

# CITY OF CLINTONVILLE 2018 BUDGET



**2018**  
**CITY OF CLINTONVILLE PROPOSED BUDGET**  
**SUMMARY AND ANALYSIS**

The 2018 proposed City Budget is a balanced budget with a tax levy totaling \$2,097,448. This levy is \$107,615 higher than the 2017 Budget. The assessed value tax rate for City purposes is 9.27, which is .44 cents higher than the City was operating with in 2017. The average assessed value for all homes in the City of Clintonville is approximately \$80,000. The 2017 overall tax rate will result in a tax rate increase FOR CITY PURPOSES ONLY of approximately \$35.01 on the tax bill for this average \$80,000 assessed value home. As has been discussed previously, the 2016 published tax rate was not accurate due to the use of equalized value for determination when municipalities use, as the City has historically done, assessed value. It is not incorrect, per se, to use equalized value but rather it is a different measurement and using equalized value disrupted the comparison. Last year's budget published a tax rate hike when, in essence, the tax rate actually decreased by .07 cents. This is important to understand because it means that the City is not increasing taxes two years in a row as thought earlier in the process. The City's overall assessed value increased by approximately \$1,000,000 over the past year. While this increase is helpful, City still has a long way to go before it recoups the loss witnessed in 2016.

**BUDGET HIGHLIGHTS**

**2018 Wages and Benefits** - The budget proposes a 2.5% wage increase for Electric Utility Staff and a 1.5% wage for all remaining non-union represented employees for 2018. The members of the Clintonville Professional Police Association will receive a 2.5% raise effective December 24, 2017 in accordance with the provision of their union contract. Health Insurance premiums increased 12.5% and the City will offer dental and vision coverage beginning in 2018 though those benefits will be entirely at the expense of the employee.

**Personnel Changes** – There are no new employees or positions authorized to be hired for the City in 2018, however, the Parks and Recreation Department will be requesting a restructuring of its staff to be more in line with the Department's needs in the beginning of 2018. This restructuring will not increase the budget.

**Fund Balance** – The City's Undesignated Fund Balance at year-end 2016 was \$1,612,162 or 44% of the City's annual expenditure budget. However, there were a number of unexpected necessary expenditures in 2017 which will necessitate a transfer of \$202,745 to the Capital Fund Balance to cover some of those costs. In addition, the 2018-2022 CIP will require the transfer of \$385,000 from the fund balance to the Capital Fund Balance to offset costs and allow the City to reduce its borrowing. After these transfers, there will be approximately \$1,009,417 remaining in the Fund Balance, which is just over 25% of the City's annual 2018 expenditure budget. The proposed budget does not utilize any of the City's Undesignated Fund Balance for operating expenses.

**Debt** – The 2018 total budget for debt service \$1,433,705. The tax levy is scheduled to cover \$804,417 with the balance being paid by collection of special assessments, TID increment, and utility user fees. The City issued long-term debt at the end of 2017 for the WWTP and lift

station upgrades but this debt will be funded by the Wastewater Utility. The City is scheduled to issue a General Obligation Bond of \$1,800,000 for the 2018-2020 capital projects.

**State Required Expenditure Restraint and Levy Limits** – The 2018 proposed budget meets the ERP and Maximum Levy Limits imposed by the State of Wisconsin, qualifying the City for approximately \$80,000 in additional state shared revenue.

**Summary and Acknowledgments** – The 2018 Budget process was a long and difficult process. Initially thinking that the City would be able to avoid a tax increase and still increase expenditures, finding out that was not the case was deflating. However, I am pleased that we will be able to provide a wage increase to employees who work tirelessly to provide the highest quality of services to the community. In the future, the City is going to need to look for additional revenue sources in order to continue to meet the financial constraints imposed on it by the State and to limit the financial burden on tax payers.

I would like to thank the Department Heads and their staff for their part in the preparation of this budget. The Finance Committee made it very clear that the City needed to find ways to cut costs and look for ways to provide additional funds to certain areas, especially the streets and this made for some difficult cuts. I am grateful for their patience and support during this process. I also appreciate the guidance and feedback from the Finance Committee as I and the staff worked to meet their requirements for this budget.

I want to specifically highlight my appreciation for Peggy Johnson, the City Clerk-Treasurer for her assistance during this process. Council knew when it hired me that I did not have much experience or training in the budgetary process and I could not count the number of times I had to request Peggy's assistance. I will be forever grateful for the time she spent with me as I learned the different aspects of a municipal budget in Wisconsin. Next year, I promise to not lean on her as heavily as I did this year.

This has been a steep learning experience for me and I am already aware of things that will need to be done differently next year. I look forward to seeing what the future holds for the City of Clintonville.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sharon Eveland', with a long horizontal flourish extending to the right.

Sharon Eveland  
City Administrator  
November 13, 2017

<b>Proposed</b>	
<b>2017 Tax Levy Summary (for 2018 Budget)</b>	
	<b>Tax Levy</b>
General Fund	987,723
Capital	-
Comm Center	38,142
Library	214,961
PSLO	25,094
Transit	21,985
Redevelopment	5,126
TOTAL OPERATING LEVY	1,293,031
LEVY DEBT SERVICE	804,417
TOTAL LEVY	2,097,448
TOTAL VALUE	226,246,700
	ASSESSED VALUES
<b>TOTAL TAX RATE</b>	<b>9.27</b>
Operating Only Tax Rate	5.72
<b>Increase</b>	<b>0.44</b>
<b>\$80 Home</b>	<b>35.01</b>

# City of Clintonville

## 2018 Budget

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# City of Clintonville

## 2018 Budget

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## REVENUES

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

### ADMINISTRATIVE

Explanation of Account: The Administrative Revenue includes all revenues associated with operating a municipality that do not fall into the other General Fund Revenue Accounts. The General Property Taxes listed below are only those needed to balance the General Fund Account. Other areas in this budget that generate revenue through Property Taxes can be found on Pages 27, 33, 35, 36, 42, 43, and 45. Other accounts include various aids from the State, license fees, payments in lieu of taxes from the Housing Authority and Clintonville Utilities, licenses, and city building rentals. Some of the changes in the 2018 budget include a \$25,694 increase in State Transportation Aids, and a decrease of \$16,304 in the PILT payment from Clintonville Utilities as well as a decrease of \$19,350 in the Room Tax, which is due to the state-mandate change in structure making it a Commission and, consequently, independent of the City. Each Utility Department pays an annual rent for use of the City Hall and a fee for accounts payable services. The use of general property tax for the 2018 budget is up by \$59,298 to support City operations.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-41110-10	General Prop. Taxes	\$868,744	\$895,246	\$928,425	\$0	\$928,425	\$987,723
100-41140-10	Mobile Home Fees	\$8,651	\$10,235	\$11,276	\$10,138	\$11,962	\$10,696
100-41150-10	Managed Forest Land	\$61	\$61	\$65	\$95	\$95	\$95
100-41210-10	Room Tax	\$27,347	\$25,999	\$27,350	\$4,953	\$7,000	\$8,000
100-41310-10	PILT - Wat. & Elect.	\$413,137	\$417,307	\$478,104	\$318,736	\$478,104	\$461,800
100-41320-10	PILT - Hous. Auth.	\$14,317	\$13,989	\$13,396	\$13,396	\$13,396	\$13,000
100-41800-10	Interest on Taxes	\$206	\$96	\$150	\$107	\$130	\$100
100-43410-10	Shared Revenue	\$1,214,202	\$1,304,968	\$1,301,401	\$1,270,435	\$1,301,401	\$1,303,315
100-43430-10	Exempt Computer Aid	\$43,655	\$48,872	\$48,872	\$38,248	\$38,248	\$38,810
100-43507-10	Grant	\$0	\$0	\$0	\$0	\$0	\$0
100-43530-10	Transportation Aids	\$364,510	\$387,847	\$389,990	\$291,950	\$389,266	\$414,960
100-43610-10	Pymnts-Munic. Serv.	\$4,007	\$4,200	\$6,000	\$5,973	\$5,973	\$5,973
100-44100-10	Business Licenses	\$21,704	\$17,627	\$18,500	\$17,720	\$18,340	\$18,500
100-44200-10	Non Business License	\$4,640	\$3,774	\$4,400	\$3,461	\$3,683	\$4,000
100-44400-10	Community Event Fee	\$775	\$475	\$775	\$1,075	\$1,075	\$875
100-44500-10	Cable Franchise Fee	\$42,583	\$43,804	\$43,600	\$33,489	\$44,200	\$44,000
100-44600-10	Cell Tower Lease	\$28,025	\$26,861	\$27,724	\$21,210	\$27,415	\$28,504
100-46100-10	Administration Fees	\$24,502	\$25,218	\$21,800	\$18,313	\$25,000	\$24,000
100-48110-10	Interest on Invest.	\$25,834	\$26,785	\$35,000	\$31,383	\$35,000	\$40,300
100-48130-10	Interest-Spec. Assess.	\$504	\$45	\$200	\$158	\$200	\$200
100-48201-10	City Building Rentals	\$26,992	\$27,611	\$27,163	\$20,372	\$27,163	\$19,658

## CITY OF CLINTONVILLE

## 2018 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-48202-10	Land Leases	\$22,842	\$16,612	\$15,339	\$7,005	\$15,339	\$15,339
100-48300-10	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
100-48500-10	Donations	\$200	\$25	\$0	\$0	\$0	\$0
100-48700-10	Off Road Fuel Tax Ref	\$3,099	\$2,573	\$2,600	\$1,994	\$2,573	\$2,575
100-48900-10	Misc. Revenues	\$8,761	\$4,124	\$1,200	\$5,102	\$5,200	\$4,200
100-48930-10	Wellness Pathways Rew	\$6,179	\$1,344	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$3,175,480	\$3,305,697	\$3,403,329	\$2,115,310	\$3,379,188	\$3,446,623



**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 through March 31<sup>st</sup> from 2a.m. to 6a.m, which results in the majority of the City's parking violation revenues. The Law Enforcement Fees are miscellaneous revenues such as charges for police reports, and the Service – Other Municipalities includes revenues from the Clintonville School District for its half of the costs for the three crossing guards and from the City of Marion for the dispatch services the department provides for that municipality. Overall Police Revenues are projected to decrease by \$4300 in 2018 over the 2017 budgeted revenues.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-41170-20	Motor Veh. Regist.	\$14,599	\$12,298	\$18,000	\$9,054	\$14,000	\$15,000
100-41180-20	DNR Registrations	\$24	\$0	\$0	\$0	\$0	\$0
100-43521-20	State Pymnt for Training	\$2,080	\$1,920	\$2,080	\$0	\$2,080	\$2,080
100-43528-20	Emer. Govt. Grants	\$0	\$0	\$0	\$0	\$0	\$0
100-45100-20	Law & Ord. Violations	\$38,844	\$49,557	\$55,000	\$31,177	\$50,000	\$53,000
100-45130-20	Parking Violations	\$5,480	\$4,391	\$5,000	\$3,605	\$5,000	\$5,000
100-46210-20	Law Enforcement Fees	\$1,065	\$1,162	\$1,000	\$788	\$1,000	\$1,000
100-47321-20	Service-Other Munic.	\$11,342	\$11,694	\$11,700	\$5,000	\$11,700	\$11,700
100-48401-20	Insurance Recoveries	\$2,068	\$521	\$1,000	\$3,040	\$3,500	\$1,500
100-48500-20	Donations	\$667	\$1,200	\$800	\$667	\$800	\$800
100-48900-20	Misc. Revenues	\$2,439	\$2,346	\$2,000	\$2,450	\$2,500	\$2,200
	<b>TOTAL</b>	<b>\$78,607</b>	<b>\$85,089</b>	<b>\$96,580</b>	<b>\$55,780</b>	<b>\$90,580</b>	<b>\$92,280</b>

**ANIMAL CONTROL**

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-46590-20	Dog Pound Revenue	\$660	\$1,502	\$1,000	\$1,119	\$1,250	\$1,000
	<b>TOTAL</b>	<b>\$660</b>	<b>\$1,502</b>	<b>\$1,000</b>	<b>\$1,119</b>	<b>\$1,250</b>	<b>\$1,000</b>

**FIRE PROTECTION**

**Explanation of Account:** In addition to serving the City, the Fire Department also provides contractual services to the Townships of Bear Creek, Matteson, and Larrabee. The fees the Fire Department receives for those services, which are based on call volume and each municipality's population, make up the department's largest source of revenue. In addition, the Fire Department Revenues include the City's and a portion of the surrounding townships Fire Insurance Dues paid by the State, as well as fees for responding to vehicle accidents, fuel spills, and Wildland (DNR) calls. Fire revenues overall are anticipated to increase by \$3,884 in 2018.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-43420-21	Fire Insurance	\$9,155	\$9,623	\$9,500	\$9,643	\$9,643	\$9,500
100-43421-21	Fire Dues-Other Munic.	\$5,836	\$6,466	\$5,900	\$6,937	\$6,937	\$6,000
100-46220-21	JAWS Charges	\$5,070	\$5,875	\$5,000	\$4,465	\$5,000	\$5,000
100-46240-21	Fire Calls	\$10,075	\$13,470	\$10,000	\$7,020	\$10,000	\$10,000
100-47200-21	DNR-Larrabee	\$0	\$428	\$250	\$0	\$1,060	\$250
100-47201-21	DNR-Matteson	\$503	\$0	\$100	\$1,215	\$1,215	\$100
100-47202-21	DNR-Bear Creek	\$0	\$0	\$50	\$0	\$0	\$50
100-47323-21	Fire Protect. Contract	\$68,535	\$56,366	\$61,747	\$52,510	\$61,747	\$66,634
100-48401-21	Insurance Claim Recoveries	\$0	\$0		\$0	\$0	\$0
100-48600-21	Fire Inspection Fees	\$8,630	\$7,820	\$7,400	\$280	\$7,400	\$7,400
100-48700-21	Fire Re-Inspection Fees		\$0	\$600	\$0	\$0	\$0
100-48900-21	Misc. Revenues	\$1,415	\$200		\$60	\$60	\$0
	Fund Balance Applied		\$0				
	<b>TOTAL</b>	<b>\$109,219</b>	<b>\$100,248</b>	<b>\$100,547</b>	<b>\$82,129</b>	<b>\$103,062</b>	<b>\$104,934</b>

### BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City contracts with outside firms for both Building Inspection and Assessment. For Building Inspection, the firm SafeBuilt completes all inspections and determines fees for permits. The for building permits are divided with 80% going to the firm and 20% retained by the City. The 80% 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. However, beginning in 2018, there is a new expense account for Code Enforcement and Compliance, which will cover the firm's fees for assisting with inspections as they relate to certain code violations. 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. The estimated revenue from Building Permits and Inspections takes into account an anticipated change in the fee structure for permits.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-44300-11	Bldg Permit & Inspect.	\$4,030	\$4,441	\$5,000	\$5,795	\$6,500	\$7,500
100-44400-11	Zoning Appeals	\$200	\$400	\$200	\$200	\$400	\$200
	<b>TOTAL</b>	<b>\$4,230</b>	<b>\$4,841</b>	<b>\$5,200</b>	<b>\$5,995</b>	<b>\$6,900</b>	<b>\$7,700</b>

### TOTAL PROTECTION OF PERSONS AND PROPERTY

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
Police Protection	\$78,607	\$85,089	\$96,580	\$55,780	\$90,580	\$92,280
Animal Control	\$660	\$1,502	\$1,000	\$1,119	\$1,250	\$1,000
Fire Protection	\$109,219	\$100,248	\$100,547	\$82,129	\$103,062	\$104,934
Building Inspection/Assessment	\$4,230	\$4,841	\$5,200	\$5,995	\$6,900	\$7,700
<b>TOTAL</b>	<b>\$192,715</b>	<b>\$191,680</b>	<b>\$203,327</b>	<b>\$145,023</b>	<b>\$201,792</b>	<b>\$205,914</b>

**PUBLIC WORKS**

Explanation of Account: The Public Works revenues include assessments, user fees, and fees charged for services provided by the Department. The Sidewalk and Curb and Gutter Assessments include the amount assessed to property owners abutting sidewalks, curb and gutter, and driveway approaches in the City. There are no major sidewalk replacements scheduled for 2018. 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 \$1,000 of revenue budgeted from CAWS in 2018 is for snowplowing of the CAWS site that is provided by the Public Works Department. The 2018 overall revenues are projected to remain unchanged from 2017.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-42301-30	Sdwlk/Curb & Gutter Ass.	\$12,454	\$9,206	\$5,000	\$609	\$1,000	\$5,000
100-43590-30	Other State Grants	\$0	\$0	\$0	\$0	\$0	\$0
100-46290-30	Snow Removal Chrg	\$18,138	\$7,943	\$7,000	\$2,572	\$2,600	\$7,000
100-46310-30	Street Maintenance	\$288	\$0	\$250	\$0	\$0	\$250
100-46431-30	CAWS	\$5,760	\$1,332	\$1,000	\$894	\$1,000	\$1,000
100-46440-30	Weed & Nuisance	\$3,725	\$2,796	\$1,600	\$825	\$825	\$1,600
100-46724-30	Petroleum Charges	\$1,212	\$2,268	\$2,000	\$964	\$1,100	\$2,000
100-46725-30	Parts Charges	\$265	\$484	\$300	\$405	\$500	\$300
100-46900-30	Pub. Chrg for Service	\$1,244	\$818	\$1,000	\$1,280	\$1,400	\$1,000
100-47400-30	Interdep. Labor	\$11,251	\$7,779	\$7,000	\$4,346	\$6,000	\$7,000
100-48130-30	Int on Sp Assessment	\$219	\$189	\$175	\$160	\$160	\$175
100-48300-30	City Property Sales	\$15,936	\$411	\$400	\$301	\$400	\$400
100-48401-30	Insurance Claim Recoveries	\$0	\$3,899	\$0	\$11,587	\$15,000	\$0
100-48900-30	Miscellaneous Revenues	\$563	\$276	\$500	\$2,647	\$2,700	\$500
	<b>TOTAL</b>	<b>\$71,054</b>	<b>\$37,400</b>	<b>\$26,225</b>	<b>\$26,590</b>	<b>\$32,685</b>	<b>\$26,225</b>

**PARK AND RECREATION**

Explanation of Account: The City's Park and Recreation Department Revenues include all rentals and user fees for the Department. General fees will remain the same for 2018 but the revenue is expected to drop by \$2,178 primarily due to the closure of the Recreation Center. The municipal swimming pool will remain closed in 2018.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-43695-40	Boating Project	\$1,093	\$735	\$918	\$672	\$712	\$868
100-46720-40	Park Fees	\$5,002	\$4,839	\$5,385	\$5,237	\$5,300	\$5,000
100-46721-40	Rec. Center Fees	\$2,313	\$2,132	\$2,203	\$1,159	\$1,384	\$0
100-46730-40	Soccer Fees	\$5,184	\$4,973	\$6,067	\$5,360	\$5,360	\$5,600
100-46740-40	User Fees - Rec. Prog.	\$4,175	\$5,141	\$7,892	\$7,346	\$7,441	\$7,892
100-46745-40	Winter Whirl	\$658	\$889	\$808	\$392	\$808	\$880
100-46750-40	Pool Fees & Conc.	\$9,961	\$0	\$0	\$0	\$0	\$0
100-46755-40	Winter Programs	\$7,286	\$7,207	\$4,500	\$2,036	\$4,880	\$5,500
100-46760-40	Spring Programs	\$0	\$0	\$0	\$0	\$0	\$0
100-46765-40	Easter Egg Hunt	\$399	\$432	\$469	\$308	\$308	\$469

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-46770-40	Summer Programs	\$1,530	\$1,920	\$3,980	\$5,426	\$5,426	\$5,565
100-46775-40	Fall Programs	\$898	\$1,812	\$2,750	\$541	\$1,250	\$2,200
100-47775-40	Farmer's Market	\$0	\$1,210	\$1,180	\$790	\$800	\$1,000
100-48401-40	Insurance Claim Recov	\$0	\$0	\$0	\$9	\$9	\$0
100-48500-40	Donations	\$0	\$0	\$0	\$0	\$971	\$0
100-48600-40	Park Donations	\$871	\$448	\$0	\$1,078	\$3,078	\$0
100-48900-40	Misc Revenues	\$608	\$466	\$4,000	\$467	\$467	\$3,000
	TXR from Rehab Funds					\$5,700	
	<b>TOTAL</b>	<b>\$39,978</b>	<b>\$32,204</b>	<b>\$40,152</b>	<b>\$30,822</b>	<b>\$43,894</b>	<b>\$37,974</b>

## AIRPORT

Explanation of Account: The Clintonville Municipal Airport processes approximately 1600 flights a year and also provides hangars for commercial entities and individuals. The City owns five commercial hangars along the ramps that are leased by three different aviation-related companies. All lease payments are made on a monthly basis. There are approximately 23 private hangars that others have built on land leased to them by the City. The lease payments on private hangars are paid annually at an amount of \$0.13 per square foot. The revenues from the leases are in Airport Charges. The revenues and expenses for the Fuel Flowage System are found in a separate account on Page 46.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-43791-50	Airport Grant-County	\$0	\$0	\$0	\$0	\$0	\$0
100-46340-50	Airport Charges	\$34,769	\$34,366	\$34,775	\$21,600	\$34,700	\$34,700
100-46342-50	Fuel Flowage Fee	\$0	\$0	\$0	\$0	\$0	\$0
100-48401-50	Insurance Claim Recovery	\$0	\$0	\$0	\$0	\$0	\$0
100-48202-50	Land Lease	\$14,165	\$13,750	\$14,000	\$4,795	\$13,800	\$14,000
100-48900-50	Misc. Revenues	\$9,229	\$570	\$500	\$100	\$200	\$500
	<b>TOTAL</b>	<b>\$58,163</b>	<b>\$48,686</b>	<b>\$49,275</b>	<b>\$26,495</b>	<b>\$48,700</b>	<b>\$49,200</b>

## TOTAL GENERAL FUND REVENUES

Explanation of Account: The City's Total General Fund Revenues, excluding property tax revenue, will decrease by \$15,670 compared to the 2017 Budget.

