 800.00	\$ 800.00	\$ 800.00	\$ 400.00	\$ 400.00	\$ 1,200.00
100-10-44500	CABLE FRANCHISE FEE	\$ 45,080.26	\$ 44,694.39	\$ 44,775.00	\$ 37,527.67	\$ 47,664.35	\$ 47,000.00
100-10-44600	CELL TOWER LEASE	\$ 29,548.20	\$ 31,898.15	\$ 29,156.00	\$ 26,996.03	\$ 36,500.00	\$ 36,500.00
100-10-46100	ADMINISTRATION FEES	\$ 24,975.07	\$ 25,662.08	\$ 9,000.00	\$ 7,269.10	\$ 8,200.00	\$ 8,100.00
100-10-48110	INTEREST ON INVESTMENTS	\$ 196,104.86	\$ 156,262.31	\$ 68,000.00	\$ 98,152.10	\$ 112,000.00	\$ 76,500.00
100-10-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 564.20	\$ 1,047.15	\$ 600.00	\$ 1,682.74	\$ 2,401.81	\$ 600.00
100-10-48201	CITY BUILDING RENTALS	\$ 19,659.12	\$ 19,659.12	\$ 19,658.00	\$ 14,744.34	\$ 19,659.12	\$ 19,860.00
100-10-48202	LAND LEASES	\$ 16,991.48	\$ 18,646.48	\$ 17,896.00	\$ 6,727.49	\$ 17,587.98	\$ 17,950.00
100-10-48300	CITY PROPERTY SALES	\$ 66.36	\$ 200.00	\$ -	\$ -	\$ -	\$ -
100-10-48500	DONATIONS	\$ -	\$ -	\$ 750.00	\$ 100.00	\$ 100.00	\$ 2,500.00
100-10-48700	OFF ROAD FUEL TAX REFUND	\$ 2,819.65	\$ 1,333.80	\$ 2,600.00	\$ 1,003.94	\$ 2,085.04	\$ 2,500.00
100-10-48850	CITY INVENTORY SALES	\$ -	\$ 30.64	\$ -	\$ -	\$ -	\$ -
100-10-48900	MISCELLANEOUS REVENUES	\$ 56,155.32	\$ 1,059.47	\$ 7,000.00	\$ 63,432.09	\$ 123,000.00	\$ 7,000.00
	Fund Balance Applied	\$ -	\$ -	\$ 46,500.00	\$ -	\$ -	\$ -
TOTAL		\$ 3,633,236.15	\$ 3,643,642.44	\$ 3,684,995.00	\$ 1,248,746.25	\$ 3,806,680.18	\$ 3,694,000.00

PROTECTION OF PERSONS AND PROPERTY**POLICE PROTECTION**

EXPLANATION OF ACCOUNT: The Police Protection Revenues include all funds collected through the operations of the Police Department. The Motor Vehicle Registration Account is the revenue the Department receives for selling the Wisconsin DMV Temporary, Regular, and Renewal plats for all motorcycles, vehicles, and mopeds, as well as certain types of recreational vehicles. The Law and Ordinance Violation account is the City's portion of all citations written in the City limits. The City restricts overnight parking from November 1st through March 31st 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-20-41170	MOTOR VEHICLE REGISTRATIONS	\$ 12,471.42	\$ 9,803.74	\$ 14,500.00	\$ 6,908.00	\$ 11,000.00	\$ 13,500.00
100-20-43521	STATE PMT FOR POLICE TRAINING	\$ 1,760.00	\$ 1,440.00	\$ 2,000.00	\$ -	\$ 1,760.00	\$ 1,800.00
100-20-43528	GRANTS	\$ -	\$ 56,758.02	\$ -	\$ -	\$ -	\$ 2,500.00
100-20-45100	LAW AND ORDINANCE VIOLATIONS	\$ 57,461.67	\$ 47,891.68	\$ 54,500.00	\$ 34,174.22	\$ 44,000.00	\$ 53,000.00
100-20-45130	PARKING VIOLATIONS	\$ 4,175.00	\$ 4,130.00	\$ 4,500.00	\$ 3,730.00	\$ 4,500.00	\$ 4,500.00
100-20-46210	LAW ENFORCEMENT FEES	\$ 1,705.67	\$ 1,704.16	\$ 1,300.00	\$ 1,948.50	\$ 2,600.00	\$ 1,700.00
100-20-46590	DOG POUND REVENUE	\$ 1,050.00	\$ 1,495.00	\$ 100.00	\$ 465.00	\$ 600.00	\$ 620.00
100-20-47321	LAW ENFORCEMENT SERV/OTHER MUN	\$ 18,678.00	\$ 6,887.75	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
100-20-48300	CITY PROPERTY SALES	\$ 20.00	\$ -	\$ -	\$ 895.00	\$ 935.00	\$ 2,000.00
100-20-48500	DONATIONS	\$ 333.33	\$ 1,050.00	\$ 600.00	\$ 2,620.00	\$ 2,950.00	\$ 2,000.00
100-20-48900	MISCELLANEOUS REVENUES	\$ 5,076.10	\$ 5,845.43	\$ 3,500.00	\$ 1,713.09	\$ 2,350.00	\$ 4,000.00
TOTAL		\$ 102,731.19	\$ 137,005.78	\$ 86,000.00	\$ 57,453.81	\$ 75,695.00	\$ 90,620.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-21-43420	FIRE INSURANCE	\$ 9,849.45	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-43421	FIRE DUES/OTHER MUNICIPALITIES	\$ 6,895.89	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-46220	RESCUE/VEHICLE CHARGES	\$ 7,700.00	\$ 4,760.00	\$ 5,000.00	\$ 7,590.00	\$ 7,800.00	\$ 7,000.00
100-21-46240	FIRE CALLS	\$ 13,630.00	\$ 9,750.00	\$ 10,000.00	\$ 11,470.00	\$ 13,000.00	\$ 12,000.00
100-21-47200	DNR/LARRABEE	\$ 145.00	\$ -	\$ 250.00	\$ 136.75	\$ 150.00	\$ 250.00
100-21-47201	DNR/MATTESON	\$ 290.00	\$ 400.00	\$ 250.00	\$ -	\$ -	\$ 250.00
100-21-47202	DNR/BEAR CREEK	\$ -	\$ -	\$ 50.00	\$ -	\$ 500.00	\$ 50.00
100-21-47323	FIRE PROTECTION CONTRACTS	\$ 70,379.24	\$ 73,691.49	\$ 74,194.00	\$ 67,385.27	\$ 77,415.62	\$ 76,828.00
100-21-48401	INSURANCE CLAIM RECOVERIES	\$ 3,488.81	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-48600	FIRE INSPECTION FEES	\$ 7,420.00	\$ 7,760.00	\$ 7,500.00	\$ -	\$ 7,760.00	\$ 7,700.00
100-21-48700	FIRE RE-INSPECTION FEES	\$ -	\$ -	\$ 1,000.00	\$ 300.00	\$ 300.00	\$ 500.00
100-21-48900	MISCELLANEOUS REVENUES	\$ 240.00	\$ 3,024.00	\$ -	\$ 250.00	\$ 250.00	\$ -
TOTAL		\$ 120,038.39	\$ 99,385.49	\$ 98,244.00	\$ 87,132.02	\$ 107,175.62	\$ 104,578.00

BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City contracts with outside firms for both Building Inspection and Assessment. For Building Inspection, the firm Kunkel Engineering completes all inspections and determines fees for permits. The revenues are divided 90/10 firm/City for zoning matters and 80/20 firm/City for all other matters. 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-11-44300	BUILDING PERMITS & INSPECT.	\$ 14,123.82	\$ 6,522.70	\$ 9,000.00	\$ 8,418.35	\$ 9,650.00	\$ 10,500.00
100-11-44400	ZONING APPEALS	\$ -	\$ 315.00	\$ 440.00	\$ 550.00	\$ 765.00	\$ 500.00
TOTAL		\$ 14,123.82	\$ 6,837.70	\$ 9,440.00	\$ 8,968.35	\$ 10,415.00	\$ 11,000.00

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
POLICE PROTECTION	\$ 102,731.19	\$ 137,005.78	\$ 86,000.00	\$ 57,453.81	\$ 75,695.00	\$ 90,620.00
FIRE PROTECTION	\$ 120,038.39	\$ 99,385.49	\$ 98,244.00	\$ 87,132.02	\$ 107,175.62	\$ 104,578.00
BUILDING INSPECTION/ASSESSMENT	\$ 14,123.82	\$ 6,837.70	\$ 9,440.00	\$ 8,968.35	\$ 10,415.00	\$ 11,000.00
TOTAL	\$ 236,893.40	\$ 243,228.97	\$ 193,684.00	\$ 153,554.18	\$ 193,285.62	\$ 206,198.00

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 2021 total revenues are projected to increase \$3,070 from 2020.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-30-42301	SIDEWALK/CURB/GUTTER ASSESSMENT	\$ 6,361.60	\$ 11,026.87	\$ 8,000.00	\$ 4,137.00	\$ 5,296.00	\$ 6,600.00
100-30-46290	SNOW REMOVAL CHARGES	\$ 5,470.31	\$ 2,975.05	\$ 3,000.00	\$ 1,730.20	\$ 1,800.00	\$ 3,000.00
100-30-46310	STREET MAINTENANCE	\$ 1,355.00	\$ 420.00	\$ 250.00	\$ 5,400.00	\$ 5,400.00	\$ 5,500.00
100-30-46431	CAWS	\$ -	\$ 450.00	\$ 500.00	\$ -	\$ -	\$ 270.00
100-30-46440	WEED AND NUISANCE	\$ 1,715.00	\$ 1,448.90	\$ 1,500.00	\$ 546.99	\$ 547.00	\$ 1,200.00
100-30-46724	PETROLEUM CHARGES	\$ 1,319.76	\$ 64.73	\$ 1,300.00	\$ -	\$ -	\$ 100.00
100-30-46725	PARTS CHARGES	\$ 437.99	\$ 2,513.14	\$ 300.00	\$ 113.65	\$ 300.00	\$ 300.00
100-30-46900	PUBLIC CHARGES FOR SERVICE	\$ 15,500.01	\$ 1,585.00	\$ 1,000.00	\$ 3,939.00	\$ 3,939.00	\$ 4,000.00
100-30-47400	INTERDEPARTMENTAL LABOR	\$ 3,219.56	\$ 2,931.79	\$ 3,000.00	\$ 211.30	\$ 300.00	\$ 1,000.00
100-30-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 395.31	\$ -	\$ 150.00	\$ -	\$ -	\$ 100.00
100-30-48300	CITY PROPERTY SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-48401	INSURANCE CLAIM RECOVERIES	\$ -	\$ 4,378.37	\$ -	\$ 3,409.69	\$ 3,410.00	\$ -
100-30-48900	MISCELLANEOUS REVENUES	\$ 8,217.52	\$ 16,393.92	\$ 4,000.00	\$ 994.68	\$ 7,355.00	\$ 4,000.00
TOTAL		\$ 43,992.06	\$ 44,187.77	\$ 23,000.00	\$ 20,482.51	\$ 28,347.00	\$ 26,070.00

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. Total revenue is expected to increase \$1,597 in 2021.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-40-43695	BOAT LAUNCH FEES	\$ 569.77	\$ 71.05	\$ 300.00	\$ 211.00	\$ 229.00	\$ 300.00
100-40-46720	PARK FEES	\$ 4,559.96	\$ 6,860.24	\$ 5,000.00	\$ 1,698.55	\$ 2,629.00	\$ 4,000.00
100-40-46721	RECREATION CENTER FEES	\$ 335.77	\$ 309.77	\$ 300.00	\$ 217.47	\$ 241.00	\$ -
100-40-46730	SOCCER FEES	\$ 4,908.29	\$ 4,848.80	\$ 5,000.00	\$ 4,201.52	\$ 1,338.00	\$ 5,000.00
100-40-46740	USER FEES- REC PROGRAMS	\$ 2,753.56	\$ 8,374.86	\$ 3,333.00	\$ -	\$ 1,965.00	\$ 4,000.00
100-40-46745	WINTER WHIRL	\$ 4,306.84	\$ 1,933.63	\$ 1,500.00	\$ 713.26	\$ 713.00	\$ 4,000.00
100-40-46755	WINTER PROGRAMS	\$ 1,966.76	\$ 1,137.43	\$ 1,660.00	\$ (213.27)	\$ 1,600.00	\$ 1,600.00
100-40-46765	EASTER EGG HUNT	\$ 430.00	\$ 612.00	\$ 500.00	\$ -	\$ -	\$ 500.00
100-40-46770	SUMMER PROGRAMS	\$ 6,070.80	\$ 4,823.52	\$ 5,260.00	\$ 17.57	\$ 18.00	\$ 5,200.00
100-40-46775	FALL PROGRAMS	\$ 1,625.67	\$ 839.06	\$ 950.00	\$ -	\$ -	\$ 1,000.00
100-40-47775	FARMER'S MARKET	\$ 875.00	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-48500	DONATIONS	\$ 25.00	\$ -	\$ -	\$ 35.00	\$ 35.00	\$ -
100-40-48600	PARK DONATIONS	\$ 2,633.25	\$ 4,475.75	\$ -	\$ 1,800.00	\$ 1,800.00	\$ -
100-40-48900	MISCELLANEOUS REVENUES	\$ 215.87	\$ 31,874.30	\$ 200.00	\$ 55.30	\$ 55.00	\$ -
TOTAL		\$ 31,276.54	\$ 66,160.41	\$ 24,003.00	\$ 8,736.40	\$ 10,623.00	\$ 25,600.00

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 two 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 26 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 in the Airport Fuel Fund in the Miscellaneous Funds section.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-50-46340	AIRPORT CHARGES	\$ 33,517.46	\$ 33,927.72	\$ 34,000.00	\$ 14,706.12	\$ 24,000.00	\$ 30,000.00
100-50-48202	LAND LEASES	\$ 14,375.00	\$ 14,375.00	\$ 14,375.00	\$ 4,795.00	\$ 14,375.00	\$ 14,375.00
100-50-48401	INSURANCE CLAIM RECOVERIES	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 52,892.46	\$ 48,302.72	\$ 48,375.00	\$ 19,501.12	\$ 38,375.00	\$ 44,375.00

TOTAL GENERAL FUND REVENUES

Explanation of Account: The City's Total General Fund Revenues for 2021, excluding property tax revenue, will increase by \$40,198 compared to the 2020 Budget.

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
GENERAL GOVERNMENT	\$ 3,633,236.15	\$ 3,643,642.44	\$ 3,684,995.00	\$ 1,248,746.25	\$ 3,806,680.18	\$ 3,694,000.00
PROTECTION OF PERSONS AND PROPERTY	\$ 236,893.40	\$ 243,228.97	\$ 193,684.00	\$ 153,554.18	\$ 193,285.62	\$ 206,198.00
PUBLIC WORKS	\$ 43,992.06	\$ 44,187.77	\$ 23,000.00	\$ 20,482.51	\$ 28,347.00	\$ 26,070.00
PARKS AND RECREATION	\$ 31,276.54	\$ 66,160.41	\$ 24,003.00	\$ 8,736.40	\$ 10,623.00	\$ 25,600.00
AIRPORT	\$ 52,892.46	\$ 48,302.72	\$ 48,375.00	\$ 19,501.12	\$ 38,375.00	\$ 44,375.00
TOTAL	\$ 3,998,290.61	\$ 4,045,522.31	\$ 3,974,057.00	\$ 1,451,020.46	\$ 4,077,310.80	\$ 3,996,243.00

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

COMMON 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51101-1100	SALARIES	\$ 29,510.94	\$ 30,345.23	\$ 24,375.00	\$ 15,431.10	\$ 22,500.00	\$ 24,375.00
100-10-51101-1500	EMPLOYEE BENEFITS	\$ 2,253.78	\$ 2,207.69	\$ 1,919.00	\$ 1,208.84	\$ 1,919.00	\$ 1,911.00
100-10-51101-2100	COMPUTER/DATA PROC	\$ 810.00	\$ 860.00	\$ 840.00	\$ 724.92	\$ 880.00	\$ 880.00
100-10-51101-3150	OFFICE SUPPLIES	\$ -	\$ 8.00	\$ 100.00	\$ -	\$ -	\$ 100.00
100-10-51101-3161	TRAINING	\$ 344.50	\$ 460.00	\$ 750.00	\$ -	\$ -	\$ 750.00
100-10-51101-3240	MEMBERSHIP DUES	\$ 1,058.55	\$ 1,107.74	\$ 1,120.00	\$ 1,184.32	\$ 1,184.32	\$ 1,200.00
100-10-51101-3310	EXPENSE ALLOWANCE	\$ 21.00	\$ 149.32	\$ 250.00	\$ 20.00	\$ 50.00	\$ 250.00
TOTAL		\$ 33,998.77	\$ 35,137.98	\$ 29,354.00	\$ 18,569.18	\$ 26,533.32	\$ 29,466.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51102-1100	SALARIES	\$ 40.00	\$ -	\$ 300.00	\$ 100.00	\$ 150.00	\$ 275.00
100-10-51102-3161	TRAINING	\$ 40.00	\$ -	\$ 100.00	\$ 15.00	\$ 90.00	\$ 85.00
100-10-51102-3310	EXPENSE ALLOWANCE	\$ 8.74	\$ 140.00	\$ 100.00	\$ -	\$ -	\$ 100.00
TOTAL		\$ 88.74	\$ 140.00	\$ 500.00	\$ 115.00	\$ 240.00	\$ 460.00

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 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51103-1100	SALARIES	\$ 4,537.50	\$ 4,650.00	\$ 3,938.00	\$ 2,531.21	\$ 3,374.93	\$ 3,938.00
100-10-51103-1500	EMPLOYEE BENEFITS	\$ 352.61	\$ 350.73	\$ 309.00	\$ 199.47	\$ 263.30	\$ 308.00
100-10-51103-2100	COMPUTERS/DATA PROC	\$ 99.00	\$ 106.50	\$ 103.00	\$ 90.75	\$ 113.00	\$ 113.00
100-10-51103-3150	OFFICE SUPPLIES	\$ -	\$ 149.99	\$ 65.00	\$ -	\$ -	\$ 65.00
100-10-51103-3161	TRAINING	\$ -	\$ (110.00)	\$ 250.00	\$ -	\$ -	\$ 250.00
100-10-51103-3310	EXPENSE ALLOWANCE	\$ 442.20	\$ 510.00	\$ 250.00	\$ 2.50	\$ 2.50	\$ 250.00
TOTAL		\$ 5,431.31	\$ 5,657.22	\$ 4,915.00	\$ 2,823.93	\$ 3,753.73	\$ 4,924.00

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". The City Attorney's salary will increase by 1.5%.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51301-1100	SALARIES	\$ 31,663.52	\$ 31,806.76	\$ 32,436.00	\$ 25,485.00	\$ 34,416.00	\$ 34,932.00
100-10-51301-2100	COMPUTERS/DATA PROC	\$ 81.00	\$ 86.00	\$ 85.00	\$ 72.50	\$ 89.00	\$ 89.00
100-10-51301-2300	OUTSIDE LEGAL SERVICES	\$ -	\$ -	\$ 1,100.00	\$ -	\$ -	\$ 1,100.00
100-10-51301-2350	LEGAL SRVS OUT OF CONTRACT	\$ 1,325.00	\$ 1,134.00	\$ 2,400.00	\$ 405.00	\$ 500.00	\$ 1,200.00
100-10-51301-3310	EXPENSE ALLOWANCE	\$ 705.92	\$ 929.64	\$ 1,000.00	\$ -	\$ 250.00	\$ 1,000.00
TOTAL		\$ 33,775.44	\$ 33,956.40	\$ 37,021.00	\$ 25,962.50	\$ 35,255.00	\$ 38,321.00

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 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. 2020 Total
Animal Licenses Issued	580	630
Invoices Issued	460	500
Invoices Received	4303	4853
Ordinances, Resolutions, and Proclamations	31	33
Liquor Licenses Issued	26	26
Operator's Licenses Issued	49	51
Operator's Licenses Denied	6	6
Open Records Requests	16	16
Council and Committee Meeting Hours	55.5	59.0

Elections

Indicator	as of 10/31	Est. 2020 Total
Total number of Elections	4	4
Total number of Voters	3,695	3,695
New registrants	239	239
Total Absentee Ballots Cast	1,983	1,983

ACCOMPLISHMENTS

- Successful administration of the four 2020 elections during the COVID-19 pandemic.
- Introduction and implementation of electronic audit as necessary during pandemic.
- Awarded \$1 million CDBG Grant for the 2021 Road Reconstruction project

CITY ADMINISTRATION

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 13% paid by the Electric Utility, 7% paid by the Sewer Utility, 7% paid by the Water Utility, 11.5% paid by the TIF districts, and 1% to the Refuse Fund, the last of which is new and is a result of the contract rebid process that will occur in 2021. These costs are not reflected in the accounts below. In addition, part of the Assistant City Administrator position costs, which is 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, are also included here. The Assistant City Administrator's wages and benefits are partially paid by the Public Works (40%), TIF (10%), Water Utility, (7.5%) Wastewater Utility (7.5%), and Airport Fuel (1.5%) and those costs are not reflected in the accounts here.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51410-1100	SALARIES	\$ 51,310.17	\$ 81,605.55	\$ 80,258.00	\$ 51,815.28	\$ 75,000.00	\$ 69,098.00
100-10-51410-1500	EMPLOYEE BENEFITS	\$ 16,985.49	\$ 22,547.31	\$ 33,407.00	\$ 20,707.15	\$ 29,000.00	\$ 29,444.00
100-10-51410-2100	COMPUTERS/DATA PROC	\$ 378.00	\$ 192.50	\$ 300.00	\$ 237.14	\$ 297.00	\$ 315.00
100-10-51410-3161	TRAINING EXPENSES	\$ 1,425.00	\$ 805.00	\$ 3,100.00	\$ 885.00	\$ 830.00	\$ 4,000.00
100-10-51410-3240	MEMBERSHIP DUES	\$ 688.00	\$ 742.81	\$ 850.00	\$ 984.15	\$ 984.15	\$ 1,100.00
100-10-51410-3310	EXPENSE ALLOWANCE	\$ 2,622.83	\$ 1,137.34	\$ 3,550.00	\$ 781.25	\$ 781.25	\$ 4,300.00
TOTAL		\$ 73,409.49	\$ 107,030.51	\$ 121,465.00	\$ 75,409.97	\$ 106,892.40	\$ 108,257.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51420-1100	SALARIES	\$ 117,378.58	\$ 138,853.81	\$ 134,047.00	\$ 101,441.63	\$ 143,000.00	\$ 138,271.00
100-10-51420-1500	EMPLOYEE BENEFITS	\$ 59,126.26	\$ 69,196.05	\$ 77,640.00	\$ 55,748.62	\$ 74,332.00	\$ 78,903.00
100-10-51420-2250	TELEPHONE	\$ 6,082.38	\$ 6,608.71	\$ 3,500.00	\$ 3,765.87	\$ 4,600.00	\$ 3,500.00
100-10-51420-3130	DUPLICATION & COPIES	\$ 2,930.03	\$ 3,114.08	\$ 3,100.00	\$ 1,873.71	\$ 2,825.00	\$ 3,100.00
100-10-51420-3150	OFFICE SUPPLIES	\$ 8,958.89	\$ 8,971.84	\$ 9,000.00	\$ 4,510.21	\$ 8,700.00	\$ 9,000.00
100-10-51420-3161	TRAINING EXPENSES	\$ 479.90	\$ 1,264.00	\$ 5,155.00	\$ 402.90	\$ 750.00	\$ 3,310.00
100-10-51420-3240	MEMBERSHIP DUES	\$ 120.00	\$ 195.00	\$ 205.00	\$ 210.00	\$ 210.00	\$ 225.00
100-10-51420-3260	SUBSCRIPTIONS & PERIODICALS	\$ 79.00	\$ 55.00	\$ 75.00	\$ -	\$ 75.00	\$ 55.00
100-10-51420-3261	PUBLISHING	\$ 2,087.56	\$ 2,315.55	\$ 2,500.00	\$ 2,066.64	\$ 3,000.00	\$ 2,500.00
100-10-51420-3310	EXPENSE ALLOWANCE	\$ 121.73	\$ 630.69	\$ 979.00	\$ -	\$ -	\$ 1,500.00
100-10-51420-3490	OPERATING EXPENSES	\$ 2,792.83	\$ 2,533.43	\$ 2,400.00	\$ 1,201.82	\$ 1,600.00	\$ 1,800.00
100-10-51420-3492	GIFT & MEMORIAL	\$ 497.16	\$ 334.58	\$ 650.00	\$ 422.45	\$ 730.44	\$ 500.00
100-10-51420-3510	GAS & OIL	\$ 22.50	\$ 116.04	\$ 200.00	\$ 25.80	\$ 75.00	\$ 175.00
TOTAL		\$ 200,676.82	\$ 234,188.78	\$ 239,451.00	\$ 171,669.65	\$ 239,897.44	\$ 242,839.00

