

# CITY OF CLINTONVILLE 2022 BUDGET





**City of Clintonville**  
2022 Budget  
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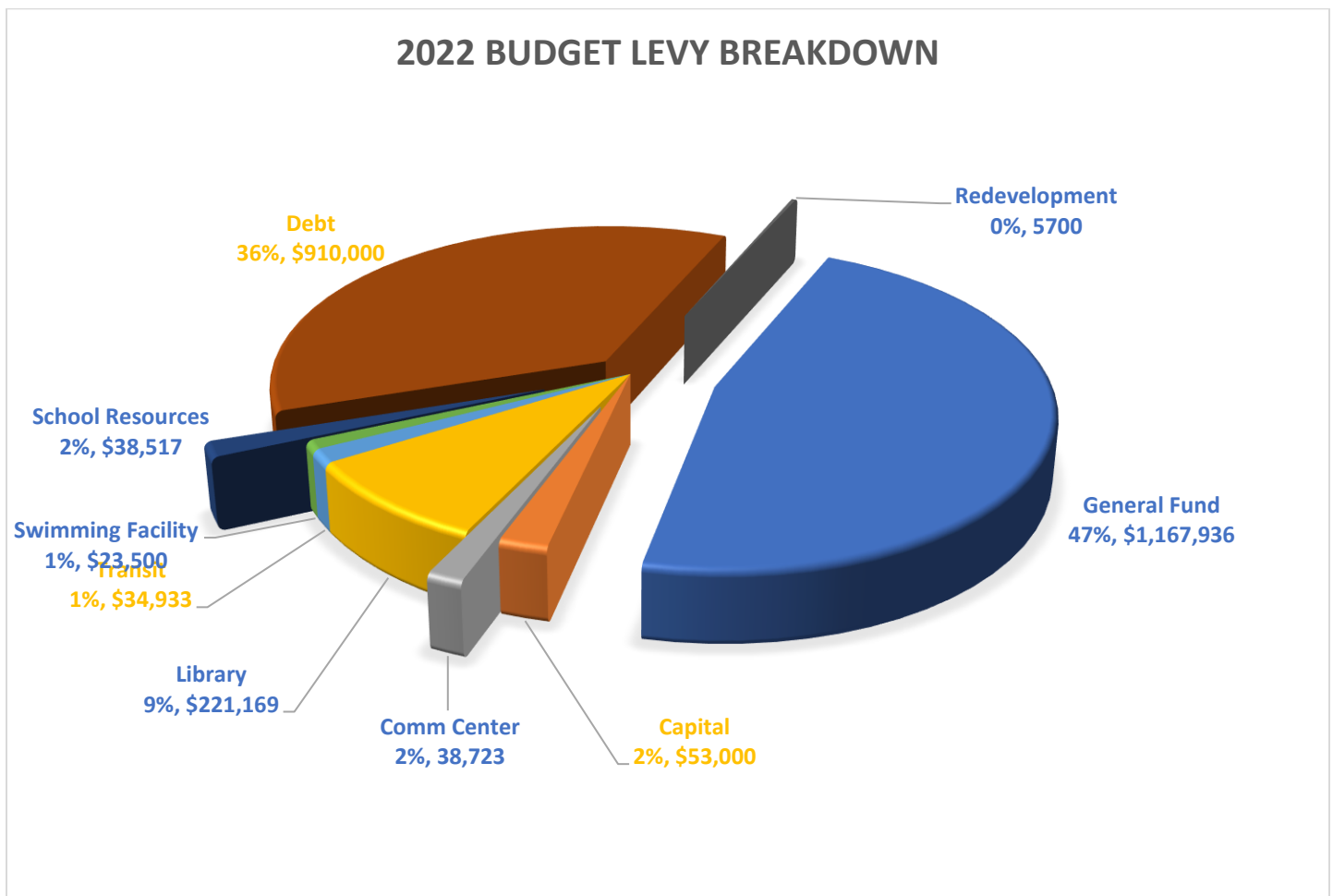
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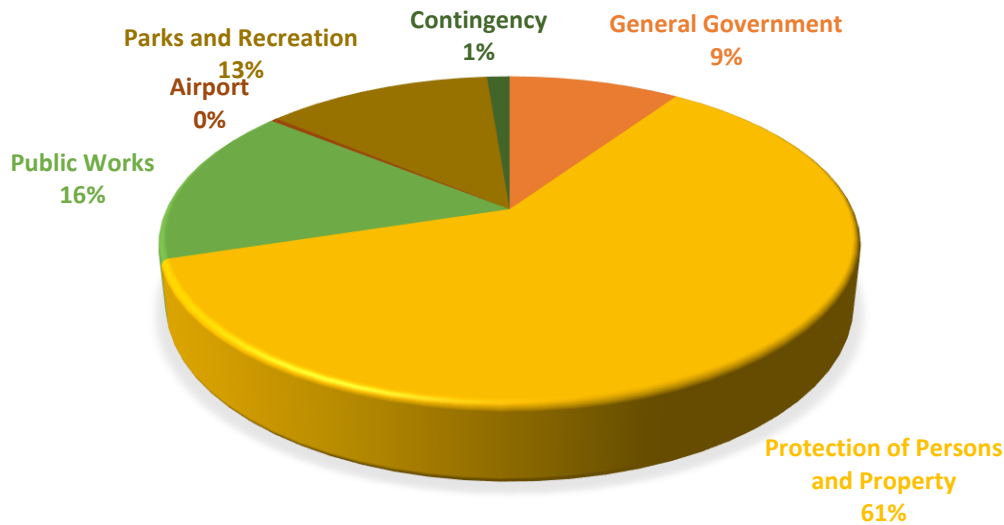
**2022**  
**CITY OF CLINTONVILLE PROPOSED BUDGET**  
**SUMMARY AND ANALYSIS**