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
Administrative	\$3,175,480	\$3,305,697	\$3,403,329	\$2,115,310	\$3,379,188	\$3,446,623
Protection of Persons and Property	\$192,715	\$191,680	\$203,327	\$145,023	\$201,792	\$205,914
Public Works	\$71,054	\$37,400	\$26,225	\$26,590	\$32,685	\$26,225
Park and Recreation	\$39,978	\$32,204	\$40,152	\$30,822	\$43,894	\$37,974
Airport	\$58,163	\$48,686	\$49,275	\$26,495	\$48,700	\$49,200
<b>TOTAL</b>	<b>\$3,537,390</b>	<b>\$3,615,667</b>	<b>\$3,722,308</b>	<b>\$2,344,241</b>	<b>\$3,706,259</b>	<b>\$3,765,936</b>

## **EXPENDITURES**

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

### **GENERAL GOVERNMENT**

#### **CITY COUNCIL**

Explanation of Account: The City of Clintonville elects a ten-member Common Council that is led by the Council President. The City is divided into five aldermanic districts with two Alderman from each district. Five members (one from each district) are elected each April to a two-year term. The Council is charged with developing local policy through legislation and directing activities of the staff. The Council currently receives a monthly salary and \$25 per committee meeting up to 30 meetings per year. In order to receive an increase in pay, an elected official must wait until after his or her next election to receive the additional compensation. The meeting pay must be submitted for payment by the elected official whereas the monthly salary is automatically paid. Some Council members choose not to submit a request. The Common Council expenses include the salaries of the Council President, Alderpersons, and payments for Municipal Dues and travel expenses. The training budget for 2018 has been decrease by \$800.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51101-10-1100	Salaries	\$29,242	\$28,594	\$32,500	\$21,275	\$32,500	\$32,500
100-51101-10-1500	Employee Benefits	\$2,282	\$2,162	\$2,550	\$1,687	\$2,400	\$2,559
100-51101-10-2100	Computers/Data Proc				\$270	\$400	\$810
100-51101-10-3150	Office Supplies	\$24	\$17	\$100	\$0	\$75	\$100
100-51101-10-3161	Training		\$0	\$2,000	\$75	\$215	\$1,200
100-51101-10-3240	Membership Dues	\$1,082	\$1,069	\$1,067	\$1,067	\$1,067	\$1,059
100-51101-10-3310	Expense Allowance	\$190	\$232	\$500	\$7	\$175	\$350
	TOTAL	\$32,820	\$32,073	\$38,717	\$24,381	\$36,832	\$38,578

### **COMMISSIONS AND BOARDS**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51102-10-1100	Salaries	\$0	\$110	\$300	\$120	\$300	\$300
100-51102-10-3161	Training	\$60	\$52	\$100	\$0	\$55	\$100
100-51102-10-3310	Expense Allowance	\$170	\$160	\$200	\$0	\$125	\$175
	TOTAL	\$230	\$322	\$600	\$120	\$480	\$575

MAYOR

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51103-10-1100	Salaries	\$4,388	\$2,813	\$5,250	\$3,375	\$4,850	\$5,250
100-51103-10-1500	Employee Benefits	\$363	\$298	\$400	\$275	\$378	\$413
100-51103-10-2100	Computers/Data Proc				\$33	\$33	\$99
100-51103-10-3150	Office Supplies	\$0	\$68	\$100	\$0	\$0	\$75
100-51103-10-3310	Expense Allowance	\$236	(\$10)	\$200	\$0	\$0	\$100
	TOTAL	\$4,986	\$3,168	\$5,950	\$3,683	\$5,261	\$5,937

CITY ATTORNEY

Explanation of Account: The City Attorney is responsible for providing legal services to the City as well as representing it in all cases involving civil and traffic issues. The City Attorney is a salaried position. In addition, the City also contracts with an Oshkosh law firm on an hourly basis for union negotiations and personnel issues. The Negotiation Expenses are found in "Other General Government" on Page 12. The City Attorney's salary remains unchanged from 2017.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51301-10-1100	Salaries	\$26,538	\$28,000	\$31,350	\$24,750	\$31,350	\$31,350
100-51301-10-2100	Computers/Data Proc				\$27	\$50	\$81
100-51301-10-2300	Outside Legal Services		\$547	\$2,000	\$0	\$700	\$1,500
100-51301-10-2350	Legal Svcs Outside/Contract		\$0	\$5,000	\$60	\$700	\$4,750
100-51301-10-3310	Expense Allowance	\$1,232	\$404	\$2,000	\$510	\$850	\$1,500
	TOTAL	\$27,771	\$28,951	\$40,350	\$25,347	\$33,650	\$39,181

## ADMINISTRATIVE SERVICES

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

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

### CITY ADMINISTRATOR

Explanation of Account: The City Administrator is a full-time, salaried position whose office is located at City Hall. The position was created in 1990. The Common Council elected to operate with a part-time consultant as the City administrator from 2015 through June 30, 2017, who assisted with the recruitment and mentoring of the new Administrator who was hired in April of 2017. The Administrator oversees all of the day to day operations of the City including budgeting, personnel, and economic development. A portion of the wages of the City Administrator are paid by the three utilities and the City's TIF districts with 12.5% paid by the Electric Utility, 6.25% paid by the Sewer Utility, 6.25% paid by the Water Utility, and 5% paid by the TIF districts. Those costs are not reflected in the accounts below.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51410-10-1100	Salaries	\$67,620	\$71,365	\$54,497	\$62,921	\$74,661	\$51,569
100-51410-10-1500	Employee Benefits		\$229	\$19,798	\$8,799	\$8,866	\$18,863
100-51410-10-1900	Relocation Costs			\$0	\$5,319	\$5,319	\$0
100-51410-10-2100	Computers/Data Proc				\$60	\$90	\$180
100-51410-10-3161	Training Expenses	\$0	\$50	\$1,500	\$1,055	\$1,055	\$1,200
100-51410-10-3240	Membership Dues			\$0	\$600	\$600	\$675
100-51410-10-3310	Expense Allowance	\$9	\$8	\$700	\$2,368	\$3,550	\$1,600
	TOTAL	\$67,629	\$71,652	\$76,495	\$81,121	\$94,141	\$74,088

ADMINISTRATIVE OFFICES

Explanation of Account: This section includes the salaries of the Clerk-Treasurer, the Deputy Clerk-Treasurer, and the Administrative Assistant. A portion of the Clerk-Treasurers salary is paid for by the TIF districts (5%) and the Airport Fuel (0.5%). The Airport Fuel also pays for 1% of the Deputy Clerk-Treasurer's Salary.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51420-10-1100	Salaries	\$102,714	\$111,819	\$116,721	\$89,182	\$115,150	\$120,073
100-51420-10-1500	Employee Benefits	\$139,663	\$61,589	\$69,690	\$47,186	\$63,389	\$68,396
100-51420-10-2250	Telephone	\$6,742	\$6,998	\$7,000	\$5,800	\$7,476	\$7,300
100-51420-10-3130	Duplication & Copies	\$2,751	\$3,701	\$2,400	\$2,380	\$3,246	\$2,881
100-51420-10-3150	Office Supplies	\$13,175	\$10,752	\$11,750	\$5,763	\$11,000	\$11,000
100-51420-10-3161	Training Expenses	\$71	\$493	\$1,500	\$257	\$450	\$1,500
100-51420-10-3240	Membership Dues	\$165	\$120	\$120	\$120	\$120	\$120
100-51420-10-3260	Subscrip. & Period.	\$30	\$75	\$55	\$318	\$55	\$75
100-51420-10-3261	Publishing	\$2,428	\$2,948	\$3,000	\$967	\$3,000	\$4,050
100-51420-10-3310	Expense Allowance	\$40	\$25	\$200	\$20	\$50	\$650
100-51420-10-3490	Operating Expenses	\$3,482	\$2,800	\$3,500	\$982	\$2,500	\$3,000
100-51420-10-3492	Gift & Memorial	\$305	\$868	\$1,000	\$223	\$750	\$900
100-51420-10-3510	Gas & Oil	\$0	\$8	\$50	\$51	\$71	\$50
	TOTAL	\$271,567	\$202,196	\$216,987	\$153,250	\$207,257	\$219,995

ELECTIONS

Explanation of Account: The Elections accounts include all costs associated with holding Local, State, and Federal elections in the City of Clintonville. Elections take place at City Hall 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 and the County charges to the City are for the cost of ballot coding for local elections. It also includes the cost of maintaining and programming the required touch screen computer that provides assistance to handicapped voters.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51440-10-1100	Salaries	\$1,452	\$6,604	\$2,939	\$2,285	\$2,285	\$5,720
100-51440-10-1500	Employee Benefits	\$9	\$9	\$14	\$8	\$10	\$25
100-51440-10-3150	Office Supplies	\$2,731	\$4,568	\$5,273	\$1,960	\$2,100	\$5,646
100-51440-10-3161	Training	\$84	\$557	\$885	\$84	\$204	\$816
	TOTAL	\$4,276	\$11,737	\$9,111	\$4,337	\$4,599	\$12,207

CITY HALL

Explanation of Account: The City Hall accounts include all costs associated with the operation of the City Hall complex. City Hall is a 13,600 square foot building that houses the Administrative, Municipal Court, Utility Billing, and Mayoral offices as well as the Fire Department. The building maintenance is overseen by the Park and Recreation Director who has apportioned the wages of the Park and Recreation employees based on the amount of time each spent at the building. This will cause the employee salary and benefit accounts that fall



under the Park and Recreation Department to fluctuate at times. As the building continues to age, there is a higher likelihood that the costs of repairs and maintenance may increase. However, the staff has worked to reduce costs by making energy efficiency upgrades.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51601-10-1100	Salaries	\$6,753	\$8,425	\$7,550	\$7,922	\$10,428	\$11,207
100-51601-10-1500	Employee Benefits	\$2,496	\$2,780	\$2,234	\$2,419	\$3,310	\$5,913
100-51601-10-2260	Gas	\$7,060	\$6,843	\$6,957	\$6,225	\$7,488	\$4,290
100-51601-10-2270	Water & Electric	\$9,385	\$9,893	\$10,622	\$6,894	\$9,817	\$5,144
100-51601-10-2304	Landscaping	\$40	\$177	\$202	\$0	\$0	\$413
100-51601-10-3310	Expense Allowance	\$31	\$266	\$73	\$38	\$73	\$322
100-51601-10-3560	Bldg. Repair & Maint.	\$3,669	\$3,495	\$6,210	\$2,961	\$6,200	\$3,564
100-51601-10-3575	Supplies		\$200	\$100	\$1,555	\$100	\$100
	TOTAL	\$29,435	\$32,079	\$33,948	\$28,013	\$37,416	\$30,954

### INSURANCE

Explanation of Account: The insurance accounts include all costs associated with liability and property insurance coverage for all Departments that are within the General Fund. Health insurance for employees is not included in this account and is budgeted for within the budgets of each City Department.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51930-10-5110	Bldg. Insurance	\$1,229	\$1,183	\$1,242	\$1,603	\$1,603	\$1,649
100-51930-10-5130	General Liab. Insur.	\$19,192	\$19,573	\$20,552	\$20,485	\$20,485	\$22,449
100-51930-10-5140	Prof. Liability Insur.	\$9,877	\$10,059	\$10,562	\$10,458	\$10,458	\$11,257
100-51930-10-5150	Boiler Insurance	\$542	\$542	\$569	\$0	\$0	\$0
	TOTAL	\$30,840	\$31,358	\$32,925	\$32,546	\$32,546	\$35,355

### MUNICIPAL COURT

Explanation of Account: Municipal Court expenses for 2018 are projected to be \$2,200 less than the 2017 Budget.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-52101-10-2000	Municipal Court	\$3,621	\$3,757	\$7,200	\$6,363	\$6,363	\$5,000
	TOTAL	\$3,621	\$3,757	\$7,200	\$6,363	\$6,363	\$5,000

### OTHER GENERAL GOVERNMENT

Explanation of Account: These accounts include miscellaneous accounts not covered in other categories. Negotiations/Labor Attorney are for the bargaining union contracts. The current Police union contract is set to expire at the end of 2018 so this account is expected to be utilized more than in 2016 and 2017. 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 events such as the Clintonville A's Independence Day Fireworks and the Memorial Day celebration. The Planning Account includes funds if anything comes up for the business development or

City property issues. In addition, there is an account for City Hall's data processing maintenance which includes upkeep on hardware and software and the maintenance of the City's website. The financial support for Graceland Cemetery is maintained at \$17,000 in 2018 with the goal of keeping it solvent for as long as possible, but, in the future, a plan will be needed for the City to take over the management and maintenance of the cemetery that is located on City-owned land.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51423-10-2490	Negotiations/Labor Arty	\$62,048	\$78	\$10,000	\$0	\$0	\$10,000
100-51435-10-1550	Wellness Pathways	\$3,444	\$526	\$0	\$0	\$0	\$0
100-51450-10-2100	Computers/Data Proc	\$25,084	\$21,233	\$12,000	\$5,411	\$11,000	\$5,950
100-51510-10-2220	Auditing - Prof.	\$13,250	\$13,254	\$16,000	\$13,425	\$16,000	\$16,700
100-51910-10-9000	Illegal Tax & Refunds	\$0	\$0	\$0	\$0	\$0	\$0
100-54910-10-7200	Cemetery Subsidy	\$17,000	\$17,000	\$17,000	\$12,750	\$17,000	\$17,000
100-55302-10-3490	Celebrations	\$85	\$150	\$500	\$129	\$450	\$500
100-56300-10-2110	Planning	\$60	\$0	\$0	\$0	\$0	\$150
100-56300-10-3480	Background Checks	\$700	\$0	\$100	\$0	\$0	\$100
100-56300-10-7600	Property Maintenance	\$125	\$0	\$125	\$0	\$0	\$125
100-56700-10-3490	Hotel Tax Funding	\$37,427	\$45,277	\$8,500	\$0	\$0	\$0
	TXR to Debt Service			\$0		\$60,269	\$0
	TOTAL	\$159,222	\$97,517	\$64,225	\$31,715	\$104,719	\$50,525

### TOTAL GENERAL GOVERNMENT

The 2018 Total General Government Expenditures have decreased by \$14,113 compared to the 2017 budget.

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
City Council	\$32,820	\$32,073	\$38,717	\$24,381	\$36,832	\$38,578
Comm. & Boards	\$230	\$322	\$600	\$120	\$480	\$575
Mayor	\$4,986	\$3,168	\$5,950	\$3,683	\$5,261	\$5,937
City Attorney	\$27,771	\$28,951	\$40,350	\$25,347	\$33,650	\$39,181
City Administrator	\$67,629	\$71,652	\$76,495	\$81,121	\$94,141	\$74,088
Administrative Offices	\$271,567	\$202,196	\$216,987	\$153,250	\$207,257	\$219,995
Elections	\$4,276	\$11,737	\$9,111	\$4,337	\$4,599	\$12,207
City Hall	\$29,435	\$32,079	\$33,948	\$28,013	\$37,416	\$30,954
Insurance	\$30,840	\$31,358	\$32,925	\$32,546	\$32,546	\$35,355
Municipal Court	\$3,621	\$3,757	\$7,200	\$6,363	\$6,363	\$5,000
Other General Government	\$159,222	\$97,517	\$64,225	\$31,715	\$104,719	\$50,525
TOTAL	\$632,397	\$514,810	\$526,507	\$390,876	\$563,264	\$512,394

**PROTECTION OF PERSONS AND PROPERTY****POLICE PROTECTION**

**Explanation of Account:** The Clintonville Police Department provides the City of Clintonville with 24-hours police protection, including dispatch and lobby service to residents. The current staffing level allows two uniformed officers to be on patrol 24/7. The CPD is responsible for protecting persons and property and for providing a safe living and working environment for residents and visitors. The Police Protection Salary account includes wages for administration, patrol, and the clerk-dispatch. The City employs 11 full-time officers that include the Chief, the Captain, and the Police School Liaison Officer (PSLO). The PSLO wages and benefits are in a separate portion of the budget because it is primarily funded by the school district. The department also budgets for four part-time officer positions, which are used to provide shift coverage for vacations, compensatory time, and sick leave in order to alleviate overtime expenses. There are four full-time Clerk-Dispatchers who provide 24-hour dispatching services for the Clintonville and Marion Police Departments, the latter of which pays \$5,000 for the services, and other city departments. The Clerk-Dispatchers also provide counter services to residents, including vehicle registrations and license plate renewals which are expected to generate approximately \$15,000 revenue in 2018. The Clerk-Dispatchers serve approximately 850 walk-in customers and receive 2500 calls for service every month.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-52101-20-1100	Salaries	\$861,789	\$901,643	\$937,958	\$653,050	\$925,000	\$962,956
100-52101-20-1500	Employee Benefits	\$728,263	\$383,773	\$432,732	\$276,818	\$420,000	\$399,709
100-52101-20-2100	Computer	\$15,525	\$18,199	\$21,000	\$11,938	\$20,000	\$22,195
100-52101-20-2250	Telephone	\$10,369	\$10,782	\$10,300	\$8,187	\$10,300	\$10,300
100-52101-20-3140	Small Equipment	\$1,957	\$1,593	\$2,750	\$138	\$2,500	\$2,500
100-52101-20-3150	Office Supplies	\$3,373	\$3,446	\$3,800	\$1,968	\$3,700	\$3,700
100-52101-20-3151	Crime Prevention	\$1,302	\$947	\$1,000	\$296	\$1,000	\$1,000
100-52101-20-3152	Counteract Materials	\$1,213	\$0	\$1,200	\$0	\$1,200	\$1,200
100-52101-20-3161	Training Expenses	\$868	\$3,303	\$5,500	\$1,936	\$5,500	\$5,500
100-52101-20-3162	Ammunition	\$1,500	\$1,394	\$1,500	\$868	\$1,500	\$1,500
100-52101-20-3163	Hiring & Testing	\$1,039	\$1,116	\$2,000	\$1,264	\$1,800	\$1,900
100-52101-20-3460	Clothing & Uniforms	\$8,090	\$8,411	\$10,000	\$6,579	\$10,000	\$9,600
100-52101-20-3481	Investigations	\$1,049	\$323	\$2,000	\$753	\$1,800	\$1,800
100-52101-20-3485	ERU Support	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
100-52101-20-3490	Other Oper. Exp.	\$4,844	\$2,397	\$5,500	\$1,621	\$5,400	\$5,300
100-52101-20-3510	Gas & Oil	\$16,667	\$13,402	\$23,000	\$11,683	\$20,000	\$20,000
100-52101-20-3554	Vehicle Rep./Maint.	\$9,365	\$12,120	\$9,000	\$9,346	\$12,000	\$9,500
100-52101-20-3555	Radio Rep./Maint.	\$1,077	\$367	\$1,200	\$2,135	\$2,300	\$1,200
100-52101-20-3557	Equip. Rep. & Maint.	\$712	\$1,057	\$1,800	\$343	\$1,500	\$1,500
100-52101-20-5110	Insur - Bldg	\$802	\$772	\$811	\$772	\$772	\$794
100-52101-20-5120	Insur. - Veh. & Equip.	\$2,323	\$3,079	\$2,913	\$1,845	\$2,373	\$2,726
100-52101-20-5140	Prof. Liability Insur.	\$9,834	\$10,020	\$12,159	\$10,424	\$13,252	\$11,450
	TOTAL	\$1,682,960	\$1,379,144	\$1,489,122	\$1,002,962	\$1,462,897	\$1,477,330

ANIMAL CONTROL

Explanation of Account: The City maintains a dog and cat pound that is located at the Clintonville Wastewater Treatment Facility. The care of the animals is the responsibility of a part-time caretaker under the general supervision of the Police Department. Dogs not picked up by their owners are adopted out in Clintonville, taken to the Shawano Humane Society, or euthanized. The 2018 Budget includes salaries, heating gas, and operating expenses. The Operating Expense Account is for food, bedding, supplies, and the costs associated with quarantining an animal at a local veterinary office.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-54109-20-1100	Salaries	\$5,969	\$5,757	\$6,500	\$4,483	\$6,200	\$6,627
100-54109-20-1500	Employee Benefits	\$475	\$438	\$785	\$343	\$650	\$750
100-54109-20-2260	Gas Expenses	\$1,409	\$1,206	\$1,700	\$1,100	\$1,400	\$1,500
100-54109-20-3490	Operating Expenses	\$1,854	\$1,939	\$2,500	\$1,588	\$2,200	\$2,200
	TOTAL	\$9,707	\$9,340	\$11,485	\$7,514	\$10,450	\$11,077

POLICE STATION MAINTENANCE

Explanation of Account: The Police Station Maintenance accounts include all costs associated with the operation of the Police Station, located at 35 South Clinton Avenue. The building maintenance is overseen by the Park and Recreation Director and wages of the Park and Recreation staff is allocated based on the amount of time spent at the facility.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51601-20-1100	Salaries	\$7,344	\$8,402	\$6,796	\$7,191	\$10,203	\$7,208
100-51601-20-1500	Employee Benefits	\$4,718	\$4,134	\$2,137	\$3,138	\$4,294	\$3,715
100-51601-20-2260	Gas Expenses	\$1,899	\$1,519	\$2,069	\$1,558	\$1,754	\$2,409
100-51601-20-2270	Water & Electric	\$8,938	\$8,996	\$9,853	\$6,447	\$8,718	\$9,335
100-51601-20-2304	Landscaping	\$40	\$0	\$627	\$0	\$100	\$456
100-51601-20-3310	Expense Allowance	\$67	\$122	\$169	\$29	\$160	\$242
100-51601-20-3560	Bldg Repair/Maint	\$2,405	\$2,336	\$4,248	\$1,523	\$4,200	\$5,521
	TOTAL	\$25,411	\$25,508	\$25,899	\$19,885	\$29,429	\$28,886

CROSSING GUARDS

Explanation of Account: The expenses include salaries, benefits, and equipment. The three crossing guards are stationed on North Main Street, and 8<sup>th</sup> Street at South Clinton Avenue and Hemlock Street to assist students crossing in that area. The Clintonville School District contributes half of the cost of the crossing guards.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-52104-20-1100	Salaries	\$11,203	\$11,286	\$11,901	\$6,921	\$11,000	\$12,261
100-52104-20-1500	Employee Benefits	\$854	\$861	\$1,531	\$530	\$1,500	\$1,463
100-52104-20-3310	Expense Allowance	\$0	\$195	\$100	\$63	\$100	\$100
	TOTAL	\$12,057	\$12,343	\$13,532	\$7,513	\$12,600	\$13,824

FIRE INSPECTION AND PREVENTION

Explanation of Account: The Fire Inspection expenses include all costs associated with compliance with State Law for inspection of all commercial and industrial properties. The City must inspect approximately 300 properties every one to two years. The Fire Department also provides education to the community on fire safety and hazard prevention.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-52202-21-1100	Salaries	\$2,101	\$6,357	\$8,500	\$5,328	\$8,500	\$8,755
100-52202-21-1500	Employee Benefits	\$161	\$368	\$600	\$408	\$630	\$630
100-52202-21-3161	Training Expenses	\$0	\$0	\$1,500	\$209	\$1,000	\$1,500
100-52202-21-3310	Expense Allowance	\$0	\$100		\$212	\$250	\$250
	TOTAL	\$2,262	\$6,825	\$10,600	\$6,157	\$10,380	\$11,135

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. The Fire Department continues to pursue grant funding, which has been successful in the past, in order to reduce the financial impact of their operating needs. Equipment must be tested, certified, and documented to stay compliant with the requirements that provide state revenue (2% insurance dues).