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 decrease in the 2021 budget is due to having two elections, the Spring Primary and the Spring Election.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51440-1100	SALARIES	\$ 4,886.00	\$ 1,793.75	\$ 6,757.00	\$ 2,936.50	\$ 5,463.00	\$ 3,831.00
100-10-51440-1500	EMPLOYEE BENEFITS	\$ 8.82	\$ 8.50	\$ 20.00	\$ 8.86	\$ 20.00	\$ 12.00
100-10-51440-3150	OFFICE SUPPLIES	\$ 3,393.88	\$ 2,235.98	\$ 6,817.00	\$ 3,221.66	\$ 5,000.00	\$ 5,222.00
100-10-51440-3161	TRAINING	\$ 418.00	\$ 406.57	\$ 890.00	\$ 707.40	\$ 750.00	\$ 850.00
TOTAL		\$ 8,706.70	\$ 4,444.80	\$ 14,484.00	\$ 6,874.42	\$ 11,233.00	\$ 9,915.00

CITY HALL MAINTENANCE

Explanation of Account: The City Hall Maintenance accounts include all costs associated with the maintenance 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51601-1100	SALARIES	\$ 11,067.24	\$ 12,597.48	\$ 7,492.00	\$ 5,334.70	\$ 7,413.00	\$ 9,798.00
100-10-51601-1500	EMPLOYEE BENEFITS	\$ 3,120.64	\$ 5,052.73	\$ 2,790.00	\$ 2,658.78	\$ 3,545.00	\$ 3,452.00
100-10-51601-2260	GAS	\$ 3,931.49	\$ 2,651.58	\$ 3,093.00	\$ 1,770.35	\$ 2,473.00	\$ 2,527.00
100-10-51601-2270	WATER & ELECTRIC	\$ 4,444.91	\$ 5,255.87	\$ 5,133.00	\$ 4,351.79	\$ 5,708.00	\$ 5,460.00
100-10-51601-2304	LANDSCAPING	\$ 257.98	\$ 142.00	\$ 413.00	\$ 140.89	\$ 141.00	\$ 340.00
100-10-51601-3310	EXPENSE ALLOWANCE	\$ 105.63	\$ 128.26	\$ 179.00	\$ 54.39	\$ 100.00	\$ 228.00
100-10-51601-3560	BLDG. REPAIR & MAINTENANCE	\$ 2,860.19	\$ 3,952.73	\$ 7,314.00	\$ 2,616.84	\$ 7,300.00	\$ 7,918.00
100-10-51601-3575	SUPPLIES	\$ 418.15	\$ 864.62	\$ 100.00	\$ 1,712.44	\$ 500.00	\$ 400.00
TOTAL		\$ 26,206.23	\$ 30,645.27	\$ 26,514.00	\$ 18,640.18	\$ 27,180.00	\$ 30,123.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51930-5110	INSURANCE - BUILDINGS	\$ 1,488.00	\$ 1,638.00	\$ 1,638.00	\$ 1,765.00	\$ 1,765.00	\$ 1,800.00
100-10-51930-5130	INSURANCE - GEN. LIABILITY	\$ 19,304.61	\$ 16,201.71	\$ 22,497.00	\$ 16,970.35	\$ 16,970.35	\$ 22,497.00
100-10-51930-5140	INSURANCE - PROF. LIABILITY	\$ 9,446.90	\$ 7,940.28	\$ 11,254.00	\$ 8,334.77	\$ 8,334.77	\$ 11,254.00
TOTAL		\$ 30,239.51	\$ 25,779.99	\$ 35,389.00	\$ 27,070.12	\$ 27,070.12	\$ 35,551.00

MUNICIPAL COURT

Explanation of Account: The Municipal Court budget is going to be increased significantly. This increase is due to the loss of fines and forfeiture revenue, which normally covers most, if not all, of the City's portion of the Municipal Court expenses, as a result of the COVID pandemic.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-52101-2000	MUNICIPAL COURT	\$ 2,578.17	\$ -	\$ 500.00	\$ -	\$ 4,134.00	\$ 4,134.00
TOTAL		\$ 2,578.17	\$ -	\$ 500.00	\$ -	\$ 4,134.00	\$ 4,134.00

EMERGENCY OPERATIONS

Explanation of Account: These accounts are new for 2020 and were created as a result of the COVID pandemic. However, it will be useful in the future for tracking expenses should another emergency arise, like a major storm, and we are looking at potential State or Federal assistance. There will never be any expenses budgeted in these accounts as we do not plan for emergency events.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-52550-3490	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 9,997.69	\$ 19,861.40	\$ -
100-20-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ 24,759.65	\$ 25,107.30	\$ -
100-20-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 6,852.05	\$ 6,951.85	\$ -
100-20-52550-3490	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 895.29	\$ 895.29	\$ -
100-21-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-52550-3490	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 3,215.60	\$ 3,600.00	\$ -
100-30-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 2,405.95	\$ -
100-30-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ 844.35	\$ -
100-30-52550-3490	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 36.96	\$ 36.96	\$ -
100-40-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-52550-3490	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 2,170.01	\$ 2,170.01	\$ -
100-41-52550-3490	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-41-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-41-52550-3490	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 4.00	\$ 4.00	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ 47,931.25	\$ 61,877.11	\$ -

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51423-2490	NEGOTIATIONS/LABOR ATTY	\$ 14,865.26	\$ 8,550.34	\$ 9,000.00	\$ 4,124.92	\$ 4,300.00	\$ 10,000.00
100-10-51450-2100	COMPUTERS/DATA PROC	\$ 4,889.93	\$ 8,610.17	\$ 6,000.00	\$ 5,733.24	\$ 7,000.00	\$ 5,600.00
100-10-51460-3490	OTHER OPERATING EXPENSES	\$ 1,000.00	\$ 639.97	\$ -	\$ 231.09	\$ 300.00	\$ 1,200.00
100-10-51510-2220	AUDITING - PROF	\$ 13,750.00	\$ 14,025.00	\$ 14,100.00	\$ 34,117.50	\$ 17,600.00	\$ 17,100.00
100-10-51910-9000	ILLEGAL TAX & REFUNDS	\$ 8,948.76	\$ 107,234.69	\$ -	\$ -	\$ -	\$ -
100-10-51915-9100	UNCOLLECTIBLE	\$ 1,973.47	\$ 15,771.72	\$ -	\$ -	\$ -	\$ -
100-10-54910-7200	CEMETERY SUBSIDY	\$ 16,999.92	\$ 16,999.92	\$ 17,000.00	\$ 12,749.94	\$ 16,999.92	\$ 17,000.00
100-10-55302-3490	CELEBRATIONS	\$ 268.90	\$ 321.51	\$ 500.00	\$ 10.00	\$ 1,400.00	\$ 500.00
100-10-56300-2300	CONTRACTED SERVICES	\$ 3,750.00	\$ 8,156.96	\$ -	\$ -	\$ -	\$ -
100-10-56300-3480	BACKGROUND CHECKS	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
100-10-56300-7600	PROPERTY MAINTENANCE	\$ 15.00	\$ 6,374.80	\$ -	\$ -	\$ -	\$ 15.00
100-10-59202-9000	TRANSFER TO OUTDOOR SWIMMING FUND	\$ -	\$ 134,021.00	\$ -	\$ -	\$ -	\$ -
100-10-59203-9000	TRANSFER TO MAIN ST BANNERS	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
100-10-59230-9000	TRANSFER TO DEBT FUND	\$ 85,000.00	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	\$ -
100-10-59250-9040	TRANSFER TO CAPITAL FUND	\$ 120,000.00	\$ 150,000.00	\$ -	\$ -	\$ 140,000.00	\$ -
TOTAL		\$ 271,461.24	\$ 596,706.08	\$ 46,700.00	\$ 56,966.69	\$ 312,599.92	\$ 51,415.00

TOTAL GENERAL GOVERNMENT

The 2021 Total General Government Expenditures have decreased by \$10,888 compared to the 2020 budget.

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
CITY COUNCIL	\$ 33,998.77	\$ 35,137.98	\$ 29,354.00	\$ 18,569.18	\$ 26,533.32	\$ 29,466.00
COMMISSIONS & BOARDS	\$ 88.74	\$ 140.00	\$ 500.00	\$ 115.00	\$ 240.00	\$ 460.00
MAYOR	\$ 5,431.31	\$ 5,657.22	\$ 4,915.00	\$ 2,823.93	\$ 3,753.73	\$ 4,924.00
CITY ATTORNEY	\$ 33,775.44	\$ 33,956.40	\$ 37,021.00	\$ 25,962.50	\$ 35,255.00	\$ 38,321.00
CITY ADMINISTRATION	\$ 73,409.49	\$ 107,030.51	\$ 121,465.00	\$ 75,409.97	\$ 106,892.40	\$ 108,257.00
ADMINISTRATIVE OFFICE	\$ 200,676.82	\$ 234,188.78	\$ 293,906.00	\$ 171,669.65	\$ 239,897.44	\$ 242,839.00
ELECTIONS	\$ 8,706.70	\$ 4,444.80	\$ 14,484.00	\$ 6,874.42	\$ 11,233.00	\$ 9,915.00
CITY HALL MAINTENANCE	\$ 26,206.23	\$ 30,645.27	\$ 26,514.00	\$ 18,640.18	\$ 27,180.00	\$ 30,123.00
INSURANCE	\$ 30,239.51	\$ 25,779.99	\$ 35,389.00	\$ 27,070.12	\$ 27,070.12	\$ 35,551.00
MUNICIPAL COURT	\$ 2,578.17	\$ -	\$ 500.00	\$ -	\$ 4,134.00	\$ 4,134.00
EMERGENCY GOVERNMENT	\$ -	\$ -	\$ -	\$ 47,931.25	\$ 61,877.11	\$ -
OTHER GENERAL GOVERNMENT	\$ 271,461.24	\$ 596,706.08	\$ 46,700.00	\$ 56,966.69	\$ 312,599.92	\$ 51,415.00
TOTAL	\$ 686,572.42	\$ 1,073,687.03	\$ 610,748.00	\$ 452,032.89	\$ 856,666.04	\$ 555,405.00

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. CPD has been implementing more Community Oriented Policing strategies to better serve our community. The Police Protection Salaries account includes wages for administration, patrol, the clerk-dispatch and a Community Service Officer. The City employs 12 full-time officers that include the Chief, the Captain, and the Police School Liaison Officer (PSLO). 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. The Clerk-Dispatchers serve approximately 850 walk-in customers a month and receive 3000 calls for service every month. The department also budgets for part-time Clerk-Dispatchers and patrol officers to assist with filling vacant shifts.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-20-52101-1100	SALARIES	\$ 947,216.88	\$ 969,274.87	\$ 937,977.00	\$ 654,973.72	\$ 960,000.00	\$ 975,181.00
100-20-52101-1500	EMPLOYEE BENEFITS	\$ 340,792.66	\$ 387,920.49	\$ 448,703.00	\$ 304,540.66	\$ 418,000.00	\$ 426,747.00
100-20-52101-2100	COMPUTER	\$ 16,784.88	\$ 19,139.06	\$ 21,000.00	\$ 14,613.26	\$ 19,000.00	\$ 22,500.00
100-20-52101-2250	TELEPHONE	\$ 10,438.50	\$ 12,891.68	\$ 7,500.00	\$ 8,584.84	\$ 11,000.00	\$ 7,500.00
100-20-52101-3140	SMALL EQUIPMENT	\$ 2,495.50	\$ 7,275.67	\$ 2,500.00	\$ 464.98	\$ 2,000.00	\$ 2,500.00
100-20-52101-3150	OFFICE SUPPLIES	\$ 3,433.38	\$ 3,549.17	\$ 3,900.00	\$ 2,858.34	\$ 3,800.00	\$ 3,900.00
100-20-52101-3151	CRIME PREVENTION	\$ 179.88	\$ 884.14	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
100-20-52101-3152	COUNTERACT MATERIALS	\$ 989.75	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ 1,000.00
100-20-52101-3161	TRAINING EXPENSES	\$ 1,779.11	\$ 3,577.24	\$ 6,000.00	\$ 4,619.19	\$ 4,749.19	\$ 7,500.00
100-20-52101-3162	AMMUNITION/RANGE	\$ 1,493.09	\$ 816.73	\$ 1,300.00	\$ 403.91	\$ 1,300.00	\$ 1,900.00
100-20-52101-3163	HIRING & TESTING	\$ 719.30	\$ 1,629.00	\$ 1,200.00	\$ 1,645.00	\$ 2,800.00	\$ 5,875.00
100-20-52101-3460	CLOTHING & UNIFORMS	\$ 7,897.08	\$ 8,644.92	\$ 9,000.00	\$ 4,139.23	\$ 7,500.00	\$ 9,000.00
100-20-52101-3481	INVESTIGATIONS	\$ 907.90	\$ 920.01	\$ 1,300.00	\$ 1,490.91	\$ 2,200.00	\$ 2,000.00
100-20-52101-3485	ERU SUPPORT	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00
100-20-52101-3490	OTHER OPERATING EXPENSES	\$ 1,796.85	\$ 1,385.74	\$ 4,500.00	\$ 1,762.32	\$ 3,200.00	\$ 4,500.00
100-20-52101-3510	GAS & OIL	\$ 17,996.01	\$ 16,236.86	\$ 20,000.00	\$ 10,494.29	\$ 13,800.00	\$ 20,000.00
100-20-52101-3554	VEHICLE REPAIR & MAINT.	\$ 6,291.17	\$ 8,546.51	\$ 9,000.00	\$ 6,293.33	\$ 8,500.00	\$ 12,000.00
100-20-52101-3555	RADIO REPAIR & MAINT.	\$ 3,622.50	\$ 4,669.00	\$ 1,200.00	\$ 643.70	\$ 750.00	\$ 1,200.00
100-20-52101-3557	EQUIP. REPAIR & MAINT.	\$ 1,544.51	\$ 330.00	\$ 1,500.00	\$ 1,129.99	\$ 1,500.00	\$ 1,500.00
100-20-52101-5110	INSURANCE - BUILDINGS	\$ 722.00	\$ 820.00	\$ 820.00	\$ 883.00	\$ 883.00	\$ 900.00
100-20-52101-5120	INSURANCE - VEHICLE & EQUIP.	\$ 2,197.22	\$ 1,959.76	\$ 2,199.00	\$ 1,511.84	\$ 1,511.84	\$ 2,250.00
100-20-52101-5140	INSURANCE - PROF. LIABILITY	\$ 9,765.83	\$ 8,080.06	\$ 11,453.00	\$ 8,480.71	\$ 8,480.71	\$ 11,550.00
TOTAL		\$ 1,380,064.00	\$ 1,459,550.91	\$ 1,494,052.00	\$ 1,030,033.22	\$ 1,473,474.74	\$ 1,521,503.00

ANIMAL CONTROL

Explanation of Account: For 2021, the City anticipates hiring a part time pound attendant. We have changed the operations of the pound to make it more functional. In 2020 the City operated without a pound attendant and on duty officers cared for the animals.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-20-54109-1100	SALARIES	\$ 5,992.43	\$ 7,389.56	\$ -	\$ 340.14	\$ 340.14	\$ 6,500.00
100-20-54109-1500	EMPLOYEE BENEFITS	\$ 448.05	\$ 575.70	\$ -	\$ 26.02	\$ 26.02	\$ 708.00
100-20-54109-2260	GAS EXPENSES	\$ 1,352.21	\$ 1,045.74	\$ -	\$ -	\$ -	\$ -
100-20-54109-3490	OPERATING EXPENSES	\$ 746.85	\$ 803.98	\$ 4,000.00	\$ 1,685.28	\$ 2,100.00	\$ 2,000.00
TOTAL		\$ 8,539.54	\$ 9,814.98	\$ 4,000.00	\$ 2,051.44	\$ 2,466.16	\$ 9,208.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-20-51601-1100	SALARIES	\$ 7,062.20	\$ 7,483.82	\$ 5,836.00	\$ 3,952.87	\$ 5,800.00	\$ 6,602.00
100-20-51601-1500	EMPLOYEE BENEFITS	\$ 2,663.47	\$ 3,427.27	\$ 1,815.00	\$ 1,630.39	\$ 2,425.00	\$ 1,461.00
100-20-51601-2260	GAS EXPENSES	\$ 1,908.06	\$ 2,217.89	\$ 2,304.00	\$ 1,517.83	\$ 2,064.00	\$ 2,238.00
100-20-51601-2270	WATER & ELECTRIC	\$ 9,198.61	\$ 9,044.98	\$ 9,523.00	\$ 7,159.03	\$ 9,347.00	\$ 9,363.00
100-20-51601-2304	LANDSCAPING	\$ -	\$ 160.00	\$ 360.00	\$ 75.90	\$ 76.00	\$ 346.00
100-20-51601-3310	EXPENSE ALLOWANCE	\$ 77.97	\$ 104.67	\$ 53.00	\$ 26.62	\$ 53.00	\$ 115.00
100-20-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 4,171.63	\$ 4,397.28	\$ 5,536.00	\$ 1,935.82	\$ 5,000.00	\$ 5,401.00
TOTAL		\$ 25,081.94	\$ 26,835.91	\$ 25,427.00	\$ 16,298.46	\$ 24,765.00	\$ 25,526.00

CROSSING GUARDS

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-20-52104-1100	SALARIES	\$ 10,988.58	\$ 51.50	\$ -	\$ -	\$ -	\$ -
100-20-52104-1500	EMPLOYEE BENEFITS	\$ 840.73	\$ 448.04	\$ -	\$ 23.45	\$ -	\$ -
100-20-52104-3310	EXPENSE ALLOWANCE	\$ 143.75	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 11,973.06	\$ 499.54	\$ -	\$ 23.45	\$ -	\$ -

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. Clintonville Fire Department recently added Emergency Medical Response to assist the serving area at times when ambulance arrival is delayed or to support an ambulance preparation for transport.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-21-52201-1100	SALARIES	\$ 126,992.44	\$ 138,630.70	\$ 135,000.00	\$ 103,050.27	\$ 149,000.00	\$ 140,000.00
100-21-52201-1500	EMPLOYEE BENEFITS	\$ 12,783.25	\$ 14,915.94	\$ 16,500.00	\$ 12,539.32	\$ 16,800.00	\$ 16,800.00
100-21-52201-2100	COMPUTER/DATA PROCESSING	\$ 1,014.59	\$ 1,048.94	\$ 1,000.00	\$ 1,151.69	\$ 1,300.00	\$ 13,100.00
100-21-52201-2250	TELEPHONE	\$ 1,584.74	\$ 1,761.39	\$ 1,100.00	\$ 1,048.40	\$ 1,400.00	\$ 960.00
100-21-52201-2300	CONTRACTED SERVICES	\$ 6,152.05	\$ 7,714.13	\$ 5,000.00	\$ 5,160.25	\$ 4,500.00	\$ 4,500.00
100-21-52201-3135	SIREN MAINTENANCE	\$ 1,642.14	\$ 883.58	\$ 2,500.00	\$ 1,344.02	\$ 2,000.00	\$ 2,500.00
100-21-52201-3140	SMALL EQUIPMENT	\$ 5,735.34	\$ 4,007.42	\$ 6,500.00	\$ 2,390.22	\$ 10,000.00	\$ 6,500.00
100-21-52201-3150	OFFICE SUPPLIES	\$ 137.46	\$ 607.97	\$ 1,200.00	\$ 324.44	\$ 1,000.00	\$ 1,000.00
100-21-52201-3161	TRAINING EXPENSES	\$ 6,388.21	\$ 9,202.50	\$ 6,500.00	\$ 3,880.62	\$ 6,000.00	\$ 6,500.00
100-21-52201-3163	HIRING & TESTING	\$ 3,553.00	\$ 1,845.00	\$ 3,300.00	\$ 434.00	\$ 2,000.00	\$ 3,300.00
100-21-52201-3310	EXPENSE ALLOWANCE	\$ 470.08	\$ 399.98	\$ 500.00	\$ 283.83	\$ 500.00	\$ 2,000.00
100-21-52201-3460	CLOTHING & UNIFORMS	\$ 2,965.16	\$ 2,596.64	\$ 3,000.00	\$ 2,831.36	\$ 4,200.00	\$ 3,500.00
100-21-52201-3490	OPERATING EXPENSES	\$ 2,118.82	\$ 56.81	\$ 1,500.00	\$ 935.23	\$ 1,500.00	\$ 1,600.00
100-21-52201-3510	GAS & OIL	\$ 4,810.37	\$ 6,942.04	\$ 7,000.00	\$ 3,370.13	\$ 5,000.00	\$ 6,000.00
100-21-52201-3554	VEHICLE REPAIR & MAINT.	\$ 1,747.18	\$ 1,689.09	\$ 2,000.00	\$ 1,412.21	\$ 2,000.00	\$ 2,000.00
100-21-52201-3555	RADIO REPAIR & MAINT.	\$ 2,909.96	\$ 4,449.16	\$ 3,500.00	\$ 3,688.88	\$ 4,000.00	\$ 4,500.00
100-21-52201-3557	EQUIPMENT REPAIR & MAINT.	\$ 1,862.56	\$ 3,914.39	\$ 3,000.00	\$ 688.46	\$ 3,000.00	\$ 3,000.00
100-21-52201-5110	INSURANCE - BUILDINGS	\$ 283.00	\$ 462.00	\$ 500.00	\$ 498.00	\$ 498.00	\$ 510.00
100-21-52201-5120	INSURANCE - VEHICLE & EQUIP.	\$ 9,946.75	\$ 8,650.16	\$ 12,400.00	\$ 10,946.13	\$ 10,947.00	\$ 12,648.00
100-21-52201-5130	INSURANCE - GEN.L LIABILITY	\$ 692.24	\$ 572.75	\$ 900.00	\$ 600.20	\$ 600.00	\$ 910.00
100-21-52201-5140	INSUR - PUBLIC OFFICIALS LIAB	\$ 359.88	\$ 297.76	\$ 500.00	\$ 312.56	\$ 313.00	\$ 435.00
100-21-52201-6301	TRUCK #301	\$ -	\$ 38.62	\$ 300.00	\$ 38.63	\$ 300.00	\$ 1,000.00
100-21-52201-6967	TRUCK #967	\$ 5,356.08	\$ 4,722.68	\$ 2,500.00	\$ 3,481.34	\$ 3,932.00	\$ 3,200.00
100-21-52201-6968	TRUCK #968	\$ 174.50	\$ 4,176.80	\$ 1,500.00	\$ 7.90	\$ 500.00	\$ 1,500.00
100-21-52201-6969	TRUCK #969	\$ 165.89	\$ 443.70	\$ 1,000.00	\$ 799.24	\$ 1,900.00	\$ 1,000.00
100-21-52201-6970	TRUCK #970	\$ 166.52	\$ 2,556.04	\$ 250.00	\$ -	\$ -	\$ 1,000.00
100-21-52201-6971	TRUCK #971	\$ 1,807.52	\$ 4,740.95	\$ 4,000.00	\$ 1,283.04	\$ 4,000.00	\$ 3,000.00
100-21-52201-6972	TRUCK #972	\$ 6.69	\$ -	\$ 500.00	\$ 158.42	\$ 300.00	\$ 400.00
100-21-52201-6973	TRUCK #973	\$ 545.83	\$ 857.89	\$ 600.00	\$ 454.66	\$ 750.00	\$ 300.00
100-21-52201-6974	TRUCK #974	\$ 6,183.54	\$ 153.50	\$ 500.00	\$ -	\$ -	\$ 500.00
100-21-52201-6999	UTILITY TRUCK	\$ 898.76	\$ 66.70	\$ 500.00	\$ 1,183.49	\$ 4,000.00	\$ 500.00
TOTAL		\$ 209,454.55	\$ 228,405.23	\$ 225,050.00	\$ 164,296.94	\$ 242,240.00	\$ 244,663.00

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. These accounts are not used anymore but will remain in the budget for historical purposes.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-21-52202-1100	SALARIES	\$ 5,639.50	\$ (511.00)	\$ -	\$ -	\$ -	\$ -
100-21-52202-1500	EMPLOYEE BENEFITS	\$ 529.62	\$ -	\$ -	\$ 0.48	\$ -	\$ -
100-21-52202-3161	TRAINING EXPENSES	\$ 325.00	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-52202-3310	EXPENSE ALLOWANCE	\$ 184.65	\$ 99.13	\$ -	\$ 513.99	\$ -	\$ -
TOTAL		\$ 6,678.77	\$ (411.87)	\$ -	\$ 514.47	\$ -	\$ -

FIRE STATION MAINTENANCE

Explanation of Account: The Fire Station Maintenance accounts include all costs associated with the operation of the Fire Station. 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-21-51601-1100	SALARIES	\$ 1,229.68	\$ 1,330.57	\$ 1,883.00	\$ 1,591.33	\$ 2,230.00	\$ 1,558.00
100-21-51601-1500	EMPLOYEE BENEFITS	\$ 314.88	\$ 572.25	\$ 942.00	\$ 636.32	\$ 1,116.00	\$ 748.00
100-21-51601-2260	GAS EXPENSES	\$ 4,452.52	\$ 2,917.37	\$ 3,646.00	\$ 1,562.68	\$ 2,488.00	\$ 3,128.00
100-21-51601-2270	WATER & ELECTRIC	\$ 4,444.87	\$ 5,255.90	\$ 5,145.00	\$ 4,351.83	\$ 5,633.00	\$ 6,434.00
100-21-51601-2304	LANDSCAPING	\$ 25.00	\$ 46.00	\$ 182.00	\$ 75.90	\$ 76.00	\$ 151.00
100-21-51601-3310	EXPENSE ALLOWANCE	\$ 43.03	\$ 48.36	\$ 36.00	\$ 16.32	\$ 32.00	\$ 36.00
100-21-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 1,731.26	\$ 2,685.85	\$ 5,264.00	\$ 1,865.40	\$ 5,000.00	\$ 5,452.00
100-21-51601-5300	RENT ON BUILDINGS	\$ 1,600.08	\$ 1,600.08	\$ 1,600.00	\$ 1,200.06	\$ 1,600.00	\$ 1,630.00
TOTAL		\$ 13,841.32	\$ 14,456.38	\$ 18,698.00	\$ 11,299.84	\$ 18,175.00	\$ 19,137.00

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, Kunkel Engineering for building inspection services, and Servi Group 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-11-51530-2300	CONTRACTED SERVICES	\$ 28,869.76	\$ 24,112.42	\$ 28,600.00	\$ 19,335.47	\$ 28,600.00	\$ 29,100.00
100-11-51530-2360	CODE & COMPLIANCE ENFORCEMENT	\$ -	\$ -	\$ 1,000.00	\$ 2,153.83	\$ 2,700.00	\$ 2,200.00
100-11-51530-3150	OFFICE SUPPLIES	\$ 420.80	\$ 539.40	\$ 425.00	\$ 425.20	\$ 475.00	\$ 500.00
100-11-51530-3490	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 29.00	\$ 36.25	\$ 50.00
TOTAL		\$ 29,290.56	\$ 24,651.82	\$ 30,025.00	\$ 21,943.50	\$ 31,811.25	\$ 31,850.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-11-51533-1500	EXPENSE - HEALTH	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -
100-11-51533-2360	CODE & COMPLIANCE ENFORCEMENT	\$ -	\$ 3,227.30	\$ 250.00	\$ -	\$ -	\$ 1,000.00
TOTAL		\$ -	\$ 3,227.30	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-52300-7200	AMBULANCE SUBSIDY	\$ 93,329.60	\$ 109,910.36	\$ 109,370.00	\$ 109,370.25	\$ 109,370.25	\$ 109,370.00
TOTAL		\$ 93,329.60	\$ 109,910.36	\$ 109,370.00	\$ 109,370.25	\$ 109,370.25	\$ 109,370.00

TOTAL PROTECTION OF PERSONS AND PROPERTY

The Protection of Persons and Property 2021 Budget has increased \$54,635 from 2020.