The 2022 proposed City Budget is a balanced budget with a tax levy totaling \$2,469,978. This levy is \$64,733 higher than the 2021 Budget. The assessed value tax rate for City purposes is 11.12, which is .53 cents higher than the City was operating with in 2021. The average assessed value for a single-family residential home in the City of Clintonville is approximately \$80,000. The 2021 tax rate will result in a tax rate increased FOR CITY PURPOSES ONLY of approximately \$42.12 on the tax bill for this average \$80,000 assessed value home when compared to the previous year. The City's 2021 assessed value is \$224,303,200, which is approximately \$2.75 million lower than 2021.



The 2022 Budget Levy Breakdown Chart shows that the two single largest receivers of the property tax levy are the General Fund (47%) and the Debt Service Fund (36%) at \$1,167,936 and \$910,000 respectively. The City's long-term goals include a focus on debt reduction. In addition to expanding the forecasting for capital needs from five years to seven years beginning in 2020, the City also began levying a small amount for capital projects. Specifically, it will levy \$53,000 for capital purchases in 2022.

## PERCENTAGE OF PROPERTY TAX LEVY FOR GENERAL FUND BY FUNCTION



The Percentage of Property Tax Levy for General Fund by Function Chart demonstrates the breakdown of the property tax allocation by function within the General Fund. Currently, the Protection of Persons and Property function is the single largest receiver of the property tax levy allocated to the General Fund (61%) at \$708,364.90. These numbers are rounded and the Airport is actually a 0.35%.

**Mill Rate History** – The below table shows the City’s mill rate (exclusive of TIF) since 2012. It shows the City’s total mill rate and the operating only mill rate, which is the portion of the mill rate that is allocated towards non-debt service payments. There has been significant growth in the mill rate in the last ten years and efforts should be made to lower taxes through additional non-TID developments and considerations regarding the level of services should also be made if growth does not happen at sufficient rate.

FY	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tax Rate	8.49	8.71	8.58	8.62	8.9	8.83	9.27	10.08	10.66	10.59	11.12
Operating Rate	5.59	5.6	5.55	5.35	5.51	5.45	5.72	6.33	6.75	6.78	7.06
Total Levy	\$1,819,090	\$1,911,378	\$1,957,563	\$1,981,667	\$1,986,043	\$1,989,833	\$2,097,448	\$2,257,490	\$2,398,673	\$2,405,245	\$ 2,493,478
Assessed Value	\$214,362,800	\$219,562,700	\$228,199,000	\$229,886,100	\$223,115,300	\$225,273,800	\$226,246,700	\$223,847,200	\$224,274,400	\$227,049,300	\$ 224,303,200

### **BUDGET HIGHLIGHTS**

**2022 Wages and Benefits** - The budget includes a 3% COLA all non-union employees. COLA is applied to the salary schedule rather than to the individual wages. Members of the Clintonville Professional Police Association will receive a 2% raise in accordance with the provision of their union contract. Health Insurance premiums increased by 5% and this budget proposes no changes to insurance premium share percentages.