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-52201-21-1100	Salaries	\$121,046	\$131,887	\$118,777	\$96,996	\$127,573	\$132,000
100-52201-21-1500	Employee Benefits	\$14,005	\$14,641	\$15,021	\$12,101	\$16,000	\$16,000
100-52201-21-2100	Computers/Data Proc				\$321	\$400	\$963
100-52201-21-2250	Telephone	\$1,499	\$1,544	\$1,750	\$1,165	\$1,600	\$1,650
100-52201-21-2300	Contracted Services	\$4,611	\$3,298	\$5,000	\$1,901	\$5,000	\$5,000
100-52201-21-3135	Siren Maintenance	\$1,146	\$2,372	\$3,000	\$1,521	\$2,500	\$3,000
100-52201-21-3140	Small Equipment	\$5,401	\$2,035	\$6,500	\$1,439	\$6,500	\$6,500
100-52201-21-3150	Office Supplies	\$1,632	\$296	\$1,500	\$83	\$1,000	\$1,350
100-52201-21-3161	Training Expenses	\$3,570	\$3,474	\$3,250	\$410	\$3,000	\$3,250
100-52201-21-3163	Hiring & Testing	\$1,487	\$3,496	\$3,250	\$3,063	\$3,250	\$3,250
100-52201-21-3310	Expense Allowance	\$306	\$197	\$500	\$77	\$300	\$400

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-52201-21-3460	Clothing & Uniforms	\$6,465	\$1,473	\$3,000	\$1,886	\$3,000	\$3,000
100-52201-21-3490	Operating Expenses	\$178	\$1,774	\$1,500	\$790	\$1,500	\$1,500
100-52201-21-3510	Gas & Oil	\$3,102	\$3,465	\$3,500	\$2,252	\$3,000	\$3,500
100-52201-21-3554	Vehicle Rep. & Maint.	\$459	\$1,304	\$1,500	\$1,005	\$1,500	\$1,500
100-52201-21-3555	Radio Rep. & Maint.	\$3,602	\$2,849	\$4,000	\$2,541	\$4,000	\$3,800
100-52201-21-3557	Equip. Rep. & Maint.	\$2,222	\$5,556	\$1,500	\$1,575	\$2,000	\$1,500
100-52201-21-5110	Insurance - Bldgs.	\$309	\$298	\$325	\$418	\$418	\$430
100-52201-21-5120	Insur. - Veh. & Equip.	\$8,929	\$9,849	\$11,000	\$10,762	\$13,500	\$12,061
100-52201-21-5130	Insur-Gen Liab	\$696	\$709	850	\$739	\$923	\$811
100-52201-21-5140	Insur-Pub Offic Liab	\$363	\$369	\$450	\$384	\$480	\$422
100-52201-21-5705	Forest/Fireftrs Grant	\$0	\$0		\$0	\$0	\$0
100-52201-21-6967	Truck # 967	\$3,162	\$1,501	\$2,250	\$940	\$2,250	\$3,500
100-52201-21-6968	Truck # 968	\$34	\$351	\$1,000	\$178	\$1,000	\$1,000
100-52201-21-6969	Truck # 969	\$428	\$331	\$500	\$77	\$500	\$500
100-52201-21-6970	Truck # 970	\$1,207	\$1,179	\$750	\$378	\$750	\$250
100-52201-21-6971	Truck # 971	\$1,774	\$4,588	\$3,500	\$1,414	\$3,000	\$3,500
100-52201-21-6972	Truck # 972	\$1,659	\$537	\$500	\$10	\$500	\$500
100-52201-21-6973	Truck # 973	\$376	\$893	\$1,000	\$0	\$500	\$1,000
100-52201-21-6974	Truck # 974	\$429	\$519	\$1,000	\$889	\$750	\$0
100-52201-21-6999	Utility Vehicle	\$0	\$948	\$500	\$0	\$500	\$500
	TOTAL	\$190,094	\$201,733	\$197,173	\$145,315	\$207,194	\$212,637

### FIRE STATION FACILITIES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51601-21-1100	Salaries						\$1,264
100-51601-21-1500	Employee Benefits						\$682
100-51601-21-2260	Gas Expenses						\$4,290
100-51601-21-2270	Water & Electric						\$5,144
100-51601-21-2304	Landscaping						\$46
100-51601-21-3310	Expense Allowance						\$36
100-51601-21-3560	Bldg Repair/Maint						\$5,283
100-51601-21-5300	Rent on Bldgs.	\$9,659	\$10,011	\$10,545	\$7,909	\$10,545	\$1,600
	TOTAL	\$9,659	\$10,011	\$10,545	\$7,909	\$10,545	\$18,345

### BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City provides services for Building Inspection and Assessment which includes issuing permits, conducting inspections, enforcing the zoning code, determining the value of properties for tax purposes, and providing staff support to the City Plan Commission. The goal is to provide professional and cost-effective inspection services that will ensure that our homes and businesses are constructed correctly and with quality materials in order to preserve public safety and neighborhood property values. The City contracts with two firms, SafeBuilt, which provides building inspection services, and Keystone Appraisals, which provides assessing services. There is no expense for permit processing because the fee paid to the firm is 80% of the revenues collected. However, beginning with the 2018 budget, the Code Compliance and Enforcement Account will be used to cover costs of the Building Inspector's services connected with code compliance issues.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51530-11-2300	Contracted Services	\$27,329	\$27,904	\$26,000	\$23,409	\$26,000	\$28,000
100-51530-11-2360	Code & Compliance Enf				\$361	\$400	\$550
100-51530-11-3150	Office Supplies	\$1,116	\$305	\$400	\$259	\$380	\$400
	TOTAL	\$28,445	\$28,209	\$26,400	\$24,029	\$26,780	\$28,950

### HEALTH INSPECTIONS

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51533-11-1500	Expense-Health	\$0	\$0	\$250	\$0	\$0	\$250
100-51533-11-2360	Code & Compliance Enf				\$0	\$0	\$150
	TOTAL	\$0	\$0	\$250	\$0	\$0	\$400

### AMBULANCE

Explanation of Account: The City is part of a Wisconsin State Statute 66.30 Agreement, which allows for the creation of an ambulance services to serve the City of Clintonville and eight surrounding municipalities. The service provides 24-hour Advance Life Support Care and Transportation. There are approximately 50 employees, some of which are Paramedics and EMTs that are paid a nominal hourly wage for their time. Each municipality appoints one voting members to the Ambulance Commission. The Commission makes all decisions regarding the service, including setting a budget and determining the subsidy each municipality pays based on its population. The 2018 budget decreases the subsidy by \$707 and the special assessment by \$1,980, resulting in an overall savings to the City of \$2,687 for 2018.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-52300-10-7200	Ambulance Subsidy	\$78,818	\$100,318	\$94,037	\$94,037	\$94,037	\$93,330
100-52300-10-7260	Ambulance Sp Assess	\$22,675	\$0	\$1,980	\$0	\$0	\$0
	TOTAL	\$101,493	\$100,318	\$96,017	\$94,037	\$94,037	\$93,330

**TOTAL PROTECTION OF PERSONS AND PROPERTY**

The Protection of Persons and Property 2018 Budget has increased \$14,891 from 2017.

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
Police Protection	\$1,682,960	\$1,379,144	\$1,489,122	\$1,002,962	\$1,462,897	\$1,477,330
Animal Control	\$9,707	\$9,340	\$11,485	\$7,514	\$10,450	\$11,077
Crossing Guards	\$12,057	\$12,343	\$13,532	\$7,513	\$12,600	\$13,824
Police Station Maintenance	\$25,411	\$25,508	\$25,899	\$19,885	\$29,429	\$28,886
Fire Protection	\$190,094	\$201,733	\$197,173	\$145,315	\$207,194	\$212,637
Fire Station Facilities	\$9,659	\$10,011	\$10,545	\$7,909	\$10,545	\$18,345
Fire Inspection	\$2,262	\$6,825	\$10,600	\$6,157	\$10,380	\$11,135
Bldg. Insp./Assess.	\$28,445	\$28,209	\$26,400	\$24,029	\$26,780	\$28,950
Health Inspections	\$0	\$0	\$250	\$0	\$0	\$400
Ambulance	\$101,493	\$100,318	\$96,017	\$94,037	\$94,037	\$93,330
TOTAL	\$2,062,088	\$1,773,431	\$1,881,023	\$1,315,321	\$1,864,312	\$1,895,914

**PUBLIC WORKS**

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

Specific responsibility of the Department include:

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

**PUBLIC WORKS MANAGEMENT**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-53202-30-1100	Salaries	\$68,725	\$66,609	\$65,246	\$48,877	\$68,700	\$64,529
100-53202-30-1500	Employee Benefits	\$37,843	\$26,783	\$30,120	\$21,194	\$27,000	\$28,811
100-53202-30-3150	Office Supplies	\$181	\$138	\$400	\$148	\$360	\$380
100-53202-30-3310	Expense Allowance	\$172	\$57	\$400	\$99	\$350	\$400
	TOTAL	\$106,922	\$93,587	\$96,166	\$70,317	\$96,410	\$94,120



MUNICIPAL SHOP OPERATIONS

Explanation of Account: The Municipal Garage is located at 160 Bennett Street. It houses all equipment and materials needed to service the street infrastructure. The salaries account includes six full-time employees that work under the supervision of the Public Works Manager. It also includes two temporary employees that work full-time during the summer. All uniforms and personal safety equipment are included in these accounts.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-53230-30-1100	Salaries	\$272,064	\$298,326	\$293,033	\$208,857	\$275,000	\$304,811
100-53230-30-1500	Employee Benefits	\$353,514	\$154,145	\$153,719	\$112,541	\$154,000	\$160,913
100-53230-30-2100	Data Proc/Computers				\$558	\$750	\$1,791
100-53230-30-2250	Telephone	\$4,198	\$3,295	\$4,000	\$3,225	\$3,800	\$2,700
100-53230-30-2260	Gas	\$8,846	\$5,387	\$10,000	\$4,213	\$9,000	\$9,500
100-53230-30-2270	Water & Electric	\$7,360	\$7,345	\$8,000	\$4,987	\$7,500	\$7,800
100-53230-30-3150	Office Supplies	\$193	\$78	\$200	\$0	\$200	\$200
100-53230-30-3161	Training	\$75	\$0	\$3,500	\$327	\$3,500	\$750
100-53230-30-3164	Safety Program				\$0	\$1,000	\$9,373
100-53230-30-3310	Employee Allowances	\$1,098	\$1,990	\$2,500	\$5,935	\$6,500	\$2,700
100-53230-30-3490	Operating Expenses	\$6,050	\$6,473	\$7,000	\$2,450	\$6,500	\$6,800
100-53230-30-3530	Mach. & Equip. Parts	\$3,778	\$7,424	\$4,000	\$4,279	\$4,600	\$5,500
100-53230-30-3560	Bldg. Rep. & Maint.	\$4,730	\$3,648	\$4,000	\$2,540	\$3,500	\$4,500
100-53230-30-5110	Insurance - Bldgs.	\$1,363	\$1,312	\$1,500	\$1,293	\$1,700	\$1,334
100-53230-30-5120	Insur.- Veh. & Equip.	\$14,883	\$15,987	\$17,500	\$10,793	\$16,000	\$12,148
	TOTAL	\$678,152	\$505,410	\$508,952	\$361,998	\$493,550	\$530,820

MACHINERY

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-53240-30-3490	Operating Expense	\$1,116	\$620	\$3,000	\$433	\$2,500	\$2,850
100-53240-30-3510	Gas & Oil	\$29,040	\$30,092	\$40,000	\$19,564	\$33,000	\$35,000
100-53240-30-3530	Mach. & Equip. Parts	\$38,409	\$30,257	\$41,000	\$21,449	\$34,000	\$40,500
	TOTAL	\$68,565	\$60,968	\$84,000	\$41,445	\$69,500	\$78,350

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. For 2018, most of the increase in the tax levy is being allocated to the street maintenance account to allow the City to perform additional street maintenance and repairs.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-53300-30-2300	Contract Services	\$440	\$12,006	\$13,000	\$4,250	\$11,000	\$13,000
100-53300-30-3490	Operating Expenses	\$18,216	\$13,095	\$15,000	\$11,481	\$14,900	\$60,250
	TOTAL	\$18,656	\$25,100	\$28,000	\$15,731	\$25,900	\$73,250

### 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, two front-end loaders, six plow trucks, one snow blower, and a mechanical broom. The Contract Services Account is used for hiring independent contractors for snow hauling and removal when necessary. Again, the Public Works staff works hard to limit the use of contracted services. The operating expenses include the costs of materials needed for snow and ice removal, such as salt, sand, and deicers.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-53303-30-2300	Contract Services	\$1,224	\$6,694	\$8,500	\$8,138	\$8,300	\$9,000
100-53303-30-3490	Operating Expenses	\$15,310	\$18,098	\$25,000	\$19,489	\$25,000	\$27,500
	TOTAL	\$16,534	\$24,791	\$33,500	\$27,626	\$33,300	\$36,500

### OTHER PUBLIC WORKS

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-53301-30-2300	Bridges	\$1,500	\$887	\$3,000	\$890	\$2,500	\$9,900
100-53305-30-3490	Street Signs & Paint	\$4,187	\$4,853	\$4,000	\$3,945	\$3,900	\$4,000
100-53330-30-3900	Sidewalk Replacement-9th St		\$275		\$0	\$0	\$0
100-53420-30-2270	Street Lighting	\$83,062	\$110,057	\$85,600	\$63,683	\$83,500	\$86,500
100-53420-30-2375	Street Lighting Maintenance		\$0	\$19,400	\$2,166	\$13,000	\$11,000
100-53540-30-3490	City Dam	\$589	\$1,312	\$200	\$0	\$200	\$200
100-53620-30-3490	Garbage Collection	\$84	\$113	\$250	\$0	\$250	\$250
100-53630-30-3490	Solid Waste Disposal	\$1,136	\$569	\$1,500	\$834	\$1,300	\$1,500
100-53630-30-3491	Recycling Assessment	\$21,749	\$0	\$4,357	\$4,351	\$4,351	\$4,838
100-56110-30-3490	Tree & Brush Control	\$0	\$1,011	\$2,500	\$945	\$1,000	\$1,500
100-56200-30-3493	Main Street Flowers	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$112,306	\$119,077	\$120,807	\$76,814	\$110,001	\$119,688

**TOTAL PUBLIC WORKS**

The Public Works 2018 Budget has increased \$61,303 from 2017.

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
Public Works Manager	\$106,922	\$93,587	\$96,166	\$70,317	\$96,410	\$94,120
Municipal Shop Operations	\$678,152	\$505,410	\$508,952	\$361,998	\$493,550	\$530,820
Machinery	\$68,565	\$60,968	\$84,000	\$41,445	\$69,500	\$78,350
Street Maintenance	\$18,656	\$25,100	\$28,000	\$15,731	\$25,900	\$73,250
Snow & Ice Control	\$16,534	\$24,791	\$33,500	\$27,626	\$33,300	\$36,500
Other Public Works	\$112,306	\$119,077	\$120,807	\$76,814	\$110,001	\$119,688
<b>TOTAL</b>	<b>\$1,001,136</b>	<b>\$828,935</b>	<b>\$871,425</b>	<b>\$593,932</b>	<b>\$828,661</b>	<b>\$932,728</b>

**PARK AND RECREATION**

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

**PARK AND RECREATION DIRECTOR**

**Explanation of Account:** The Park and Recreation Department is managed by a full-time Park and Recreation Director whose office is located at 160 Bennett Street. This has changed from the previous location of the Recreation Center after Council closed the Recreation Center in 2017. The Director's expenditures are in salaries, benefits, office expenses, training, and mileage. In 2018, 10% of the Director's Salary and benefits continues to be allocated to the operation of the Community Center.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-55301-40-1100	Salaries	\$44,899	\$48,732	\$45,564	\$33,863	\$48,125	\$47,377
100-55301-40-1500	Employee Benefits	\$13,098	\$22,086	\$25,210	\$17,962	\$21,366	\$24,660
100-55301-40-2250	Telephone	\$1,652	\$1,551	\$1,690	\$1,162	\$1,600	\$2,157
100-55301-40-3150	Office Supplies	\$599	\$885	\$600	\$212	\$600	\$575
100-55301-40-3161	Training Expenses	\$70	\$40	\$150	\$40	\$40	\$300
100-55301-40-3310	Expense Allowance	\$1,450	\$1,101	\$1,502	\$797	\$1,502	\$1,244
	<b>TOTAL</b>	<b>\$61,768</b>	<b>\$74,395</b>	<b>\$74,716</b>	<b>\$54,036</b>	<b>\$73,233</b>	<b>\$76,313</b>

PARKS

Explanation of Account: The Parks expense accounts include all costs associated with maintaining fourteen parks, three boat landings, five ball diamonds, a nine-basket Disc Golf Course, four soccer fields, the Veterans Memorial, and a street forestry program. The Director continues to refine the allocation of salaries and benefits to align with the time spent in budget area. The Building Repair and Maintenance Account includes the expenses to maintain 12 park buildings. The Disc Golf Course account is funds donated by the Simpson family in memory of James Simpson, who loved Disc Golf and had been planning a new course with the Director. The City also established the Seven Maples Nature Area from a generous donation of land by the Simpson family in 2016. The City is currently in the planning process and working to create a Master Plan for this Nature Area.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-55200-40-1100	Salaries	\$102,268	\$100,114	\$124,953	\$79,855	\$108,015	\$121,936
100-55200-40-1500	Employee Benefits	\$133,673	\$47,157	\$73,959	\$37,119	\$50,795	\$64,305
100-55200-40-2100	Computers/Data Proc				\$435	\$1,305	\$1,305
100-55200-40-2250	Telephone	\$544	\$557	\$615	\$394	\$600	\$535
100-55200-40-2260	Gas	\$622	\$459	\$527	\$431	\$501	\$650
100-55200-40-2270	Water & Electric	\$8,434	\$8,144	\$9,484	\$6,845	\$7,914	\$8,633
100-55200-40-2303	Sportsfield Maint.	\$3,461	\$8,238	\$5,230	\$9,300	\$9,300	\$4,887
100-55200-40-2304	Landscaping	\$4,444	\$9,139	\$5,461	\$1,776	\$5,461	\$7,142
100-55200-40-2400	Park Donations Exp	\$687	\$365	\$0	\$831	\$831	\$0
100-55200-40-3140	Small Equipment	\$1,460	\$1,066	\$1,141	\$1,263	\$1,263	\$3,150
100-55200-40-3150	Office Equipment			\$0	\$29	\$29	\$50
100-55200-40-3161	Training Expense	\$140	\$40	\$120	\$0	\$120	\$360
100-55200-40-3310	Expense Allowance	\$1,260	\$1,801	\$2,800	\$1,307	\$2,800	\$2,891
100-55200-40-3490	Operating Expenses	\$1,792	\$4,960	\$2,000	\$4,743	\$5,701	\$1,466
100-55200-40-3510	Gas & Oil	\$4,127	\$4,276	\$6,440	\$4,188	\$6,440	\$5,781
100-55200-40-3530	Mach. & Equip. Parts	\$4,565	\$4,232	\$6,315	\$1,231	\$6,315	\$7,000
100-55200-40-3560	Bldg. Repair & Maint.	\$3,572	\$2,244	\$3,162	\$2,719	\$3,162	\$4,402
100-55200-40-3570	Boat Landing Exp	\$192	\$15	\$175	\$52	\$175	\$384
100-55200-40-3900	Comm Garden Exp	\$0	\$2,067	\$0	\$0	\$0	\$0
100-55200-40-5110	Insurance - Bldgs.	\$955	\$920	\$1,053	\$1,643	\$1,643	\$1,691
100-55200-40-5120	Insur.- Veh. & Equip.	\$1,623	\$1,720	\$2,092	\$1,013	\$2,092	\$1,120
100-55200-40-7130	Disc Golf Course Exp	\$0	\$0	\$3,387	\$0	\$303	\$3,084
100-55200-40-8106	Playground Equip.	\$675	\$4,478	\$2,000	\$752	\$2,000	\$4,700
100-55200-40-8110	Picnic Equipment	\$3,477	\$3,304	\$2,000	\$13	\$2,000	\$2,000
100-56700-40-3750	Farmer's Market	\$0	\$0	\$150	\$3	\$150	\$150
	TOTAL	\$277,970	\$205,293	\$253,064	\$155,944	\$218,915	\$247,622

RECREATION CENTER

Explanation of Account: The Recreation Center is a 21,500 square foot building located at 55 E. 12<sup>th</sup> Street that was originally built in the 1910s. In the summer of 2017, an engineering firm completed an assessment of the building and determined that the bulk of the 1<sup>st</sup> level floor was unsafe and Council made the decision to close the building. In prior years, the building housed the Park and Recreation Director, gymnastic programs, and other activities. In 2018, there will be no activities, and, as such, the building will have limited expenses. However, the City is designating money in the Contingency accounts for a recreation fund to allow the City to have some money in the future when it is able to open a recreation center.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-55303-40-1100	Salaries	\$5,810	\$3,869	\$5,139	\$3,050	\$4,174	\$0
100-55303-40-1500	Employee Benefits	\$2,745	\$2,188	\$1,922	\$1,723	\$2,145	\$0
100-55303-40-2250	Telephone	\$0	\$0	\$0	\$0	\$0	\$0
100-55303-40-2260	Gas	\$6,498	\$6,520	\$10,000	\$6,781	\$7,158	\$0
100-55303-40-2270	Water & Electric	\$1,379	\$1,456	\$1,711	\$1,005	\$1,370	\$671
100-55303-40-2400	Rec Center Donations	\$0	\$0	\$0	\$0	\$0	\$0
100-55303-40-3310	Expense Allowance	\$32	\$39	\$83	\$31	\$83	\$25
100-55303-40-3490	Operating Expenses	\$38	\$96	\$150	\$0	\$0	\$25
100-55303-40-3560	Bldg. Repair & Maint.	\$2,794	\$3,077	\$3,173	\$340	\$800	\$293
100-55303-40-5110	Insurance - Bldgs.	\$289	\$278	\$318	\$36	\$36	\$37
	TOTAL	\$19,585	\$17,524	\$22,496	\$12,965	\$15,766	\$1,051

### RECREATION

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-55400-40-1100	Salaries	\$7,601	\$7,381	\$11,054	\$6,855	\$8,500	\$13,619
100-55400-40-1500	Employee Benefits	\$1,247	\$1,171	\$1,620	\$1,124	\$1,300	\$1,656
100-55400-40-3161	Training Expenses	\$0	\$0	\$0	\$0	\$0	\$0
100-55400-40-3310	Expense Allowance	\$266	\$244	\$415	\$126	\$415	\$450
100-55400-40-3490	Misc Operating Exp	\$32	\$400	\$200	\$0	\$200	\$200
100-55400-40-3492	Easter Egg Hunt	\$454	\$472	\$500	\$238	\$308	\$500
100-55400-40-3493	Fall Programs	\$324	\$607	\$450	\$0	\$450	\$450
100-55400-40-3494	Winter Programs	\$679	\$610	\$650	\$70	\$650	\$650
100-55400-40-3495	Spring Programs	\$0	\$215	\$200	\$0	\$0	\$200
100-55400-40-3496	Soccer Program	\$1,907	\$3,380	\$3,430	\$1,479	\$3,430	\$3,200
100-55400-40-3497	Open Recreation	\$197	\$709	\$800	\$0	\$0	\$600
100-55400-40-3498	Summer Program Exp	\$0	\$430	\$2,011	\$948	\$948	\$1,700
100-55400-40-3502	Winter Whirl	\$595	\$772	\$1,500	\$645	\$1,500	\$1,500
	TOTAL	\$13,302	\$16,390	\$22,830	\$11,486	\$17,701	\$24,725

SWIMMING POOL

Explanation of Account: The City's municipal pool at Bucholtz Park closed after a fire in 2015 and will remain closed in 2018. The City is awaiting a recommendation from the Ad Hoc Swimming Pool Committee to make recommendations so that the Council can make a long-term decision regarding the future of the municipal pool.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-55420-40-1100	Salaries	\$14,900	\$4,172	\$0	\$0	\$0	\$0
100-55420-40-1500	Employee Benefits	\$4,444	\$3,267	\$0	\$0	\$0	\$0
100-55420-40-2250	Telephone	\$67	\$25	\$0	\$269	\$381	\$0
100-55420-40-2260	Gas	\$1,735	\$241	\$0	\$40	\$40	\$0
100-55420-40-2270	Water & Electric	\$7,929	\$1,886	\$2,292	\$1,501	\$2,005	\$2,123
100-55420-40-2302	System Maint.	\$141	\$0	\$0	\$0	\$0	\$0
100-55420-40-3241	Licen./Permit Fees	\$335	\$0	\$0	\$0	\$0	\$0
100-55420-40-3310	Expense Allowance	\$107	\$4,048	\$0	\$0	\$0	\$0
100-55420-40-3490	Operating Expenses	\$490	\$0	\$0	\$3,880	\$5,700	\$0
100-55420-40-3551	Chemicals	\$5,955	\$0	\$0	\$0	\$0	\$0
100-55420-40-3560	Bldg. Rep. & Maint.	\$133	\$213	\$182	\$147	\$182	\$168
100-55420-40-5110	Insurance - Bldgs.	\$511	\$492	\$564	\$212	\$212	\$218
	TOTAL	\$36,748	\$14,343	\$3,038	\$6,049	\$8,520	\$2,509

TOTAL PARK AND RECREATION

The 2018 Total Park and Recreation Budget has decreased by \$23,925 compared to the 2017 budget primarily due to the closing of the Recreation Center and the redistribution of full-time staff salaries due to the closings and changes in the Department's activities for the 2018 Budget year. Funds for the possible future operation of the pool and the Recreation Center have been set aside in Designated Reserve Contingency Accounts, which can be viewed on Page 25.