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
POLICE PROTECTION	\$ 1,380,064.00	\$ 1,459,550.91	\$ 1,494,052.00	\$ 1,030,033.22	\$ 1,473,474.74	\$ 1,521,503.00
ANIMAL CONTROL	\$ 8,539.54	\$ 9,814.98	\$ 4,000.00	\$ 2,051.44	\$ 2,466.16	\$ 9,208.00
POLICE STATION MAINTENANCE	\$ 25,081.94	\$ 26,835.91	\$ 25,427.00	\$ 16,298.46	\$ 24,765.00	\$ 25,526.00
CROSSING GUARDS	\$ 11,973.06	\$ 499.54	\$ -	\$ 23.45	\$ -	\$ -
FIRE PROTECTION	\$ 209,454.55	\$ 228,405.23	\$ 225,050.00	\$ 164,296.94	\$ 242,240.00	\$ 244,663.00
FIRE INSPECTION	\$ 6,678.77	\$ (411.87)	\$ -	\$ 514.47	\$ -	\$ -
FIRE STATION MAINTENANCE	\$ 13,841.32	\$ 14,456.38	\$ 18,698.00	\$ 11,299.84	\$ 18,175.00	\$ 19,137.00
BUILDING INSPECTION AND ASSESSMENT	\$ 29,290.56	\$ 24,651.82	\$ 30,025.00	\$ 21,943.50	\$ 31,811.25	\$ 31,850.00
HEALTH INSPECTION	\$ -	\$ 3,227.30	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
AMBULANCE	\$ 93,329.60	\$ 109,910.36	\$ 109,370.00	\$ 109,370.25	\$ 109,370.25	\$ 109,370.00
TOTAL	\$ 1,778,253.34	\$ 1,876,940.56	\$ 1,907,622.00	\$ 1,355,831.57	\$ 1,902,302.40	\$ 1,962,257.00

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 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

For 2021, the Public Works Department plans to begin tracking indicators such as miles of street maintained, miles of street seal-coated/crack-sealed, number of potholes filled, amount of brush & leaf picked-up, number of river dam adjustments made, number of full snow-plowing operations conducted, number of workorders generated in our Municipal Garage. The creation of a database highlighting the Department's efforts will generate more transparency for the community. The Department plans to have the data accessible when work begins on the 2022 Budget.

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-30-53202-1100	SALARIES	\$ 64,767.48	\$ 79,329.36	\$ 21,775.00	\$ 30,506.30	\$ 35,000.00	\$ 25,784.00
100-30-53202-1500	EMPLOYEE BENEFITS	\$ 25,392.03	\$ 18,038.65	\$ 10,474.00	\$ 6,872.90	\$ 10,474.00	\$ 12,630.00
100-30-53202-3150	OFFICE SUPPLIES	\$ 103.99	\$ 240.33	\$ 200.00	\$ 151.23	\$ 200.00	\$ 200.00
100-30-53202-3161	TRAINING	\$ -	\$ 175.00	\$ -	\$ -	\$ -	\$ 175.00
100-30-53202-3310	EXPENSE ALLOWANCE	\$ 300.00	\$ 413.70	\$ 350.00	\$ 45.46	\$ 350.00	\$ 350.00
TOTAL		\$ 90,563.50	\$ 98,197.04	\$ 32,799.00	\$ 37,575.89	\$ 46,024.00	\$ 39,139.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-30-53230-1100	SALARIES	\$ 300,981.90	\$ 323,687.91	\$ 326,476.00	\$ 232,526.27	\$ 315,000.00	\$ 338,793.00
100-30-53230-1500	EMPLOYEE BENEFITS	\$ 137,353.96	\$ 146,059.60	\$ 162,787.00	\$ 115,933.56	\$ 157,000.00	\$ 162,330.00
100-30-53230-2100	DATA PROC/COMPUTERS	\$ 1,516.99	\$ 1,698.39	\$ 1,800.00	\$ 2,576.96	\$ 3,410.00	\$ 3,370.00
100-30-53230-2250	TELEPHONE	\$ 3,300.31	\$ 3,720.67	\$ 2,100.00	\$ 2,351.43	\$ 3,000.00	\$ 1,500.00
100-30-53230-2260	GAS	\$ 5,076.56	\$ 5,245.64	\$ 6,500.00	\$ 2,875.79	\$ 5,090.00	\$ 5,200.00
100-30-53230-2270	WATER & ELECTRIC	\$ 6,554.62	\$ 7,185.16	\$ 7,400.00	\$ 9,100.81	\$ 7,400.00	\$ 7,500.00
100-30-53230-3150	OFFICE SUPPLIES	\$ 152.12	\$ 97.45	\$ 150.00	\$ 88.75	\$ 150.00	\$ 150.00
100-30-53230-3161	TRAINING	\$ 763.37	\$ 685.86	\$ 750.00	\$ 255.00	\$ 450.00	\$ 750.00
100-30-53230-3164	SAFETY PROGRAM	\$ 9,568.46	\$ 9,553.00	\$ 9,400.00	\$ 6,788.89	\$ 9,400.00	\$ 9,400.00
100-30-53230-3310	EXPENSE ALLOWANCES	\$ 1,192.13	\$ 679.04	\$ 2,200.00	\$ 744.97	\$ 2,000.00	\$ 2,200.00
100-30-53230-3490	OPERATING EXPENSES	\$ 3,923.84	\$ 2,871.48	\$ 6,000.00	\$ 1,452.04	\$ 5,472.00	\$ 6,000.00
100-30-53230-3530	MACHINE & EQUIPMENT PARTS	\$ 1,182.85	\$ 4,224.23	\$ 5,000.00	\$ 5,390.67	\$ 6,000.00	\$ 5,000.00
100-30-53230-3560	BLDG REPAIR & MAINTENANCE	\$ 654.74	\$ 3,795.20	\$ 4,500.00	\$ 655.91	\$ 4,500.00	\$ 4,500.00
100-30-53230-5110	INSURANCE - BUILDINGS	\$ 1,209.00	\$ 1,250.00	\$ 1,295.00	\$ 1,348.00	\$ 1,348.00	\$ 1,400.00
100-30-53230-5120	INSURANCE - VEHICLE & EQUIP.	\$ 11,086.05	\$ 9,867.44	\$ 15,000.00	\$ 10,603.44	\$ 10,523.00	\$ 11,000.00
TOTAL		\$ 484,516.90	\$ 520,621.07	\$ 551,358.00	\$ 392,692.49	\$ 530,743.00	\$ 559,093.00

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-30-53240-3490	OPERATING EXPENSES	\$ 3,283.74	\$ (373.91)	\$ 3,000.00	\$ 696.29	\$ 3,000.00	\$ 3,000.00
100-30-53240-3510	GAS & OIL	\$ 36,209.71	\$ 36,853.98	\$ 31,500.00	\$ 13,715.78	\$ 25,000.00	\$ 30,000.00
100-30-53240-3530	MACHINE & EQUIPMENT PARTS	\$ 36,575.60	\$ 52,720.81	\$ 40,000.00	\$ 15,637.95	\$ 37,000.00	\$ 40,000.00
TOTAL		\$ 76,069.05	\$ 89,200.88	\$ 74,500.00	\$ 30,050.02	\$ 65,000.00	\$ 73,000.00

STREET MAINTENANCE

Explanation of Account: The City maintains 38 miles of streets. The City received transportation aids from the state and federal governments, which in turn requires the City to maintain US Hwy 45 and State Hwy 22. The City does not maintain State Hwy 156. The Contract Services account includes expenditures for hiring independent contractors to assist the Public Works Department with a limited amount of routine street maintenance. The Department works hard to limit the use of contracted work, which saves the City money. The operating expenses include the purchase of materials to repair and maintain all City streets and rights-of-way, such as gravel, asphalt, culverts, topsoil, and grass seed.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-30-53300-2300	CONTRACTED SERVICES	\$ 8,960.98	\$ 8,718.48	\$ 12,000.00	\$ 62.50	\$ 10,000.00	\$ 50,000.00
100-30-53300-3490	OPERATING EXPENSES	\$ 70,960.39	\$ 49,076.63	\$ 62,500.00	\$ 29,976.87	\$ 40,000.00	\$ 25,000.00
TOTAL		\$ 79,921.37	\$ 57,795.11	\$ 74,500.00	\$ 30,039.37	\$ 50,000.00	\$ 75,000.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-30-53303-2300	CONTRACTED SERVICES	\$ 8,593.75	\$ 10,706.25	\$ 10,000.00	\$ 3,680.00	\$ 6,000.00	\$ 10,000.00
100-30-53303-3490	OPERATING EXPENSES	\$ 29,762.95	\$ 24,480.55	\$ 28,000.00	\$ 17,223.86	\$ 28,000.00	\$ 28,500.00
TOTAL		\$ 38,356.70	\$ 35,186.80	\$ 38,000.00	\$ 20,903.86	\$ 34,000.00	\$ 38,500.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-30-53301-2300	BRIDGES	\$ 1,101.36	\$ 5,891.80	\$ 5,000.00	\$ 588.37	\$ 1,000.00	\$ 5,000.00
100-30-53305-3490	STREET SIGNS & PAINT	\$ 760.85	\$ 6,397.42	\$ 4,000.00	\$ 4,034.15	\$ 4,100.00	\$ 4,200.00
100-30-53330-3900	9TH STREET SIDEWALK REPLACEMENT	\$ 488.08	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-53420-2270	STREET LIGHTING	\$ 85,551.79	\$ 88,694.32	\$ 84,000.00	\$ 56,402.56	\$ 81,000.00	\$ 82,500.00
100-30-53420-2375	STREET LIGHTING MAINT.	\$ 5,104.41	\$ 33,079.80	\$ 10,000.00	\$ 9,480.36	\$ 9,980.00	\$ 10,000.00
100-30-53540-3490	CITY DAM	\$ -	\$ 2,142.53	\$ 600.00	\$ 15.92	\$ 15.92	\$ 600.00
100-30-53620-3490	GARBAGE COLLECTION	\$ -	\$ 90.00	\$ 200.00	\$ (90.00)	\$ (90.00)	\$ -
100-30-53630-3490	SOLID WASTE DISPOSAL	\$ 374.88	\$ 556.88	\$ 750.00	\$ 340.20	\$ 700.00	\$ 1,080.00
100-30-53630-3491	RECYCLING ASSESSMENT	\$ 4,801.09	\$ 6,409.27	\$ 8,075.00	\$ 8,035.48	\$ 8,035.48	\$ 8,200.00
100-30-54109-1100	SALARIES	\$ (124.94)	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-56110-3490	TREE & BRUSH CONTROL	\$ 1,784.95	\$ 971.74	\$ 1,000.00	\$ 277.00	\$ 500.00	\$ 1,000.00
100-30-56200-3493	MAIN STREET FLOWERS	\$ -	\$ -	\$ 2,500.00	\$ 2,583.99	\$ 2,584.00	\$ 2,650.00
TOTAL		\$ 99,842.47	\$ 144,233.76	\$ 116,125.00	\$ 81,668.03	\$ 107,825.40	\$ 115,230.00

TOTAL PUBLIC WORKS

The Public Works 2021 Budget has increased \$12,680 from 2020. This savings is a result of the reorganization of the Public Works Department.

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
PUBLIC WORKS MANAGER	\$ 90,563.50	\$ 98,197.04	\$ 32,799.00	\$ 37,575.89	\$ 46,024.00	\$ 39,139.00
MUNICIPAL SHOP OPERATIONS	\$ 484,516.90	\$ 520,621.07	\$ 551,358.00	\$ 392,692.49	\$ 530,743.00	\$ 559,093.00
MACHINERY	\$ 76,069.05	\$ 89,200.88	\$ 74,500.00	\$ 30,050.02	\$ 65,000.00	\$ 73,000.00
STREET MAINTENANCE	\$ 79,921.37	\$ 57,795.11	\$ 74,500.00	\$ 30,039.37	\$ 50,000.00	\$ 75,000.00
SNOW & ICE CONTROL	\$ 38,356.70	\$ 35,186.80	\$ 38,000.00	\$ 20,903.86	\$ 34,000.00	\$ 38,500.00
OTHER PUBLIC WORKS	\$ 99,842.47	\$ 144,233.76	\$ 116,125.00	\$ 81,668.03	\$ 107,825.40	\$ 115,230.00
TOTAL	\$ 869,269.99	\$ 804,136.83	\$ 887,282.00	\$ 592,929.66	\$ 833,592.40	\$ 899,962.00

PARKS AND RECREATION

Explanation of Account: The Parks and Recreation Department is staffed by a Parks and Recreation Director, and three Park Laborers, and part time Facilities Custodian and Recreation Coordinator. 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 department manages 15 defined greenspaces and 3 boat landings as well as oversees the cleaning and maintenance of most City facilities.

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 2020. In 2020, 10% of the Director's Salary and benefits is allocated to the operation of the Community Center.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-40-55301-1100	SALARIES	\$ 47,901.80	\$ 45,716.16	\$ 46,123.00	\$ 33,670.71	\$ 46,532.00	\$ 47,442.00
100-40-55301-1500	EMPLOYEE BENEFITS	\$ 21,158.85	\$ 22,992.71	\$ 27,506.00	\$ 21,180.02	\$ 27,506.00	\$ 27,622.00
100-40-55301-2250	TELEPHONE	\$ 1,993.60	\$ 2,308.50	\$ 1,416.00	\$ 1,487.51	\$ 2,000.00	\$ 1,035.00
100-40-55301-3150	OFFICE SUPPLIES	\$ 528.67	\$ 455.19	\$ 575.00	\$ 230.35	\$ 575.00	\$ 575.00
100-40-55301-3161	TRAINING EXPENSES	\$ 45.00	\$ 175.00	\$ 593.00	\$ 60.00	\$ 60.00	\$ 593.00
100-40-55301-3240	MEMBERSHIP DUES	\$-	\$ 259.00	\$ 372.00	\$ 260.00	\$ 260.00	\$ 289.00
100-40-55301-3310	EXPENSE ALLOWANCE	\$ 1,093.66	\$ 458.73	\$ 522.00	\$ 193.95	\$ 500.00	\$ 587.00
TOTAL		\$ 72,721.58	\$ 72,365.29	\$ 77,107.00	\$ 57,082.54	\$ 77,433.00	\$ 78,143.00

PARKS

Explanation of Account: The Parks expense accounts include all costs associated with maintaining fifteen parks/greenspaces, 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-40-55200-1100	SALARIES	\$ 121,388.79	\$ 122,105.07	\$ 149,198.00	\$ 112,334.30	\$ 151,803.00	\$ 147,372.00
100-40-55200-1500	EMPLOYEE BENEFITS	\$ 46,068.48	\$ 58,083.57	\$ 82,720.00	\$ 56,476.75	\$ 84,165.00	\$ 75,604.00
100-40-55200-2100	COMPUTER/DATA PROC	\$ 1,376.74	\$ 1,394.44	\$ 4,518.00	\$ 3,942.77	\$ 4,329.00	\$ 6,775.00
100-40-55200-2250	TELEPHONE	\$ 507.12	\$ 332.01	\$ 500.00	\$ 368.50	\$ 409.00	\$ 516.00
100-40-55200-2260	GAS	\$ 599.91	\$ 685.98	\$ 1,068.00	\$ 484.05	\$ 642.00	\$ 500.00
100-40-55200-2270	WATER & ELECTRIC	\$ 8,449.08	\$ 7,875.29	\$ 11,612.00	\$ 6,181.59	\$ 7,709.00	\$ 9,047.00
100-40-55200-2303	SPORTSFIELD MAINTENANCE	\$ 2,908.29	\$ 6,079.72	\$ 9,500.00	\$ 3,932.10	\$ 8,200.00	\$ 9,500.00
100-40-55200-2304	LANDSCAPING	\$ 8,316.20	\$ 7,110.96	\$ 7,142.00	\$ 6,718.16	\$ 7,142.00	\$ 7,142.00
100-40-55200-2400	PARK DONATIONS EXPENSE	\$ 40.28	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55200-3140	SMALL EQUIPMENT	\$ 2,901.38	\$ 2,547.26	\$ 3,150.00	\$ 2,965.11	\$ 3,150.00	\$ 3,150.00
100-40-55200-3150	OFFICE SUPPLIES	\$ 37.14	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
100-40-55200-3161	TRAINING EXPENSES	\$ 45.00	\$ 175.00	\$ 360.00	\$ 180.00	\$ 180.00	\$ 360.00
100-40-55200-3310	EXPENSE ALLOWANCE	\$ 2,101.40	\$ 1,832.58	\$ 2,978.00	\$ 2,019.86	\$ 2,900.00	\$ 2,978.00
100-40-55200-3490	OPERATING EXPENSES	\$ 1,189.41	\$ 1,238.49	\$ 1,466.00	\$ 1,369.28	\$ 2,800.00	\$ 1,089.00
100-40-55200-3510	GAS & OIL	\$ 5,535.79	\$ 5,763.48	\$ 7,815.00	\$ 4,036.75	\$ 6,406.00	\$ 8,548.00
100-40-55200-3530	MACHINE & EQUIPMENT PARTS	\$ 3,376.46	\$ 8,029.27	\$ 9,411.00	\$ 7,211.31	\$ 10,702.00	\$ 10,648.00
100-40-55200-3560	BLDG. REPAIR & MAINT.	\$ 2,283.03	\$ 3,848.26	\$ 4,402.00	\$ 3,096.86	\$ 4,200.00	\$ 4,272.00
100-40-55200-3570	BOAT LANDING EXPENSES	\$ 1,016.14	\$ 14,757.56	\$ 488.00	\$ 80.97	\$ 161.00	\$ 475.00
100-40-55200-5110	INSURANCE - BUILDINGS	\$ 1,571.00	\$ 1,250.00	\$ 1,250.00	\$ 1,510.00	\$ 1,510.00	\$ 1,550.00
100-40-55200-5120	INSURANCE - VEHICLE & EQUIP.	\$ 969.17	\$ 1,409.58	\$ 1,630.00	\$ 1,310.38	\$ 1,310.38	\$ 1,675.00
100-40-55200-8106	PLAYGROUND EQUIPMENT	\$ 158.73	\$ 8,289.32	\$ 5,000.00	\$ 219.34	\$ 4,953.00	\$ 5,000.00
100-40-55200-8110	PICNIC EQUIPMENT	\$ 1,042.90	\$ 868.46	\$ 2,000.00	\$ 1,911.72	\$ 3,049.00	\$ 2,000.00
TOTAL		\$ 211,882.44	\$ 253,726.30	\$ 306,258.00	\$ 216,399.80	\$ 305,770.38	\$ 298,251.00

RECREATION CENTER

Explanation of Account: The Recreation Center is a 21,500 square foot building located at 55 E. 12th 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 1st 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-40-55303-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55303-2260	GAS	\$ 19.34	\$ 364.30	\$ -	\$ -	\$ -	\$ -
100-40-55303-2270	WATER & ELECTRIC	\$ 409.15	\$ 38.92	\$ 420.00	\$ 298.91	\$ 365.00	\$ 391.00
100-40-55303-3560	BLDG. REPAIR & MAINTENANCE	\$ 125.00	\$ 35.00	\$ 169.00	\$ 9.99	\$ 150.00	\$ 171.00
100-40-55303-5110	INSURANCE - BUILDINGS	\$ 36.00	\$ 38.00	\$ 35.00	\$ 38.00	\$ 38.00	\$ 40.00
TOTAL		\$ 589.49	\$ 476.22	\$ 624.00	\$ 346.90	\$ 553.00	\$ 602.00

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, maintain, and referee these recreational programs. For 2021, the department plans on implementing an online recreation registration and facility rental software.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-40-55400-1100	SALARIES	\$ 8,719.58	\$ 6,771.24	\$ 25,278.00	\$ 2,395.43	\$ 4,000.00	\$ 25,475.00
100-40-55400-1500	EMPLOYEE BENEFITS	\$ 987.43	\$ 1,100.28	\$ 4,225.00	\$ 1,574.16	\$ 1,000.00	\$ 3,652.00
100-40-55400-2100	COMPUTER EXPENSES	\$ 4.05	\$ 25.50	\$ 4,500.00	\$ 1,470.00	\$ 1,470.00	\$ 1,839.00
100-40-55400-3310	EXPENSE ALLOWANCE	\$ 89.76	\$ 15.61	\$ 430.00	\$ 75.98	\$ 150.00	\$ 421.00
100-40-55400-3490	MISC OPERATING EXPENSES	\$ 229.93	\$ 550.41	\$ 200.00	\$ 29.07	\$ 200.00	\$ 200.00
100-40-55400-3492	EASTER EGG HUNT	\$ 423.61	\$ 432.45	\$ 500.00	\$ 149.59	\$ 150.00	\$ 500.00
100-40-55400-3493	FALL PROGRAMS	\$ 372.02	\$ 880.86	\$ 300.00	\$ -	\$ 300.00	\$ 600.00
100-40-55400-3494	WINTER PROGRAMS	\$ 341.26	\$ 441.43	\$ 550.00	\$ 181.78	\$ 550.00	\$ 700.00
100-40-55400-3495	SPRING PROGRAMS	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00
100-40-55400-3496	SOCCER PROGRAMS	\$ 2,310.80	\$ 1,659.36	\$ 3,000.00	\$ 2,666.12	\$ 3,200.00	\$ 4,400.00
100-40-55400-3497	OPEN RECREATION	\$ -	\$ 2,896.25	\$ 1,553.00	\$ 1,531.98	\$ 1,532.00	\$ 1,672.00
100-40-55400-3498	SUMMER PORGRAM EXPENSES	\$ 1,121.48	\$ 979.05	\$ 2,100.00	\$ 444.51	\$ 2,000.00	\$ 2,100.00
100-40-55400-3502	WINTER WHIRL	\$ 783.31	\$ 4,487.63	\$ 1,500.00	\$ 2,008.77	\$ 4,000.00	\$ 4,000.00
TOTAL		\$ 15,383.23	\$ 20,240.07	\$ 44,336.00	\$ 12,527.39	\$ 18,552.00	\$ 45,759.00

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 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. The costs for the design and construction can be found in the Outdoor Swimming Facility Fund in the Capital Funds section.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-40-55420-1500	EMPLOYEE BENEFITS	\$ -	\$ 34.13	\$ -	\$ -	\$ -	\$ -
100-40-55420-2250	TELEPHONE	\$ (107.78)	\$ 213.27	\$ 36.00	\$ 25.84	\$ 36.00	\$ 38.00
100-40-55420-2270	WATER & ELECTRIC	\$ 244.25	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55420-3310	EXPENSE ALLOWANCE	\$ 1,940.00	\$ 4,260.80	\$ -	\$ -	\$ -	\$ -
100-40-55420-3560	BLDG. REPAIR & MAINTENANCE	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55420-5110	INSURANCE - BUILDINGS	\$ 349.00	\$ 986.00	\$ -	\$ 137.00	\$ 137.00	\$ 137.00
TOTAL		\$ 2,510.47	\$ 5,494.20	\$ 36.00	\$ 162.84	\$ 173.00	\$ 175.00

TOTAL PARKS AND RECREATION

The 2021 Total Parks and Recreation Budget has decreased \$5,431 compared to the 2020 budget, which is due in part to shifting staff time away from other facilities and water & electric accounts. Funds for the possible future operation of the pool have been set aside in Designated Reserve Contingency Accounts, which can be viewed in at the end of the General Fund expenditures section.