**Personnel Changes** – This budget includes no changes to full-time positions but does make some minor adjustments to part-time hours.

**Fund Balance** – The City maintains a fund balance in its general fund which serves as the City’s emergency reserve fund and helps ensure the City has adequate cash flow due to variations in the timing of revenue and expenditures. The City’s Financial Management Policy established a target minimum of 25% of the subsequent year’s general fund expenditures. The City’s Undesignated Fund Balance at year-end 2020 was \$1,482,777 (excludes \$38,576 in non-spendable funds) or 37.1% of the City’s 2021 operating budget. The 2021 end-of-year estimates expects there to be a surplus of \$219,000 however, the 2021 Budget was approved with the idea



that operational savings would be transferred to the capital and debt service fund balance to cover future capital expenses and to limit increases to the debt tax rate. Therefore, I am recommending that this savings be transferred as such. Assuming these transfers are made, it is anticipated that the fund balance as of 12/31/21 will be 35.4% of the proposed 2022 operating budget. The Council should give consideration to designating \$100,000 of the GF FB for the revaluation and to transferring up to \$250,000 to the Swimming Pond Facility to reduce what is needed to be borrowed for that project in 2022.

**Debt** – The 2022 total budget for debt service \$1,015,400. The tax levy is scheduled to cover \$910,000 with the balance being primarily funded by the debt service reserve. In order to limit the impact to the taxpayers, the City will need to continue to transfer operational savings to the debt service fund balance to offset a portion of the increase to the required debt payment for 2022-2023. The City will need to borrow for the Swimming Pond project in 2022 with that process to begin no later than late Spring/early Summer 2022 (depending on when construction is expected to start). If the City does elect to delay borrowing until that time, then the City may want to discuss with Ehlers about whether it should obtain a line of credit from a bank for the minimum \$500,000 CDBG matching funds or use existing Capital funds for the purposes of demonstrating match capacity only (funds would still need to be borrowed as existing capital funds are intended to be used for 2022-2023 CIP projects). Some of the match funds could be provided by the previously mentioned transfer from the General Fund to the Outdoor Swimming Facility Fund. The 2022-2028 Capital Improvement Plan details future borrowing plans and probable effects on the City's debt limits and tax rates.

**State Required Expenditure Restraint and Levy Limits** – The 2022 proposed budget meets the ERP and Maximum Levy Limits imposed by the State of Wisconsin, qualifying the City for approximately \$79,000 in additional state shared revenue. The ERP limit is 3.1% and this budget places the City at just over 1.5%, which is slightly lower than the expenditure increase in the 2021 budget. In addition, the City is utilizing the post-2005 debt exception for levy limit restrictions, allowing it to levy additional funds beyond that allowed by net new construction. Utilizing these exceptions will continue to be feasible while the City's debt payments remain high but efforts to find new revenue sources is imperative.

**Summary and Acknowledgments** – The City's tax rate will increase by \$0.43 this year to \$11.12. There has been some new development and growth but the assessment ratio has continued to plummet. A full revaluation is needed to bring the assessed value back in line with the market and to ensure property owners are all paying their fair share of the property tax. While this is an expensive undertaking, it is the best way to go to ensure accuracy, and the Council needs to begin planning for how it will fund and structure that project.

In addition, continuing to pursue grants funds is an absolute must. The City has been awarded over \$4 million in grant funding (\$1million of which will be for the street and stormwater expenses for the road reconstruction project next year) in the last four years and we will continue to aggressively seek out and apply for funding for various aspects of operations.

Lastly, an analysis of the City's historical General Fund budget vs. actuals should be undertaken in order to determine if one or more departments are over-budgeting as the City has historically had significant surpluses each year.

I want to, once again, thank the Department Heads for the work they have done putting together this budget.