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
Parks	\$277,970	\$205,293	\$253,064	\$155,944	\$218,915	\$247,622
Park And Recreation Director	\$61,768	\$74,395	\$74,716	\$54,036	\$73,233	\$76,313
Recreation Center	\$19,585	\$17,524	\$22,496	\$12,965	\$15,766	\$1,051
Recreation	\$13,302	\$16,390	\$22,830	\$11,486	\$17,701	\$24,725
Swimming Pool	\$36,748	\$14,343	\$3,038	\$6,049	\$8,520	\$2,509
TOTAL	\$409,372	\$327,945	\$376,145	\$240,480	\$334,135	\$352,220

**AIRPORT**

Explanation of Account: The City owns and operates a Municipal Airport on the southeast corner of the City. The Airport has two paved runways that are 4,600 and 3,299 feet long, and one grass runway that is 2,010 feet long. The City owns five commercial hangars along the ramps that are leased by three different aviation-related companies. There are approximately 23 private hangars that others have built on land leased to them by the City. There is no City water or sewer at the site so the buildings are served by a private well and septic tank. The Airport Manager's tasks are the responsibility of the Public Works Manager.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-53511-50-1500	Employee Benefits	\$730	\$670	\$700	\$659	\$680	\$700
100-53511-50-2250	Telephone	\$648	\$658	\$1,000	\$504	\$700	\$900
100-53510-50-2260	Gas	\$722	\$508	\$1,000	\$462	\$700	\$900
100-53510-50-2270	Water & Electric	\$4,650	\$4,813	\$5,500	\$3,955	\$5,000	\$5,200
100-53510-50-2301	Runway Maintenance	\$1,023	\$576	\$2,000	\$0	\$2,000	\$2,000
100-53510-50-2490	Contracted Services	\$700	\$8	\$5,000	\$1,200	\$2,800	\$4,800
100-53510-50-3140	Small Equipment	\$0	\$157	\$1,000	\$0	\$1,000	\$1,000
100-53510-50-3170	Advertising & Promo.	\$121	\$112	\$500	\$0	\$500	\$500
100-53510-50-3490	Operating Expenses	\$856	\$2,610	\$3,000	\$1,043	\$3,000	\$2,850
100-53510-50-3510	Gas & Oil				\$0	\$0	\$300
100-53510-50-3554	Vehicle Rep. & Maint.	\$219	\$308	\$1,500	\$0	\$1,500	\$1,500
100-53510-50-3560	Bldg. Rep. & Maint.	\$4,488	\$1,489	\$4,000	\$1,551	\$1,600	\$3,850
100-53510-50-5110	Insurance - Bldgs.	\$1,907	\$1,836	\$2,000	\$2,515	\$2,515	\$2,588
100-53510-50-5120	Insur.- Veh. & Equip.	\$0	\$0	\$0	\$0	\$0	\$212
100-53510-50-5130	General Liability	\$332	\$339	\$400	\$343	\$343	\$381
	TOTAL	\$16,396	\$14,084	\$27,600	\$12,232	\$22,338	\$27,681

**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 2018. Due to tax levy limits and budget constraints, this amount is important as it has been more difficult to budget for repairs and upgrades that are needed. These funds will only be used with prior approval from Council for unforeseen issues. The undesignated contingency fund was increased by \$10,341 compared to the 2017 Budget year.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
100-51100-10-9000	Contingency	\$0	\$0	\$14,659	\$935	\$7,001	\$25,000
100-51100-10-9010	Designated Reserve-Swimming Pool		\$0	\$24,949	\$0	\$24,949	\$10,000
	Designated Reserve-Rec Center						\$10,000
	TOTAL	\$0	\$0	\$39,608	\$935	\$31,950	\$45,000

**TOTAL GENERAL FUND EXPENDITURES**

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
General Government	\$632,397	\$514,810	\$526,507	\$390,876	\$563,264	\$512,394
Protection of Persons and Property	\$2,062,088	\$1,773,431	\$1,881,023	\$1,315,321	\$1,864,312	\$1,895,914
Public Works	\$1,001,136	\$828,935	\$871,425	\$593,932	\$828,661	\$932,728
Park and Recreation	\$409,372	\$327,945	\$376,145	\$240,480	\$334,135	\$352,220
Airport	\$16,396	\$14,084	\$27,600	\$12,232	\$22,338	\$27,681
Contingency	\$0	\$0	\$39,608	\$935	\$31,950	\$45,000
<b>TOTAL</b>	<b>\$4,121,389</b>	<b>\$3,459,205</b>	<b>\$3,722,309</b>	<b>\$2,553,775</b>	<b>\$3,644,660</b>	<b>\$3,765,936</b>



## **CAPITAL FUND**

Capital projects include major equipment and projects with at least a five-year life cycle. The City funds its capital projects by borrowing funds every two to three years. The last borrowing cycle was for 2016-2017 projects, during which is borrowed \$1,715,579 for Capital Improvement Programs. In early 2018, the City is expected to borrow \$1,765,000 for Capital Improvements Programs for a three-year period from 2018-2020. The City also assumed long-term debt for the new Wastewater Treatment Plant in 2017, but this debt is paid for entirely by the Wastewater Utility Fund.

## **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 for their portion of the major fire apparatus, and surplus sales as well as borrowed funds.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-41110-10	Gen. Property Taxes	\$0	\$0	\$0	\$0		\$0
401-42100-10	Water Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
401-42200-10	Sewer Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
401-42300-10	Street Improvements	\$0	\$0	\$0	\$0	\$0	\$0
401-43503-10	Township Subsidy	\$182,117	\$4,611	\$0	\$0	\$0	\$223,079
401-43505-10	Transit Grant	\$0	\$0	\$0	\$0	\$25,070	\$25,070
401-43580-10	Grant	\$0	\$0	\$0	\$0	\$25,000	\$252,250
401-43595-10	Fire Grant Revenue	\$147,250	\$0	\$0	\$0	\$0	\$0
401-43600-10	DOT Reimb-Main St	\$0	\$149,727	\$0	\$0	\$2,204	\$63,000
401-48130-10	Interest-Spec Assess	\$0	\$0	\$0	\$0	\$0	\$0
401-48300-10	City Property Sales	\$5,739	\$14,900	\$12,000	\$24,366	\$27,666	\$77,260
401-48401-10	Insurance Claim Recove	\$1,169	\$143,829	\$0	\$0	\$0	\$2,845
401-48500-10	Donations	\$14,300	\$0	\$0	\$0	\$0	\$0
401-48900-10	Miscellaneous Revenue	\$0	\$67,184	\$0	\$0	\$0	
401-49100-10	Proceeds-Lg Term Debt	\$0	\$1,705,000	\$0	\$0	\$0	\$1,736,000
401-49200-10	Proceeds Cap Lease	\$0	\$0	\$0	\$0	\$0	\$0
401-49210-10	Transfer from Gen Fund	\$0	\$0	\$0	\$0	\$202,745	\$385,000
401-49300-10	Fund Balance Applied	\$0	\$0	\$0	\$0	\$22,100	\$380,758
402-48110-40	Rec Center Interest	\$0	\$0	\$100	\$198	\$150	\$0
402-49221-10	Rec Center Bldg Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$350,575	\$2,085,251	\$12,100	\$24,564	\$304,935	\$3,145,262

## **EXPENDITURES**

Explanation of Account: The Capital Improvement budget represents cash outlays made by the City of Clintonville for the purchase of equipment needed to support City operations as well as projects related to the public streets, parks, and public buildings and any other expenses which are not directly tied to the operating costs. Capital improvement purchases are requested by the various department heads and Council determines which projects to fund each year. The goal is to maintain a stable level of outlays so that the accounts do not vary widely from year to year and that a balanced improvement and replacement schedule is maintained. However, this can be difficult to obtain. While the current and previous City Administrators have both encouraged

department heads to work towards a more regular replacement and reconstruction schedule, this can be a financial strain. It is abundantly clear that the City has a limited financial capacity to borrow funds and the Council strives to limit any tax levy impact on the community. The City Administrator has been encouraging staff to look for new methods of providing services that have the potential to reduce costs, such as shared services and leasing equipment.

### ADMINISTRATION

Explanation of Account: The Administration Capital Expenditures account includes all major replacements and upgrades to the City Hall Administrative office and equipment. Special projects for 2018 include new election machines, a City welcome marquee, and wayfinding signs, the latter two of which will be reimbursed in their entirety by funds provided by the DOT as part of the Main Street reconstruction project.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57120-10-8100	Capital Outlay	\$0	\$4,579	\$17,500	\$6,039	\$16,000	\$63,000
401-57120-10-8102	Comp. & Equip.	\$2,411	\$14,500	\$5,400	\$3,804		\$10,500
401-57120-10-8103	Off. Furn & Equip.	\$0	\$0	\$0	\$0	\$0	\$0
401-57120-10-8106	Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
401-57120-10-8250	Comm Revitalization Plan		\$2,000	\$10,000	\$20,000	\$40,000	\$0
401-58200-10-6900	Cap Proj Closing Costs	\$0	\$0		\$0	\$0	\$0
401-58200-10-7600	Administration	\$1,875	\$0	\$30,000	\$8,488	\$30,000	\$0
	TOTAL	\$4,286	\$21,079	\$62,900	\$38,330	\$86,000	\$73,500

### POLICE

Explanation of Account: The Police Capital accounts are for all major vehicle and equipment purchases. For 2018, the City will be replacing two vehicles, the Chief's and the K9 SUV.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57210-20-8100	Police Station	\$0			\$0		\$0
401-57210-20-8101	Vehicles	\$29,269	\$30,177	\$32,500	\$32,852	\$32,500	\$49,000
401-57210-20-8102	Comp. & Equip.	\$0	\$8,154	\$5,500	\$919	\$5,500	\$4,900
401-57210-20-8104	Small Equipment	\$26,868	\$3,405	\$3,800	\$14,520	\$3,800	\$3,800
401-57210-20-8105	Vehicle Equipment	\$10,151	\$850	\$10,500	\$779	\$10,500	\$5,000
	TOTAL	\$66,288	\$42,586	\$52,300	\$49,070	\$52,300	\$62,700

### ANIMAL CONTROL

Explanation of Account: There are no animal control capital projects anticipated for 2018.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57310-20-8221	Capital Outlay-Kennels	\$1,190	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,190	\$0	\$0	\$0	\$0	\$0

FIRE

Explanation of Account: Special projects for the Fire Department Capital Expenditures for 2018 include a response vehicle for the Fire Chief, a replacement Utility Truck, and a replacement Rescue Fire Apparatus. The response vehicle will allow the Fire Chief or his designee to respond directly to the scene of a fire and the utility truck to transport various fire equipment and machinery, such as the water response vehicle.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57220-21-5706	Grant Expenditure	\$71	\$0	\$0	\$0	\$0	\$0
401-57220-21-8100	Capital Outlay	\$1,968	\$21	\$25,000	\$4,495	\$25,000	\$15,000
401-57220-21-8101	Vehicles	\$590,197	\$9,703	\$0	\$0	\$0	\$682,951
401-57220-21-8102	Comp. & Equip.	\$180	\$991	\$2,000	\$623	\$2,000	\$2,000
401-57220-21-8104	Small Equipment	\$6,775	\$16,502	\$7,500	\$5,217	\$7,500	\$7,500
	TOTAL	\$599,191	\$27,216	\$34,500	\$10,335	\$34,500	\$707,451

AMBULANCE

Explanation of Account: The City's share of a new ambulance is typically 45% of the total cost, with eight other municipalities contributing through a Wisconsin State Statutes 66.30 agreement. Previously, it was not necessary to assess the municipalities separately for the ambulance capital purchases, but beginning in 2015, that changed and the City is now budgeting \$6,653 annually as a subsidy towards a new ambulance that was purchased. This subsidy is expected to expire after 2019. However, due to an unforeseen situation, there is an immediate need for a new ambulance and the City must budget an additional \$40,000 for 2018.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57230-10-8101	Vehicles	\$6,653	\$6,653	\$6,653	\$6,653	\$6,653	\$46,653
	TOTAL	\$6,653	\$6,653	\$6,653	\$6,653	\$6,653	\$46,653

GENERAL PUBLIC BUILDINGS

Explanation of Account: The Building Improvements account is for all major repairs and improvements to the City Hall complex. For 2018, this includes a new HVAC system as the current system is failing and will likely not make it through another year. It will also improve energy efficiency as the old system is from the 1970s.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57140-10-8215	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$60,000
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$60,000

PUBLIC WORKS

Explanation of Account: The Public Works accounts include all capital expenditures for major equipment replacement or refurbishment as well as infrastructure improvements. The 2017 Spring Street project was not done and those funds are being unofficially reserved for 2018. The 12<sup>th</sup> Street project that was anticipated to occur in 2018 is being delayed until 2019 due to a lack of funds in both the City and Wastewater accounts. The major project expected for 2018 is the rehabilitation of the Dam, for which the City is pursuing a \$200,000 grant to offset the estimated \$420,000 project cost. In addition, the Department is also expected to purchase a new excavator as well as a skid steer trailer.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57240-30-8223	11th St Demolition		30641.79	0	\$85,343	\$82,633	\$0
401-57310-30-8102	Comp. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0
401-57310-30-8107	Shop Equipment	\$1,107	\$500	\$10,000	\$24,862	\$24,862	\$5,000
401-57310-30-8108	Mach. & Equip.	\$169,562	\$131,205	\$140,000	\$139,473	\$139,473	\$166,000
401-57310-30-8201	Sidewalk/Curb & Gutter	\$1,995	\$3,978	\$5,000	\$1,953	\$2,500	\$10,000
401-57310-30-8202	Street Repair/ Improv.	\$10,355	\$5,935	\$15,000	\$0	\$15,000	\$21,000
401-57310-30-8203	Gen. Street Const.	\$119,865	\$282,370	\$0	\$151,325	\$205,000	\$0
401-57310-30-8204	Engineering	\$47,000	\$19,050	\$39,000	\$12,758	\$39,000	\$0
401-57310-30-8206	Major Street Reconst		\$0	\$460,000	\$32,467	\$18,104	\$0
401-57310-30-8207	Landfill Monitoring	\$22,182	\$23,139	\$19,000	\$12,497	\$21,600	\$21,600
	Well-Monitoring				\$0		\$10,005
401-57310-30-8210	Bridge Improv.	\$475	\$142,657	\$1,000	\$0	\$500	\$0
401-57310-30-8212	Dam & River Rehab	\$0	\$12,833	\$3,000	\$4,014	\$4,200	\$420,000
401-57310-30-8215	Bldg. Improv.	\$0	\$18,929	\$5,000	\$0	\$4,200	\$0
401-57310-30-8220	Catch Basins	\$1,751	\$4,942	\$7,000	\$6,220	\$6,600	\$10,000
401-57310-30-8223	Building Demolition	\$6,613	\$0	\$0	\$47,165	\$48,965	\$0
401-57310-30-8330	Real Estate Acquisition	\$39,850	\$0	\$0	\$0	\$0	\$0
401-57310-30-8335	Real Estate Purch Pr 20	\$0	\$0	\$0	\$0	\$0	\$0
401-57310-30-8340	Real Estate Purch Pr 26	\$13,145	\$0	\$0	\$0	\$0	\$0
401-57310-30-8345	Real Estate Purch Pr 27	\$49,786	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$483,684	\$676,179	\$704,000	\$518,075	\$612,637	\$663,605

PARKS

Explanation of Account: The Parks Capital accounts contains all expenses related to major park improvements, vehicles, and repairs. The major project budgeted for 2018 is the replacement of one playground set.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57620-40-8106	Playground Equip.	\$0	\$0	\$0	\$0	\$0	\$17,000
401-57620-40-8208	Office Improv.	\$0	\$750	\$0	\$0	\$0	\$0
401-57620-40-8213	Playground Surfacing	\$1,976	\$2,174	\$2,391	\$2,391	\$2,391	\$2,630
401-57620-40-8219	Sale of Land	\$0	\$0	\$0	\$0	\$0	\$0
401-57620-40-8222	Park Improvement	\$29,629	\$32,750	\$70,496	\$42,108	\$45,000	\$0
401-57620-40-8225	Pool Improvements	\$0	\$1,298	\$0	\$0	\$0	\$0
	Skate Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0
402-55303-40-9000	Recreation Center Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$31,605	\$36,972	\$72,887	\$44,499	\$47,391	\$19,630

AIRPORT

Explanation of Account: The Airport Capital account includes all costs associated with the improvements of hangars, infrastructure, and equipment. The 2018 projects, which will only be completed if state and federal funding is received, include painting the runway and taxiway and the purchase of a mower.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57351-50-8108	Mach. & Equip.		\$0	\$36,000	\$0	\$25,000	\$25,000
401-57351-50-8109	Fuel System	\$0	\$0	\$0	\$0	\$0	\$0
401-57351-50-8200	Capital Improvements	\$47,167	\$16,433	\$0	\$0	\$0	\$0
401-57351-50-8211	Runway Improv.	\$205	\$0	\$1,000	\$0	\$0	\$30,000
401-57351-50-8215	Bldg. Improv.	\$0	\$1,644	\$10,000	\$0	\$10,000	\$0
401-57351-50-8218	Utility Improv.	\$1,200	\$1,996	\$2,000	\$0	\$0	\$0
	TOTAL	\$48,572	\$20,073	\$49,000	\$0	\$35,000	\$55,000

TRANSIT

Explanation of Account: The Transit Commission oversees the operating and capital purchases of the taxi service. The taxi currently operates with three taxis. In 2017, the City purchased and received a new taxi that was approved in 2015. Also in 2017, a one of the taxis was involved in a not-at-fault accident. Due to the damage and some existing mechanical issues, the Transit Commission decided to surplus the damaged vehicle in 2017 rather than the oldest taxi, which will instead be replaced in 2018 using funds from the insurance recovery check and surplus of the old taxis.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57352-40-8101	Vehicles	\$0	\$0	\$0	\$32,333	\$32,333	\$32,333
	TOTAL	\$0	\$0	\$0	\$32,333	\$32,333	\$32,333

LIBRARY

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
401-57610-41-8102	Comp. & Equip.	\$0	\$3,866	\$3,000	\$0	\$0	\$3,000
401-57610-41-8103	Office Furn. & Equip.	\$4,720	\$0	\$5,000	\$0	\$0	\$0
401-57610-41-8200	Capital Improv.	\$0	\$0	\$19,000	\$0	\$49,335	\$8,100
	TOTAL	\$4,720	\$3,866	\$27,000	\$0	\$49,335	\$11,100

TOTAL CAPITAL EXPENDITURES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
Administration	\$4,286	\$21,079	\$62,900	\$38,330	\$86,000	\$73,500
Police	\$66,288	\$42,586	\$52,300	\$49,070	\$52,300	\$62,700
Fire	\$599,191	\$27,216	\$34,500	\$10,335	\$34,500	\$707,451
Ambulance	\$6,653	\$6,653	\$6,653	\$6,653	\$6,653	\$46,653
General Public Buildings	\$0	\$0	\$0	\$0	\$0	\$60,000
Public Works	\$483,684	\$676,179	\$704,000	\$518,075	\$612,637	\$663,605
Animal Control	\$1,190	\$0	\$0	\$0	\$0	\$0
Parks	\$31,605	\$36,972	\$72,887	\$44,499	\$47,391	\$19,630
Airport	\$48,572	\$20,073	\$49,000	\$0	\$35,000	\$55,000
Transit	\$0	\$0	\$0	\$32,333	\$32,333	\$32,333
Library	\$4,720	\$3,866	\$27,000	\$0	\$49,335	\$11,100
TOTAL	\$1,246,190	\$834,624	\$1,009,240	\$699,296	\$956,149	\$1,731,972

BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
CAPITAL REVENUES	\$350,575	\$2,085,251	\$12,100	\$24,564	\$304,935	\$3,145,262
CAPITAL EXPENDITURES	\$1,246,190	\$834,624	\$1,009,240	\$699,296	\$956,149	\$1,731,972
BALANCE	(\$895,615)	\$1,250,627	(\$997,140)	(\$674,732)	(\$651,214)	\$1,413,290

## **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, developments projects, and capital purchases. The Debt Service budget is funded through transfers from various contributing sources including the General Property Taxes and the Water and Wastewater Utilities. In 2007 and 2011, the City restructured its debt by refinancing ensure the City is capable of making future debt payments. In addition, the City has been more aggressively repaying its principal payments as well as reducing the amount it borrows.

## **REVENUES**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
301-41110-10	General Prop. Taxes	\$752,542	\$757,253	\$762,405	\$0	\$762,405	\$804,417
	Transfer from GF		\$0	\$60,269	\$0	\$60,269	\$0
301-48110-10	Interest on Invest	\$0	\$10,533	\$0	\$0	\$0	\$0
301-49100-10	Proceeds of L-T Debt	\$0	\$945,000	\$0	\$0	\$0	\$0
301-49275-10	Transfer - TIF #3	\$0	\$0	\$156,666	\$0	\$0	\$0
301-49220-10	Capitalized Interest	\$0	\$0	\$0	\$0	\$0	\$0
301-49221-10	Transfer-TIF #4	\$0	\$0	\$20,380	\$0	\$0	\$0
301-49260-10	Transfer-CWWU	\$0	\$0	\$11,433	\$0	\$11,433	\$11,345
	Transfer-Water	\$0	\$0	\$11,433	\$0	\$11,433	\$11,345
301-49285-10	TIF #5 Developers	\$0	\$0	\$0	\$0	\$0	\$0
301-49225-10	Transfer -TIF #5	\$0	\$0	\$129,694	\$0	\$0	\$0
301-49228-10	BAB Credit RD Loan	\$0	\$0	\$4,539	\$0	\$4,539	\$4,600
301-49229-10	Fund Balance	\$0	\$0	\$87,000	\$0	\$87,000	\$105,269
	TOTAL	\$752,542	\$1,712,786	\$1,243,819	\$0	\$937,079	\$936,976

## **EXPENDITURES**

Explanation of Account: The Debt Service budget includes the principal and interest payments for the City's debt, excluding TIF debt which is accounted for in the TIF accounts, as well as fees paid to the bank for processing the debt payments. The payments include funds due from six separate borrowings. In 2015, the City incurred new debt through the Wisconsin State Trust Fund in order to pay off the City's unfunded Pension Liability owed to the State of Wisconsin because the City could obtain a much lower interest rate and, consequently, actually pay down the debt. This move was strongly supported by the City's Financial Advisor (Ehler's). The City's portion of the 2018 debt service payment is anticipated to increase by \$42,012.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
301-58100-10-6000	Principal Payments	\$607,878	\$1,635,578	\$1,082,628	\$763,074	\$778,228	\$806,151
301-58200-10-6200	Interest Payments	\$149,564	\$140,086	\$158,741	\$119,205	\$156,401	\$129,775
301-58200-10-6900	Fiscal Charges	\$4,150	\$4,063	\$2,450	\$1,033	\$2,450	\$1,050
	TOTAL	\$761,592	\$1,779,727	\$1,243,819	\$883,313	\$937,079	\$936,976

**BALANCE**

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
REVENUES	\$752,542	\$1,712,786	\$1,243,819	\$0	\$937,079	\$936,976
EXPENDITURES	\$761,592	\$1,779,727	\$1,243,819	\$883,313	\$937,079	\$936,976
BALANCE	(\$9,050)	(\$66,941)	\$0	(\$883,313)	\$0	\$0



## **COMMUNITY CENTER FUND**

The City owns and operates a 5,200 square foot Community Center located at 30 S. Main Street. The City built the facility in 1995 using only private donations and various city-wide fundraising campaigns. The Community Center has a kitchen, office, conference room, lounge, and a large meeting area that can be divided into three rooms using movable walls. A part-time Community Center Director 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 20% of its revenue comes from rent paid by users and nominal event fees.