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
PARKS AND RECREATION DIRECTOR	\$ 72,721.58	\$ 72,365.29	\$ 77,107.00	\$ 57,082.54	\$ 77,433.00	\$ 78,143.00
PARKS	\$ 211,882.44	\$ 253,726.30	\$ 306,258.00	\$ 216,399.80	\$ 305,770.38	\$ 298,251.00
RECREATION CENTER	\$ 589.49	\$ 476.22	\$ 624.00	\$ 346.90	\$ 553.00	\$ 602.00
RECREATION	\$ 15,383.23	\$ 20,240.07	\$ 44,336.00	\$ 12,527.39	\$ 18,552.00	\$ 45,759.00
SWIMMING POOL	\$ 2,510.47	\$ 5,494.20	\$ 36.00	\$ 162.84	\$ 173.00	\$ 175.00
TOTAL	\$ 303,087.21	\$ 352,302.08	\$ 428,361.00	\$ 286,519.47	\$ 402,481.38	\$ 422,930.00

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 a Snow Removal Equipment Building and two commercial hangars along the ramps that are leased by three different aviation-related companies. There are approximately 26 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-50-53510-1100	SALARIES	\$ -	\$ -	\$ 650.00	\$ 487.93	\$ 650.00	\$ 5,562.00
100-50-53510-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ 313.00	\$ 158.75	\$ 264.00	\$ 2,843.00
100-50-53510-2250	TELEPHONE EXPENSES	\$ 583.14	\$ 1,766.84	\$ 750.00	\$ 2,347.07	\$ 3,219.00	\$ 1,500.00
100-50-53510-2260	GAS	\$ 582.96	\$ 604.49	\$ 750.00	\$ 466.75	\$ 620.00	\$ 650.00
100-50-53510-2270	WATER & ELECTRIC	\$ 5,136.34	\$ 5,073.68	\$ 5,200.00	\$ 4,291.93	\$ 5,000.00	\$ 5,100.00
100-50-53510-2301	RUNWAY MAINTENANCE	\$ 1,247.84	\$ 317.08	\$ 2,000.00	\$ -	\$ 1,500.00	\$ 2,000.00
100-50-53510-2490	CONTRACTED SERVICES	\$ -	\$ 3,568.05	\$ 4,000.00	\$ 1,389.21	\$ 2,500.00	\$ 3,500.00
100-50-53510-3140	SMALL EQUIPMENT	\$ -	\$ 504.21	\$ 1,000.00	\$ 81.28	\$ 600.00	\$ 800.00
100-50-53510-3170	ADVERTISING & PROMOTION	\$ 161.82	\$ 100.00	\$ 500.00	\$ 204.98	\$ 500.00	\$ 575.00
100-50-53510-3490	OPERATING EXPENSES	\$ 3,058.30	\$ 189.29	\$ 2,800.00	\$ 365.66	\$ 2,000.00	\$ 2,700.00
100-50-53510-3510	GAS & OIL	\$ -	\$ -	\$ 4,000.00	\$ (169.62)	\$ 2,000.00	\$ 4,000.00
100-50-53510-3554	VEHICLE REPAIR & MAINT.	\$ 252.16	\$ 108.34	\$ 1,500.00	\$ 90.24	\$ 1,000.00	\$ 800.00
100-50-53510-3560	BLDG. REPAIR & MAINT.	\$ 3,260.00	\$ 4,803.21	\$ 3,500.00	\$ (136.43)	\$ 3,500.00	\$ 3,500.00
100-50-53510-5110	INSURANCE - BUILDINGS	\$ 2,132.00	\$ 2,033.00	\$ 2,100.00	\$ 2,190.00	\$ 2,190.00	\$ 2,250.00
100-50-53510-5120	INSURANCE - VEHICLE & EQUIP.	\$ -	\$ 515.60	\$ 500.00	\$ 387.63	\$ 390.00	\$ 520.00
100-50-53511-1500	EMPLOYEE BENEFITS	\$ 224.17	\$ 30.24	\$ -	\$ 16.84	\$ -	\$ -
100-50-53510-5130	GENERAL LIABILITY	\$ 320.63	\$ 265.28	\$ 400.00	\$ 283.94	\$ 281.00	\$ 390.00
TOTAL		\$ 16,959.36	\$ 19,879.31	\$ 29,963.00	\$ 12,456.16	\$ 26,214.00	\$ 36,690.00

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 2022. 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 decreased by \$44,678 compared to the 2020.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
100-10-51100-9000	CONTINGENCY	\$ -	\$ -	\$ 141,677.00	\$ 18,565.88	\$ 35,000.00	\$ 96,999.00
100-10-51100-9010	DESIGNATED RESERVE-POOL	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 22,000.00
TOTAL		\$ -	\$ -	\$ 161,677.00	\$ 18,565.88	\$ 55,000.00	\$ 118,999.00

TOTAL GENERAL FUND EXPENDITURES

Total General Fund expenditures has increased \$22,186 from 2020.

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
GENERAL GOVERNMENT	\$ 686,572.42	\$ 1,073,687.03	\$ 556,293.00	\$ 452,032.89	\$ 856,666.04	\$ 555,405.00
PROTECTION OF PERSONS AND PROPERTY	\$ 1,778,253.34	\$ 1,876,940.56	\$ 1,907,622.00	\$ 1,355,831.57	\$ 1,902,302.40	\$ 1,962,257.00
PUBLIC WORKS	\$ 869,269.99	\$ 804,136.83	\$ 887,282.00	\$ 592,929.66	\$ 833,592.40	\$ 899,962.00
PARKS AND RECREATION	\$ 303,087.21	\$ 352,302.08	\$ 428,361.00	\$ 286,519.47	\$ 402,481.38	\$ 422,930.00
AIRPORT	\$ 16,959.36	\$ 19,879.31	\$ 29,963.00	\$ 12,456.16	\$ 26,214.00	\$ 36,690.00
CONTINGENCY	\$ -	\$ -	\$ 164,536.00	\$ 18,565.88	\$ 55,000.00	\$ 118,999.00
TOTAL	\$ 3,654,142.32	\$ 4,126,945.81	\$ 3,974,057.00	\$ 2,718,335.63	\$ 4,076,256.22	\$ 3,996,243.00

GENERAL FUND REVENUE VS EXPENDITURES

	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
REVENUES	\$ 3,998,290.61	\$ 4,045,522.31	\$ 3,974,057.00	\$ 1,451,020.46	\$ 4,077,310.80	\$ 3,996,243.00
EXPENDITURES	\$ 3,654,142.32	\$ 4,126,945.81	\$ 3,974,057.00	\$ 2,718,335.63	\$ 4,076,256.22	\$ 3,996,243.00
TOTAL	\$ 344,148.29	\$ (81,423.50)	\$ -	\$ (1,267,315.17)	\$ 1,054.58	\$ -

SPECIAL REVENUE FUNDS

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
201-40-41110	GENERAL PROPERTY TAXES	\$38,142.00	\$39,000.00	\$38,500.00	\$ -	\$ 38,500.00	\$35,954.00
201-40-46743	COMMUNITY CENTER FEES	\$ 9,620.08	\$ 8,632.16	\$ 4,760.00	\$ 5,439.28	\$ 7,300.00	\$ 7,000.00
201-40-48500	DONATIONS/FEES	\$ 1.67	\$ -	\$ -	\$ -	\$ -	\$ -
201-40-49200	FUND BALANCE	\$ -	\$ -	\$ 1,919.00	\$ -	\$ -	\$ -
Revenues		\$47,763.75	\$47,632.16	\$45,179.00	\$ 5,439.28	\$ 45,800.00	\$42,954.00
201-40-55140-1100	SALARIES	\$16,520.75	\$16,361.15	\$21,486.00	\$ 11,078.71	\$ 15,502.00	\$19,329.00
201-40-55140-1500	EMPLOYEE BENEFITS	\$ 5,593.63	\$ 7,374.72	\$ 8,626.00	\$ 5,970.39	\$ 8,342.00	\$ 7,666.00
201-40-55140-2100	COMPUTER /DATA PROC	\$ 436.99	\$ 733.65	\$ 430.00	\$ 312.60	\$ 406.00	\$ 1,425.00
201-40-55140-2250	TELEPHONE	\$ 1,125.95	\$ 1,267.11	\$ 980.00	\$ 620.11	\$ 800.00	\$ 600.00
201-40-55140-2260	GAS	\$ 2,087.09	\$ 2,251.70	\$ 2,426.00	\$ 1,388.10	\$ 2,119.00	\$ 1,903.00
201-40-55140-2270	WATER & ELECTRIC	\$ 4,258.91	\$ 4,613.42	\$ 4,519.00	\$ 2,498.42	\$ 3,368.00	\$ 4,425.00
201-40-55140-3310	EXPENSE ALLOWANCE	\$ 140.63	\$ 145.91	\$ 280.00	\$ 118.14	\$ 260.00	\$ 203.00
201-40-55140-3490	OPERATING EXPENSES	\$ 488.18	\$ 359.55	\$ 608.00	\$ 79.99	\$ 600.00	\$ 1,578.00
201-40-55140-3560	BLDG. REPAIR/MAINTENANCE	\$ 6,674.41	\$ 3,927.02	\$ 5,295.00	\$ 2,253.55	\$ 5,200.00	\$ 5,226.00
201-40-55140-5110	INSURANCE - BUILDINGS	\$ 575.00	\$ 529.00	\$ 529.00	\$ 570.00	\$ 570.00	\$ 599.00
201-40-55140-8222	CAPITAL IMPROVEMENTS	\$14,319.02	\$ -	\$ -	\$ 1,419.33	\$ 1,419.00	\$ -
Expenditures		\$52,220.56	\$37,563.23	\$45,179.00	\$ 26,309.34	\$ 38,586.00	\$42,954.00
TOTAL SURPLUS/(DEFICIT)		\$ (4,456.81)	\$10,068.93	\$ -	\$ (20,870.06)	\$ 7,214.00	\$ -

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
202-10-48110	INTEREST ON INVESTMENTS	\$ 841.93	\$ -	\$ -	\$ -	\$ -	\$ -
202-10-48901	PRINCIPLE LOAN PAYMENTS	\$ 8,107.41	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		\$ 8,949.34	\$ -	\$ -	\$ -	\$ -	\$ -
202-10-56700-3490	OPERATING EXPENSES	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
202-10-59202-9020	TRANSFER TO OTHER FUNDS	\$ -	\$ 47,773.49	\$ -	\$ -	\$ -	\$ -
Expenditures		\$ -	\$ 347,773.49	\$ -	\$ -	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)		\$ 8,949.34	\$ (347,773.49)	\$ -	\$ -	\$ -	\$ -

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	2019 Actual	a/o 9/30/20	Estimated 2020	% change from 2019
Hours open per year	56	28	28	-50.00%
Physical items checked-out	80,408	25,041	32,000	-60.20%
E-books and electronic materials checked-out	9,239	9,138	11,500	24.47%
Total programs (Children, Teens, and Adults)	635	227	260	-59.05%
Meeting/Study room use	277	73	73	-73.64%
Public internet session	5,141	1,177	1,177	-77.10%
Wireless sessions	6,353	2,239	2,469	-61.13%

ACCOMPLISHMENTS

- Coordinated with Clintonville School District to offer an after-school snack program
- Removed fines for juvenile accounts and materials
- Added new outreach services to area assisted living facilities
- Started a new monthly plant-based diet program

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 2021, the OWLS subsidy decreased \$1,095 from 2020. 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. Expenditures include items such as salaries and benefits, book purchases, overhead expenses, and transfers to the Small Capital Fund for Library capital purchases.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
204-41-41104	SURPLUS APPLIED	\$ -	\$ -	\$ 3,909.00	\$ -	\$ -	\$ -
204-41-41110	GENERAL PROPERTY TAXES	\$ 214,961.00	\$ 217,618.00	\$ 215,000.00	\$ -	\$ 215,000.00	\$ 219,269.00
204-41-43790	OWLS SUBSIDY	\$ 201,618.82	\$ 180,826.57	\$ 177,849.00	\$ 177,912.14	\$ 177,912.00	\$ 176,754.00
204-41-46710	LIBRARY FINES	\$ 6,985.52	\$ 6,362.60	\$ 7,000.00	\$ 1,392.64	\$ 2,000.00	\$ 5,000.00
204-41-46711	COPY MACHINE REVENUE	\$ 5,263.68	\$ 4,456.85	\$ 4,000.00	\$ 1,020.69	\$ 2,000.00	\$ 3,000.00
204-41-48600	E RATE REIMBURSEMENT	\$ 594.48	\$ -	\$ -	\$ -	\$ -	\$ -
204-41-48900	MISCELLANEOUS REVENUES	\$ 5,522.08	\$ 5,744.66	\$ 5,000.00	\$ 691.95	\$ 1,500.00	\$ 4,000.00
204-41-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00
Revenues		\$ 434,945.58	\$ 415,008.68	\$ 412,758.00	\$ 181,017.42	\$ 398,412.00	\$ 413,323.00
204-41-55110-1100	SALARIES	\$ 182,357.74	\$ 190,462.72	\$ 200,707.00	\$ 138,888.29	\$ 181,000.00	\$ 204,857.00
204-41-55110-1110	JANITOR SALARIES	\$ 12,142.33	\$ 19,812.72	\$ 22,818.00	\$ 11,953.86	\$ 18,254.00	\$ 20,891.00
204-41-55110-1500	EMPLOYEE BENEFITS	\$ 62,903.44	\$ 60,244.74	\$ 63,508.00	\$ 40,915.32	\$ 53,500.00	\$ 63,155.00
204-41-55110-2100	COMPUTER	\$ 27,912.65	\$ 28,856.25	\$ 28,000.00	\$ 22,472.20	\$ 27,000.00	\$ 23,000.00
204-41-55110-2250	TELEPHONE	\$ 3,270.83	\$ 3,562.40	\$ 2,600.00	\$ 4,534.41	\$ 5,170.00	\$ 1,700.00
204-41-55110-2260	GAS	\$ 3,517.00	\$ 3,886.00	\$ 5,000.00	\$ 2,678.83	\$ 3,800.00	\$ 4,200.00
204-41-55110-2270	WATER & ELECTRIC	\$ 13,035.23	\$ 11,923.71	\$ 13,500.00	\$ 6,964.61	\$ 11,000.00	\$ 13,000.00
204-41-55110-3110	POSTAGE	\$ 2,193.44	\$ 796.65	\$ 1,500.00	\$ 235.01	\$ 1,250.00	\$ 1,500.00
204-41-55110-3112	COPY EXPENSE	\$ 2,621.00	\$ 2,059.56	\$ 2,000.00	\$ 1,253.86	\$ 1,950.00	\$ 1,800.00
204-41-55110-3122	STAFF DEVELOPMENT	\$ 827.88	\$ 1,650.58	\$ 2,000.00	\$ 295.13	\$ 750.00	\$ 1,500.00
204-41-55110-3123	MAINTENANCE	\$ 1,596.50	\$ 2,561.55	\$ 1,800.00	\$ 680.48	\$ 1,500.00	\$ 1,800.00
204-41-55110-3150	OFFICE SUPPLIES	\$ 5,653.22	\$ 4,775.86	\$ 3,500.00	\$ 1,822.13	\$ 3,500.00	\$ 3,800.00
204-41-55110-3260	SUBSCRIPTIONS & PERIODICALS	\$ 3,730.13	\$ 3,617.19	\$ 1,500.00	\$ 1,029.20	\$ 1,250.00	\$ 1,500.00
204-41-55110-3261	PUBLISHING	\$ 646.50	\$ 30.00	\$ -	\$ 20.00	\$ -	\$ 20.00
204-41-55110-3269	BOOKS-ADULT	\$ 21,882.37	\$ 23,528.79	\$ 19,020.00	\$ 10,122.71	\$ 18,000.00	\$ 18,000.00
204-41-55110-3270	BOOKS-JUVENILE	\$ 24,013.28	\$ 20,884.10	\$ 17,021.00	\$ 11,865.71	\$ 16,000.00	\$ 17,000.00
204-41-55110-3272	E-BOOKS	\$ 5,308.06	\$ 3,961.80	\$ 3,800.00	\$ 4,228.33	\$ 5,100.00	\$ 5,400.00
204-41-55110-3280	CHILDREN'S PROGRAMS	\$ 3,365.43	\$ 4,663.15	\$ 3,500.00	\$ 1,702.13	\$ 3,500.00	\$ 3,500.00
204-41-55110-3285	ARTS & AV-ADULT	\$ 6,895.85	\$ 6,182.98	\$ 4,500.00	\$ 2,661.48	\$ 5,000.00	\$ 4,500.00
204-41-55110-3286	ARTS & AV-JUVENILE	\$ 3,248.26	\$ 5,201.02	\$ 4,500.00	\$ 2,458.61	\$ 5,000.00	\$ 4,500.00
204-41-55110-3310	EXPENSE ALLOWANCE	\$ 655.16	\$ 1,017.07	\$ 1,500.00	\$ 172.38	\$ 400.00	\$ 1,300.00
204-41-55110-3490	OPERATING EXPENSES	\$ 2,842.88	\$ 3,399.72	\$ 1,500.00	\$ 727.87	\$ 750.00	\$ 1,800.00
204-41-55110-3560	BLDG. REPAIR/MAINTENANCE	\$ 15,670.87	\$ 7,421.56	\$ 6,000.00	\$ 10,384.70	\$ 10,400.00	\$ 6,000.00
204-41-55110-5110	INSURANCE - BUILDINGS	\$ 2,297.24	\$ 2,983.93	\$ 2,984.00	\$ 3,210.83	\$ 3,211.00	\$ 3,300.00
204-41-55112-8200	CAPITAL IMPROVEMENTS	\$ -	\$ 11,740.00	\$ -	\$ -	\$ -	\$ -
204-41-59250-9050	TRANSFER TO SMALL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00
Expenditures		\$ 408,587.29	\$ 425,224.05	\$ 412,758.00	\$ 281,278.08	\$ 377,285.00	\$ 413,323.00
TOTAL SURPLUS/(DEFICIT)		\$ 26,358.29	\$ (10,215.37)	\$ -	\$ (100,260.66)	\$ 21,127.00	\$ -

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 City anticipates purchasing a new ADA taxi van in 2021, 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 1st, 2018.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
205-10-48900	RIDE FARES	\$ 18,376.50	\$ 16,409.00	\$ 19,000.00	\$ 10,946.00	\$ 13,000.00	\$ -
205-10-48901	INSURANCE RECOVERIES	\$ -	\$ 4,461.80	\$ -	\$ -	\$ -	\$ -
205-40-41110	GENERAL PROPERTY TAXES	\$ 21,985.00	\$ 22,997.00	\$ 32,825.00	\$ -	\$ 32,825.00	\$ 32,405.00
205-40-43200	RIDE FARES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500.00
205-40-43227	FEDERAL GRANT	\$ 46,736.51	\$ 44,144.81	\$ 48,203.00	\$ 26,714.59	\$ 43,888.59	\$ 48,000.00
205-40-43537	STATE GRANT	\$ 19,472.00	\$ 20,124.00	\$ 15,377.00	\$ 18,510.00	\$ 18,510.00	\$ 16,500.00
Revenues		\$ 106,570.01	\$ 108,136.61	\$ 115,405.00	\$ 56,170.59	\$ 108,223.59	\$ 115,405.00
205-40-53520-3490	OPERATING EXPENSES	\$ 114,888.76	\$ 91,570.52	\$ 115,405.00	\$ 70,451.82	\$ 98,000.00	\$ 115,405.00
Expenditures		\$ 114,888.76	\$ 91,570.52	\$ 115,405.00	\$ 70,451.82	\$ 98,000.00	\$ 115,405.00
TOTAL SURPLUS/(DEFICIT)		\$ (8,318.75)	\$ 16,566.09	\$ -	\$ (14,281.23)	\$ 10,223.59	\$ -

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. The RDA continues to offer 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
206-10-41104	FUND BALANCE	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 500.00
206-10-41110	GENERAL PROPERTY TAXES	\$ 5,126.00	\$ 5,231.00	\$ 5,200.00	\$ -	\$ 5,231.00	\$ 5,300.00
206-10-46850	CLOSEOUT RLF REVENUE	\$ -	\$ 22,773.49	\$ 8,000.00	\$ 3,896.03	\$ 5,230.48	\$ 5,500.00
206-10-48110	INTEREST ON INVESTMENTS	\$ -	\$ 657.40	\$ -	\$ -	\$ -	\$ -
206-10-48360	PROPERTY REDEVELOPMENT SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
206-10-48901	PRINCIPAL LOAN PAYMENTS	\$ -	\$ 5,177.48	\$ -	\$ -	\$ -	\$ -
Revenues		\$ 5,126.00	\$ 33,839.37	\$ 15,200.00	\$ 3,896.03	\$ 10,461.48	\$ 13,800.00
206-10-56700-3490	OPERATING EXPENSES	\$ 5,230.88	\$ 5,162.40	\$ 5,200.00	\$ 5,106.50	\$ 5,110.30	\$ 5,300.00
206-10-56700-4500	PROPERTY REDEVELOPMENT PURCHAS	\$ -	\$ -	\$ -	\$ 1,530.00	\$ 3,550.00	\$ -
206-10-56700-7500	REDEVELOPMENT INCENTIVES	\$ -	\$ -	\$ 10,000.00	\$ 3,543.77	\$ 3,543.77	\$ 6,000.00
Expenditures		\$ 5,230.88	\$ 5,162.40	\$ 15,200.00	\$ 10,180.27	\$ 12,204.07	\$ 11,300.00
TOTAL SURPLUS/(DEFICIT)		\$ (104.88)	\$ 28,676.97	\$ -	\$ (6,284.24)	\$ (1,742.59)	\$ 2,500.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
207-20-41110	GENERAL PROPERTY TAXES	\$ 25,094.00	\$ 32,850.00	\$ 34,234.00	\$ -	\$ 34,234.00	\$ 34,024.00
207-20-47321	SERVICE-OTHER MUNIC	\$ 94,462.30	\$ 81,559.25	\$ 87,074.00	\$ 65,305.72	\$ 87,074.00	\$ 88,530.00
207-20-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,101.00
Revenues		\$ 119,556.30	\$ 114,409.25	\$ 121,308.00	\$ 65,305.72	\$ 121,308.00	\$ 123,655.00
207-20-52101-1100	SALARIES	\$ 67,065.37	\$ 78,732.42	\$ 78,866.00	\$ 50,841.75	\$ 77,000.00	\$ 80,648.00
207-20-52101-1500	EMPLOYEE BENEFITS	\$ 28,034.94	\$ 28,827.78	\$ 37,996.00	\$ 24,233.98	\$ 36,000.00	\$ 38,773.00
207-20-52101-2100	COMPUTERS/DATA PROC	\$ 204.43	\$ 210.80	\$ 220.00	\$ 176.70	\$ 220.00	\$ 223.00
207-20-52101-2250	TELEPHONE EXPENSES	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
207-20-52101-3161	TRAINING EXPENSES	\$ 431.82	\$ 264.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 800.00
207-20-52101-3310	EXPENSE ALLOWANCE	\$ -	\$ 8.43	\$ 850.00	\$ -	\$ 250.00	\$ 800.00
207-20-52101-3460	CLOTHING & UNIFORMS	\$ 623.00	\$ 68.24	\$ 500.00	\$ 474.05	\$ 631.05	\$ 500.00
207-20-52101-5120	INSURANCE-VEHICLE & EQUIPMENT	\$ 391.33	\$ 411.74	\$ 542.00	\$ 340.51	\$ 542.00	\$ 550.00
207-20-52101-5130	GENERAL LIABILITY	\$ 270.60	\$ 270.60	\$ 271.00	\$ 264.88	\$ 271.00	\$ 271.00
207-20-52101-5140	POLICE PROFESSIONAL	\$ 651.07	\$ 435.94	\$ 764.00	\$ 565.37	\$ 764.00	\$ 790.00
Expenitures		\$ 97,972.56	\$ 109,529.95	\$ 121,309.00	\$ 77,197.24	\$ 116,978.05	\$ 123,655.00
TOTAL SURPLUS/(DEFICIT)		\$ 21,583.74	\$ 4,879.30	\$ (1.00)	\$ (11,891.52)	\$ 4,329.95	\$ -