Sincerely,  
Sharon Eveland

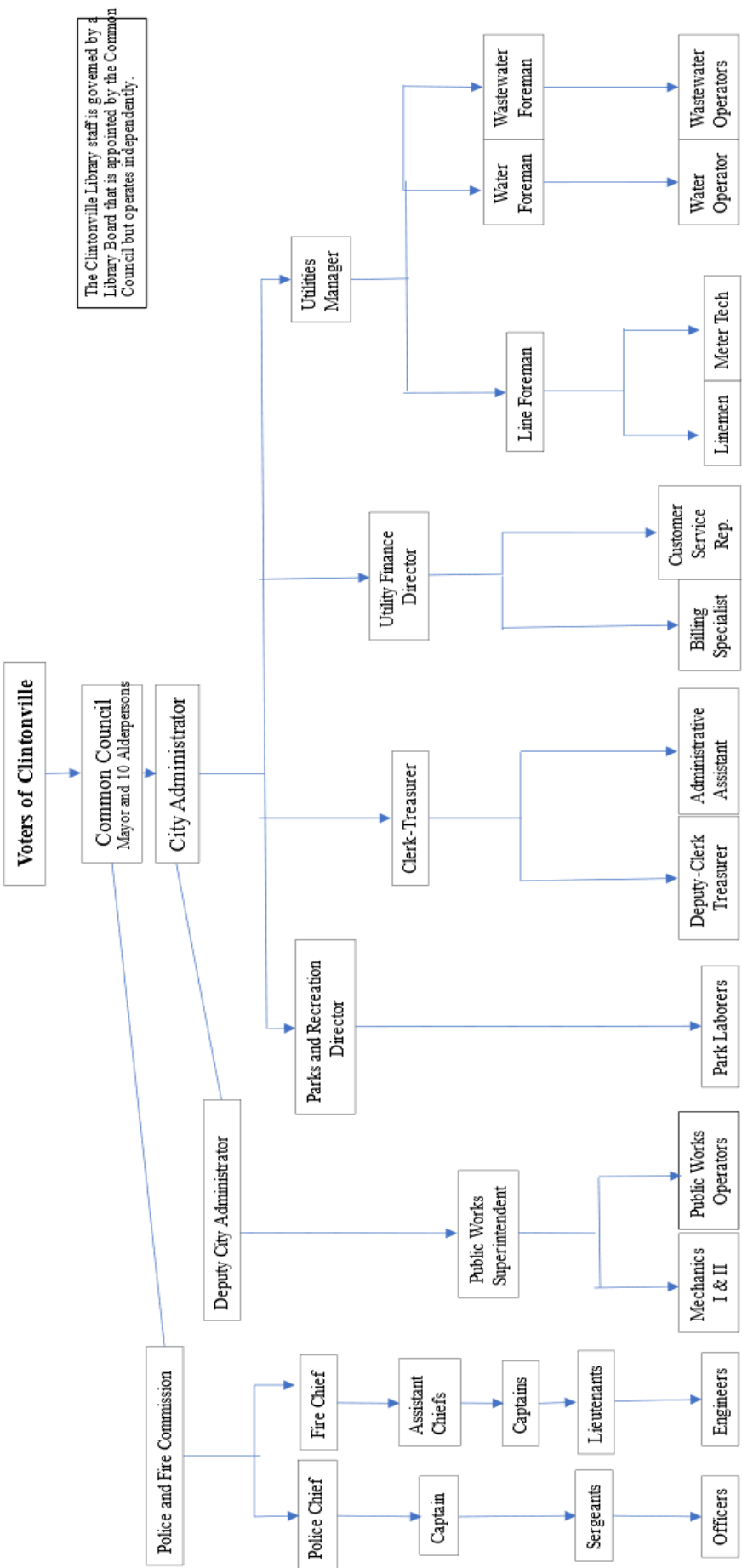
City Administrator

**CITY OF CLINTONVILLE**  
**2022 BUDGET**  
**CITY OFFICIALS**

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

\*Members of the Finance Committee

# City of Clintonville Organizational Chart



<b><u>STAFFING TABLE</u></b>				
<b>2022 BUDGET</b>				
<b>DEPARTMENT</b>	<b>2021 POSITIONS</b>	<b>2021 FTEs</b>	<b>2022 POSITIONS</b>	<b>2022 FTEs</b>
<b>ADMINISTRATION</b>				
Administrator*	1.00	1.00	1.00	1.00
Deputy Administrator*	1.00	0.60	1.00	0.50
Clerk-Treasurer*	1.00	1.00	1.00	1.00
Utility Finance Director*	1.00	1.00	1.00	1.00
Deputy Clerk-Treasurer*	1.00	1.00	1.00	1.00
Utility Billing Clerk*	1.00	1.00	1.00	1.00
Utility Customer Support*	1.00	1.00	1.00	1.00
Administrative Assistant*	1.00	1.00	1.00	1.00
	8.00	7.60	8.00	7.50
<b>POLICE DEPARTMENT</b>				
Police Chief	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00
Sergeant	2.00	2.00	3.00	3.00
Patrol Officers	6.00	6.00	6.00	5.25
Police School Liaison Assignment	1.00	1.00	1.00	0.75
Lead Dispatch	1.00	1.00	1.00	1.00
Dispatch	3.00	3.00	3.00	3.00
Part-time Patrol	3.00	0.10	3.00	0.10
Part-time Dispatch	7.00	1.29	7.00	1.29
	25.00	16.39	26.00	16.39
<b>PUBLIC WORKS</b>				
Public Works Manager	1.00	0.50	1.00	0.50
Street Superintendent	1.00	1.00	1.00	1.00
Mechanic*	2.00	2.00	2.00	2.00
Equipment Operator	3.00	3.00	3.00	3.00
	7.00	6.50	7.00	6.50
<b>PARKS &amp; RECREATION</b>				
Parks & Recreation Director*	1.00	1.00	1.00	1.00
Parks Foreman*	0.00	0.00	1.00	1.00
Laborer*	3.00	3.00	2.00	2.00
Facilities Custodian*	0.50	0.50	1.00	0.50

Recreation Coordinator*	0.30	0.30	1.00	0.30
	4.80	4.80	6.00	4.80
<b>Utilities</b>				
Utilities Manager*	0.00	0.00	1.00	1.00
Line Foreman	1.00	1.00	1.00	1.00
Journeyman Lineman	2.00	2.00	2.00	2.00