### **REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
201-41110-40	General Property Tax	\$38,248	\$37,331	\$29,791	\$0	\$29,791	\$38,142
201-46743-40	Comm. Center Fees	\$8,184	\$7,785	\$8,178	\$6,606	\$7,700	\$8,300
201-48500-40	Donations/Fees	\$0	\$0	\$0	\$40	\$40	\$0
201-48900-40	Misc Revenues	\$195	\$269	\$0	\$4,814	\$5,000	\$4,000
201-49200-40	Fund Balance	\$0	\$0	\$0	\$0	\$0	\$19,000
	<b>TOTAL</b>	<b>\$46,626</b>	<b>\$45,384</b>	<b>\$37,969</b>	<b>\$11,459</b>	<b>\$42,531</b>	<b>\$69,442</b>

### **EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
201-55140-40-1100	Salaries	\$17,215	\$13,223	\$16,706	\$8,335	\$11,589	\$22,336
201-55140-40-1500	Employee Benefits	\$7,564	\$4,076	\$6,767	\$6,366	\$8,745	\$8,931
201-55140-40-2100	Computers/Data Proc				\$117	\$351	\$351
201-55140-40-2250	Telephone	\$1,062	\$1,120	\$1,138	\$815	\$1,138	\$1,489
201-55140-40-2260	Gas	\$1,875	\$1,720	\$2,136	\$1,504	\$1,790	\$2,368
201-55140-40-2270	Water & Electric	\$4,105	\$4,083	\$4,605	\$3,025	\$4,400	\$4,178
201-55140-40-3310	Expense Allowance	\$43	\$107	\$81	\$39	\$81	\$337
201-55140-40-3490	Operating Expenses	\$1,119	\$924	\$550	\$4,603	\$4,603	\$550
201-55140-40-3560	Bldg. Repair/Maint.	\$4,802	\$1,737	\$5,295	\$1,864	\$5,200	\$5,268
201-55140-40-5110	Insurance - Bldgs.	\$682	\$658	\$691	\$616	\$616	\$634
201-55140-40-5500	Donation Expense	\$801	\$0	\$0	\$0	\$40	\$0
201-55140-40-8222	Capital Projects	\$3,960	\$3,103	\$0	\$0	\$0	\$23,000
	<b>TOTAL</b>	<b>\$43,227</b>	<b>\$30,751</b>	<b>\$37,969</b>	<b>\$27,283</b>	<b>\$38,553</b>	<b>\$69,442</b>

### **BALANCE**

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
COMMUNITY CENTER REVENUES	\$46,626	\$45,384	\$37,969	\$11,459	\$42,531	\$69,442
COMMUNITY CENTER EXPENDITURES	\$43,227	\$30,751	\$37,969	\$27,283	\$38,553	\$69,442
<b>BALANCE</b>	<b>\$3,399</b>	<b>\$14,633</b>	<b>\$0</b>	<b>(\$15,824)</b>	<b>\$3,978</b>	<b>\$0</b>

## **LIBRARY FUND**

The library is a 14,132 square foot building located at 75 Hemlock Street. The Library is managed by a full-time Library Director with support from a full-time Children's Librarian, a full-time support staff, eight part-time support staff, and two part-time maintenance workers. The Library is open 56 hours per week year-round and averages 285 patrons per day who check materials out, get help with various questions, attend programs or meetings, or use the Internet. The Library offers over 300 programs a year for children, teens, and adults. A Friends of the Library group was established in 1985 and continues to be an active part of the Library.

### **REVENUES**

Explanation of Account: The Library Fund Revenues are primarily comprised of General Property Taxes and a subsidy from OWLS (Outagamie Waupaca Library System), which is funded by the Outagamie, Waupaca, and Shawano county governments. These counties tax all municipalities located in the County that do not operate a Library. Those taxes are then transferred in the form a subsidy to the municipalities operating libraries. For 2018, the OWLS subsidy increased \$5,082.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
204-41104-41	Surplus Applied	\$0	\$0	\$0	0		
204-41110-41	General Prop. Taxes	\$250,195	\$246,691	\$219,579	\$0	\$219,579	\$214,961
204-43790-41	OWLS Subsidy	\$161,340	\$181,083	\$196,296	\$196,419	\$196,296	\$201,378
204-46710-41	Library Fines	\$8,564	\$7,573	\$9,000	\$6,089	\$9,000	\$9,000
204-46711-41	Copy Machine Revenue	\$4,259	\$4,437	\$4,000	\$3,009	\$4,000	\$4,000
204-48600-41	E-rate Reimburse	\$2,276	\$1,876	\$1,344	\$1,448	\$1,344	\$1,075
204-48900-41	Misc Revenue	\$3,626	\$5,572	\$0	\$3,302	\$3,302	\$0
	<b>TOTAL</b>	<b>\$430,260</b>	<b>\$447,233</b>	<b>\$430,219</b>	<b>\$210,267</b>	<b>\$433,521</b>	<b>\$430,414</b>

### **EXPENDITURES**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
204-55110-41-1100	Salaries	\$172,063	\$178,736	\$181,703	\$130,133	\$178,900	\$183,568
204-55110-41-1110	Janitor Salaries	\$14,026	\$14,636	\$19,825	\$9,445	\$14,100	\$20,417
204-55110-41-1500	Employee Benefits	\$141,187	\$69,684	\$73,579	\$48,609	\$70,500	\$76,442
204-55110-41-2100	Computer	\$27,990	\$30,093	\$30,000	\$28,454	\$29,800	\$30,369
204-55110-41-2250	Telephone	\$3,228	\$3,261	\$2,600	\$2,442	\$3,225	\$2,600
204-55110-41-2260	Gas	\$6,369	\$4,926	\$7,000	\$3,796	\$5,200	\$6,000
204-55110-41-2270	Water & Electric	\$13,888	\$15,715	\$17,000	\$10,154	\$14,000	\$16,000
204-55110-41-3110	Postage	\$1,739	\$2,620	\$2,000	\$621	\$1,800	\$2,000
204-55110-41-3112	Copy Expense	\$1,904	\$2,683	\$3,000	\$1,940	\$2,800	\$3,000
204-55110-41-3122	Staff Development	\$1,061	\$3,049	\$5,000	\$2,181	\$3,000	\$2,000
204-55110-41-3123	Maintenance	\$2,150	\$1,918	\$3,000	\$1,383	\$2,000	\$3,000
204-55110-41-3150	Office Supplies	\$3,092	\$5,510	\$4,000	\$2,820	\$4,500	\$4,000
204-55110-41-3260	Subscrip. & Period.	\$4,237	\$4,345	\$4,000	\$3,298	\$4,100	\$4,000

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
204-55110-41-3261	Publishing	\$839	\$602	\$0	\$641	\$1,000	\$0
204-55110-41-3269	Books-Adult	\$26,946	\$28,419	\$24,256	\$18,006	\$23,500	\$24,250
204-55110-41-3270	Books-Juvenile	\$21,714	\$25,845	\$19,256	\$18,610	\$23,000	\$19,250
204-55110-41-3272	e-BOOKS	\$1,517	\$1,525	\$3,000	\$1,791	\$3,000	\$3,000
204-55110-41-3280	Children's Programs	\$2,308	\$2,619	\$4,000	\$2,652	\$3,600	\$4,000
204-55110-41-3285	Arts & AV-Adult	\$10,204	\$10,612	\$5,000	\$5,706	\$8,300	\$5,000
204-55110-41-3286	Arts & AV-Juvenile	\$3,828	\$5,096	\$5,000	\$3,561	\$6,200	\$5,000
204-55110-41-3310	Expense Allowance				\$5	\$5	\$2,000
204-55110-41-3490	Operating Expense	\$23,161	\$2,354	\$2,000	\$1,124	\$2,000	\$2,000
204-55110-41-3560	Bldg. Repair/Maint.	\$25,960	\$14,761	\$12,000	\$10,026	\$10,000	\$10,000
204-55110-41-5110	Insurance - Bldg.	\$2,697	\$2,612	\$3,000	\$2,444	\$2,500	\$2,518
	TOTAL	\$512,108	\$431,620	\$430,219	\$309,842	\$417,030	\$430,414

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
LIBRARY REVENUES	\$430,260	\$447,233	\$430,219	\$210,267	\$433,521	\$430,414
LIBRARY EXPENDITURES	\$512,108	\$431,620	\$430,219	\$309,842	\$417,030	\$430,414
BALANCE	(\$81,848)	\$15,612	\$0	(\$99,575)	\$16,491	(\$0)

## **TAX INCREMENTAL FINANCING FUND**

In 2017, the City closed all its Tax Increment Finance Districts (TID). TIF is used by Wisconsin municipalities to promote the development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the City installs any necessary infrastructure that are is needed to facilitate development. At the time the district is created, the property tax base within each district is frozen, and the increment taxes that result from increases to the property tax base are used to pay back debt, including interest, which was incurred to provide the improvements. The TIF District project plans have a provision that allows the City to charge reasonable allocations of administrative costs including, but not limited to, employee salaries and benefits associated with the administration of the TIFs. For 2018, 10% of the City Administrator's salary and benefits will be charged to TIF Districts, along with 5% of the City Clerk-Treasurer and the Public Works Manager salary and benefits. Any of the City Attorney's legal expenses that are directly attributable to the TIFs will also be charged to those respective accounts.

Tax Increment Districts # 4, #5, #6, and #7 were closed in May of 2017 while #3 was closed in June of 2017. This means that the final increment payment for all TIDs except #3 will be received in 2017 with one final increment payment for TID #3 being received in 2018. Administrative costs will continue to be charged as staff are continuing to process the TID closures and assisting with the final audits.

TIF #5 was created in 2002 as a single parcel district in a blighted area. The parcel became the Angelus Retirement Community but gained tax exempt status in 2015 and the City stopped receiving property tax payments. However, the City worked with the Angelus ownership group to reach an agreement for the ownership group to make PILT payments. This payment is made in monthly installments and will continue until November 2020.

In anticipation of a new project, the 2018 Budget includes TIF #8, which is expected to be established in the beginning of 2018. The budget includes estimated project costs but those project costs may change depending on the final agreement put into place with the developer.

Due to the nature of this fund, each year will not always balance. The intent is that over the long term, the increased revenues brought in will equal the expenditures.

## **REVENUES**

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

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
203-41120-10	Prop. Tax-TIF #7	\$92,306	\$89,778	\$104,219	\$0	\$104,219	\$0
203-41121-10	Prop. Tax- TIF #3	\$858,224	\$806,934	\$796,410	\$0	\$809,095	\$978,341
203-41123-10	Prop. Tax- TIF #4	\$143,979	\$150,006	\$136,912	\$0	\$136,912	\$0
203-41124-10	Prop. Tax-TIF #5	\$141,614	\$0	\$0	\$0	\$0	\$0
203-41330-10	TID 5 Pilot ^1		\$100,000	\$56,275	\$46,896	\$56,275	\$56,275
	TID 7 RDA Bond DSR		\$0	\$115,842	\$0	\$115,842	\$0
203-41125-10	Prop. Tax-TIF # 6	\$0	\$0	\$0	\$0	\$0	\$0
	Prop. Tax - TIF #8						\$0
203-41900-10	Tax Increment Rev.	\$0	\$0	\$0	\$0	\$0	\$0
203-42100-10	Water Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
203-42200-10	Sewer Mains & Laterals	\$0	\$0	\$0	\$0	\$0	\$0
203-42300-10	Street Improvements	\$0	\$0	\$0	\$0	\$0	\$0
203-43430-10	Exempt Computer Aid	\$0	\$0	\$0	\$0	\$0	\$0
203-43533-10	State Grant/Streets	\$0	\$0	\$0	\$0	\$0	\$0
203-48117-10	Capitalized Interest TIF 5	\$0	\$0	\$0	\$0	\$0	\$0
203-48110-10	Interest on Investments	\$1	\$212	\$13	\$229	\$229	\$0
203-48300-10	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
203-48900-10	Misc Revenues	\$1,757	\$1,801	\$1,800	\$0	\$1,800	\$0
203-49100-10	Proceeds of Long-Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,237,882	\$1,148,731	\$1,211,471	\$47,125	\$1,224,372	\$1,034,616

^1 TID #5 PILT Payment to be paid by November 2020 in monthly installments.

## EXPENDITURES

### TIF #3

In 1998 and 1999, TIF #3 Expenditures included a project in the North Industrial Park that involved new water mains, a new sewer main, and new roads. The 2002 Budget included funds to add more streets and utilities in the industrial park north of Highway 156, extend Industrial Avenue to the south, and improve some lots in the north park. For the 2018 Budget, the City will receive its last increment payment and the final audit will be done in 2019.

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
203-56601-10-4500	Real Estate Purchase	1800.73	0	0	\$1,877	1877	0
203-56601-10-6000	Debt Serv Principal Pymnt	\$40,000	\$130,000	\$0	\$117	\$117	\$0
203-56601-10-6200	Debt Serv Interest Pymnt	\$6,803	\$10,944	\$0	\$0	\$0	\$0
203-56601-10-6900	Debt Serv Fiscal Charges	\$0	\$0	\$0	\$0	\$0	\$0
203-56601-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56601-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56601-10-7550	RDA Lease Payment	\$162,479	\$155,000	\$0	\$156,666	\$156,666	\$0
203-56601-10-7600	Administration	\$7,109	\$3,271	\$1,726	\$3,170	\$17,021	\$0
203-59230-10-9000	Cost Reallocations	\$0	\$0	\$0	\$0	\$0	\$0
203-59240-10-9000	Transfer - Debt Service	\$0	\$0	\$156,666	\$0	\$0	\$0
	TOTAL	\$216,391	\$299,216	\$158,392	\$161,829	\$173,804	\$0

TIF #4

TIF #4 was closed in 2017 and the final audit will be conducted in 2018. It will not receive an increment payment in 2018.

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
203-56600-10-6000	Debt Serv Principal Pymnt	\$15,000	\$20,000	\$0	\$20,000	\$20,000	\$0
203-56600-10-6200	Debt Serv Interest Pymnt	\$1,788	\$1,135	\$0	\$380	\$380	\$0
203-56600-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56600-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56600-10-7600	Administration *1	\$6,466	\$2,869	\$1,514	\$3,632	\$16,833	\$0
203-59244-10-9000	Transfer to Debt Serv.	\$0	\$0	\$20,380	\$0	\$0	\$0
	TOTAL	\$23,253	\$24,004	\$21,894	\$24,012	\$37,213	\$0

TIF #5

TIF #5 was closed in 2017 and the final audit will be conducted in 2018. It will not receive an increment payment in 2018.

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
203-56605-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$490,000
203-56605-10-6200	Debt Serv Interest Pymnt	\$0	\$17,023	\$0	\$0	\$0	\$6,729
203-56605-10-6900	Debt Service Fiscal Charges		\$0		\$117	\$117	\$117
203-56605-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56605-10-7550	RDA Lease Payment	\$12,399	\$115,000	\$129,694	\$129,694	\$129,694	\$0
203-56605-10-7600	Administration *1	\$6,971	\$9,159	\$7,114	\$4,084	\$7,286	\$17,866
	TOTAL	\$19,369	\$141,182	\$136,808	\$133,895	\$137,097	\$514,712

TIF #6

TIF #6 was closed in 2017 and the final audit will be conducted in 2018. It will not receive an increment payment in 2018.

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
203-56606-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$0
203-56606-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56606-10-7550	RDA Lease Payment	\$0	\$0	\$0	\$0	\$0	\$0
203-56606-10-7600	Administration *1	\$1,088	\$0	\$0	\$0	\$6,000	\$0
	TOTAL	\$1,088	\$0	\$0	\$0	\$6,000	\$0

TIF #7

TIF #7 was closed in 2017 and the final audit will be conducted in 2018. It will not receive an increment payment in 2018.

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
203-56607-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-6200	Debt Serv Interest Pymnt	\$0	\$28,280	\$0	\$0	\$0	\$0
203-56607-10-7400	Public Works	\$6,700	\$0	\$0	\$0	\$0	\$0
203-56607-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56607-10-7550	RDA Lease Payment	\$106,222	\$75,000	\$640,243	\$629,312	\$629,312	\$0
203-56607-10-7600	Administration *1	\$5,989	\$2,981	\$1,614	\$5,220	\$16,921	\$0
	TOTAL	\$118,911	\$106,261	\$641,857	\$634,532	\$646,233	\$0

TIF #8

TIF #8 is expected to be established in the beginning of 2018 in support of a potential development the City is pursuing.

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL \$0	2017 ESTIMATE	2018 BUDGET
203-56608-10-6000	Debt Serv Principal Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-6200	Debt Serv Interest Pymnt	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-7400	Public Works	\$0	\$0	\$0	\$0	\$0	\$50,000
203-56608-10-7500	Develop. Incentive	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-7550	RDA Lease Payment	\$0	\$0	\$0	\$0	\$0	\$0
203-56608-10-7600	Administration	\$0	\$0	\$0	\$0	\$0	\$18,500
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$68,500

TOTAL TIF EXPENDITURES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
TIF #3	\$216,391	\$299,216	\$158,392	\$161,829	\$173,804	\$0
TIF #4	\$23,253	\$24,004	\$21,894	\$24,012	\$37,213	\$0
TIF #5	\$19,369	\$141,182	\$136,808	\$133,895	\$137,097	\$514,712
TIF #6	\$1,088	\$0	\$0	\$0	\$6,000	\$0
TIF #7	\$118,911	\$106,261	\$641,857	\$634,532	\$646,233	\$0
TIF #8						\$68,500
TOTAL	\$379,012	\$570,663	\$958,951	\$954,268	\$1,000,347	\$583,212

## MISCELLANEOUS FUNDS

### **POLICE SCHOOL LIAISON OFFICER**

The City of Clintonville and the Clintonville School District share expenses for the cost of a Police School Liaison Officer (PSLO) who works full-time in the public schools during the school year. Due to the fact that the PSLO works 75% of the year in the schools and is required to take his vacation time during the summer break to avoid being off during the school year, the Police Department gets very little use of this position in a patrol position during the summer break. The Clintonville School District funds 75% of this position.

#### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
207-41110-20	General Property Taxes	\$48,367	\$24,469	\$24,777	\$0	\$24,777	\$25,094
207-47321-20	Service-Other Munic.	\$48,368	\$73,407	\$74,330	\$29,452	\$73,856	\$75,751
207-49200-20	Transfers from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$96,735</b>	<b>\$97,876</b>	<b>\$99,107</b>	<b>\$29,452</b>	<b>\$98,633</b>	<b>\$100,845</b>

#### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
207-52101-20-1100	Salaries	\$59,382	\$65,084	\$61,397	\$49,299	\$61,397	\$63,629
207-52101-20-1500	Employee Benefits	\$53,328	\$28,553	\$33,373	\$20,925	\$33,373	\$32,652
207-52101-20-2100	Computers/Data Proc				\$66	\$100	\$198
207-52101-20-2250	Telephone Expenses	\$300	\$300	\$300	\$300	\$300	\$300
207-52101-20-3161	Training Expenses	\$2,434	\$458	\$1,500	\$242	\$1,200	\$1,500
207-52101-20-3310	Expense Allowance	\$1,000	\$98	\$500	\$0	\$300	\$500
207-52101-20-3460	Clothing & Uniforms	\$114	\$0	\$500	\$41	\$500	\$500
207-52101-20-3510	Gas & Oil	\$0	\$0	\$0	\$0	\$0	\$0
207-52101-20-5120	Insur.-Veh. & Equip.	\$395	\$436	\$522	\$389	\$450	\$533
207-52101-20-5130	General Liability	\$260	\$260	\$205	\$267	\$205	\$270
207-52101-20-5140	Police Professional	\$656	\$668	\$811	\$754	\$750	\$763
	<b>TOTAL</b>	<b>\$117,869</b>	<b>\$95,858</b>	<b>\$99,107</b>	<b>\$72,283</b>	<b>\$98,575</b>	<b>\$100,845</b>

#### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
SCHOOL LIASON OFFICER REVS.	\$96,735	\$97,876	\$99,107	\$29,452	\$98,633	\$100,845
SCHOOL LIASON OFFICER EXPEND.	\$117,869	\$95,858	\$99,107	\$72,283	\$98,575	\$100,845
<b>BALANCE</b>	<b>(\$21,134)</b>	<b>\$2,018</b>	<b>(\$0)</b>	<b>(\$42,831)</b>	<b>\$58</b>	<b>\$0</b>



## REDEVELOPMENT AUTHORITY

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

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
206-41104-10	Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
206-41110-10	General Property Taxes	\$5,124	\$5,124	\$5,124	\$0	\$5,124	\$5,126
206-48117-10	Capitalized Interest - TIF #5	\$0	\$0	\$0	\$0	\$0	\$0
206-48206-10	City Lease Payments - TIF #3	\$0	\$0	\$0	\$0	\$0	\$0
	City Lease Payments - TIF #7	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$5,124	\$5,124	\$5,124	\$0	\$5,124	\$5,126

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
206-56700-10-3490	Operating Expenses	\$5,126	\$5,126	\$5,124	\$5,126	\$5,126	\$5,126
206-56700-10-6000	Debt Payment	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$5,126	\$5,126	\$5,124	\$5,126	\$5,126	\$5,126

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
REDEVELOPMENT AUTHORITY REVS.	\$5,124	\$5,124	\$5,124	\$0	\$5,124	\$5,126
REDEVELOPMENT AUTHORITY EXPEND.	\$5,126	\$5,126	\$5,124	\$5,126	\$5,126	\$5,126
BALANCE	(\$2)	(\$2)	\$0	(\$5,126)	(\$2)	\$0

## REVOLVING LOAN

In February 1988, a Clintonville business received a loan from the State of Wisconsin Department of Development. Although the business received a loan from the State, the money was a grant to the City. The business paid the loan back to the City. As these funds were repaid, a revolving loan fund was developed. This money is used to assist new and expanding Clintonville businesses. New loans will only be granted if the borrower is able to obtain other funds from lending institutions and typically do not exceed 50% of the total borrowing package. Recommendations for loans are made by the Revolving Loan Committee and approved by the Council. There are currently five active loans with outstanding principal and interest payments. Each month, \$1,161 in payments are made by the existing businesses. The total outstanding collectible principal owed to the fund is \$28,995 and \$316,522 is available to issue new loans. This amount does not include the interest the loan recipients pay.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
202-48110-10	Interest on Investments	\$5,648	\$2,654	\$1,391	\$1,265	\$1,391	\$848
202-48901-10	Principal Loan Payments	\$39,101	\$27,494	\$22,114	\$16,772	\$22,114	\$8,275
202-49200-10	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$20,902
	TOTAL	\$44,750	\$30,148	\$23,505	\$18,037	\$23,505	\$30,025

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
202-56700-10-3490	Operating Expenses	\$30	\$0	\$25	\$12	\$25	\$25
202-56700-10-7900	Loans	\$0	\$0	\$40,000	\$0	\$0	\$30,000
	TOTAL	\$30	\$0	\$40,025	\$12	\$25	\$30,025

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
REVOLVING LOAN REVS.	\$44,750	\$30,148	\$23,505	\$18,037	\$23,505	\$30,025
REVOLVING LOAN EXPEND.	\$30	\$0	\$40,025	\$12	\$25	\$30,025
BALANCE	\$44,720	\$30,148	(\$16,520)	\$18,025	\$23,480	\$0

## TRANSIT

The City of Clintonville contracts with a private company to provide taxi service to the community. A five-member Transit Commission oversees all operations of the taxi service. The Commission owns three taxis and a radio system, all of which are leased to the contracted provider. The General Property Tax required to support this service for 2018 is \$21,985, which is an increase of \$265 from 2017. The City anticipates purchasing a new ADA taxi van in 2018, 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 State requires the contract to be rebid every five years, with the next contract period beginning in 2018. As of budget publishing, that contract has not been finalized.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
205-41110-40	General Property Taxes	\$18,447	\$19,929	\$21,724	\$0	\$21,724	\$21,985
205-43220-40	Trans/Audit Repayment	\$0	\$0	\$0	\$0	\$0	\$0
205-43227-40	Federal Grant	\$30,535	\$76,486	\$41,200	\$9,938	\$45,196	\$41,416
205-43537-40	State Grant	\$25,091	\$20,689	\$27,467	\$20,528	\$22,809	\$27,610
205-48900-10	Ride Fares	\$28,653	\$26,486	\$28,000	\$17,355	\$27,000	\$28,000
205-48901-10	Insurance Recoveries				\$2,845	\$2,845	
	TOTAL	\$102,726	\$143,590	\$118,391	\$47,821	\$119,574	\$119,011

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
205-53520-40-3490	Operating Expenses	\$114,603	\$117,028	\$118,391	\$79,681	\$119,072	\$119,011
	Designated Reserve -Taxi Purc.					\$2,845	
	TOTAL	\$114,603	\$117,028	\$118,391	\$79,681	\$119,072	\$119,011

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
TRANSIT REVENUES	\$102,726	\$143,590	\$118,391	\$47,821	\$119,574	\$119,011
TRANSIT EXPENDITURES	\$114,603	\$117,028	\$118,391	\$79,681	\$119,072	\$119,011
BALANCE	(\$11,877)	\$26,562	\$0	(\$31,860)	\$502	\$0

## AIRPORT FUEL

The Airport Fuel Fund was established in 2009 after a new fuel system was installed in 2007 at the Clintonville Municipal Airport. The City is responsible for purchasing all fuel at the airport and maintain the system. There is a credit card system which pilots may utilize to purchase fuel 24/7 with a self-serve pump. The Public Works Manager is responsible for managing the system by watching fuel prices in order to purchase fuel at the best price. The City sets the fuel prices at the airport pump with the philosophy of making a small profit while keeping fuel prices regionally competitive to draw airplane traffic to the airport. Beginning in 2018, administrative fees will be charged to the Airport Fuel to cover staff time associated with the management and bookkeeping of the airport fuel system.