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. The Veterans Memorial Committee also plans on building a small retaining wall on the back side of the memorial site to help with erosion. In any given year when there are additional funds raised above the annual maintenance expenses, those funds will remain with the Veterans Memorial Account.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
211-40-48500	DONATIONS	\$ 1,914.00	\$ 27,015.22	\$ 2,549.00	\$ 600.00	\$ 600.00	\$ -
211-40-48510	DONATIONS-WALL BRICKS	\$ -	\$ 750.00	\$ -	\$ 400.00	\$ 400.00	\$ -
211-40-48520	DONATIONS-SIDEWALK BRICKS	\$ -	\$ 1,720.00	\$ -	\$ 1,050.00	\$ 1,050.00	\$ -
211-40-49200	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,514.00
Revenues		\$ 1,914.00	\$ 29,485.22	\$ 2,549.00	\$ 2,050.00	\$ 2,050.00	\$ 4,514.00
211-40-55140-2270	WATER & ELECTRIC	\$ 746.62	\$ 372.90	\$ 968.00	\$ 414.82	\$ 521.00	\$ 853.00
211-40-55140-2304	LANDSCAPING	\$ 20.00	\$ 150.00	\$ 258.00	\$ 104.85	\$ 105.00	\$ 2,284.00
211-40-55140-3490	OTHER OPERATING EXPENSES	\$ 244.50	\$ 261.99	\$ 265.00	\$ 275.72	\$ 276.00	\$ 305.00
211-40-55140-3550	ENGRAVING	\$ -	\$ 292.00	\$ 750.00	\$ 32.00	\$ 32.00	\$ 750.00
211-40-55140-3560	REPAIRS & MAINTENANCE	\$ 177.22	\$ 107.88	\$ 204.00	\$ 128.00	\$ 200.00	\$ 204.00
211-40-55140-5110	INSURANCE - BUILDINGS	\$ 105.00	\$ 104.00	\$ 104.00	\$ 112.00	\$ 112.00	\$ 118.00
Expenditures		\$ 1,293.34	\$ 1,288.77	\$ 2,549.00	\$ 1,067.39	\$ 1,246.00	\$ 4,514.00
TOTAL SURPLUS/(DEFICIT)		\$ 620.66	\$ 28,196.45	\$ -	\$ 982.61	\$ 804.00	\$ -

Disc Golf

In 2018, the City received a donation to study and build a bridge over the river in Olen Park to facilitate the expansion of the Disc Golf Course. The study showed that the cost to build the bridge was prohibitively expensive. Future plans will need to be made on the best use of the remaining funds to improve the disc golf course.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
220-40-48500	DONATIONS-DISC GOLF COURSE REVENUE	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
220-40-55200-7130	DISC GOLF COURSE EXPENSES	\$ 3,332.00	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)		\$ 6,668.00	\$ -	\$ -	\$ -	\$ -	\$ -

K-9 UNIT

The Police Department took delivery of a new K-9 dog in early 2018. K9 Charr turned 4 years old in 2020. The Police Department fundraises and solicits donations to support this program.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
214-20-48902	K-9 MISC FUNDRAISING REVENUE	\$ 988.11	\$ 1,488.32	\$ 4,000.00	\$ 1,430.00	\$ 2,000.00	\$ 4,000.00
214-20-48909	K-9 DONATIONS	\$ 8,558.42	\$ 1,741.19	\$ 1,500.00	\$ 13,381.12	\$ 13,970.38	\$ 2,500.00
Revenues		\$ 9,546.53	\$ 3,229.51	\$ 5,500.00	\$ 14,811.12	\$ 15,970.38	\$ 6,500.00
214-20-52109-3161	K-9 TRAINING	\$ -	\$ 665.94	\$ 1,000.00	\$ 25.50	\$ 25.50	\$ 1,000.00
214-20-52109-3310	K-9 EXPENSE	\$ 5,085.48	\$ 4,517.33	\$ 3,000.00	\$ 3,004.01	\$ 4,500.00	\$ 4,500.00
214-20-52109-3494	K-9 FUNDRAISING EXPENSES	\$ -	\$ -	\$ 500.00	\$ 1,026.00	\$ 1,200.00	\$ 800.00
Expenditures		\$ 5,085.48	\$ 5,183.27	\$ 4,500.00	\$ 4,055.51	\$ 5,725.50	\$ 6,300.00
TOTAL SURPLUS/(DEFICIT)		\$ 4,461.05	\$ (1,953.76)	\$ 1,000.00	\$ 10,755.61	\$ 10,244.88	\$ 200.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
218-10-41210	ROOM TAX	\$ 20,705.17	\$ 23,206.36	\$ 18,500.00	\$ 11,997.62	\$ 17,800.98	\$ 17,500.00
218-10-56700-3490	TOURISM FUNDING	\$ 7,918.00	\$ 6,250.00	\$ 8,500.00	\$ 4,950.00	\$ 5,800.00	\$ 7,000.00
TOTAL SURPLUS/(DEFICIT)		\$ 12,787.17	\$ 16,956.36	\$ 10,000.00	\$ 7,047.62	\$ 12,000.98	\$ 10,500.00

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 2021. 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 as a special charge.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
219-30-46420	REFUSE COLLECTION	\$ 171,591.82	\$ 199,754.18	\$ 188,131.00	\$ 8,521.66	\$ 196,000.00	\$ 204,500.00
Revenues		\$ 171,591.82	\$ 199,754.18	\$ 188,131.00	\$ 8,521.66	\$ 196,000.00	\$ 204,500.00
219-30-53600-2300	CONTRACTED SERVICES	\$ 171,361.10	\$ 176,477.30	\$ 175,520.00	\$ 126,824.36	\$ 190,186.00	\$ 199,000.00
219-30-53600-3490	OPERATING EXPENSES	\$ 1,719.12	\$ 4,103.82	\$ 4,250.00	\$ 2,027.92	\$ 3,000.00	\$ 4,800.00
Expenditures		\$ 173,080.22	\$ 180,581.12	\$ 179,770.00	\$ 128,852.28	\$ 193,186.00	\$ 203,800.00
TOTAL SURPLUS/(DEFICIT)		-1,488.40	19,173.06	8,361.00	-120,330.62	2,814.00	700.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
222-10-41110	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ 663.00	\$ -	\$ 663.00	\$ 2,685.00
222-10-43580	GRANT	\$ -	\$ 198,803.00	\$ -	\$ -	\$ -	\$ -
222-10-48900	MISCELLANEOUS REVENUES	\$ -	\$ 4,758.38	\$ -	\$ 42,825.42	\$ 57,101.00	\$ 57,101.00
222-10-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ 4,064.00	\$ 358.00
Revenues		\$ -	\$ 203,561.38	\$ 663.00	\$ 42,825.42	\$ 61,828.00	\$ 60,144.00
222-10-56710-1100	SALARIES	\$ -	\$ -	\$ 2,093.00	\$ 1,372.12	\$ 2,093.00	\$ 1,745.00
222-10-56710-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ 852.00	\$ 470.66	\$ 800.00	\$ 704.00
222-10-56710-3261	PUBLISHING	\$ -	\$ -	\$ 140.00	\$ 189.00	\$ 225.00	\$ 75.00
222-10-56710-3490	OPERATING EXPENSES	\$ -	\$ 194,380.85	\$ 2,000.00	\$ 1,584.44	\$ 1,584.44	\$ 519.00
222-10-56710-7940	BUSINESS GRANT EXPENDITURES	\$ -	\$ 4,758.38	\$ -	\$ 42,825.42	\$ 57,101.00	\$ 57,101.00
Expenditures		\$ -	\$ 199,139.23	\$ 5,085.00	\$ 46,441.64	\$ 61,803.44	\$ 60,144.00
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ 4,422.15	\$ (4,422.00)	\$ (3,616.22)	\$ 24.56	\$ -

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
224-21-43420	FIRE INSURANCE	\$ -	\$ 10,623.98	\$ 10,800.00	\$ 10,673.28	\$ 10,673.28	\$ 10,600.00
224-21-43421	FIRE DUES/OTHER MUNICIPALITIES	\$ -	\$ 6,910.50	\$ 7,100.00	\$ 6,574.15	\$ 6,574.15	\$ 6,600.00
224-21-49210	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ 2,142.00	\$ -
224-21-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400.00
Revenues		\$ -	\$ 17,534.48	\$ 17,900.00	\$ 17,247.43	\$ 19,389.43	\$ 23,600.00
224-21-52202-1100	SALARIES	\$ -	\$ 15,676.72	\$ 15,000.00	\$ 5,507.00	\$ 9,200.00	\$ 20,000.00
224-21-52202-1500	EMPLOYEE BENEFITS	\$ -	\$ 1,023.72	\$ 1,400.00	\$ 421.30	\$ 800.00	\$ 2,000.00
224-21-52202-3161	TRAINING EXPENSES	\$ -	\$ 460.00	\$ 600.00	\$ -	\$ -	\$ 600.00
224-21-52202-3310	EXPENSE ALLOWANCE	\$ -	\$ 963.11	\$ 900.00	\$ 289.00	\$ -	\$ 1,000.00
Expenditures		\$ -	\$ 18,123.55	\$ 17,900.00	\$ 6,217.30	\$ 10,000.00	\$ 23,600.00
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ (589.07)	\$ -	\$ 11,030.13	\$ 9,389.43	\$ -

AIRPORT FUEL

The Airport Fuel Fund was established in 2009 after a new fuel system was installed in 2007 at the Clintonville Municipal Airport (KCLI). 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. Currently, KCLI offers 100 Low-Lead and Jet (with additives) self-serve fuel options. 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. The City may need to consider establishing an Airport Enterprise Fund to combine all airport operations into a single fund. That would remove a source of revenue from the General Fund.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
501-50-46342	FUEL SALES	\$ 96,696.30	\$ 71,336.00	\$ 106,000.00	\$ 68,644.35	\$ 83,000.00	\$ 84,580.00
Revenues		\$ 96,696.30	\$ 71,336.00	\$ 106,000.00	\$ 68,644.35	\$ 83,000.00	\$ 84,580.00
501-50-53510-2100	COMPUTER-DATA PROC	\$ 420.79	\$ 400.25	\$ 450.00	\$ 420.84	\$ 521.00	\$ 400.00
501-50-53510-2250	TELEPHONE EXPENSES	\$ 2,878.14	\$ 2,143.92	\$ 2,900.00	\$ -	\$ -	\$ 1,200.00
501-50-53510-2270	WATER & ELECTRICITY	\$ 631.42	\$ 1,043.32	\$ 900.00	\$ 683.18	\$ 1,000.00	\$ 1,100.00
501-50-53510-3490	OTHER OPERATING EXPENSES	\$ 7,325.63	\$ 26,040.17	\$ 8,850.00	\$ 5,571.77	\$ 7,200.00	\$ 8,850.00
501-50-53510-3510	FUEL PURCHASES	\$ 97,367.92	\$ 61,370.13	\$ 85,000.00	\$ 48,162.67	\$ 72,969.74	\$ 61,000.00
501-50-53510-5130	GENERAL LIABILITY INSURANCE	\$ 2,030.63	\$ 1,920.28	\$ 2,300.00	\$ 1,982.94	\$ 1,982.94	\$ 2,300.00
501-50-53510-7600	ADMINISTRATION	\$ 2,316.02	\$ 2,678.82	\$ 5,533.00	\$ 1,931.34	\$ 2,504.00	\$ 5,000.00
Expenditures		\$ 112,970.55	\$ 95,596.89	\$ 105,933.00	\$ 58,752.74	\$ 86,177.68	\$ 79,850.00
TOTAL SURPLUS/(DEFICIT)		\$ (16,274.25)	\$ (24,260.89)	\$ 67.00	\$ 9,891.61	\$ (3,177.68)	\$ 4,730.00

CONSTRUCTION FUNDS

MAJOR CAPITAL FUND

Capital projects include major equipment and projects with at least a five-year life cycle that exceed \$10,000 in cost. The City funds its capital projects by borrowing funds 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 years and that borrowing is expected to be \$2million. In an effort to improve long-range capital planning, the Common Council approved a seven-year CIP for 2021-2027. Prior to 2021, all capital purchases were accounted for in this fund but beginning 2021, two additional capital funds were established, Small Capital Fund and Outdoor Swimming Facility Fund. Descriptions of those two funds can be found in the respective sections. Historical data will remain in this fund and will appear in the budget until those accounts have no data for the years showing.

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-10-43503	TOWNSHIP SUBSIDY	\$ -	\$ 230,694.08	\$ 134,000.00	\$ 4,306.67	\$ 134,000.00	\$ 113,588.00
401-10-43505	TRANSIT GRANT	\$ -	\$ 28,940.80	\$ 28,941.00	\$ 28,940.80	\$ 28,941.00	\$ 28,941.00
401-10-43580	GRANT	\$ 75,000.00	\$ 554,819.54	\$ 609,000.00	\$ 465,901.63	\$ 459,744.00	\$ 1,403,196.00
401-10-43585	USDA GRANT	\$ -	\$ 97,900.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
401-10-43600	DOT REIMBURSEMENT-MAIN ST PROJ	\$ 47,635.41	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-48300	CITY PROPERTY SALES	\$ 64,562.03	\$ 73,500.00	\$ 30,000.00	\$ 85,150.00	\$ 105,150.00	\$ 14,000.00
401-10-48500	DONATIONS	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
401-10-48900	MISCELLANEOUS REVENUE	\$ 62,283.00	\$ 2,810.40	\$ -	\$ 52,528.13	\$ 66,597.00	\$ -
401-10-49100	PROCEEDS OF LONG-TERM DEBT	\$ 1,800,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00
401-10-49202	TRANSFER FROM OTHER FUNDS	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 100,000.00	\$ -
401-10-49210	TRANSFER FROM GENERAL FUND	\$ 120,000.00	\$ 150,000.00	\$ -	\$ -	\$ 140,000.00	\$ -
401-10-49220	TRANSFER FROM TIF #1	\$ 165,482.09	\$ 56,275.20	\$ -	\$ -	\$ -	\$ -
401-10-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 908,056.00	\$ -	\$ -	\$ -
Revenue		\$ 2,334,962.53	\$ 1,222,440.02	\$ 1,759,997.00	\$ 636,827.23	\$ 1,034,432.00	\$ 3,609,725.00

EXPENDITURES

Explanation of Account: The Major 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.

ADMINISTRATION

Explanation of Account: The Administration Capital Expenditures account includes costs for special projects, debt service charges, improvements for city hall, and the City's share for ambulance purchases (roughly 45% of the total cost), and the contingency. Special projects for 2021 include demolishing the old Mercantile building, replacing the emergency generator at City Hall, and repainting City Hall.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-10-51100-9000	CONTINGENCY	\$ 204.99	\$ -	\$ 10,000.00	\$ 1,267.34	\$ 5,000.00	\$ 12,000.00
401-10-57120-8100	CAPITAL OUTLAY	\$ 32,104.28	\$ -	\$ 250,000.00	\$ -	\$ 12,000.00	\$ 288,000.00
401-10-57120-8102	COMPUTERS & EQUIPMENT	\$ 9,683.00	\$ 19,222.45	\$ 8,250.00	\$ 24,159.47	\$ 24,159.00	\$ -
401-10-57120-8250	COMMUNITY REVITALIZATION PLAN	\$ 4,800.00	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-57140-8215	CAPITAL OUTLAY	\$ 60,037.00	\$ 33,418.00	\$ 140,000.00	\$ 80,179.75	\$ 90,000.00	\$ 92,000.00
401-10-57230-8101	VEHICLES (AMBULANCE)	\$ 6,653.22	\$ 6,653.22	\$ 74,128.00	\$ 73,779.29	\$ 73,779.29	\$ -
401-10-58200-6900	DEBT SERVICE FISCAL CHARGES	\$ 5,725.90	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-58200-7600	ADMINISTRATION	\$ 16,520.88	\$ 38,905.87	\$ 40,000.00	\$ 6,796.50	\$ 31,000.00	\$ -

POLICE

Explanation of Account: The Police Capital accounts are for all major vehicle and equipment purchases. For 2021, the City will be replacing a patrol vehicle and the dispatch console, which is a carryover from 2020.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-20-57210-8101	VEHICLES	\$ 49,269.75	\$ -	\$ 37,000.00	\$ 66,389.00	\$ 66,389.00	\$ 39,500.00
401-20-57210-8102	COMPUTERS & EQUIPMENT	\$ 6,098.88	\$ -	\$ 56,000.00	\$ 10,360.28	\$ 10,360.28	\$ 35,000.00
401-20-57210-8104	SMALL EQUIPMENT	\$ 5,677.07	\$ 4,627.24	\$ -	\$ 7,163.32	\$ 7,163.32	\$ -
401-20-57210-8105	VEHICLE EQUIPMENT	\$ 1,193.99	\$ 4,000.02	\$ 2,500.00	\$ 3,931.38	\$ 11,100.00	\$ -

FIRE

Explanation of Account: Special projects for the Fire Department Capital Expenditures for 2021 includes the purchase of new SCBA gear.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-21-57220-8100	CAPITAL OUTLAY	\$ 32,068.81	\$ 13,698.30	\$ -	\$ 206.49	\$ -	\$ 300,000.00
401-21-57220-8101	VEHICLES	\$ 81,628.99	\$ 622,604.23	\$ 350,000.00	\$ -	\$ 350,000.00	\$ -
401-21-57220-8102	COMPUTERS & EQUIPMENT	\$ -	\$ 5,367.60	\$ -	\$ 2,871.26	\$ 2,871.26	\$ -
401-21-57220-8104	SMALL EQUIPMENT	\$ 4,064.12	\$ 36,059.15	\$ 12,500.00	\$ 11,653.04	\$ 14,600.85	\$ -

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 2021 including sections of W. 13th, W. 14th, Paulina, and Shaw Streets and also to purchase a new plow truck.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-30-57310-8102	COMPUTERS & EQUIPMENT	\$ 1,361.00	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8107	SHOP EQUIPMENT	\$ 2,777.27	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8108	MACHINERY & EQUIPMENT	\$ 281,869.35	\$ 263,895.35	\$ -	\$ -	\$ 4,204.30	\$ 217,000.00
401-30-57310-8201	SIDEWALK/CURB & GUTTER	\$ 6,109.69	\$ 1,268.50	\$ 10,000.00	\$ -	\$ -	\$ 20,500.00
401-30-57310-8202	STREET REPAIR/IMPROVEMENTS	\$ 20,497.63	\$ 12,816.72	\$ 33,000.00	\$ 16,771.82	\$ 16,737.14	\$ 32,424.00
401-30-57310-8203	GENERAL STREET CONSTRUCTION	\$ -	\$ 115,068.72	\$ 425,000.00	\$ (4,270.00)	\$ (4,270.00)	\$ 65,000.00
401-30-57310-8204	ENGINEERING	\$ -	\$ 74,719.04	\$ 73,000.00	\$ 42,692.69	\$ 50,000.00	\$ 63,000.00
401-30-57310-8206	MAJOR STREET RECONSTRUCTION	\$ 8,500.00	\$ 1,112,339.40	\$ -	\$ 6,115.00	\$ 10,615.00	\$ 1,355,531.00
401-30-57310-8207	LANDFILL MONITORING	\$ 21,754.34	\$ 18,323.37	\$ 16,250.00	\$ 11,224.83	\$ 17,075.61	\$ 16,250.00
401-30-57310-8211	WELL MONITORING	\$ 4,566.58	\$ 5,554.01	\$ 28,000.00	\$ 11,300.65	\$ 17,000.00	\$ 6,000.00
401-30-57310-8212	DAM & RIVER REHAB IMPROVEMENTS	\$ 68,578.11	\$ 369,134.82	\$ -	\$ 95,479.26	\$ 91,776.81	\$ 26,500.00
401-30-57310-8220	CATCH BASINS	\$ 424.95	\$ 2,406.80	\$ 10,000.00	\$ -	\$ -	\$ 10,500.00
401-30-57310-8345	REAL ESTATE PURCHASES (PR 27)	\$ -	\$ 200.00	\$ -	\$ (200.00)	\$ (200.00)	\$ -

PARKS AND RECREATION

Explanation of Account: The Parks Capital accounts contains all expenses related to major park improvements, vehicles, and repairs as well as the City's taxis. The major projects budgeted for 2021 include the replacement the lighting at Bucholtz Park Ball Diamond #3, which was held over from 2020, as well as improvements to the trail surfaces.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-40-57352-8101	VEHICLES (TAXI)	\$ -	\$ 36,176.00	\$ 36,176.00	\$ -	\$ -	\$ 36,176.00
401-40-57620-8101	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
401-40-57620-8106	PLAYGROUND EQUIPMENT	\$ 33,632.90	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
401-40-57620-8108	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 4,193.00	\$ 6,985.00	\$ 12,000.00	\$ -
401-40-57620-8208	OFFICE IMPROVEMENTS	\$ 1,361.00	\$ 152,802.94	\$ -	\$ 6,938.66	\$ 12,333.66	\$ -
401-40-57620-8213	PLAYGROUND SURFACING	\$ 2,630.00	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
401-40-57620-8222	PARK IMPROVEMENTS	\$ 61,240.29	\$ 41,195.32	\$ 110,500.00	\$ 6,557.71	\$ 6,558.00	\$ 170,000.00

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 remodeling of the Pilot's Lounge as well as crack-filling and sealcoating of the runway.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-50-57351-8108	MACHINERY & EQUIPMENT	\$ 18,548.00	\$ -	\$ -	\$ -	\$ -	\$ -
401-50-57351-8200	CAPITAL IMPROVEMENTS	\$ -	\$ 4,370.49	\$ 33,500.00	\$ 27,848.89	\$ 33,500.00	\$ 60,000.00
401-50-57351-8211	RUNWAY IMPROVEMENTS	\$ 4,508.07	\$ -	\$ -	\$ -	\$ -	\$ -
401-50-57351-8215	BUILDING IMPROVEMENTS	\$ 56,933.19	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
401-41-57610-8102	COMPUTERS & EQUIPMENT	\$ 3,066.00	\$ -	\$ -	\$ -	\$ -	\$ -
401-41-57610-8200	CAPITAL IMPROVEMENTS	\$ 6,248.00	\$ 2,995.00	\$ -	\$ -	\$ -	\$ -

BALANCE

Revenue	\$ 2,334,962.53	\$ 1,222,440.02	\$ 1,759,997.00	\$ 636,827.23	\$ 1,034,432.00	\$ 3,609,725.00
Expenditures	\$ 920,337.25	\$ 2,997,822.56	\$ 1,759,997.00	\$ 516,201.63	\$ 965,753.52	\$ 2,930,381.00
TOTAL SURPLUS/(DEFICIT)	\$ 1,414,625.28	\$ (1,775,382.54)	\$ -	\$ 120,625.60	\$ 68,678.48	\$ 679,344.00

SMALL CAPITAL FUND

New for 2021, the City established a separate fund for small capital items such as computers, office furniture, and small equipment. The intent is to fund these items directly on a cash basis through the tax levy and other non-borrowed funds. Eventually, any capital item that costs less than \$10,000 or that has a life cycle that does not exceed the life of the borrowing will be funded through in the Small Capital Fund.