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
501-46342-50	Fuel Sales	\$130,749	\$149,421	\$155,000	\$96,251	\$124,000	\$146,000
501-48110-50	Interest on Investments	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$130,749	\$149,421	\$155,000	\$96,251	\$124,000	\$146,000

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
501-53510-50-2100	Computers-Data Proc				\$117	\$351	\$351
501-53510-50-2270	Water & Electricity	\$719	\$800	\$900	\$0	\$500	\$900
	Administration			\$0	\$0		\$2,504
501-53510-50-3490	Other Operating Expenses	\$7,270	\$7,067	\$7,000	\$4,770	\$7,000	\$7,000
501-53510-50-3510	Fuel Purchases	\$115,893	\$130,720	\$140,000	\$81,999	\$111,000	\$130,000
501-53510-50-5130	General Liability Insurance	\$1,904	\$1,962	\$2,000	\$2,009	\$1,916	\$2,097
501-53511-50-2250	Telephone Expenses	\$3,213	\$3,419	\$3,000	\$2,023	\$2,700	\$3,000
501-59240-50-9000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$128,999	\$143,968	\$152,900	\$90,801	\$123,116	\$145,501

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
AIRPORT FUEL REVENUE	\$130,749	\$149,421	\$155,000	\$96,251	\$124,000	\$146,000
AIRPORT FUEL EXPENSES	\$128,999	\$143,968	\$152,900	\$90,801	\$123,116	\$145,501
BALANCE	\$1,750	\$5,453	\$2,100	\$5,450	\$884	\$499

## VETERANS MEMORIAL

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

### REVENUES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
211-48500-40	Donations	\$248	\$2,294	\$0	\$467	\$467	\$0
211-48510-40	Donations-Wall Bricks	\$1,904	\$1,550	\$0	\$450	\$450	\$0
211-48520-40	Donations-Sidewalk Bricks	\$1,150	\$4,060	\$0	\$0	\$0	\$0
211-48900-40	Misc Revenue	\$0	\$0	\$0	\$0	\$0	\$0
211-48910-40	Interest on Investments	\$0	\$0	\$0	\$0	\$0	\$0
211-48950-40	Transfer from Ad Hoc Comm	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$3,302	\$7,904	\$0	\$917	\$917	\$0

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
211-55140-40-2270	Water & Electric	\$869	\$966	\$1,167	\$718	\$981	\$1,057
211-55140-40-2304	Landscaping	\$0	\$0	\$177	\$150	\$150	\$253
211-55140-40-3490	Other Operating Expenses	\$665	\$211	\$327	\$293	\$293	\$256
211-55140-40-3550	Engraving	\$0	\$0	\$250	\$0	\$0	\$250
211-55140-40-3560	Repairs & Maintenance	\$82	\$75	\$208	\$90	\$200	\$204
211-55140-40-5110	Insurance - Bldgs.	\$73	\$71	\$75	\$78	\$78	\$80
	TOTAL	\$1,690	\$1,323	\$2,204	\$1,329	\$1,702	\$2,100

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
VETERANS MEMORIAL REVENUE	\$3,302	\$7,904	\$0	\$917	\$917	\$0
VETERANS MEMORIAL EXPENSE	\$1,690	\$1,323	\$2,204	\$1,329	\$1,702	\$2,100
BALANCE	\$1,612	\$6,581	(\$2,204)	(\$412)	(\$785)	(\$2,100)

**K-9 UNIT**

The Police Department took delivery of a K-9 dog in November of 2014 with Sgt. Chris Wendorf as the handler. Sadly, the K-9 passed away in the fall of 2017 due to severe medical issues. The City believes the prior K-9 was a great asset to the Police Department and served the City well. As such, it is supportive of the Police Department's current effort to raise funds to purchase another K-9. Those efforts will continue in 2018.

**REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
214-48902-20	K-9 Misc Fundraising	1411.16	4666	\$0	\$1,817	\$2,000	\$4,000
214-48909-20	K-9 Donations	\$6,729	\$9,957	\$5,000	\$23,288	\$5,000	\$15,000
	K-9 Fund Balance	\$0	\$0				
	TOTAL	\$8,140	\$14,623	\$5,000	\$25,105	\$7,000	\$19,000

**EXPENDITURES**

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
214-52109-20-3161	K-9 Training	\$175	\$2,190	\$1,000	\$25	\$1,000	\$1,000
214-52109-20-3310	K-9 Expense	\$3,959	\$9,212	\$3,000	\$3,829	\$7,000	\$3,000
214-52109-20-3494	K-9 Fundraising Expenses	\$9	\$1,298		\$285	\$500	\$500
	TOTAL	\$4,143	\$12,699	\$4,000	\$4,140	\$8,500	\$4,500

**BALANCE**

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
K-9 REVENUE	\$8,140	\$14,623	\$5,000	\$25,105	\$7,000	\$19,000
K-9 EXPENSES	\$4,143	\$12,699	\$4,000	\$4,140	\$8,500	\$4,500
BALANCE	\$3,997	\$1,924	\$1,000	\$20,965	(\$1,500)	\$14,500

## TOURSIM COMMISSION

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

### REVENUE

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
218-41210-10	Room Tax				\$12,736	\$17,000	\$18,667
	TOTAL	\$0	\$0	\$0	\$12,736	\$17,000	\$18,667

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
218-56700-10-3490	Tourism Funding				\$10,062	\$12,500	\$12,500
	TOTAL	\$0	\$0	\$0	\$10,062	\$12,500	\$12,500

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
TOURISM COMMISSION REVENUE	\$0	\$0	\$0	\$12,736	\$17,000	\$18,667
TOURISM COMMISSION EXPENSES	\$0	\$0	\$0	\$10,062	\$12,500	\$12,500
BALANCE	\$0	\$0	\$0	\$2,674	\$4,500	\$6,167

## 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 2018. Those residents who opt-out take their refuse and recycle materials to the CAWS facility. The Refuse Collection Accounts are for the revenue received from residents for the service and the expense to the provider. For 2017, the service was invoiced to residents, however, for 2018 and future years, the charge is being assessed to the property tax bill.

### REVENUE

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
219-46420-30	Refuse Collection				\$75,933	\$78,000	\$138,664
	TOTAL	\$0	\$0	\$0	\$75,933	\$78,000	\$138,664

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
219-53600-30-2300	Contracted Services				\$32,596	\$70,000	\$129,200
219-53600-30-3490	Operating Expenses				\$1,173	\$1,800	\$2,100
	TOTAL	\$0	\$0	\$0	\$33,769	\$71,800	\$131,300

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
REFUSE COLLECTION REVENUE	\$0	\$0	\$0	\$75,933	\$78,000	\$138,664
REFUSE COLLECTION EXPENSES	\$0	\$0	\$0	\$33,769	\$71,800	\$131,300
BALANCE	\$0	\$0	\$0	\$42,164	\$6,200	\$7,364



## **RESTRICTED DONATIONS**

The Skateboard park was approved by the Council on the condition that it be completed with donations and would not require the use of City tax funds. The project was successfully completed in the summer of 2016 through the generous donations and assistance of the Clintonville Lions Club and additional assistance from Kersten Excavating with site preparation.

The Dog Park was also approved under the same conditions but interested parties have not completed any fundraising.

### REVENUES

ACCT 10	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
212-48800-10	Donations-Main St Flowers	\$6,305	\$875	\$0	\$485	485	2500
215-48400-40	Donations-Skate Park	\$965	\$5,525	\$0	\$0	\$0	\$0
216-48850-40	Donations-Dog Park	\$0	\$0	\$20,000	\$0	\$0	\$0
217-48500-20	Donations-Ballistic Helmets/V		\$12,200	\$18,000	\$0	\$0	\$0
	Fund Balance Applies- Flowers				\$0	\$1,947	
	Fund Balance Applies- Ballistic				\$0	\$10,779	
	TOTAL	\$7,270	\$18,600	\$38,000	\$485	\$13,211	\$2,500

### EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
212-56200-10-3493	Main St Flower Expense	\$1,722	\$2,170	\$0	\$2,432	2432	2500
215-55200-40-7140	Skate Park Expenses	\$0	\$5,950	\$0	\$0	\$0	\$0
216-55200-40-7160	Dog Park Expenses	\$0	\$0	\$18,000	\$0	\$0	\$0
217-52101-20-3461	Ballistic Helmets/Vests Exp		\$1,221	\$18,000	\$11,088	\$11,088	\$0
	TOTAL	\$1,722	\$9,341	\$36,000	\$13,520	\$13,520	\$2,500

### BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
RESTRICTED DONATIONS REVENUE	\$7,270	\$18,600	\$38,000	\$485	\$13,211	\$2,500
RESTRICTED DONATIONS EXPENSE	\$1,722	\$9,341	\$36,000	\$13,520	\$13,520	\$2,500
BALANCE	\$5,548	\$9,260	\$2,000	(\$13,035)	(\$309)	\$0

TOTAL MISCELLANEOUS FUNDS REVENUES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
School Liason Officer	\$96,735	\$97,876	\$99,107	\$29,452	\$98,633	\$100,845
Redevelopment Authority	\$5,124	\$5,124	\$5,124	\$0	\$5,124	\$5,126
Revolving Loan	\$44,750	\$30,148	\$23,505	\$18,037	\$23,505	\$30,025
Transit	\$102,726	\$143,590	\$118,391	\$47,821	\$119,574	\$119,011
Airport Fuel	\$130,749	\$149,421	\$155,000	\$96,251	\$124,000	\$146,000
Veteran's Memorial	\$3,302	\$7,904	\$0	\$917	\$917	\$0
Refuse Collection	\$0	\$0	\$0	\$75,933	\$78,000	\$138,664
K-9	\$8,140	\$14,623	\$5,000	\$25,105	\$7,000	\$19,000
Restricted Donations	\$7,270	\$18,600	\$38,000	\$485	\$13,211	\$2,500
TOTAL	\$398,796	\$467,286	\$444,127	\$294,002	\$469,964	\$561,171

TOTAL MISCELLANEOUS FUNDS EXPENDITURES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 9/30	2017 ESTIMATE	2018 BUDGET
School Liason Officer	\$117,869	\$95,858	\$99,107	\$72,283	\$98,575	\$100,845
Redevelopment Authority	\$5,126	\$5,126	\$5,124	\$5,126	\$5,126	\$5,126
Revolving Loan	\$30	\$0	\$40,025	\$12	\$25	\$30,025
Transit	\$114,603	\$117,028	\$118,391	\$79,681	\$119,072	\$119,011
Airport Fuel	\$128,999	\$143,968	\$152,900	\$90,801	\$123,116	\$145,501
Veteran's Memorial	\$1,690	\$1,323	\$2,204	\$1,329	\$1,702	\$2,100
Refuse Collection	\$0	\$0	\$0	\$33,769	\$71,800	\$131,300
K-9	\$4,143	\$12,699	\$4,000	\$4,140	\$8,500	\$4,500
Restricted Donations	\$1,722	\$9,341	\$36,000	\$13,520	\$13,520	\$2,500
TOTAL	\$374,182	\$385,343	\$457,751	\$300,661	\$441,436	\$540,908

## **CLINTONVILLE WASTEWATER UTILITY FUND**

The Clintonville Wastewater Utility (CWWU) existing facility was constructed in 1988. The facility was designed and built to protect the health and welfare of the citizens of Clintonville and surrounding areas. The Water and Wastewater Manager oversees all operations of the Utility, including three full-time Wastewater Operators. In addition, the CWWU is supported by three office staff: a Utilities Finance Director, a Billings Specialist, and a Customer Service Representative, the salaries of whom are split between the three Utilities. The facility is located at 350 East Fifteenth Street. The treatment facility consistently removes 95-100% of pollutants that would otherwise enter the Pigeon River while processing approximately 600,000 gallons of water per day or 219,000,000 gallons per year. The facility recycles approximately 1,000,000 gallons of biosolids per year. The CWWU completed a major upgrade and reconstruction of its plant and as well as upgrades to all lift stations at the end of 2017 at a cost of approximately \$10,684,900, with \$2,868,000 covered by USDA Grant funds.

### **REVENUES**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
602-45100-62	Forfeited Discounts	\$2,242	\$2,430	\$2,000	\$1,914	\$3,281	\$2,750
602-46410-62	Sewage Service	\$1,469	\$19,243	\$10,000	\$18,944	\$37,000	\$15,000
602-46414-62	Sewage Service-Residential	\$473,823	\$586,698	\$725,700	\$416,396	\$713,821	\$725,000
602-46415-62	Sewage Service-Commercial	\$108,697	\$123,834	\$153,750	\$88,923	\$152,440	\$157,000
602-46416-62	Sewage Service-Industrial	\$61,061	\$71,400	\$91,020	\$47,252	\$81,003	\$90,000
602-46417-62	Sewage Service-Pub Auth	\$30,351	\$36,590	\$43,050	\$25,914	\$44,423	\$47,000
602-46418-62	Sewage Service-Multifamil	\$72,028	\$85,340	\$105,780	\$60,753	\$104,148	\$105,000
602-47340-62	Septic/Holding Tank Revenue	\$13,088	\$1,992	\$10,000	\$4,380	\$7,508	\$7,500
602-47341-62	Laboratory Charges	\$2,967	\$1,801	\$3,500	\$2,778	\$4,762	\$3,500
602-47345-62	Jetting & Vactoring	\$5,596	\$3,867	\$2,500	\$1,469	\$2,518	\$2,500
602-47346-62	Industrial Surcharges	\$5,928	\$1,494	\$8,000	\$4,916	\$8,427	\$8,000
602-48110-62	Int. on Investments	\$1,917	\$3,037	\$500	\$1,625	\$2,785	\$1,500
602-48130-62	Int. on Special Assessments	\$250	\$212	\$500	\$168	\$250	\$250
602-48300-62	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
602-48401-62	Insurance Recoveries	\$0	\$0	\$0	\$0	\$0	\$0
602-48900-62	Misc Revenues	\$218	\$10,673	\$0	\$8,422	\$8,500	\$5,000
602-48901-62	Other Revenue-Office	\$900	\$1,420	\$900	\$1,210	\$1,300	\$1,000
602-48902-62	Contributed Cap. Amortiz.	\$0	\$0	\$0	\$0	\$0	\$0
602-48903-62	Dog Pound Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$46,133					\$95,000
	<b>TOTAL</b>	<b>\$826,668</b>	<b>\$950,030</b>	<b>\$1,157,200</b>	<b>\$685,063</b>	<b>\$1,172,166</b>	<b>\$1,266,000</b>

## EXPENDITURES

### FACILITY

Explanation of Account: Facility expenses are all costs associated with operating and maintaining the treatment facility. Although a portion of salaries, utilities, vehicles and equipment costs can be attributed to the Collection System and Lab, all costs are included in the Facility budget. The DNR Replacement Fund account is funds set aside for maintaining existing equipment at the facility and lift stations. The fund is required by the DNR. Lastly, other items in the 2018 budget include continuation of a part-time safety coordinator through MEUW and other miscellaneous supplies, as well as a payoff of the CWWU's portion of the State Trust Fund Loan for the unfunded pension liability.

#	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
602-53610-62-1100	Salaries	\$201,831	\$228,776	\$265,780	\$141,690	\$242,896	\$263,094
602-53610-62-1500	Employee Benefits	\$84,785	\$72,538	\$82,013	\$46,214	\$79,224	\$101,941
602-53610-62-2110	Fees-PSN	\$800	\$841	\$960	\$481	\$824	\$960
602-53610-62-2130	Collection Expenses	\$0	\$0	\$0	\$0	\$0	\$0
602-53610-62-2250	Telephone	\$3,090	\$2,613	\$3,200	\$1,749	\$2,997	\$3,200
602-53610-62-2260	Gas	\$3,507	\$2,935	\$4,000	\$2,488	\$4,266	\$4,000
602-53610-62-2270	Water & Electric	\$59,479	\$66,957	\$70,000	\$44,630	\$76,509	\$73,000
602-53610-62-2300	Contracted Services	\$46,343	\$54,698	\$46,500	\$33,809	\$48,000	\$50,000
602-53610-62-2302	Systems Maintenance	\$13,102	\$5,490	\$12,000	\$8,074	\$11,000	\$12,000
602-53610-62-3121	Safety Equip. & Training	\$8,978	\$8,916	\$7,700	\$6,087	\$7,300	\$8,000
602-53610-62-3150	Office Supplies	\$1,258	\$3,579	\$3,500	\$1,908	\$3,271	\$3,500
602-53610-62-3161	Training Expenses	\$1,147	\$135	\$1,000	\$315	\$950	\$1,000
602-53610-62-3180	Uncollectible Accounts	\$21	\$208	\$250	\$3	\$100	\$250
602-53610-62-3240	Membership Dues	\$100	\$50	\$200	\$100	\$150	\$150
602-53610-62-3241	Licensing & Permit Fees	\$4,948	\$4,875	\$4,800	\$250	\$4,800	\$4,800
602-53610-62-3310	Expense Allowance	\$745	\$2,647	\$2,000	\$424	\$1,000	\$2,000
602-53610-62-3490	Operating Expenses	\$16,392	\$6,642	\$10,000	\$2,646	\$6,000	\$6,500
602-53610-62-3510	Gas & Oil	\$4,120	\$3,847	\$5,500	\$2,548	\$4,367	\$5,500
602-53610-62-3551	Chemicals	\$13,202	\$16,985	\$15,500	\$4,627	\$13,000	\$14,500
602-53610-62-3554	Veh. Rep. & Maint.	\$3,555	\$2,353	\$4,500	\$1,585	\$3,000	\$4,000
602-53610-62-3557	Sm Equip. Rep. & Maint.	\$880	\$260	\$500	\$54	\$250	\$500
602-53610-62-3560	Bldg. Repair & Maint..	\$2,601	\$256	\$500	\$387	\$500	\$500
602-53610-62-5110	Insurance on Buildings	\$3,869	\$3,725	\$3,869	\$6,993	\$6,993	\$7,135
602-53610-62-5120	Insur. - Vehicle & Equip.	\$9,247	\$9,446	\$10,000	\$6,820	\$10,151	\$10,355
602-53610-62-5130	Insur. - General Liability	\$2,095	\$2,138	\$2,300	\$1,673	\$2,420	\$2,468
602-53610-62-5140	Insur. - Prof Liability	\$1,461	\$1,480	\$1,550	\$793	\$1,184	\$1,208
602-53610-62-5300	Rent for City Hall	\$4,333	\$4,400	\$4,154	\$2,423	\$4,154	\$4,515
602-53610-62-6200	Debt Service - Int. Pymnt.	\$0	\$1,495	\$0	\$0	\$2,000	\$2,000
602-53610-62-6210	Interest on Credits	\$0	\$0	\$0	\$0	\$0	\$0
602-53610-62-6900	Debt Service - Fisc.Chrg	\$0	\$2,240	\$0	\$117	\$250	\$250
602-53610-62-7000	Depreciation	\$248,337	\$252,606	\$217,080	\$126,630	\$217,080	\$217,080
602-53610-62-7001	DNR Replacement	\$44,409	-\$8,079	\$60,000	\$0	\$60,000	\$60,000
602-96000-62-0000	GASB 68-Change in Pension Exp	\$1,585	\$17,300	\$0	\$0	\$0	\$0
602-96000-62-1500	WRS Amortization of Prior Serv	\$0	\$3,780	\$0	\$0	\$0	\$95,000
	TOTAL	\$786,222	\$776,132	\$839,356	\$445,516	\$814,636	\$959,406

COLLECTION SYSTEM

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
602-53611-62-2110	Engineering Services	\$0	\$0	\$0	\$0	\$0	\$0
602-53611-62-2302	Systems Maintenance	\$8,727	\$4,654	\$10,000	\$9,744	\$14,000	\$10,000
602-53611-62-3490	Other Operating Expenses	\$19,565	\$18,614	\$19,000	\$144	\$19,000	\$16,000
602-53611-62-3561	Meter Expense	\$0	\$0	\$0	\$11,488	\$0	\$0
602-53611-62-5100	Taxes	\$1,052	\$0	\$1,000	\$0	\$1,000	\$1,000
602-53611-62-6200	Debt Service - Int. Pymnt.	\$2,914	\$0	\$0	\$0	\$0	\$0
602-53611-62-7002	Future Renovations	\$0	\$0	\$0	\$0	\$0	\$0
602-53611-62-7000	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
602-53611-62-8200	Capital Improvements	\$352	\$12,250	\$10,000	\$10,264	\$10,264	\$10,000
	TOTAL	\$32,610	\$35,517	\$40,000	\$31,640	\$44,264	\$37,000

LAB

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
602-53612-62-2120	Contracted Labs	\$523	\$0	\$0	\$0	\$0	\$0
602-53612-62-2300	Contracted Services	\$1,692	\$18	\$700	\$0	\$0	\$100
602-53612-62-3490	Operating Expenses	\$7,208	\$7,519	\$8,000	\$3,218	\$7,000	\$8,000
602-53612-62-3551	Chemicals	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$9,422	\$7,537	\$8,700	\$3,218	\$7,000	\$8,100

TOTAL OPERATING EXPENDITURES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
Treatment Facility	\$786,222	\$776,132	\$839,356	\$445,516	\$814,636	\$959,406
Collection System	\$32,610	\$35,517	\$40,000	\$31,640	\$44,264	\$37,000
Lab	\$9,422	\$7,537	\$8,700	\$3,218	\$7,000	\$8,100
TOTAL	\$828,254	\$819,186	\$888,056	\$480,374	\$865,900	\$1,004,506

OPERATING-BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
CWWU REVS.	\$826,668	\$950,030	\$1,157,200	\$685,063	\$1,172,166	\$1,266,000
CWWU EXPEND.	\$828,254	\$819,186	\$888,056	\$480,374	\$865,900	\$1,004,506
BALANCE	(\$1,585)	\$130,844	\$269,144	\$204,688	\$306,266	\$261,494

**CWWU CAPITAL****REVENUES**

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
	Short Term Debt	\$0		\$9,845,000	\$3,187,969	\$9,845,000	\$0
	Transfer-Operating Fund	\$0		\$11,000	\$0	\$0	\$35,000
	TOTAL	\$0	\$0	\$9,856,000	\$3,187,969	\$9,845,000	\$35,000

**EXPENDITURES**

Explanation of Account: In 2018, the Capital Outlay includes the purchase of a new pick-up truck for the Wastewater Manager, the cost of which is split between the Wastewater Utility and the Water Utility as well as other miscellaneous equipment for the wastewater maintenance.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
602-53610-62-8100	Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0
602-53613-62-8100	Capital Equipment	\$0	\$0	\$0	\$3,104	\$3,104	\$0
602-53613-62-8200	Capital Outlay	\$0	\$4,704	\$11,000	\$3,919	\$5,500	\$35,000
"	Capital Outlay - WWTP Loan	\$4,292	\$0	\$7,445,000	\$3,187,969	\$7,445,000	\$0
"	Capital Outlay - WWTP Grant	\$0	\$0	\$2,400,000	\$0	\$2,400,000	\$0
"	Capital Outlay - Lift Stations	\$0	\$0	\$582,500	\$0	\$582,500	\$0
"	Capital Outlay - Main Street	\$0	\$0	\$535,866	\$45,918	\$45,918	\$0
	TOTAL	\$4,292	\$4,704	\$10,974,366	\$3,240,910	\$10,482,022	\$35,000

## **CLINTONVILLE ELECTRIC** **UTILITY FUND**

The Electric Utility has seen growth and change in its 115 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 4 substations: the Industrial Substation, the Downtown Substation, the East Madison Substation and the Ash Tree Substation. The Utility also maintains approximately 800 street lights. The Electric Utility has six employees that spend 100% of their time working for the Electric Utility including the Electric Utility Manager, a Lead Lineman (foreman), two Journeyman Lineman, a Meter Technician and an Apprentice. Other Utility employees that split their time between the three Utilities include the Utility Finance Director, Billing Specialist and Customer Service Representative.

In 1984, the City of Clintonville and the City of Shawano joined forces to create a joint action agency, Badger Power Marketing Authority (BPMA) as a result of a study which concluded that the two cities could purchase wholesale power for less cost as a whole than if each entity purchases wholesale power individually. In 2000 Clintonville and Shawano (as members of BPMA) joined Great Lakes Utilities (GLU) to further hold down costs by purchasing power with 11 other communities. In 2018 the Electric Department will be taking on a large project in upgrading the Downtown Substation. The Electric Utility is regulated by the Public Service Commission of Wisconsin.

### **REVENUES**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
603-41600-63	Merchandise, Jobbing Income	\$700	\$1,837	\$3,500	\$2,122	\$3,000	\$3,000
603-41700-63	Income from Non Utility Operations	\$66	\$12	\$40	\$0	\$0	\$0
603-41900-63	Interest	\$784	\$1,162	\$1,000	\$863	\$1,480	\$1,480
603-42100-63	Capital Contributions	\$4,924	\$4,215	\$0	\$0	\$0	\$0
603-42110-63	Investor Earnings-Badger Power	\$99,709	\$40,302	\$100,000	\$0	\$50,000	\$50,000
603-42500-63	Misc Amortization	\$4,557	\$4,557	\$4,557	\$0	\$4,557	\$4,557
603-44000-63	Sales-Res.	\$1,929,818	\$2,012,135	\$2,029,317	\$1,108,294	\$1,899,933	\$1,899,933
603-44200-63	Sales-Comm. Small	\$1,130,720	\$1,118,770	\$1,132,712	\$631,514	\$1,082,595	\$1,082,595
603-44300-63	Sales-Comm. Large	\$7,266,059	\$7,082,275	\$7,043,880	\$4,180,540	\$7,166,640	\$7,166,640
603-44400-63	Public Street Lighting	\$47,947	\$51,779	\$51,986	\$29,917	\$51,287	\$50,000
603-44500-63	Public Authority	\$188,596	\$189,067	\$199,282	\$113,563	\$194,679	\$190,000
603-45000-63	Forfeited Discounts	\$12,790	\$10,543	\$12,000	\$8,330	\$14,279	\$14,279
603-45100-63	Misc. Revs	\$29,200	\$20,666	\$7,000	\$9,438	\$10,000	\$15,000
603-45400-63	Pole Rental	\$24,860	\$13,155	\$25,000	\$0	\$25,000	\$25,000
603-45600-63	Other Electric Revs-Field	\$5,350	\$13,227	\$5,000	\$39,872	\$42,000	\$40,000
603-45615-63	Other Electric Revs-Office	\$1,800	\$2,168	\$1,500	\$1,275	\$1,500	\$1,500
603-48130-63	Interest on Special Assess	\$3,357	\$964	\$800	\$313	\$350	\$350
603-48300-63	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds - Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied/Cash	\$0	\$0	\$0	\$0		
	<b>TOTAL</b>	<b>\$10,751,237</b>	<b>\$10,566,832</b>	<b>\$10,617,574</b>	<b>\$6,126,041</b>	<b>\$10,547,300</b>	<b>\$10,544,334</b>

**EXPENDITURES****OPERATING**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
603-40300-63-7000	Depreciation Expense	\$393,494	\$408,362	\$351,504	\$205,044	\$351,504	\$351,504
603-40800-63-3242	PSC Remainder Assessment	\$10,195	\$10,857	\$10,205	\$0	\$10,642	\$10,750
603-40800-63-3243	Gross Revenue License Fee	\$10,347	\$10,051	\$10,000	\$4,779	\$10,442	\$10,000
603-40800-63-5100	Taxes	\$220,147	\$227,674	\$251,304	\$146,594	\$251,304	\$235,000
603-41600-63-1100	Salaries	\$5,310	\$316	\$0	\$100	\$150	\$0
603-41600-63-1500	EE Benefits	\$1,236	\$40	\$0	\$16	\$30	\$0
603-41600-63-1510	Social Security	\$396	\$24	\$0	\$8	\$20	\$0
603-41600-63-3490	Other Op Expenses	\$8	\$0	\$0	\$0	\$0	\$0
603-42600-63-7000	Deprec On Cont Plant	\$18,432	\$18,121	\$15,000	\$8,750	\$15,000	\$15,000
603-42600-63-7010	MEUW Dues-Legislative Portion	\$1,718	\$1,823	\$1,822	\$911	\$911	\$911
603-42700-63-6200	Interest On Long Term Debt	\$53,683	\$45,590	\$67,440	\$39,340	\$45,000	\$37,000
603-42710-63-6200	Interest on Leases	\$0	\$0	\$0	\$0	\$0	\$0
603-42750-63-6200	Utility Deposit Interest Paid	\$22	\$111	\$20	\$4	\$10	\$20
603-42900-63-6300	Amort of Debt Discount Expense	-\$7,260	-\$7,260	-\$7,260	-\$4,235	-\$7,260	-\$7,260
603-54500-63-2270	Purchased Power	\$9,144,093	\$8,750,575	\$8,809,259	\$5,273,436	\$9,040,177	\$8,768,972
603-56000-63-1510	Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-56000-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-56100-63-1100	Line & Station Labor	\$22,368	\$20,085	\$25,398	\$19,523	\$33,468	\$34,305
603-56100-63-1500	Line & Station EE Benefits	\$4,919	\$4,152	\$4,362	\$3,256	\$5,582	\$5,700
603-56100-63-1510	Line & Station Social Security	\$1,669	\$1,777	\$1,877	\$1,437	\$2,464	\$2,475
603-56200-63-3490	Line & Station Supplies	\$2,231	\$7,805	\$10,000	\$6,501	\$11,145	\$12,000
603-56500-63-1100	Street Lights Labor	\$2,345	\$4,660	\$6,295	\$916	\$1,571	\$1,610
603-56500-63-1500	Street Lights EE Benefits	\$461	\$701	\$900	\$157	\$270	\$275
603-56500-63-1510	Street Lights Social Security	\$169	\$339	\$442	\$68	\$117	\$120
603-56500-63-3490	Street Lights Op Expenses	\$0	\$1,087	\$300	\$352	\$603	\$603
603-56600-63-1100	Meter Expense Labor	\$12,706	\$22,217	\$20,452	\$10,708	\$18,357	\$18,816
603-56600-63-1500	Meter Expense EE Benefits	\$2,700	\$7,811	\$7,754	\$3,009	\$5,159	\$5,200
603-56600-63-1510	Meter Expense Social Security	\$952	\$1,613	\$1,481	\$759	\$1,301	\$1,310
603-56600-63-3490	Meter Expense Op Expenses	\$3,387	\$20	\$3,000	\$74	\$3,000	\$3,000
603-56700-63-1100	Customer Expense Labor	\$549	\$17,566	\$11,897	\$2,830	\$4,852	\$4,973
603-56700-63-1500	Customer Expense EE Benefits	\$64	\$3,692	\$2,524	\$452	\$775	\$790
603-56700-63-1510	Customer Expense Social Sec	\$42	\$1,291	\$873	\$213	\$365	\$370
603-56700-63-3490	Customer Expense Op Expenses	\$0	\$21	\$0	\$0	\$0	\$0
603-56900-63-1100	Misc. Gen Expense Labor	\$3,738	\$13,361	\$18,353	\$19,262	\$33,020	\$33,846
603-56900-63-1500	Misc Gen Exp EE Benefits	\$1,119	\$1,970	\$2,978	\$3,145	\$5,391	\$5,500
603-56900-63-1510	Misc Gen Exp Social Security	\$320	\$747	\$1,051	\$1,154	\$1,979	\$1,980
603-56900-63-3490	Misc Gen Exp Op Expenses	\$791	\$18	\$30	\$0	\$0	\$0
603-57100-63-1100	Maint of Structures Labor	\$0	\$0	\$0	\$1,794	\$3,067	\$3,144
603-57100-63-1500	Maint of Structures Empl Benefits	\$0	\$0	\$0	\$496	\$848	\$860
603-57100-63-2300	Contracted Services	\$302	\$3,007	\$1,500	\$2,260	\$2,644	\$2,800
603-57100-63-3490	Maint of Structures Oth Op Exp	\$129	\$23	\$0	\$0	\$0	\$0
603-57200-63-1100	Maint. Of lines Labor	\$110,820	\$158,706	\$235,144	\$137,173	\$235,154	\$241,033
603-57200-63-1500	Maint of Lines EE Benefits	\$35,830	\$42,083	\$45,233	\$22,544	\$38,646	\$40,000
603-57200-63-1510	Maint of Lines Social Security	\$10,085	\$16,443	\$16,828	\$10,070	\$17,264	\$17,300
603-57200-63-2300	Maint of Lines Contr Services	\$2,482	\$843	\$15,000	\$843	\$843	\$10,000
603-57200-63-3490	Maint of Lines Op Expenses	\$3,008	\$172	\$1,000	\$1,047	\$1,795	\$3,000



ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
603-57300-63-1100	Maint. Of line Transformer Labor	\$499	\$1,586	\$1,182	\$197	\$338	\$346
603-57300-63-1500	Maint of Lines EE Benefits	\$90	\$351	\$222	\$22	\$38	\$40
603-57300-63-1510	Maint of Lines Social Security	\$33	\$120	\$88	\$15	\$26	\$27
603-57300-63-2300	Maint of Lines Contr Services	\$302	\$698	\$0	\$378	\$500	\$5,000
603-57300-63-3490	Maint of Lines Op Expenses	978	8626.72	\$0	\$20	\$20	\$30
603-57400-63-1100	Maint of Street Lights Labor	\$8,522	\$4,095	\$6,203	\$1,315	\$2,254	\$2,310
603-57400-63-1500	Maint of Street Lights Benefits	\$1,990	\$693	\$872	\$234	\$402	\$410
603-57400-63-1510	Main of Street Lights Soc Security	\$707	\$322	\$445	\$98	\$168	\$170
603-57400-63-3490	Maint of Street Lights Op Exp	\$97	\$29	\$50	\$46	\$79	\$100
603-57500-63-1100	Maint. Of Meters Labor	\$6,930	\$5,371	\$3,602	\$2,242	\$3,844	\$3,940
603-57500-63-1500	Maint of Meters EE Benefits	\$1,486	\$2,544	\$2,091	\$890	\$1,526	\$1,550
603-57500-63-1510	Maint of Meters Social Security	\$502	\$380	\$258	\$159	\$272	\$275
603-57500-63-2300	Contracted Services	\$0	\$1,478	\$0	\$495	\$495	\$0
603-57500-63-3490	Maint of Meters Op Expenses	\$32	\$0	\$20	\$1,863	\$2,000	\$2,000
603-57600-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-90100-63-1100	Meter Reading Labor	\$13,523	\$10,144	\$10,832	\$7,861	\$13,476	\$13,813
603-90100-63-1500	Meter Reading EE Benefits	\$2,802	\$3,036	\$3,204	\$2,156	\$3,695	\$3,750
603-90100-63-1510	Meter Reading Social Security	\$988	\$704	\$728	\$500	\$857	\$860
603-90200-63-1100	Acct/ Coll. Labor	\$40,514	\$40,699	\$40,035	\$23,788	\$40,779	\$41,798
603-90200-63-1500	Acct/Coll EE Benefits	\$24,665	\$21,534	\$23,827	\$11,930	\$20,452	\$20,900
603-90200-63-1510	Acct/Coll Social Security	\$2,896	\$2,909	\$2,837	\$1,726	\$2,958	\$2,970
603-90200-63-3161	Acct/Coll Training	\$0	\$0	\$0	\$0	\$0	\$0
603-90300-63-2100	Acct/Coll Computer Expenses	\$5,493	\$6,595	\$7,753	\$653	\$653	\$700
603-90300-63-2110	Fees-PSN	\$1,601	\$1,682	\$1,700	\$961	\$1,648	\$1,700
603-90300-63-3110	Acct/Coll Postage	\$6,800	\$8,587	\$13,000	\$7,023	\$12,039	\$13,000
603-90300-63-3121	Meter Reading Supplies	\$697	\$88	\$0	\$74	\$126	\$100
603-90400-63-3180	Uncollectables	\$461	\$3,468	\$1,500	\$41	\$250	\$1,000
603-90600-63-1100	Cust Service Salaries	\$349	\$0	\$0	\$0	\$0	\$0
603-90600-63-1500	Employee Benefits	\$55	\$0	\$0	\$0	\$0	\$0
603-90600-63-1510	Social Security	\$22	\$0	\$0	\$0	\$0	\$0
603-92000-63-1100	Admin & Gen. Salary	\$107,289	\$79,922	\$78,506	\$48,192	\$82,615	\$84,680
603-92000-63-1500	Admin & Gen EE Benefits	\$23,017	\$18,279	\$19,721	\$11,802	\$20,232	\$20,750
603-92000-63-1510	Admin & Gen Social Security	\$7,798	\$5,133	\$4,921	\$3,069	\$5,262	\$5,280
603-92000-63-2250	Telephone Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-92100-63-1500	Admin & Gen EE Benefits	\$0	\$0	\$0	\$0	\$0	\$0
603-92100-63-1510	Admin & Gen Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-92100-63-2100	Admin & Gen Computer Exp	\$610	\$4,341	\$700	\$607	\$850	\$1,000
603-92100-63-2250	Admin & Gen Telephone Exp	\$5,107	\$5,206	\$4,700	\$3,080	\$5,280	\$5,300
603-92100-63-3110	Admin & Gen Postage	\$8	\$0	\$0	\$0	\$0	\$0
603-92100-63-3150	Admin & Gen Office Supplies	\$7,215	\$7,135	\$7,000	\$3,304	\$5,750	\$7,000
603-92100-63-3260	Admin & Gen Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0
603-92100-63-3490	Admin & Gen Op Expenses	\$1,214	\$1,520	\$1,500	\$291	\$500	\$1,500
603-92300-63-2110	Outside Services Engineering	\$2,496	\$3,813	\$2,500	\$298	\$750	\$1,000
603-92300-63-2220	Outside Services Other Prof	\$19,486	\$21,117	\$20,000	\$20,371	\$34,922	\$35,000
603-92400-63-5110	Insurance on Buildings	\$3,485	\$3,399	\$3,400	\$4,376	\$4,376	\$4,465
603-92400-63-5120	Insurance Vehicle & Equipment	\$3,616	\$3,959	\$4,500	\$3,196	\$4,728	\$4,825
603-92500-63-5130	Insurance Gen Liability	\$1,184	\$1,205	\$1,250	\$915	\$1,364	\$1,395
603-92500-63-5140	Insurance Prof Liability	\$616	\$628	\$650	\$476	\$712	\$726
603-92500-63-5190	Other Insurance	\$0	\$0	\$0	\$0	\$0	\$0
603-92600-63-0000	Pension	\$0	\$0	\$0	\$0	\$0	\$0
603-92800-63-2220	Other Prof Serv-Reg Comm Exp	\$5,625	\$2,500	\$5,000	\$25	\$250	\$2,500
603-93000-63-1100	Misc General Labor	\$20,676	\$28,244	\$34,382	\$17,147	\$29,395	\$30,130
603-93000-63-1500	Misc General EE Benefits	\$4,409	\$5,734	\$6,995	\$3,106	\$5,324	\$5,450
603-93000-63-1510	Misc General Social Security	\$1,401	\$2,073	\$2,444	\$1,220	\$2,091	\$2,100
603-93000-63-2270	Misc General Water & Electric	\$8,211	\$6,857	\$8,000	\$5,610	\$9,000	\$9,000
603-93000-63-2300	Misc General Contr Services	\$9,617	\$9,335	\$10,000	\$4,936	\$8,500	\$9,000

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
603-93000-63-3161	Misc General Training	\$26,254	\$26,957	\$19,000	\$8,788	\$15,250	\$16,000
603-93000-63-3240	Membership Dues	\$5,153	\$5,468	\$5,500	\$2,734	\$2,734	\$2,750
603-93000-63-3320	Mileage	\$0	\$0	\$0	\$0	\$0	\$0
603-93000-63-3460	Clothing & Uniforms	\$8,664	\$7,985	\$7,700	\$5,689	\$9,753	\$10,000
603-93000-63-3490	Other Operating Expenses	\$384	\$11	\$20	\$20	\$20	\$100
603-93000-63-5300	Misc General Rent to City Hall	\$8,667	\$8,800	\$8,309	\$4,847	\$8,309	\$9,029
603-93300-63-3490	Other Op Expenses - Transp.	\$0	\$154	\$150	\$150	\$150	\$175
603-93300-63-3510	Gas & Oil	\$5,943	\$6,163	\$5,800	\$4,715	\$8,082	\$8,100
603-93300-63-3554	Vehicle Repair/Maintenance	\$6,238	\$11,048	\$7,500	\$5,166	\$8,834	\$9,000
603-93300-63-7000	Transportation Allocations	-\$9,378	-\$2,784	\$0	\$0	\$0	\$0
603-93500-63-1100	Maint of Gen Plant Salaires	\$3,546	\$8,402	\$4,977	\$3,682	\$6,312	\$6,470
603-93500-63-1500	Maint of Gen Plant EE Benefits	\$554	\$1,377	\$668	\$592	\$1,015	\$1,045
603-93500-63-1510	Maint of Gen Plant Soc Sec	\$254	\$622	\$351	\$277	\$475	\$480
603-93500-63-3490	Maint of Gen Plant Op Expenses	\$2,408	\$2,430	\$2,100	\$1,513	\$2,587	\$2,600
603-95010-63-1100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-1500	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-1510	Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-95010-63-9010	Capitalized Work Orders	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-1100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-1500	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-1510	Social Security	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-3490	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
603-95020-63-9010	Capitalized Work Orders	\$0	\$0	\$0	\$0	\$0	\$0
603-95030-63-1100	Salaries - Ash Tree Sub.	\$12,452	\$0	\$0	\$0	\$0	\$0
603-95030-63-1500	Employee Benefits	\$2,464	\$0	\$0	\$0	\$0	\$0
603-95030-63-1510	Social Security	\$932	\$0	\$0	\$0	\$0	\$0
603-95040-63-1100	Salaries - E Madison St. Sub.	\$0	\$450	\$0	\$0	\$0	\$0
603-95040-63-1500	Employee Benefits	\$0	\$117	\$0	\$0	\$0	\$0
603-95040-63-1510	Social Security	\$0	\$33	\$0	\$0	\$0	\$0
603-96000-63-0000	GASB 68-Change in Pens Exp	\$0	\$27,152	\$0	\$0	\$0	\$0
603-96000-63-1500	WRS Amortization of Prior Serv	\$0	\$9,521	\$0	\$0	\$0	\$0
	TOTAL	\$10,505,656	\$10,211,862	\$10,342,659	\$6,159,670	\$10,541,907	\$10,286,546

### CAPITAL

Explanation of Account: The Electric Capital Accounts include all major additions to the electric system, including electric meters, transformers, poles, etc. In 2018, the Electric Utility will be doing a major upgrade to its Downtown Substation.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
603-37000	Electric Plant Meters	\$63,700	\$3,722	\$35,000	\$32,101	\$33,500	\$20,000
603-36800	Transformers	\$75,000	\$23,361	\$25,000	\$2,973	\$15,000	\$50,000
603-36700	Underground	\$30,000	\$41,217	\$10,000	\$0	\$8,000	\$15,000
603-36400	Poles, Towers and Fixtures	\$12,000	\$26,349	\$15,000	\$11,045	\$11,045	\$10,000
603-36900	Electric Plant Services	\$10,000	\$34,917	\$10,000	\$0	\$500	\$5,000
603-39200	Transportation Equipment	\$0	\$31,664	\$35,000	\$31,090	\$31,090	\$0
603-39110	Computers	\$7,500	\$11,318	\$5,000	\$0	\$0	\$2,500
603-39400	Tool Shop & Garage Electric	\$12,000	\$9,634	\$10,000	\$600	\$2,500	\$10,000
603-36000	Land & Rights Electric	\$0	\$0	\$0	\$0	\$0	\$0
603-36200	Station Equipment Electric	\$0	\$0	\$20,000	\$0	\$10,000	\$309,000
603-36410	Distribution Improvements	\$5,000	\$0	\$0	\$0	\$0	\$0
603-36420	Transmission Improvement	\$0	\$0	\$0	\$0	\$0	\$0

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
603-36500	Overhead Conductors	\$15,000	\$0	\$15,000	\$0	\$0	\$10,000
603-36510	Overhead Conductors Contribute	\$0	\$0	\$0	\$0	\$0	\$0
603-36710	Underground Conduct Contribute	\$0	\$0	\$0	\$0	\$0	\$0
603-36910	Electric Plant Services Contribute	\$10,000	\$2,068	\$0	\$0	\$0	\$10,000
603-37300	Street Lighting Equipment	\$36,910	\$19,869	\$3,000	\$0	\$0	\$3,000
603-39000	Structure Improvement Gen Plant	\$2,000	\$3,351	\$18,500	\$8,028	\$12,500	\$5,000
603-39100	Office Furniture & Equipment	\$500	\$0	\$2,000	\$0	\$0	\$500
603-39300	Stores Equipment Elect	\$0	\$0	\$0	\$0	\$0	\$0
603-39500	Laboratory Equipment Electric	\$0	\$23,099	\$0	-\$242	\$0	\$0
603-39600	Power Operated Equipment	\$3,600	-\$15,150	\$0	\$0	\$0	\$0
603-39700	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$283,210	\$215,417	\$203,500	\$85,596	\$124,135	\$450,000

ELECTRIC BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
ELECTRIC REVS.	\$10,751,237	\$10,566,832	\$10,617,574	\$6,126,041	\$10,547,300	\$10,544,334
ELECTRIC OPER. EXPEND.	\$10,505,656	\$10,211,862	\$10,342,659	\$6,159,670	\$10,541,907	\$10,286,546
ELECTRIC CAPITAL	\$283,210	\$215,417	\$203,500	\$85,596	\$124,135	\$450,000
BALANCE	(\$37,629)	\$139,553	\$71,415	(\$119,225)	(\$118,742)	(\$192,212)

## **CLINTONVILLE WATER** **UTILITY FUND**

The Water Utility has seen growth and change in its 100+ years of existence and currently is made up of: one water tower, one water treatment facility, 5 active wells, 276 fire hydrants, 906 distribution valves, 203,383 feet of water main, and 2,354 service laterals which serve water as well as public fire protection to over 1,977 customers. The water system pumps approximately 442,110 gallons per day or 161,381,000 gallons per year. The human resources to run the plant and distribution part of the Water Utility includes two employees that spend 100% of their time working for the Water Utility, a water supervisor, and a certified water operator. Other managerial and office employees who split their time between the Water Utility and the other utility departments are the Water and Wastewater Manager, the Utility Accountant, a Billing Specialist and a Customer Service Representative. The Water Utility is regulated by the Public Service Commission of Wisconsin.