REVENUES

410-10-41110	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,500.00
410-10-49410	TRANSFER FROM LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00
Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,800.00

EXPENDITURES

410-10-51110-9000	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
410-10-57120-8102	INFORMATION TECH-ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
410-20-57210-8102	INFORMATION TECH-POLICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,900.00
410-20-57210-8104	SMALL EQUIPMENT-POLICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,300.00
410-21-57220-8102	INFORMATION TECH-FIRE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00
410-21-57220-8104	SMALL EQUIPMENT-FIRE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500.00
410-41-57610-8102	INFORMATION TECH-LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00
Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,600.00

BALANCE

TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,200.00
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OUTDOOR SWIMMING FACILITY CAPITAL FUND

New for 2021, the City converted the Outdoor Swimming Facility Special Revenue Fund to the Outdoor Swimming Facility Capital Fund. The Common Council made the decision to pursue a plan to establish a swimming pond in the location of the pool, which has since been demolished. The engineering for this project will occur in 2021 and a funding plan will be developed as well.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
403-40-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,326.00
Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,326.00
403-40-57620-8204	ENGINEERING/DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,326.00
Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,326.00
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TAX INCREMENTAL FINANCING FUNDS

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. Each year, a portion of the salary and benefits of the City Administrator, the Assistant City Administrator, the Clerk-Treasurer, and the City Attorney are allocated to the TIDs for the work they do in relation to the TIDs.

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.

Beginning in 2021, the City is separating the active TIDs into separate accounts in order to be more transparent on how the TIDs are performing. For the 2021 Budget and moving forward, the budget books will not have the historical data on TIDs prior to #8. To view that information, you will need to review prior year budget books.

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 16th Street between Robert St and Industrial Ave. This TID is expected generate \$4 million in increment value over its lifetime. In 2021, the TID will fund the public works projects involving the repaving of a section of 16th St and Grant St per the TID Project Plan. 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 Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
428-10-41128	PROPERTY TAX - TIF #8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
428-10-56608-7400	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
428-10-56608-7500	DEVELOPMENT INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,450.00
428-10-56608-7600	ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,357.00
Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,807.00
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (177,807.00)

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. For 2021, the TID will fund the public works project involving the repaving of Autumn Street and Industrial Ave. 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.

429-10-41129	PROPERTY TAX - TIF #9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,665.00
Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,665.00
429-10-56609-7400	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
429-10-56609-7500	DEVELOPMENT INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
429-10-56609-7600	ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,783.00
Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,783.00
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (88,118.00)

The following set of accounts was used for TIF prior to 2021 when they were considered one fund for auditing purposes.

TIF (Old)

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
203-10-41121	PROPERTY TAX - TIF #3	\$ 965,038.58	\$ -	\$ -	\$ -	\$ -	\$ -
203-10-41128	PROPERTY TAX - TIF #8	\$ -	\$ -	\$ 38,000.00	\$ -	\$ 37,000.00	\$ -
203-10-41129	PROPERTY TAX - TIF #9	\$ -	\$ -	\$ 35,000.00	\$ -	\$ 33,101.00	\$ -
Revenues		\$ 965,038.58	\$ -	\$ 73,000.00	\$ -	\$ 70,101.00	\$ -
203-10-56601-7600	ADMINISTRATION	\$ 594,045.21	\$ -	\$ -	\$ -	\$ -	\$ -
203-10-56605-7550	RDA LEASE PAYMENT	\$ 489,999.75	\$ -	\$ -	\$ -	\$ -	\$ -
203-10-56608-7400	PUBLIC WORKS	\$ -	\$ -	\$ 75,000.00	\$ 4,102.50	\$ 4,102.50	\$ -
203-10-56608-7600	ADMINISTRATION	\$ 35,810.00	\$ 14,200.14	\$ 16,000.00	\$ 10,961.39	\$ 16,000.00	\$ -
203-10-56609-7400	PUBLIC WORKS	\$ 19,688.03	\$ -	\$ -	\$ -	\$ -	\$ -
203-10-56609-7600	ADMINISTRATION	\$ 17,426.15	\$ 14,721.27	\$ 16,500.00	\$ 11,665.84	\$ 16,500.00	\$ -
203-10-59240-9000	TRANSFER-DEBT SERVICE	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
203-10-59240-9040	TRANSFER TO CAPITAL FUND	\$ 165,482.09	\$ 56,275.20	\$ -	\$ -	\$ -	\$ -
Expenditures		\$ 1,422,451.23	\$ 85,196.61	\$ 107,500.00	\$ 26,729.73	\$ 36,602.50	\$ -
TOTAL SURPLUS/(DEFICIT)		\$ (457,412.65)	\$ (85,196.61)	\$ (34,500.00)	\$ (26,729.73)	\$ 33,498.50	\$ -

ENTERPRISE FUNDS

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 262,000,000 gallons per year. The facility recycles approximately 886,000 gallons of biosolids per year. In addition, the CWWU maintains 32 miles of sewer mains, 614 sanitary access manholes ranging in depth from 2 feet all the way to 23 feet, 11 lift stations, and a state-certified laboratory.

Department Services Indicators

Indicator	Est. 2020 Totals
Preventative and Corrective Maintenance Tasks	1,695
Utility Locates of Wastewater and Stormsewer	450
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
- Completed engineering for the Wastewater Utility's portion of the 2021 Road Reconstruction project

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
602-62-43590	OTHER STATE GRANTS	\$ 2,499,847.00	\$ 183,626.32	\$ -	\$ 364,975.25	\$ -	\$ -
602-62-45100	FORFEITED DISCOUNTS	\$ 3,870.99	\$ 3,142.62	\$ 3,700.00	\$ 649.32	\$ 649.00	\$ 3,000.00
602-62-46410	SEWAGE SERVICE	\$ 9,154.32	\$ 21,175.20	\$ 10,000.00	\$ 476.24	\$ 1,000.00	\$ 10,000.00
602-62-46414	SEWAGE SERVICE-RESIDENTIAL	\$ 756,019.29	\$ 761,613.02	\$ 750,000.00	\$ 597,430.44	\$ 770,000.00	\$ 760,000.00
602-62-46415	SEWAGE SERVICE-COMMERCIAL	\$ 158,766.57	\$ 158,807.26	\$ 159,000.00	\$ 113,263.23	\$ 150,200.00	\$ 150,000.00
602-62-46416	SEWAGE SERVICE-INDUSTRIAL	\$ 83,515.75	\$ 75,909.21	\$ 85,000.00	\$ 54,463.50	\$ 74,550.00	\$ 75,000.00
602-62-46417	SEWAGE SERVICE-PUBLIC AUTHORITY	\$ 45,328.00	\$ 47,416.00	\$ 47,000.00	\$ 27,543.50	\$ 36,500.00	\$ 37,000.00
602-62-46418	SEWAGE SERVICE-MULTIFAMILY RESIDENTIAL	\$ 102,797.50	\$ 106,922.75	\$ 105,000.00	\$ 83,329.50	\$ 110,000.00	\$ 105,000.00
602-62-47340	SEPTIC/HOLDING TANK	\$ 9,715.76	\$ 13,051.86	\$ 8,000.00	\$ 8,046.24	\$ 10,500.00	\$ 8,000.00
602-62-47341	LABORATORY CHARGES	\$ 5,280.50	\$ 4,962.75	\$ 5,200.00	\$ 3,528.50	\$ 5,300.00	\$ 5,200.00
602-62-47345	JETTING & VACTORING	\$ 7,167.72	\$ 4,218.92	\$ 3,000.00	\$ 508.92	\$ 3,000.00	\$ 3,000.00
602-62-47346	INDUSTRIAL SURCHARGES	\$ 10,001.04	\$ 10,041.31	\$ 8,500.00	\$ 5,645.90	\$ 7,500.00	\$ 8,500.00
602-62-48110	INTEREST ON INVESTMENTS	\$ 8,977.64	\$ 10,120.41	\$ 8,500.00	\$ 2,788.12	\$ 1,500.00	\$ 3,000.00
602-62-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 605.40	\$ 322.19	\$ 300.00	\$ 290.09	\$ 300.00	\$ 300.00
602-62-48900	MISCELLANEOUS REVENUES	\$ 21,682.23	\$ 17,830.93	\$ 7,500.00	\$ 1,848.60	\$ 3,000.00	\$ 5,000.00
602-62-48901	OTHER REVENUE-OFFICE	\$ 1,980.00	\$ 983.74	\$ 1,500.00	\$ 500.00	\$ 700.00	\$ 1,250.00
	FUND BALANCE APPLIED	\$ -	\$ -	\$ 287,135.00	\$ -	\$ 285,451.00	\$ 382,980.00
Revenues		\$ 3,724,709.71	\$ 1,420,144.49	\$ 1,489,335.00	\$ 1,265,287.35	\$ 1,460,150.00	\$ 1,557,230.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
602-62-53610-1100	SALARIES	\$ 257,306.01	\$ 251,986.82	\$ 269,634.00	\$ 179,022.55	\$ 245,000.00	\$ 276,500.00
602-62-53610-1101	SALARIES - ADMIN EMRGNCY LEAVE	\$ -	\$ -	\$ -	\$ 9,108.42	\$ 9,108.00	\$ -
602-62-53610-1500	EMPLOYEE BENEFITS	\$ 80,242.83	\$ 89,885.36	\$ 122,338.00	\$ 71,547.78	\$ 95,100.00	\$ 98,000.00
602-62-53610-2110	FEES-PAYMENT SERVICE NETWORK	\$ 962.04	\$ 1,154.17	\$ 1,250.00	\$ 931.67	\$ 1,200.00	\$ 1,250.00
602-62-53610-2250	TELEPHONE EXPENSES	\$ 2,857.62	\$ 3,709.21	\$ 2,480.00	\$ 4,017.66	\$ 4,480.00	\$ 3,000.00
602-62-53610-2260	GAS EXPENSES	\$ 5,638.73	\$ 4,702.92	\$ 6,000.00	\$ 2,994.11	\$ 4,500.00	\$ 5,000.00
602-62-53610-2270	WATER AND ELECTRICITY EXPENSES	\$ 62,993.04	\$ 66,267.15	\$ 68,000.00	\$ 44,370.16	\$ 65,000.00	\$ 67,000.00
602-62-53610-2300	CONTRACTED SERVICES	\$ 56,576.72	\$ 62,726.51	\$ 56,000.00	\$ 29,041.89	\$ 57,000.00	\$ 57,000.00
602-62-53610-2302	SYSTEMS MAINTENANCE	\$ 9,606.58	\$ 12,099.24	\$ 12,000.00	\$ 6,531.04	\$ 10,900.00	\$ 11,000.00
602-62-53610-3121	SAFETY EQUIPMENT & TRAINING	\$ 7,435.99	\$ 7,055.72	\$ 7,500.00	\$ 6,154.24	\$ 7,653.00	\$ 7,700.00
602-62-53610-3150	OFFICE SUPPLIES	\$ 3,689.68	\$ 2,190.33	\$ 3,700.00	\$ 2,575.08	\$ 3,600.00	\$ 3,800.00
602-62-53610-3161	TRAINING EXPENSES	\$ 844.54	\$ 1,334.85	\$ 1,780.00	\$ 947.10	\$ 1,650.00	\$ 2,600.00
602-62-53610-3180	UNCOLLECTIBLE ACCOUNTS	\$ 136.31	\$ 119.58	\$ 200.00	\$ 124.34	\$ 215.00	\$ 250.00
602-62-53610-3240	MEMBERSHIP DUES	\$ 50.00	\$ 100.00	\$ 150.00	\$ 50.00	\$ 50.00	\$ 100.00
602-62-53610-3241	LICENSING/PERMIT FEES	\$ 4,658.46	\$ 4,480.70	\$ 4,700.00	\$ 4,080.52	\$ 4,200.00	\$ 4,500.00
602-62-53610-3310	EXPENSE ALLOWANCE	\$ 509.46	\$ 2,157.06	\$ 3,000.00	\$ 206.87	\$ 300.00	\$ 3,000.00
602-62-53610-3490	OTHER OPERATING EXPENSES	\$ 3,954.95	\$ 5,566.36	\$ 5,500.00	\$ 3,212.28	\$ 4,000.00	\$ 7,000.00
602-62-53610-3510	GAS AND OIL	\$ 4,718.50	\$ 3,896.71	\$ 5,000.00	\$ 2,158.37	\$ 2,900.00	\$ 5,000.00
602-62-53610-3551	CHEMICALS	\$ 15,664.81	\$ 12,803.12	\$ 17,500.00	\$ 7,211.21	\$ 10,200.00	\$ 17,500.00
602-62-53610-3554	VEHICLE REPAIR/MAINTENANCE	\$ 3,219.04	\$ 1,049.45	\$ 3,000.00	\$ 1,233.19	\$ 1,800.00	\$ 2,000.00
602-62-53610-3557	SMALL EQUIPMENT REPAIR AND MAI	\$ 25.58	\$ 567.69	\$ 500.00	\$ 62.70	\$ 120.00	\$ 500.00
602-62-53610-3560	BLDG. REPAIR/MAINTENANCE	\$ 144.89	\$ 350.67	\$ 3,500.00	\$ 3,800.95	\$ 3,801.00	\$ 500.00
602-62-53610-5110	INSURANCE ON BUILDINGS	\$ 4,769.00	\$ 10,118.00	\$ 10,120.00	\$ 10,901.00	\$ 10,901.00	\$ 11,000.00
602-62-53610-5120	INSURANCE ON VEH. AND EQUIPMEN	\$ 8,461.95	\$ 7,210.97	\$ 10,600.00	\$ 8,021.21	\$ 10,600.00	\$ 10,600.00
602-62-53610-5130	GENERAL LIABILITY	\$ 2,115.03	\$ 1,782.72	\$ 2,460.00	\$ 3,215.00	\$ 3,215.00	\$ 2,500.00
602-62-53610-5140	PROFESSIONAL LIABILITY	\$ 1,019.68	\$ 843.68	\$ 1,200.00	\$ 885.59	\$ 1,200.00	\$ 1,200.00
602-62-53610-5300	RENT ON BUILDINGS	\$ 4,515.00	\$ 4,515.00	\$ 4,515.00	\$ 3,386.25	\$ 4,515.00	\$ 4,560.00
602-62-53610-6200	DEBT SERVICE INTEREST PAYMENTS	\$ (125.01)	\$ 211,731.99	\$ 212,000.00	\$ 104,770.87	\$ 209,542.00	\$ 212,000.00
602-62-53610-6900	DEBT SERVICE FISCAL CHARGES	\$ 17.50	\$ -	\$ -	\$ 20.00	\$ -	\$ -
602-62-53610-7000	DEPRECIATION	\$ 373,661.68	\$ 490,903.50	\$ 217,200.00	\$ 162,900.00	\$ 217,200.00	\$ 217,200.00
602-62-53610-7001	DNR REPLACEMENT	\$ 8,543.70	\$ 17,974.41	\$ 60,000.00	\$ 10,017.26	\$ 10,100.00	\$ 60,000.00
602-62-96000-0000	GASB 68 - CHANGE IN PENS EXP	\$ 4,470.00	\$ 19,761.00	\$ 5,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
602-62-96000-1500	WRS AMORTIZATION OF PRIOR SEVI	\$ 3,895.00	\$ 3,953.00	\$ 3,900.00	\$ -	\$ 4,000.00	\$ 4,000.00
602-62-96100-0000	GASB 75 EXPENSE	\$ 979.00	\$ 906.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
Facility Expenditures		\$ 933,558.31	\$ 1,303,903.89	\$ 1,121,727.00	\$ 683,499.31	\$ 1,025,050.00	\$ 1,117,260.00

COLLECTION SYSTEM

Explanation of Account: The Collection System expense accounts are all costs associated with the operation and maintenance of the approximately 32 miles of sewer main and 11 lift stations. Costs also include sewer main rehabilitation.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
602-62-53611-2302	SYSTEMS MAINTENANCE	\$ 4,633.18	\$ 10,473.78	\$ 10,000.00	\$ 3,141.21	\$ 9,000.00	\$ 10,000.00
602-62-53611-3490	OTHER OPERATING EXPENSES	\$ 21,143.00	\$ 23,228.00	\$ -	\$ -	\$ -	\$ 22,000.00
602-62-53611-3561	METER EXPENSE	\$ -	\$ -	\$ 19,000.00	\$ -	\$ 22,000.00	\$ -
602-62-53611-6200	DEBT SERVICE INTEREST PAYMENTS	\$ 1,437.00	\$ 582.50	\$ -	\$ 1,085.00	\$ -	\$ -
602-62-53611-8200	CAPITAL IMPROVEMENTS	\$ 581.25	\$ 3,195.00	\$ 6,000.00	\$ 5,200.00	\$ 5,600.00	\$ 6,000.00
Collection System Expenditures		\$ 27,794.43	\$ 37,479.28	\$ 35,000.00	\$ 9,426.21	\$ 36,600.00	\$ 38,000.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
602-62-53612-3490	OTHER OPERATING EXPENSES	\$ 8,963.36	\$ 7,111.93	\$ 9,000.00	\$ 6,218.82	\$ 8,500.00	\$ 9,000.00
Lab Expenditures		\$ 8,963.36	\$ 7,111.93	\$ 9,000.00	\$ 6,218.82	\$ 8,500.00	\$ 9,000.00

CWWU CAPITAL

Explanation of Account: In 2021, the Capital Outlay includes the Wastewater Utility's portion of the road reconstruction project for W 13th, W 14th Paulina, and Shaw Streets for 2021 project.

602-62-53613-8100	CAPITAL EQUIPMENT	\$ 680.50	\$ 312.00	\$ -	\$ -	\$ -	\$ -
602-62-53613-8200	CAPITAL IMPROVEMENTS	\$ 16,555.02	\$ 32,307.60	\$ -	\$ 388,126.94	\$ 390,000.00	\$ 392,970.00
Capital Expenditures		\$ 17,235.52	\$ 32,619.60	\$ -	\$ 388,126.94	\$ 390,000.00	\$ 392,970.00

Revenues	\$ 3,724,709.71	\$ 1,420,144.49	\$ 1,489,335.00	\$ 1,265,287.35	\$ 1,460,150.00	\$ 1,557,230.00
Total Expenditures	\$ 987,551.62	\$ 1,381,114.70	\$ 1,165,727.00	\$ 1,087,271.28	\$ 1,460,150.00	\$ 1,557,230.00
TOTAL SURPLUS/(DEFICIT)	\$ 2,737,158.09	\$ 39,029.79	\$ 323,608.00	\$ 178,016.07	\$ -	\$ -

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 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 the first half of the Downtown Substation, removing the oldest equipment on the system and replacing it with new and will be upgrading the second half in 2021. 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
603-63-41500	Merchandise, Jobbing Revenue	\$ 26,708.94	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 5,000.00
603-63-41600	Merchandise, Jobbing Income	\$ -	\$ 7,481.59	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 1,500.00
603-63-41900	Interest & Dividend Income	\$ 3,528.21	\$ 4,347.23	\$ 4,000.00	\$ 1,143.22	\$ 1,200.00	\$ 1,200.00
603-63-42100	Capital Contributions	\$ 57,467.03	\$ 36,519.41	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
603-63-42110	Investor Earnings Badger Power	\$ 200,411.17	\$ 80,290.99	\$ 50,000.00	\$ -	\$ 70,000.00	\$ 50,000.00
603-63-42500	Miscellaneous Amortization	\$ 4,557.00	\$ 4,557.00	\$ 4,557.00	\$ -	\$ 4,557.00	\$ 4,557.00
603-63-44000	Residential Sales	\$ 1,959,492.05	\$ 1,940,514.22	\$ 2,000,000.00	\$ 1,567,593.26	\$ 2,010,000.00	\$ 1,950,000.00
603-63-44200	Small Commercial and Industria	\$ 1,027,503.52	\$ 970,913.88	\$ 1,056,228.00	\$ 712,981.33	\$ 958,000.00	\$ 965,000.00
603-63-44300	Large Commercial and Industria	\$ 8,286,658.79	\$ 7,792,217.29	\$ 7,900,000.00	\$ 5,084,095.76	\$ 6,795,000.00	\$ 7,622,000.00
603-63-44400	Public Street & Highway Lighti	\$ 49,673.43	\$ 49,216.97	\$ 43,000.00	\$ 34,975.32	\$ 46,000.00	\$ 45,000.00
603-63-44500	Other Sales to Public Authorit	\$ 179,841.16	\$ 182,392.24	\$ 190,000.00	\$ 124,622.60	\$ 170,000.00	\$ 180,000.00
603-63-45000	Forfeited Discounts	\$ 10,765.63	\$ 11,212.72	\$ 12,000.00	\$ 2,483.80	\$ 2,484.00	\$ 5,000.00
603-63-45100	Misc Service Revenues	\$ 8,540.89	\$ 19,139.66	\$ 25,000.00	\$ 43,706.25	\$ 44,000.00	\$ 20,000.00
603-63-45400	Pole Rental Income	\$ 24,860.00	\$ 29,322.57	\$ 25,000.00	\$ 13,043.63	\$ 25,000.00	\$ 25,000.00
603-63-45600	Other Electric Revenues	\$ 27,849.91	\$ 14,373.72	\$ 20,000.00	\$ 5,836.44	\$ 10,000.00	\$ 15,000.00
603-63-45615	Other Electric Revenues-Office	\$ 2,075.00	\$ 437.48	\$ 2,000.00	\$ 330.00	\$ 500.00	\$ 1,000.00
603-63-48130	Interest on Special Assessments	\$ 735.71	\$ 81.92	\$ 400.00	\$ 33.85	\$ 100.00	\$ 250.00
	Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ 132,437.00	\$ -
Revenues		\$ 11,870,668.44	\$ 11,143,018.89	\$ 11,348,685.00	\$ 7,590,845.46	\$ 10,275,278.00	\$ 10,895,507.00

EXPENDITURES**OPERATING**

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
603-63-40300-7000	Depreciation Expense	\$ 427,179.00	\$ 438,899.00	\$ 425,000.00	\$ 318,735.00	\$ 440,000.00	\$ 440,000.00
603-63-40800-3242	PSC Remainder Assessment	\$ 10,854.00	\$ 11,216.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 12,000.00
603-63-10800-3243	Gross Revenue License Fee	\$ 14,980.00	\$ 15,432.00	\$ 10,250.00	\$ 3,843.00	\$ 10,250.00	\$ 12,500.00
603-63-40800-5100	Taxes	\$ 218,607.00	\$ 229,694.00	\$ 224,700.00	\$ 168,525.00	\$ 224,700.00	\$ 230,000.00
603-63-41600-1100	Salaries	\$ -	\$ 13,948.77	\$ 5,500.00	\$ 20,896.10	\$ 26,400.00	\$ 12,500.00
603-63-41600-1500	Employee Benefits	\$ -	\$ 3,365.24	\$ 1,500.00	\$ 5,515.97	\$ 7,200.00	\$ 3,750.00
603-63-41600-1510	Social Security	\$ -	\$ 1,008.85	\$ 500.00	\$ 1,497.65	\$ 2,100.00	\$ 1,500.00
603-63-41600-3490	Other Operating Expenses	\$ 501.09	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 250.00
603-63-42600-7000	Deprec On Cont Plant	\$ 20,392.00	\$ 22,417.00	\$ 20,000.00	\$ 14,994.00	\$ 22,500.00	\$ 22,500.00
603-63-42600-7010	MEUW Dues-Legislative Portion	\$ 1,725.90	\$ 1,800.00	\$ 1,854.00	\$ 1,936.66	\$ 1,937.00	\$ 2,100.00
603-63-42700-6200	Interest On Long Term Debt	\$ 30,585.50	\$ 22,250.00	\$ 23,000.00	\$ 17,775.00	\$ 22,000.00	\$ 18,000.00
603-63-42750-6200	Interest on Deposits/Credits	\$ 41.08	\$ 1,151.44	\$ 500.00	\$ 25.15	\$ 500.00	\$ 1,000.00
603-63-42900-6300	Amort Of Debt Premium	\$ (7,260.00)	\$ (7,260.00)	\$ (7,260.00)	\$ (5,445.00)	\$ (7,260.00)	\$ (7,260.00)
603-63-54500-2270	Water And Electricity Expenses	\$ 9,733,003.22	\$ 9,089,180.96	\$ 9,200,000.00	\$ 5,816,314.77	\$ 7,950,000.00	\$ 8,500,000.00
603-63-56100-1100	Salaries	\$ 31,365.78	\$ 20,395.34	\$ 34,125.00	\$ 2,732.78	\$ 7,100.00	\$ 20,000.00
603-63-56100-1500	Employee Benefits	\$ 5,374.01	\$ 4,617.95	\$ 7,750.00	\$ 1,392.24	\$ 3,300.00	\$ 4,750.00
603-63-56100-1510	Social Security	\$ 2,248.75	\$ 1,496.22	\$ 2,415.00	\$ 209.09	\$ 450.00	\$ 1,000.00
603-63-56200-3490	Other Operating Expenses	\$ 8,692.08	\$ 3,387.22	\$ 12,000.00	\$ 8,932.81	\$ 12,750.00	\$ 13,500.00
603-63-56500-1100	Salaries	\$ 1,767.72	\$ 2,211.25	\$ 2,917.00	\$ -	\$ 1,250.00	\$ 2,500.00
603-63-56500-1500	Employee Benefits	\$ 237.20	\$ 573.66	\$ 500.00	\$ -	\$ 175.00	\$ 500.00
603-63-56500-1510	Social Security	\$ 131.91	\$ 156.28	\$ 218.00	\$ -	\$ 150.00	\$ 350.00
603-63-56500-3490	Other Operating Expenses	\$ 88.65	\$ 13.78	\$ 150.00	\$ 6.89	\$ 100.00	\$ 150.00
603-63-56600-1100	Salaries	\$ 30,916.63	\$ 31,560.57	\$ 34,450.00	\$ 16,665.43	\$ 27,500.00	\$ 30,000.00
603-63-56600-1500	Employee Benefits	\$ 8,641.88	\$ 8,272.72	\$ 9,500.00	\$ 6,583.42	\$ 8,800.00	\$ 8,750.00
603-63-56600-1510	Social Security	\$ 2,207.34	\$ 2,214.91	\$ 2,400.00	\$ 1,214.34	\$ 1,775.00	\$ 2,200.00
603-63-56600-3490	Other Operating Expenses	\$ 580.42	\$ 835.89	\$ 1,500.00	\$ 1,346.55	\$ 2,310.00	\$ 1,750.00
603-63-56700-1100	Salaries	\$ 12,003.86	\$ 5,469.06	\$ 6,750.00	\$ 725.64	\$ 1,000.00	\$ 6,000.00
603-63-56700-1500	Employee Benefits	\$ 2,147.84	\$ 1,517.19	\$ 1,500.00	\$ 158.09	\$ 250.00	\$ 1,750.00
603-63-56700-1510	Social Security	\$ 872.38	\$ 336.00	\$ 425.00	\$ 45.97	\$ 100.00	\$ 500.00
603-63-56700-3490	Other Operating Expenses	\$ 23.96	\$ -	\$ 50.00	\$ -	\$ 50.00	\$ 50.00
603-63-56900-1100	Salaries	\$ 21,367.66	\$ 21,439.99	\$ 29,350.00	\$ 1,258.89	\$ 1,700.00	\$ 12,000.00
603-63-56900-1500	Employee Benefits	\$ 3,939.53	\$ 5,200.60	\$ 8,750.00	\$ 297.29	\$ 400.00	\$ 5,500.00
603-63-56900-1510	Social Security	\$ 1,379.66	\$ 1,522.44	\$ 2,120.00	\$ 81.39	\$ 115.00	\$ 500.00
603-63-56900-3490	Other Operating Expenses	\$ 229.68	\$ 101.85	\$ 250.00	\$ -	\$ 200.00	\$ 250.00
603-63-57100-1100	Salaries	\$ -	\$ 75.67	\$ 500.00	\$ -	\$ 250.00	\$ 500.00
603-63-57100-1500	Employee Benefits	\$ -	\$ 15.13	\$ 150.00	\$ -	\$ 100.00	\$ 125.00
603-63-57100-1510	Social Security	\$ -	\$ 5.54	\$ 40.00	\$ -	\$ 15.00	\$ 25.00
603-63-57100-2300	Contracted Services	\$ 4,440.25	\$ 10,166.35	\$ 6,000.00	\$ 2,743.14	\$ 8,000.00	\$ 6,000.00
603-63-57100-3490	Other Operating Expenses	\$ 383.92	\$ 45.16	\$ 400.00	\$ 7.95	\$ 250.00	\$ 400.00
603-63-57200-1100	Salaries	\$ 199,415.85	\$ 147,431.86	\$ 225,750.00	\$ 87,776.61	\$ 249,750.00	\$ 250,700.00
603-63-57200-1500	Employee Benefits	\$ 39,670.20	\$ 51,244.50	\$ 63,875.00	\$ 41,625.50	\$ 55,700.00	\$ 50,750.00
603-63-57200-1510	Social Security	\$ 18,275.31	\$ 15,477.84	\$ 15,986.00	\$ 12,285.90	\$ 17,500.00	\$ 18,250.00
603-63-57200-2300	Contracted Services	\$ 842.60	\$ 842.60	\$ 5,000.00	\$ 847.60	\$ 2,500.00	\$ 2,500.00
603-63-57200-3490	Other Operating Expenses	\$ 2,107.53	\$ 113.74	\$ 750.00	\$ 248.26	\$ 500.00	\$ 750.00
603-63-57300-1100	Salaries	\$ (604.11)	\$ 275.06	\$ 788.00	\$ (2,045.42)	\$ 650.00	\$ 750.00
603-63-57300-1500	Employee Benefits	\$ 149.06	\$ 39.37	\$ 325.00	\$ 51.86	\$ 100.00	\$ 200.00
603-63-57300-1510	Social Security	\$ 74.16	\$ 13.24	\$ 50.00	\$ 26.59	\$ 50.00	\$ 100.00
603-63-57300-2300	Contracted Services	\$ 159.60	\$ -	\$ 300.00	\$ -	\$ -	\$ 300.00
603-63-57300-3490	Other Operating Expenses	\$ 4,985.02	\$ 60.91	\$ 250.00	\$ 50.88	\$ 250.00	\$ 250.00
603-63-57400-1100	Salaries	\$ 4,062.89	\$ 7,778.70	\$ 3,413.00	\$ 1,344.12	\$ 3,000.00	\$ 4,500.00
603-63-57400-1500	Employee Benefits	\$ 876.08	\$ 1,652.52	\$ 1,350.00	\$ 342.97	\$ 1,000.00	\$ 1,200.00
603-63-57400-1510	Social Security	\$ 279.20	\$ 576.87	\$ 268.00	\$ 96.94	\$ 225.00	\$ 400.00
603-63-57400-3490	Other Operating Expenses	\$ 3,326.06	\$ 33.27	\$ 1,500.00	\$ 374.01	\$ 1,000.00	\$ 1,500.00

CITY OF CLINTONVILLE

2021 BUDGET

603-63-57500-1100	Salaries	\$ 7,631.96	\$ 12,895.86	\$ 8,951.00	\$ 15,446.61	\$ 20,700.00	\$ 15,000.00
603-63-57500-1500	Employee Benefits	\$ 2,383.44	\$ 3,919.86	\$ 3,250.00	\$ 5,737.48	\$ 7,710.00	\$ 4,250.00
603-63-57500-1510	Social Security	\$ 531.17	\$ 911.46	\$ 614.00	\$ 1,115.20	\$ 1,500.00	\$ 1,575.00
603-63-57500-3490	Other Operating Expenses	\$ 361.24	\$ -	\$ 500.00	\$ -	\$ 300.00	\$ 500.00
603-63-90100-1100	Salaries	\$ 10,264.95	\$ 28,137.72	\$ 22,286.00	\$ 29,132.01	\$ 41,125.00	\$ 35,000.00
603-63-90100-1500	Employee Benefits	\$ 2,478.26	\$ 7,054.33	\$ 6,539.00	\$ 8,934.68	\$ 12,530.00	\$ 9,750.00
603-63-90100-1510	Social Security	\$ 710.56	\$ 1,987.56	\$ 1,586.00	\$ 2,017.70	\$ 2,850.00	\$ 3,000.00
603-63-90200-1100	Salaries	\$ 41,958.37	\$ 45,631.51	\$ 44,370.00	\$ 28,969.46	\$ 40,200.00	\$ 46,000.00
603-63-90200-1500	Employee Benefits	\$ 18,367.45	\$ 21,300.04	\$ 23,293.00	\$ 17,167.05	\$ 23,500.00	\$ 21,750.00
603-63-90200-1510	Social Security	\$ 3,021.11	\$ 3,270.32	\$ 3,188.00	\$ 2,042.09	\$ 3,100.00	\$ 3,250.00
603-63-90200-3161	Training Expenses	\$ -	\$ -	\$ -	\$ 71.44	\$ -	\$ -
603-63-90300-2100	Computer Expenses	\$ -	\$ -	\$ 350.00	\$ 441.60	\$ 442.00	\$ 3,500.00
603-63-90300-2110	Fees-Payment Service Network	\$ 1,924.07	\$ 2,308.33	\$ 2,750.00	\$ 1,877.47	\$ 2,500.00	\$ 2,750.00
603-63-90300-3110	Postage	\$ 8,707.46	\$ 10,866.19	\$ 12,000.00	\$ 7,942.84	\$ 11,750.00	\$ 12,000.00
603-63-90300-3121	Meter Reading & Customer Accts	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
603-63-90400-3180	Uncollectible Accounts	\$ 947.10	\$ 203.56	\$ 750.00	\$ 21.74	\$ 500.00	\$ 750.00
603-63-92000-1100	Salaries	\$ 78,185.43	\$ 80,832.02	\$ 81,090.00	\$ 58,470.86	\$ 75,900.00	\$ 88,391.00
603-63-92000-1500	Employee Benefits	\$ 15,203.21	\$ 16,963.78	\$ 17,448.00	\$ 14,225.16	\$ 16,500.00	\$ 17,062.00
603-63-92000-1510	Social Security	\$ 6,844.13	\$ 6,189.17	\$ 6,105.00	\$ 4,385.77	\$ 6,100.00	\$ 6,300.00
603-63-92100-2100	Computer Expenses	\$ 554.65	\$ 1,588.28	\$ 950.00	\$ 1,532.79	\$ 800.00	\$ 750.00
603-63-92100-2250	Telephone Expenses	\$ 5,078.78	\$ 5,781.01	\$ 4,240.00	\$ 7,704.27	\$ 4,750.00	\$ 4,750.00
603-63-92100-3110	Postage	\$ -	\$ 92.09	\$ -	\$ -	\$ -	\$ -
603-63-92100-3150	Office Supplies	\$ 6,595.01	\$ 6,293.82	\$ 6,500.00	\$ 3,806.76	\$ 5,750.00	\$ 7,000.00
603-63-92100-3260	Subscriptions And Periodicals	\$ 411.19	\$ -	\$ 450.00	\$ (14.28)	\$ 250.00	\$ 425.00
603-63-92100-3490	Other Operating Expenses	\$ 803.58	\$ 479.14	\$ 1,000.00	\$ 262.56	\$ 750.00	\$ 1,500.00
603-63-92300-2110	Engineering Services	\$ 2,563.75	\$ 2,021.25	\$ 2,000.00	\$ 482.50	\$ 1,000.00	\$ 2,000.00
603-63-92300-2220	Other Professional Services	\$ 29,485.43	\$ 40,858.94	\$ 40,000.00	\$ 16,458.73	\$ 22,250.00	\$ 35,000.00
603-63-92400-5110	Insurance On Buildings	\$ 5,485.72	\$ 6,376.80	\$ 6,500.00	\$ 6,961.48	\$ 6,961.00	\$ 7,000.00
603-63-92400-5120	Insurance On Veh. And Equipmen	\$ 3,983.98	\$ 3,575.55	\$ 4,750.00	\$ 4,288.21	\$ 5,000.00	\$ 5,250.00
603-63-92500-5130	General Liability	\$ 1,176.83	\$ 973.69	\$ 1,425.00	\$ 1,020.33	\$ 1,360.00	\$ 1,400.00
603-63-92500-5140	Professional Liability	\$ 611.82	\$ 506.21	\$ 750.00	\$ 531.36	\$ 705.00	\$ 750.00
603-63-92800-2220	Other Professional Services	\$ -	\$ 9.53	\$ 500.00	\$ -	\$ -	\$ 500.00
603-63-93000-1100	Salaries	\$ 22,592.90	\$ 11,714.11	\$ 24,429.00	\$ (14,534.77)	\$ 3,800.00	\$ 4,800.00
603-63-93000-1500	Employee Benefits	\$ 5,148.35	\$ 3,298.44	\$ 6,075.00	\$ 785.77	\$ 980.00	\$ 1,750.00
603-63-93000-1510	Social Security	\$ 1,630.81	\$ 737.36	\$ 1,530.00	\$ 97.07	\$ 175.00	\$ 250.00
603-63-93000-2270	Water And Electricity Expenses	\$ 8,240.90	\$ 8,146.07	\$ 9,000.00	\$ 6,279.02	\$ 9,000.00	\$ 9,500.00
603-63-93000-2300	Contracted Services	\$ 8,660.06	\$ 8,812.48	\$ 9,000.00	\$ 2,214.82	\$ 4,000.00	\$ 5,000.00
603-63-93000-3161	Training Expenses	\$ 9,568.50	\$ 10,741.28	\$ 15,000.00	\$ 7,935.41	\$ 12,500.00	\$ 15,000.00
603-63-93000-3240	Membership Dues	\$ 5,177.70	\$ 5,400.00	\$ 5,562.00	\$ 5,810.00	\$ 5,810.00	\$ 6,000.00
603-63-93000-3460	Clothing And Uniforms	\$ 11,495.42	\$ 9,781.96	\$ 11,000.00	\$ 7,147.31	\$ 10,750.00	\$ 11,000.00
603-63-93000-3490	Other Operating Expenses	\$ 758.50	\$ 43.72	\$ 200.00	\$ -	\$ 200.00	\$ 250.00
603-63-93000-5300	Rent On Buildings	\$ 9,029.04	\$ 9,029.04	\$ 9,029.00	\$ 6,771.78	\$ 9,029.00	\$ 9,121.00
603-63-93300-3490	Other Operating Expenses	\$ -	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ 150.00
603-63-93300-3510	Gas And Oil	\$ 9,603.00	\$ 7,141.77	\$ 9,000.00	\$ 4,031.22	\$ 8,000.00	\$ 9,500.00
603-63-93300-3554	Vehicle Repair/Maintenance	\$ 11,357.22	\$ 8,037.25	\$ 13,000.00	\$ 15,824.79	\$ 17,250.00	\$ 13,000.00
603-63-93300-7000	Transportation Allocations	\$ (10,287.50)	\$ (68,805.00)	\$ (10,000.00)	\$ (122,617.50)	\$ (4,500.00)	\$ (10,000.00)
603-63-93500-1100	Salaries	\$ 10,170.38	\$ 10,899.46	\$ 18,086.00	\$ 3,008.25	\$ 6,000.00	\$ 11,500.00
603-63-93500-1500	Employee Benefits	\$ 1,543.65	\$ 2,515.00	\$ 4,964.00	\$ -	\$ 500.00	\$ 2,750.00
603-63-93500-1510	Social Security	\$ 691.61	\$ 868.79	\$ 1,328.00	\$ 230.16	\$ 425.00	\$ 1,000.00
603-63-93500-3490	Other Operating Expenses	\$ 3,642.47	\$ 4,704.16	\$ 4,100.00	\$ 1,929.44	\$ 3,000.00	\$ 5,000.00
603-63-93600-1100	Salaries - Admin Emrgncy Leave	\$ -	\$ -	\$ -	\$ 18,631.11	\$ 18,631.00	\$ -
603-63-93600-1500	Benefits - Admin Emrgncy Leave	\$ -	\$ -	\$ -	\$ 4,905.74	\$ 4,906.00	\$ -
603-63-93600-1510	Soc Sec - Admin Emrgncy Leave	\$ -	\$ -	\$ -	\$ 1,346.71	\$ 1,347.00	\$ -
603-63-95040-1100	Salaries	\$ -	\$ 181.52	\$ -	\$ -	\$ -	\$ -
603-63-95040-1500	Employee Benefits	\$ -	\$ 62.27	\$ -	\$ -	\$ -	\$ -
603-63-95040-1510	Social Security	\$ -	\$ 12.92	\$ -	\$ -	\$ -	\$ -
603-63-95050-1100	Salaries Downtown Substation	\$ -	\$ 26,035.68	\$ -	\$ 17,076.29	\$ 21,000.00	\$ 10,000.00
603-63-95050-1500	Employee Benefits Downtown Sub	\$ -	\$ 5,399.76	\$ -	\$ 4,420.65	\$ 5,400.00	\$ 2,500.00
603-63-95050-1510	Social Security Downtown Sub	\$ -	\$ 1,908.36	\$ -	\$ 1,231.67	\$ 1,600.00	\$ 1,000.00
603-63-96000-0000	GASB 68 - Change in Pens Exp	\$ 15,005.00	\$ 44,074.00	\$ 27,000.00	\$ -	\$ 45,000.00	\$ 45,000.00
603-63-96000-1500	WRS Amortization of Prior Sevi	\$ 9,808.00	\$ 9,955.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
603-63-96100-0000	GASB 75 EXPENSE	\$ 2,437.00	\$ 1,035.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,500.00

CAPITAL

Explanation of Account: The Electric Capital Accounts include all major additions to the electric system, including electric meters, transformers, poles, etc. In 2021, the Electric Utility will be doing a major upgrade to the second half of the Downtown Substation.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
603-10706	Const. in Prog Downtown Sub	\$ 89,233.51	\$ 141,892.00	\$ -	\$ 22,279.00	\$ 200,000.00	\$ 100,000.00
603-36400	Poles Towers & Fixtures Elect	\$ 74,059.40	\$ 140,315.65	\$ 15,000.00	\$ 252,679.73	\$ 11,000.00	\$ 15,000.00
603-36410	99 Distribution Improvements	\$ -	\$ 19,599.74	\$ 40,000.00	\$ 64,643.80	\$ 64,800.00	\$ 40,000.00
603-36500	Overhead Conductors	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 5,000.00
603-36700	Underground Conductors	\$ 6,668.58	\$ 5,611.31	\$ 25,000.00	\$ 42,762.55	\$ 35,750.00	\$ 10,000.00
603-36800	Line Transformers	\$ 57,416.26	\$ 4,427.37	\$ 50,000.00	\$ 28,645.96	\$ 50,000.00	\$ 50,000.00
603-36900	Electric Plant Services	\$ -	\$ 10,812.99	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
603-36910	Electric Plant Services Contr	\$ 57,467.03	\$ 16,919.91	\$ 10,000.00	\$ 2,377.64	\$ 10,000.00	\$ 10,000.00
603-37000	Electric Plant Meters	\$ 3,955.29	\$ 7,046.41	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
603-37300	Street Lighting Equipment	\$ 2,820.00	\$ 6,157.99	\$ 10,000.00	\$ 1,463.52	\$ 10,000.00	\$ 10,000.00
603-39000	Structures Improvement Gen Pla	\$ 7,065.73	\$ 16,940.77	\$ 6,000.00	\$ 4,858.50	\$ 6,000.00	\$ 12,000.00
603-39100	Office Furniture & Equipment	\$ 630.57	\$ -	\$ 1,500.00	\$ -	\$ 500.00	\$ -
603-39110	Computer	\$ 4,361.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
603-39200	Transportation Equipment	\$ 2,000.00	\$ 65,646.50	\$ 200,000.00	\$ 410.57	\$ 200,000.00	\$ -
603-39400	Tools Shop & Garage Elect	\$ 1,075.00	\$ -	\$ 10,000.00	\$ 6,989.95	\$ 10,000.00	\$ 10,000.00
Capital Expenditures		\$ 306,752.37	\$ 435,370.64	\$ 410,500.00	\$ 427,111.22	\$ 638,050.00	\$ 287,000.00

Revenues	\$ 11,870,668.44	\$ 11,143,018.89	\$ 11,348,685.00	\$ 7,590,845.46	\$ 10,275,278.00	\$ 10,895,507.00
Total Expenditures	\$ 11,562,565.38	\$ 11,058,403.57	\$ 11,287,297.00	\$ 7,192,711.06	\$ 10,275,278.00	\$ 10,489,864.00
TOTAL SURPLUS/(DEFICIT)	\$ 308,103.06	\$ 84,615.32	\$ 61,388.00	\$ 398,134.40	\$ -	\$ 405,643.00

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, 282 fire hydrants, 907 main line valves, 203,383 feet of water main, and 2,354 service laterals and pumps approximately 1.3 million gallons per year. The Water Utility is run by the Water and Wastewater Manager, 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.

Department Services Indicators

Indicator	Est. 2020 Totals
Number of customers	2,021
Gallons of Water Sold (In Million Gallons)	118
Number of main water breaks	3
Gallons of water pumped (In Million Gallons)	129
Number of Water hydrants exercised 2x/year	282
Water samples processed	119

Accomplishments

- Completed the rehabilitation of Well 2
- Coordinated the inspection and cleaning of the water tower
- Completed engineering of the Water Utility's portion of the 2021 Road Reconstruction project.