### **REVENUES**

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

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
604-40800-64	Taxes Water	\$0	\$0	\$0	\$0	\$0	\$0
604-41900-64	Interest	\$528	\$791	\$400	\$592	\$1,014	\$500
604-42100-64	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
604-42500-64	Misc Amortization	\$8,522	\$8,522	\$8,522	\$0	\$8,522	\$8,522
604-46110-64	Sales-Res.	\$473,097	\$469,297	\$475,000	\$267,468	\$458,517	\$465,000
604-46120-64	Sales-Comm.	\$108,922	\$102,452	\$105,000	\$59,707	\$102,355	\$105,000
604-46130-64	Sales-Indust.	\$88,654	\$80,351	\$80,000	\$50,395	\$86,391	\$83,000
604-46140-64	Other Sales to Public Authority	\$43,867	\$39,992	\$40,000	\$13,631	\$23,368	\$25,000
604-46150-64	Meter Sales MultiFamily Res	\$66,342	\$64,599	\$67,000	\$36,314	\$62,253	\$63,000
604-46200-64	Private Fire	\$21,126	\$21,176	\$21,000	\$12,412	\$21,278	\$21,000
604-46300-64	Public Fire	\$365,018	\$364,690	\$365,000	\$212,572	\$364,409	\$364,500
604-47000-64	Forfeited Discounts	\$3,051	\$2,841	\$2,900	\$1,796	\$3,078	\$3,000
604-47200-64	Rents from Water Property/Tower	\$57,491	\$54,958	\$56,000	\$37,523	\$64,325	\$55,000
604-47400-64	Other Water Revenues	\$57,745	\$8,110	\$2,000	\$4,445	\$7,619	\$5,000
604-47410-64	Miscellaneous Service Rev	\$1,729	\$2,490	\$1,500	\$2,330	\$3,994	\$2,000
604-47415-64	Other Water Revenues-Office	\$900	\$1,000	\$900	\$600	\$1,029	\$1,000
604-47420-64	Sewer Billing Charges	\$0	\$0	\$0	\$9,839	\$0	\$0
604-48130-64	Interest on Special Assessments	\$388	\$428	\$0	\$213	\$300	\$200
604-48300-64	City Property Sales	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Balance Applied	\$0				\$62,547	\$7,494
	<b>TOTAL</b>	<b>\$1,297,380</b>	<b>\$1,221,699</b>	<b>\$1,225,222</b>	<b>\$709,836</b>	<b>\$1,271,000</b>	<b>\$1,209,216</b>

**EXPENDITURES****OPERATING**

Explanation of Account: The Water Department Operating expenses are all costs associated with operating and maintaining the water system. Large infrastructure improvements are budgeted in the capital section of this budget. The objective of the operating portion of the budget is to maintain the water utility in an efficient, compliant and safe manner. The 2018 budget includes the cost of the participation of the Water Utility in the MEUW Safety Program. The goal of the 2018 expense portion of the budget is to continue to maintain the Water Utility in an efficient and compliant manner.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
604-40300-64-7000	Depreciation	\$278,762	\$285,788	\$285,108	\$166,313	\$285,108	\$285,108
604-40800-64-3242	PSC Remainder Assessment	\$1,143	\$1,264	\$1,200	\$0	\$1,200	\$1,200
604-40800-64-5100	Taxes	\$192,755	\$204,062	\$226,800	\$132,300	\$226,800	\$226,800
604-42600-64-7000	Depreciation on Contributed PI	\$17,728	\$17,679	\$18,000	\$10,500	\$18,000	\$18,000
604-42700-64-6200	Interest	\$47,141	\$43,070	\$54,444	\$31,759	\$43,000	\$40,000
604-42710-64-6200	Interest on Leases	\$0	\$0	\$0	\$0	\$0	\$0
604-42750-64-6200	Interest on Customer Credits	\$0	\$0	\$0	\$0	\$0	\$0
604-42800-64-6900	Debt Discount	\$0	\$0	\$0	\$0	\$0	\$0
604-60200-64-3490	Source of Supply	\$1,680	\$0	\$500	\$93	\$159	\$250
604-60500-64-1100	Maint. Of Water Source Labor	\$0	\$0	\$0	\$0	\$0	\$0
604-60500-64-1510	Maint of Water Source Soc Sec	\$0	\$0	\$0	\$0	\$0	\$0
604-60500-64-2300	Maint of Water Source Contr Serv	\$5,107	\$198	\$505	\$248	\$424	\$500
604-60500-64-3490	Maint of Water Source Oth Op Exp	\$785	\$1,022	\$5,252	\$3,307	\$5,000	\$1,000
604-62000-64-1100	Operation Labor Pumping	\$27,555	\$27,470	\$34,572	\$18,501	\$31,717	\$33,193
604-62000-64-1500	Operation EE Benefits	\$9,774	\$9,553	\$15,474	\$5,767	\$9,887	\$12,035
604-62000-64-1510	Operation Social Security	\$1,961	\$2,039	\$2,655	\$1,271	\$2,179	\$2,750
604-62200-64-2270	Power for Pumping	\$18,455	\$20,361	\$21,500	\$12,053	\$20,661	\$21,000
604-62300-64-2270	Water & Electricity Expenses	\$0	\$0	\$0	\$0	\$0	\$0
604-62300-64-2300	Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0
604-62300-64-3490	Oper Supp Oth Op Expenses	\$1,589	\$303	\$1,000	\$1,172	\$1,200	\$1,200
604-62500-64-1100	Maint. Of Pump. Plant Labor	\$17,666	\$17,057	\$18,801	\$9,665	\$16,569	\$17,817
604-62500-64-1500	Maint. Of Pump. Plant EE Benefits	\$6,116	\$4,998	\$7,254	\$2,389	\$4,095	\$6,656
604-62500-64-1510	Maint of Pump Plant Soc Security	\$1,249	\$1,256	\$1,391	\$661	\$1,133	\$1,450
604-62500-64-2300	Maint. Of Pump. Plant Contr Serv	\$10,510	\$10,000	\$505	\$0	\$0	\$500
604-62500-64-3161	Maint of Pump Training	\$0	\$0	\$0	\$0	\$0	\$0
604-62500-64-3490	Maint. Of Pump. Plant Op Exp	\$762	\$137	\$303	\$876	\$1,000	\$800
604-62500-64-7001	Equipment Replace-Wells	\$5,365	\$5,758	\$10,000	\$498	\$5,000	\$10,000
604-63000-64-1100	Salaries	\$8,734	\$11,648	\$6,775	\$9,629	\$16,507	\$16,755
604-63000-64-1500	Employee Benefits	\$2,324	\$3,020	\$2,594	\$2,108	\$3,613	\$3,668
604-63000-64-1510	Social Security	\$608	\$806	\$524	\$652	\$1,118	\$1,400
604-63100-64-3551	Chem. Chlorine Pump	\$28,774	\$20,960	\$29,000	\$11,487	\$19,693	\$29,000
604-63200-64-3490	Other Operating Expenses	\$11,868	\$9,429	\$11,500	\$5,130	\$8,794	\$10,000
604-63500-64-1100	Maint Water Trtmnt Plant Salaries	\$73	\$0	\$0	\$0	\$0	\$0
604-63500-64-1500	Maint Water Trtmnt Plant EE Ben	\$18	\$0	\$0	\$0	\$0	\$0
604-63500-64-1510	Maint Water Trtmnt Plant Soc Sec	\$6	\$0	\$0	\$0	\$0	\$0
604-63500-64-2300	Contracted Services	\$1,050	\$2,593	\$1,100	\$607	\$607	\$1,000
604-63500-64-3490	Other Operating Expenses	\$1,076	\$29	\$1,000	\$876	\$1,000	\$1,000
604-63500-64-7001	Equipment Replace-Treatment	\$142	\$8,157	\$10,000	\$0	\$5,000	\$10,000
604-64000-64-1100	Oper. Labor Water Labor	\$5,889	\$6,545	\$4,347	\$2,015	\$3,454	\$4,506
604-64000-64-1500	Oper. Labor Water EE Benefits	\$1,169	\$873	\$1,504	\$561	\$961	\$1,975
604-64000-64-1510	Oper Labor Water Soc Security	\$442	\$497	\$348	\$147	\$252	\$450
604-64100-64-3490	Other Operating Expenses	\$57	\$28	\$500	\$0	\$0	\$0

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
604-65000-64-1100	Maint of Dist Res Labor	\$0	\$0	\$0	\$0	\$0	\$0
604-65000-64-1500	Maint. Of Dist. Reservoir EE Benefits	\$0	\$0	\$0	\$0	\$0	\$0
604-65000-64-1510	Maint of Dist Reservoir Soc Sec	\$0	\$0	\$0	\$0	\$0	\$0
604-65000-64-2300	Maint. Of Dist. Reservoir Contr Serv	\$0	\$0	\$0	\$0	\$0	\$0
604-65000-64-3490	Maint. Of Dist. Reservoir Op Exp	\$1,083	\$185	\$555	\$990	\$1,300	\$600
604-65100-64-1100	Maint. Of Mains Labor	\$3,946	\$4,930	\$1,078	\$828	\$1,420	\$1,441
604-65100-64-1500	Maint. Of Mains EE Benefits	\$1,005	\$1,139	\$1,172	\$241	\$412	\$1,169
604-65100-64-1510	Maint of Mains Soc Security	\$307	\$363	\$311	\$61	\$105	\$350
604-65100-64-2300	Maint. Of Mains Contr Serv	\$8,064	\$17,779	\$15,150	\$6,280	\$12,000	\$15,000
604-65100-64-3490	Maint. Of Mains Op Expenses	\$2,578	-\$7,442	\$505	\$72	\$250	\$500
604-65200-64-1100	Maint. Of Services Labor	\$11,267	\$9,321	\$10,708	\$4,385	\$7,518	\$9,631
604-65200-64-1500	Maint. Of Services EE Benefits	\$4,042	\$2,807	\$4,267	\$1,338	\$2,293	\$3,327
604-65200-64-1510	Maint of Services Soc Security	\$821	\$751	\$759	\$319	\$547	\$750
604-65200-64-2300	Maint. Of Services Contr Serv	\$13,620	\$10,177	\$15,150	\$4,600	\$8,000	\$25,000
604-65200-64-3490	Maint. Of Services Op Expenses	\$1,826	-\$2,740	\$202	\$134	\$230	\$250
604-65300-64-1100	Maint. Of Meters Labor	\$6,213	\$5,621	\$4,805	\$7,413	\$12,708	\$14,898
604-65300-64-1500	Maint. Of Meters EE Benefits	\$1,044	\$503	\$2,232	\$1,891	\$3,241	\$4,290
604-65300-64-1510	Maint of Meters Soc Security	\$452	\$435	\$1,051	\$509	\$872	\$1,385
604-65300-64-2300	Maint of Meters Contr Services	\$1,306	\$1,056	\$5,050	\$0	\$2,158	\$4,000
604-65300-64-3490	Maint. Of Meters Op Expenses	\$0	\$0	\$0	\$0	\$0	\$0
604-65400-64-1100	Maint. Of Hydrants Labor	\$1,090	\$2,365	\$2,899	\$1,726	\$2,959	\$3,003
604-65400-64-1500	Maint. Of Hydrants EE Benefits	\$248	\$375	\$793	\$437	\$749	\$825
604-65400-64-1510	Maint of Hydrants Soc Security	\$79	\$178	\$219	\$124	\$212	\$250
604-65400-64-2300	Maint. Of Hydrants Contr Serv	\$500	\$0	\$1,010	\$0	\$0	\$500
604-65400-64-3490	Maint. Of Hydrants Op Expenses	\$3,763	\$414	\$1,010	\$414	\$700	\$1,000
604-65500-64-1100	Maint of Other Plant-Salaries	\$0	\$134	\$0	\$1,851	\$3,174	\$3,221
604-65500-64-3490	Maint of Other Plant-Oth Op Exp	\$6	\$0	\$0	\$0	\$0	\$0
604-90100-64-1100	Meter Reading Labor	\$12,188	\$9,575	\$10,611	\$6,439	\$11,038	\$12,204
604-90100-64-1500	Meter Reading EE Benefits	\$830	\$1,890	\$935	\$1,331	\$2,282	\$2,316
604-90100-64-1510	Meter Reading Social Security	\$727	\$742	\$620	\$407	\$698	\$725
604-90200-64-1100	Acct/ Coll. Labor	\$27,086	\$23,162	\$37,327	\$11,835	\$20,288	\$21,592
604-90200-64-1500	Acct/ Coll. EE Benefits	\$20,342	\$14,209	\$18,543	\$6,439	\$11,038	\$14,204
604-90200-64-1510	Acct/Coll Social Security	\$2,567	\$1,679	\$4,070	\$853	\$1,462	\$2,284
604-90200-64-3161	Acct/ Coll. Training Expenses	\$0	\$0	\$0	\$0	\$0	\$0
604-90300-64-2100	Computer Expenses	\$3,650	\$4,197	\$5,000	\$326	\$500	\$5,000
604-90300-64-2110	Fees-PSN	\$800	\$841	\$850	\$481	\$824	\$850
604-90300-64-3110	Postage	\$4,522	\$4,799	\$7,300	\$3,530	\$6,051	\$6,000
604-90300-64-3121	Safety Equipment	\$388	\$217	\$750	\$427	\$735	\$750
604-90400-64-3180	Uncollectible Accounts	\$28	\$262	\$400	\$3	\$175	\$300
604-90600-64-1100	Cust Serv Labor	\$24	\$24	\$95	\$0	\$50	\$51
604-90600-64-1500	Cust Serv EE Benefits	\$2	\$7	\$20	\$0	\$10	\$10
604-90600-64-1510	Cust Serv Social Security	\$2	\$2	\$7	\$0	\$10	\$10
604-92000-64-1100	Admin & Gen. Salary	\$42,805	\$53,039	\$49,697	\$31,750	\$54,429	\$56,345
604-92000-64-1500	Admin & Gen. EE Benefits	\$16,439	\$18,774	\$16,362	\$12,215	\$20,941	\$21,255
604-92000-64-1510	Admin & Gen. Soc Security	\$2,832	\$3,357	\$2,887	\$2,048	\$3,511	\$3,550
604-92000-64-2250	Telephone Expenses	\$0	\$0	\$100	\$0	\$0	\$0
604-92100-64-1500	Admin & Gen EE Benefits	\$0	\$0	\$12	\$0	\$10	\$15
604-92100-64-1510	Admin & Gen Soc Security	\$0	\$0	\$8	\$0	\$5	\$10
604-92100-64-2100	Computer Expenses	\$918	\$937	\$1,200	\$569	\$1,500	\$1,500
604-92100-64-2250	Telephone Expenses	\$4,048	\$3,870	\$4,000	\$2,396	\$4,500	\$4,200
604-92100-64-3110	Postage	\$0	\$0	\$0	\$0	\$0	\$0
604-92100-64-3150	Office Supplies	\$5,481	\$3,844	\$5,000	\$1,727	\$3,500	\$5,000
604-92100-64-3260	Subscriptions & Periodicals	\$0	\$0	\$0	\$0	\$0	\$0
604-92100-64-3490	Other Operating Expenses	\$580	\$827	\$600	\$188	\$400	\$600
604-92300-64-2110	Engineering Services	\$425	\$7,959	\$2,500	\$4,700	\$4,700	\$2,500
604-92300-64-2220	Other Professional Services	\$27,057	\$28,587	\$28,000	\$19,467	\$25,000	\$28,000
604-92400-64-5110	Insurance on Buildings	\$5,760	\$5,565	\$5,565	\$6,704	\$6,704	\$6,840
604-92400-64-5120	Insurance on Veh & Equipment	\$1,465	\$1,606	\$1,600	\$1,449	\$2,124	\$2,200

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
604-92500-64-5130	General Liability	\$789	\$804	\$500	\$610	\$908	\$926
604-92500-64-5140	Professional Liability	\$411	\$419	\$240	\$317	\$472	\$482
604-93000-64-1100	Misc. Gen. Labor	\$19,188	\$17,085	\$18,612	\$7,926	\$13,588	\$14,792
604-93000-64-1500	Misc. Gen. EE Benefits	\$3,777	\$3,029	\$7,252	\$1,732	\$2,969	\$4,514
604-93000-64-1510	Misc. Gen. Soc Security	\$1,423	\$1,190	\$1,422	\$551	\$945	\$1,409
604-93000-64-2270	Misc Gen Water & Electric	\$7,417	\$5,863	\$10,000	\$4,608	\$7,900	\$8,500
604-93000-64-2300	Misc. Gen. Contr Services	\$6,019	\$5,807	\$6,200	\$2,602	\$5,500	\$6,200
604-93000-64-3161	Misc. Gen. Training Expenses	\$7,894	\$7,748	\$7,500	\$6,097	\$7,500	\$8,000
604-93000-64-3240	Misc. Gen. Membership Dues	\$600	\$538	\$800	\$605	\$605	\$650
604-93000-64-3320	Misc. Gen. Mileage	\$0	\$0	\$0	\$0	\$0	\$0
604-93000-64-3460	Misc. Gen. Clothing & Uniforms	\$1,936	\$2,202	\$2,000	\$1,508	\$2,585	\$2,500
604-93000-64-3490	Misc Gen Other Op Exp	\$4	\$179	\$150	\$10	\$150	\$150
604-93000-64-5300	Misc Gen Rent	\$4,333	\$4,400	\$4,154	\$2,423	\$4,200	\$4,515
604-93300-64-3490	Misc. Gen. Other Op Expenses	\$40	\$38	\$100	\$14	\$50	\$100
604-93300-64-3510	Misc. Gen. Gas & Oil	\$3,522	\$2,875	\$5,800	\$1,862	\$3,200	\$4,000
604-93300-64-3554	Vehicle Repair/Maint	\$1,102	\$1,394	\$1,600	\$854	\$1,500	\$1,600
604-93500-64-1100	Maint of Gen Plant Salaries	\$4,576	\$6,046	\$6,251	\$4,207	\$7,213	\$7,321
604-93500-64-1500	Maint of Gen Plant EE Benefits	\$615	\$487	\$1,418	\$786	\$1,347	\$1,367
604-93500-64-1510	Maint of Gen Plant Soc Security	\$340	\$471	\$477	\$276	\$473	\$480
604-93500-64-3490	Other Operating Expenses	\$3,959	\$2,184	\$4,000	\$1,829	\$3,136	\$4,000
604-96000-64-0000	GASB 68-Change in Pens Exp	\$0	\$12,313	\$0	\$0	\$0	\$0
604-96000-64-1500	WRS Amortization of Prior Serv	\$0	\$3,440	\$0	\$0	\$0	\$0
	TOTAL	\$1,020,504	\$1,017,678	\$1,125,917	\$618,300	\$1,041,705	\$1,121,220

CAPITAL

Explanation of Account: The capital accounts include all major additions to the water system, including water meters, infrastructure improvements (paving projects), etc. The Utility has no major projects scheduled for 2018.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
604-31400	Test Well	\$31,480	\$29,883	\$25,000	\$7,582	\$10,000	\$0
604-32500	Pumphouse Wiring	\$0	\$0	\$0	\$0	\$0	\$0
604-34300	Paving Projects	\$152,924	\$97,647	\$0	\$0	\$0	\$0
604-34500	New Services	\$15,633	\$38,240	\$289,842	\$443,979	\$444,000	\$0
604-34600	Meters	\$13,299	\$17,830	\$35,000	\$20,877	\$30,000	\$35,000
604-34800	Hydrants	\$34,018	\$39,361	\$20,000	\$7,585	\$15,000	\$22,000
604-39000	Building	\$3,895	\$2,234	\$5,500	\$4,036	\$5,500	\$3,000
604-39100	Office Furniture & Equip	\$0	\$0	\$500	\$0	\$0	\$500
604-39110	Computers/Meter Reader Hrdwr	\$2,758	\$7,536	\$3,000	\$0	\$3,000	\$6,000
604-39200	Transportation	\$0	\$0	\$0	\$3,104	\$3,104	\$16,000
604-39400	Tools Shop & Garage	\$0	\$63	\$3,000	\$0	\$3,000	\$3,000
604-39800	Construction in Progress	-\$8,769	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$245,238	\$232,794	\$381,842	\$487,162	\$513,604	\$85,500

WATER BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BUDGET
WATER REVS.	\$1,297,380	\$1,221,699	\$1,225,222	\$709,836	\$1,271,000	\$1,209,216
WATER OPER. EXPEND.	\$1,020,504	\$1,017,678	\$1,125,917	\$618,300	\$1,041,705	\$1,121,220
WATER CAPITAL	\$245,238	\$232,794	\$381,842	\$487,162	\$513,604	\$85,500
BALANCE	\$31,638	(\$28,774)	(\$282,537)	(\$395,626)	(\$284,308)	\$2,496