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
604-64-41500	Merchandise, Jobbing Revenue	\$ 58,191.98	\$ 54,000.00	\$ -	\$ 9,000.00	\$ 12,000.00	\$ 9,000.00
604-64-41900	Interest & Dividend Income	\$ 2,429.66	\$ 2,991.83	\$ 3,000.00	\$ 781.91	\$ 825.00	\$ 1,500.00
604-64-42500	Mis Amortization	\$ 8,522.00	\$ 8,522.00	\$ 8,522.00	\$ -	\$ 8,522.00	\$ 8,522.00
604-64-46110	Meter Sales Residential	\$ 457,981.49	\$ 461,548.82	\$ 461,000.00	\$ 362,319.43	\$ 472,000.00	\$ 463,000.00
604-64-46120	Meter Sales Commercial	\$ 103,312.31	\$ 102,434.92	\$ 101,000.00	\$ 74,461.08	\$ 96,700.00	\$ 98,000.00
604-64-46130	Meter Sales Industrial	\$ 80,214.70	\$ 84,854.35	\$ 88,000.00	\$ 47,711.80	\$ 64,900.00	\$ 75,000.00
604-64-46140	Other Sales To Public Authorit	\$ 42,529.15	\$ 47,544.42	\$ 30,000.00	\$ 27,145.00	\$ 35,200.00	\$ 38,000.00
604-64-46150	Meter Sales Multi-Family Res	\$ 58,165.20	\$ 58,723.25	\$ 57,000.00	\$ 46,311.50	\$ 59,500.00	\$ 59,000.00
604-64-46200	Private Fire Protection	\$ 21,855.18	\$ 21,879.83	\$ 21,500.00	\$ 16,430.56	\$ 21,900.00	\$ 21,500.00
604-64-46300	Public Fire Protection	\$ 361,918.07	\$ 366,974.32	\$ 363,000.00	\$ 277,900.30	\$ 370,000.00	\$ 365,000.00
604-64-47000	Forfeited Discounts Water	\$ 3,277.89	\$ 2,644.04	\$ 3,000.00	\$ 551.55	\$ 552.00	\$ 2,000.00
604-64-47200	Rents From Water Property	\$ 43,568.79	\$ 33,834.36	\$ 30,000.00	\$ 26,433.20	\$ 33,000.00	\$ 30,000.00
604-64-47400	Other Water Revenues	\$ 9,843.30	\$ 10,053.51	\$ 2,000.00	\$ 2,099.42	\$ 2,500.00	\$ 2,000.00
604-64-47410	Miscellaneous Service Revenues	\$ 2,658.00	\$ 2,889.11	\$ 2,000.00	\$ 2,031.00	\$ 2,300.00	\$ 2,000.00
604-64-47415	Other Water Revenues-Office	\$ 1,000.00	\$ 273.73	\$ 750.00	\$ 150.00	\$ 250.00	\$ 750.00
604-64-47425	Other State Grants	\$ -	\$ -	\$ -	\$ 251,654.60	\$ -	\$ -
604-64-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 181.92	\$ 46.08	\$ 150.00	\$ 18.04	\$ 100.00	\$ 150.00
	Fund Balance Applied			\$ 211,923.00		\$ 160,346.00	\$ 559,573.00
Revenues		\$ 1,255,649.64	\$ 1,259,214.57	\$ 1,382,845.00	\$ 1,144,999.39	\$ 1,340,595.00	\$ 1,734,995.00

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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
604-64-40300-7000	Depreciation Expense	\$ 298,579.00	\$ 304,384.00	\$ 290,000.00	\$ 217,494.00	\$ 305,000.00	\$ 307,000.00
604-64-40800-3242	PSC Remainder Assessment	\$ 1,206.89	\$ 1,149.86	\$ 1,250.00	\$ -	\$ 1,250.00	\$ 1,250.00
604-64-40800-5100	Taxes	\$ 201,500.00	\$ 207,049.00	\$ 206,800.00	\$ 155,097.00	\$ 208,000.00	\$ 210,000.00
604-64-41600-3490	Jobbing Other Operating Exp's	\$ 61,553.00	\$ 28,425.00	\$ -	\$ 20.00	\$ -	\$ -
604-64-42600-7000	Depreciation on Contributed Pl	\$ 17,608.00	\$ 17,579.00	\$ 18,000.00	\$ 13,500.00	\$ 18,000.00	\$ 18,000.00
604-64-42700-6200	Interest On Long Term Debt	\$ 32,149.34	\$ 26,507.83	\$ 25,000.00	\$ 21,150.00	\$ 25,000.00	\$ 22,000.00
604-64-60200-3490	Other Operating Expenses	\$ 92.50	\$ -	\$ 250.00	\$ -	\$ 100.00	\$ 250.00
604-64-60500-2300	Contracted Services	\$ 1,012.25	\$ -	\$ 500.00	\$ 495.00	\$ 495.00	\$ 500.00
604-64-60500-3490	Other Operating Expenses	\$ 679.68	\$ 2,152.58	\$ 4,400.00	\$ 2,621.27	\$ 3,500.00	\$ 2,500.00
604-64-62000-1100	Salaries	\$ 32,467.83	\$ 31,306.92	\$ 37,000.00	\$ 16,186.15	\$ 23,750.00	\$ 33,500.00
604-64-62000-1500	Employee Benefits	\$ 10,095.22	\$ 10,737.59	\$ 13,500.00	\$ 8,168.24	\$ 10,500.00	\$ 11,500.00
604-64-62000-1510	Social Security	\$ 2,274.36	\$ 2,314.04	\$ 4,500.00	\$ 1,192.06	\$ 1,750.00	\$ 2,500.00
604-64-62200-2270	Water And Electricity Expenses	\$ 19,991.66	\$ 19,266.15	\$ 21,000.00	\$ 15,003.74	\$ 20,500.00	\$ 21,000.00
604-64-62300-3490	Other Operating Expenses	\$ 419.89	\$ 272.00	\$ 1,000.00	\$ 268.00	\$ 268.00	\$ 750.00
604-64-62500-1100	Salaries	\$ 19,319.13	\$ 17,075.73	\$ 18,000.00	\$ 4,770.59	\$ 10,500.00	\$ 18,500.00
604-64-62500-1500	Employee Benefits	\$ 4,918.58	\$ 4,122.79	\$ 5,750.00	\$ 2,228.91	\$ 3,750.00	\$ 5,100.00
604-64-62500-1510	Social Security	\$ 1,368.46	\$ 1,274.08	\$ 1,750.00	\$ 362.60	\$ 800.00	\$ 1,500.00
604-64-62500-2300	Contracted Services	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00
604-64-62500-3490	Other Operating Expenses	\$ -	\$ -	\$ 800.00	\$ -	\$ -	\$ 800.00
604-64-62500-7001	Equipment Replacement - Wells	\$ 7,740.20	\$ 1,106.11	\$ 10,000.00	\$ 241.55	\$ 2,500.00	\$ 10,000.00
604-64-63000-1100	Salaries	\$ 15,723.06	\$ 9,314.40	\$ 15,500.00	\$ 8,690.99	\$ 11,200.00	\$ 15,500.00
604-64-63000-1500	Employee Benefits	\$ 3,443.68	\$ 1,942.25	\$ 4,500.00	\$ 2,814.61	\$ 3,500.00	\$ 4,500.00
604-64-63000-1510	Social Security	\$ 1,085.27	\$ 643.03	\$ 1,225.00	\$ 624.68	\$ 815.00	\$ 1,225.00
604-64-63100-3551	Chemicals	\$ 21,577.92	\$ 20,696.40	\$ 23,000.00	\$ 16,960.05	\$ 23,000.00	\$ 23,000.00
604-64-63200-3490	Other Operating Expenses	\$ 7,466.91	\$ 7,468.30	\$ 10,000.00	\$ 5,208.16	\$ 7,100.00	\$ 8,000.00
604-64-63500-2300	Contracted Services	\$ 627.16	\$ 29,050.77	\$ 700.00	\$ 669.14	\$ 670.00	\$ 700.00
604-64-63500-3490	Other Operating Expenses	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
604-64-63500-7001	Equipment Replace-Treatment	\$ 1,060.95	\$ 352.48	\$ 10,000.00	\$ 1,178.41	\$ 5,000.00	\$ 10,000.00
604-64-64000-1100	Salaries	\$ 6,926.83	\$ 12,881.31	\$ 12,750.00	\$ 3,787.74	\$ 8,800.00	\$ 13,250.00
604-64-64000-1500	Employee Benefits	\$ 1,659.21	\$ 2,344.25	\$ 2,250.00	\$ 1,204.72	\$ 1,750.00	\$ 2,500.00
604-64-64000-1510	Social Security	\$ 494.72	\$ 954.61	\$ 975.00	\$ 272.34	\$ 450.00	\$ 1,000.00
604-64-64100-3490	Other Operating Expenses	\$ 12.31	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65000-2300	Contracted Services	\$ 342.19	\$ -	\$ 16,700.00	\$ 16,700.00	\$ 16,700.00	\$ 9,600.00
604-64-65000-3490	Other Operating Expenses	\$ 737.26	\$ 294.97	\$ 1,300.00	\$ 1,089.88	\$ 1,090.00	\$ 900.00
604-64-65100-1100	Salaries	\$ 2,016.88	\$ 3,128.71	\$ 2,000.00	\$ 571.53	\$ 1,500.00	\$ 3,250.00
604-64-65100-1500	Employee Benefits	\$ 599.97	\$ 697.55	\$ 600.00	\$ 150.07	\$ 350.00	\$ 750.00
604-64-65100-1510	Social Security	\$ 153.34	\$ 233.66	\$ 200.00	\$ 41.76	\$ 100.00	\$ 500.00
604-64-65100-2300	Contracted Services	\$ 28,343.49	\$ 16,140.66	\$ 15,000.00	\$ 18,489.95	\$ 19,500.00	\$ 20,000.00
604-64-65100-3490	Other Operating Expenses	\$ -	\$ 3,989.48	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00
604-64-65200-1100	Salaries	\$ 12,136.90	\$ 16,144.46	\$ 17,350.00	\$ 7,267.98	\$ 12,200.00	\$ 16,500.00
604-64-65200-1500	Employee Benefits	\$ 3,565.98	\$ 4,284.52	\$ 5,500.00	\$ 3,218.89	\$ 4,200.00	\$ 4,750.00
604-64-65200-1510	Social Security	\$ 867.68	\$ 1,228.29	\$ 1,700.00	\$ 538.87	\$ 1,000.00	\$ 1,250.00
604-64-65200-2300	Contracted Services	\$ 16,765.46	\$ 24,472.58	\$ 30,000.00	\$ 13,404.22	\$ 28,500.00	\$ 30,000.00
604-64-65200-3490	Other Operating Expenses	\$ 750.58	\$ 4,372.98	\$ 250.00	\$ 222.74	\$ 223.00	\$ 500.00
604-64-65300-1100	Salaries	\$ 6,356.09	\$ 7,794.30	\$ 16,600.00	\$ 6,704.94	\$ 11,500.00	\$ 15,500.00
604-64-65300-1500	Employee Benefits	\$ 1,547.39	\$ 1,170.47	\$ 3,250.00	\$ 822.76	\$ 1,500.00	\$ 2,750.00
604-64-65300-1510	Social Security	\$ 458.06	\$ 560.29	\$ 1,250.00	\$ 506.36	\$ 850.00	\$ 1,000.00
604-64-65300-2300	Contracted Services	\$ 1,756.00	\$ 1,844.00	\$ 4,000.00	\$ 100.88	\$ 1,800.00	\$ 2,500.00

CITY OF CLINTONVILLE

2021 BUDGET

604-64-65300-3490	Other Operating Expenses	\$ -	\$ 3,593.00	\$ -	\$ -	\$ -	\$ -
604-64-65400-1100	Salaries	\$ 1,230.16	\$ 3,046.46	\$ 3,500.00	\$ 1,218.04	\$ 2,000.00	\$ 3,250.00
604-64-65400-1500	Employee Benefits	\$ 302.55	\$ 752.93	\$ 1,000.00	\$ 426.82	\$ 675.00	\$ 750.00
604-64-65400-1510	Social Security	\$ 82.18	\$ 235.47	\$ 400.00	\$ 87.07	\$ 175.00	\$ 250.00
604-64-65400-3490	Other Operating Expenses	\$ 2,781.16	\$ 4,968.95	\$ 1,000.00	\$ 679.48	\$ 850.00	\$ 1,000.00
604-64-90100-1100	Salaries	\$ 11,734.13	\$ 6,899.32	\$ 10,500.00	\$ 1,688.93	\$ 6,250.00	\$ 10,500.00
604-64-90100-1500	Employee Benefits	\$ 2,343.12	\$ 1,649.99	\$ 3,250.00	\$ 305.18	\$ 1,250.00	\$ 2,000.00
604-64-90100-1510	Social Security	\$ 814.30	\$ 529.02	\$ 950.00	\$ 127.85	\$ 500.00	\$ 700.00
604-64-90200-1100	Salaries	\$ 20,824.61	\$ 21,504.91	\$ 22,000.00	\$ 14,698.04	\$ 20,200.00	\$ 22,000.00
604-64-90200-1500	Employee Benefits	\$ 9,747.83	\$ 10,302.38	\$ 12,250.00	\$ 8,668.10	\$ 11,750.00	\$ 11,750.00
604-64-90200-1510	Social Security	\$ 1,490.23	\$ 1,545.12	\$ 1,750.00	\$ 1,037.54	\$ 1,425.00	\$ 1,600.00
604-64-90300-2100	Computer Expenses	\$ -	\$ 426.08	\$ 500.00	\$ 2,626.37	\$ 2,900.00	\$ 12,500.00
604-64-90300-2110	Fees-Payment Service Network	\$ 962.05	\$ 1,154.18	\$ 1,200.00	\$ 935.59	\$ 1,190.00	\$ 1,200.00
604-64-90300-3110	Postage	\$ 4,353.72	\$ 5,446.29	\$ 5,550.00	\$ 4,588.57	\$ 6,250.00	\$ 6,450.00
604-64-90300-3121	Safety Equipment	\$ 856.61	\$ 135.31	\$ 750.00	\$ 247.52	\$ 500.00	\$ 1,000.00
604-64-90400-3180	Uncollectible Accounts	\$ 122.51	\$ 104.88	\$ 300.00	\$ 143.57	\$ 250.00	\$ 300.00
604-64-90600-1100	Salaries	\$ 24.77	\$ 74.94	\$ 100.00	\$ 336.31	\$ 575.00	\$ 500.00
604-64-90600-1500	Employee Benefits	\$ 1.66	\$ 2.89	\$ 100.00	\$ 22.70	\$ 40.00	\$ 50.00
604-64-90600-1510	Social Security	\$ 1.90	\$ 3.42	\$ 50.00	\$ 25.73	\$ 45.00	\$ 50.00
604-64-92000-1100	Salaries	\$ 54,097.79	\$ 57,398.08	\$ 61,113.00	\$ 46,679.16	\$ 63,100.00	\$ 69,200.00
604-64-92000-1500	Employee Benefits	\$ 16,038.32	\$ 19,092.42	\$ 27,600.00	\$ 18,710.98	\$ 24,500.00	\$ 26,400.00
604-64-92000-1510	Social Security	\$ 3,924.41	\$ 4,182.37	\$ 4,500.00	\$ 3,373.94	\$ 4,560.00	\$ 5,200.00
604-64-92100-2100	Computer Expenses	\$ 354.55	\$ 513.04	\$ 1,200.00	\$ 1,526.95	\$ 1,850.00	\$ 1,200.00
604-64-92100-2250	Telephone Expenses	\$ 3,735.42	\$ 4,377.93	\$ 4,200.00	\$ 4,091.76	\$ 5,400.00	\$ 4,000.00
604-64-92100-3150	Office Supplies	\$ 3,774.97	\$ 3,865.23	\$ 4,000.00	\$ 2,299.18	\$ 3,400.00	\$ 4,000.00
604-64-92100-3260	Subscriptions And Periodicals	\$ 52.80	\$ -	\$ 50.00	\$ (9.52)	\$ 50.00	\$ 50.00
604-64-92100-3490	Other Operating Expenses	\$ 270.71	\$ 216.12	\$ 500.00	\$ 8,300.61	\$ 8,500.00	\$ 500.00
604-64-92300-2110	Engineering Services	\$ 5,100.00	\$ 36.00	\$ 7,000.00	\$ -	\$ -	\$ 5,000.00
604-64-92300-2220	Other Professional Services	\$ 35,400.98	\$ 40,726.68	\$ 36,000.00	\$ 19,380.97	\$ 34,500.00	\$ 36,000.00
604-64-92400-5110	Insurance On Buildings	\$ 6,620.83	\$ 7,454.96	\$ 7,500.00	\$ 8,099.22	\$ 8,099.00	\$ 8,250.00
604-64-92400-5120	Insurance On Veh. And Equipmen	\$ 1,731.83	\$ 1,593.88	\$ 2,200.00	\$ 1,638.92	\$ 2,180.00	\$ 2,200.00
604-64-92500-5130	General Liability	\$ 784.54	\$ 649.12	\$ 950.00	\$ 680.24	\$ 906.00	\$ 950.00
604-64-92500-5140	Professional Liability	\$ 407.88	\$ 337.47	\$ 500.00	\$ 354.24	\$ 472.00	\$ 500.00
604-64-93000-1100	Salaries	\$ 19,050.93	\$ 12,461.96	\$ 17,500.00	\$ 3,338.92	\$ 9,250.00	\$ 14,500.00
604-64-93000-1500	Employee Benefits	\$ 3,553.99	\$ 6,191.31	\$ 5,850.00	\$ 5,346.47	\$ 7,100.00	\$ 7,250.00
604-64-93000-1510	Social Security	\$ 1,425.38	\$ 743.29	\$ 950.00	\$ 197.60	\$ 500.00	\$ 1,000.00
604-64-93000-2270	Water And Electricity Expenses	\$ 6,630.39	\$ 6,791.20	\$ 8,000.00	\$ 5,476.07	\$ 7,000.00	\$ 8,500.00
604-64-93000-2300	Contracted Services	\$ 5,141.77	\$ 4,829.99	\$ 5,100.00	\$ 739.52	\$ 1,200.00	\$ 1,600.00
604-64-93000-3161	Training Expenses	\$ 5,703.07	\$ 5,725.65	\$ 8,000.00	\$ 3,338.46	\$ 5,100.00	\$ 6,500.00
604-64-93000-3240	Membership Dues	\$ 545.00	\$ 545.00	\$ 650.00	\$ 500.00	\$ 545.00	\$ 650.00
604-64-93000-3460	Clothing And Uniforms	\$ 2,844.65	\$ 3,848.84	\$ 3,200.00	\$ 1,745.55	\$ 2,750.00	\$ 3,200.00
604-64-93000-3490	Other Operating Expenses	\$ 28.64	\$ 7.00	\$ 150.00	\$ -	\$ 100.00	\$ 150.00
604-64-93000-5300	Rent On Buildings	\$ 4,515.00	\$ 4,515.00	\$ 4,515.00	\$ 3,386.25	\$ 4,515.00	\$ 4,560.00
604-64-93300-3490	Other Operating Expenses	\$ 130.00	\$ -	\$ 100.00	\$ 45.00	\$ 50.00	\$ 100.00
604-64-93300-3510	Gas And Oil	\$ 3,399.78	\$ 4,134.35	\$ 4,000.00	\$ 1,850.28	\$ 2,800.00	\$ 4,000.00
604-64-93300-3554	Vehicle Repair/Maintenance	\$ 1,463.60	\$ 805.93	\$ 1,800.00	\$ 1,533.72	\$ 1,700.00	\$ 1,800.00
604-64-93500-1100	Salaries	\$ 4,814.44	\$ 11,902.34	\$ 12,500.00	\$ 7,228.57	\$ 10,250.00	\$ 13,000.00
604-64-93500-1500	Employee Benefits	\$ 882.83	\$ 2,377.95	\$ 2,250.00	\$ 744.42	\$ 1,500.00	\$ 2,000.00
604-64-93500-1510	Social Security	\$ 355.01	\$ 855.04	\$ 1,000.00	\$ 542.80	\$ 800.00	\$ 1,000.00
604-64-93500-3490	Other Operating Expenses	\$ 3,417.38	\$ 3,821.84	\$ 3,500.00	\$ 1,373.22	\$ 3,200.00	\$ 3,500.00
604-64-93600-1100	Salaries - Admin Emrgncy Leave	\$ -	\$ -	\$ -	\$ 3,460.39	\$ 3,460.00	\$ -
604-64-93600-1500	Benefits - Admin Emrgncy Leave	\$ -	\$ -	\$ -	\$ 1,269.49	\$ 1,269.00	\$ -
604-64-93600-1510	Soc Sec - Admin Emrgncy Leave	\$ -	\$ -	\$ -	\$ 246.71	\$ 247.00	\$ -
604-64-96000-0000	GASB 68 - CHANGE IN PENS EXP	\$ 5,628.00	\$ 20,240.00	\$ 6,000.00	\$ -	\$ 20,500.00	\$ 21,000.00
604-64-96000-1500	WRS AMORTIZATION OF PRIOR SEVI	\$ 3,544.00	\$ 3,597.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00
604-64-96100-0000	GASB 75 EXPENSE	\$ 1,042.00	\$ 826.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
Operating Expenditures		\$ 1,113,535.66	\$ 1,143,765.93	\$ 1,175,128.00	\$ 765,394.28	\$ 1,102,639.00	\$ 1,201,185.00

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 2021 road reconstruction project for W. 13th Street, W. 14th Street, Shaw Street, and Paulina Street, in addition will cover upgrading a 2011 F-250 truck and plow.

604-31400	Wells and Springs	\$ -	\$ -	\$ 25,000.00	\$ 14,498.00	\$ 14,498.00	\$ -
604-32500	Electric Pumping Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-34300	Water Transmission & Distribut	\$ -	\$ 136,501.52	\$ -	\$ -	\$ -	\$ -
604-34500	Water Services	\$ 11,017.82	\$ 220,786.14	\$ 47,300.00	\$ 23,504.18	\$ 26,500.00	\$ 459,810.00
604-34600	Water Plant Meters	\$ 24,792.63	\$ 15,985.15	\$ 94,000.00	\$ 94,412.56	\$ 94,413.00	\$ 1,000.00
604-34800	Hydrants Water Plant	\$ 18,549.95	\$ 42,610.12	\$ 25,000.00	\$ -	\$ 24,995.00	\$ 25,000.00
604-39000	Structures Improvement Gen Pla	\$ 25.37	\$ 6,909.83	\$ 4,000.00	\$ 2,976.75	\$ 3,600.00	\$ 8,000.00
604-39100	Office Furniture & Equipment	\$ 315.28	\$ -	\$ 500.00	\$ -	\$ -	\$ -
604-39110	Computer Equipment	\$ 4,688.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
604-39200	Transporation Equipment	\$ (4,814.27)	\$ -	\$ 70,000.00	\$ 73,950.00	\$ 73,950.00	\$ 40,000.00
604-39400	Tools Shop & Garage	\$ 279.00	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenses		\$ 54,853.78	\$ 422,792.76	\$ 267,800.00	\$ 209,341.49	\$ 237,956.00	\$ 533,810.00

Revenues		\$ 1,255,649.64	\$ 1,259,214.57	\$ 1,382,845.00	\$ 1,144,999.39	\$ 1,340,595.00	\$ 1,734,995.00
Total Expenditures		\$ 1,168,389.44	\$ 1,566,558.69	\$ 1,442,928.00	\$ 974,735.77	\$ 1,340,595.00	\$ 1,734,995.00
TOTAL SURPLUS/(DEFICIT)		\$ 87,260.20	\$ (307,344.12)	\$ (60,083.00)	\$ 170,263.62	\$ -	\$ -

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. The main funding for debt payments is the tax levy. 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 decrease \$9,757. The City is planning to use \$117,500 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.

Account Number	Account Description	2018 Actual	2019 Actual	2020 Budget	As Of 9/30 Actual	2020 EOY Estimate	2021 Budget
301-10-41110	GENERAL PROPERTY TAXES	\$ 804,417.00	\$ 839,622.00	\$ 875,757.00	\$ -	\$ 875,757.00	\$ 866,000.00
301-10-49200	DEBT PREMIUM	\$ 114,187.80	\$ -	\$ -	\$ -	\$ -	\$ -
301-10-49210	TRANSFER FROM GENERAL FUND	\$ 85,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
301-10-49220	TRANSFER FROM TIF #1	\$ 100,000.00	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -
301-10-49228	BAB CREDIT-RD LOAN	\$ -	\$ -	\$ 3,766.00	\$ -	\$ 3,766.00	\$ 3,475.00
301-10-49229	FUND BALANCE	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 127,500.00	\$ 117,500.00
301-10-49260	TRANSFER FROM CWWU	\$ -	\$ -	\$ 11,085.00	\$ -	\$ -	\$ -
301-10-49270	TRANSFER FROM WATER	\$ -	\$ -	\$ 11,085.00	\$ -	\$ -	\$ -
Revenues		\$ 1,103,604.80	\$ 964,622.00	\$ 1,026,693.00	\$ -	\$ 1,007,023.00	\$ 986,975.00
301-10-58100-6000	PRINCIPAL PAYMENT	\$ 800,186.48	\$ 824,677.81	\$ 870,252.00	\$ 844,873.56	\$ 856,574.00	\$ 859,521.00
301-10-58200-6200	INTEREST PAYMENTS	\$ 113,357.73	\$ 183,338.25	\$ 154,441.00	\$ 136,333.65	\$ 145,249.00	\$ 122,254.00
301-10-58200-6900	FISCAL CHARGES	\$ 107,201.00	\$ 4,690.00	\$ 2,000.00	\$ 2,692.06	\$ 5,200.00	\$ 5,200.00
Expenditures		\$ 1,020,745.21	\$ 1,012,706.06	\$ 1,026,693.00	\$ 983,899.27	\$ 1,007,023.00	\$ 986,975.00
TOTAL SURPLUS/(DEFICIT)		\$ 82,859.59	\$ (48,084.06)	\$ -	\$ (983,899.27)	\$ -	\$ -

GENERAL OBLIGATION ISSUANCES AND DEBT LIMIT

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. City policy further restricts our debt limit to 2.5% of equalized value. As of December 31, 2020, total general obligation debt (G.O. Debt) will be \$5,395,594 or 88.23% of the debt limit set by City policy. It should be noted that the City has planned debt in 2021 that will cause the City to exceed that policy amount but will still keep the City well under the statutory limit.

<u>Issue</u>	<u>Date of Maturity</u>	<u>Interest Rates</u>	<u>Principal Balance</u>
2003 Taxable Land Remediation GO Notes	5/1/2023	0%	\$ 145,434
2010 Taxable Refunding Bonds	12/1/2030	3.75%	\$ 288,300
2011A G.O. Notes	3/1/2021	3%	\$ 150,000
2014A G.O. Notes	3/1/2024	1.90%-2.50%	\$ 955,000
2015 State Trust Fund Loan	3/15/2034	3.75%	\$ 681,860
2016A G.O. Notes	3/1/2026	2.00%-2.20%	\$ 1,375,000
2018 G. O. Notes	3/1/2028	3.00%	\$ 1,800,000
Total G. O. Debt			\$ 5,395,594

	State of WI	City Policy
2020 Equalized Value	\$ 244,611,400.00	\$ 244,611,400.00
Allowable % of Equalized Value	0.05	0.025
Statutory Debt Limit	\$ 12,230,570.00	\$ 6,115,285.00
Less: General Obligation Debt	\$ 5,395,594.00	\$ 5,395,594.00
Unused Debt Limit as of 12/31/2020	\$ 6,834,976.00	\$ 719,691.00
Actual % of Debt Limits as of 12/31/2020	44.12%	88.23%

REVENUE BONDS

The following debt issuances are revenue bonds, which means they are back by the revenue of the respective Enterprise Fund rather than the City's taxing authority.

2012 Electric System Revenue Bonds	11/1/2022	\$ 505,000
2017 Sewerage System Mortgage Revenue Bonds	5/1/2057	\$ 7,504,600
2020 Sewerage System Revenue Bonds	5/1/2024	\$ 312,822
2008 Water System Revenue Bonds	5/1/2027	\$ 1,457,390
2020 Water System Revenue Bonds	5/1/2024	\$ 300,301