Meter Technician	1.00	1.00	1.00	1.00
Apprentice Journeyman Lineman	2.00	2.00	2.00	2.00
Water Manager	1.00	0.50	0.00	0.00
Water Foreman	1.00	1.00	1.00	1.00
Water Operator	1.00	1.00	1.00	1.00
Wastewater Manager	1.00	0.50	0.00	0.00
Wastewater Foreman	1.00	1.00	1.00	1.00
Wastewater Operator	2.00	2.00	2.00	2.00
	13.00	12.00	12.00	12.00
<b>TOTAL CITY DEPARTMENTS</b>	<u>57.80</u>	<u>47.29</u>	<u>59.00</u>	<u>47.19</u>
<b>LIBRARY</b>				
Library Director	1.00	1.00	1.00	1.00
Technical Services Librarian	1.00	1.00	1.00	1.00
Youth Librarian	1.00	1.00	1.00	1.00
Library Technicians	6.00	2.25	6.00	2.25
Pages	2.00	0.40	2.00	0.40
<b>TOAL LIBRARY</b>	<u>11.00</u>	<u>5.65</u>	<u>11.00</u>	<u>5.65</u>

Notes:

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

The Fire Department is a compensated all-volunteer force.

## NOTICE OF PUBLIC HEARING

### 2022 PROPOSED BUDGET - CITY OF CLINTONVILLE

NOTICE IS HEREBY GIVEN that a Public Hearing will be held on Monday, November 15, 2021 at 6:00 pm at the Community Center, 30 S Main St, Clintonville, Wisconsin on the proposed City of Clintonville budget for the year 2022. Any resident or taxpayer shall have the opportunity to be heard thereon. A summary of the proposed budget is open for public inspection beginning November 1, 2021 at the office of the City Clerk at City Hall and is also available on the City website. [www.clintonville.wi.org](http://www.clintonville.wi.org)

The City will strive to provide access to view using Facebook, however comments will not be monitored.

Please provide the comments to Clerk Peggy Johnson, [pjohnson@clintonvillewi.org](mailto:pjohnson@clintonvillewi.org), by Thursday, November 11, 2021 at 2:00 pm.

<b>General Fund</b>	<b>2021</b>	<b>2022</b>	<b>Percent</b>
<b><u>Revenues:</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>	<b><u>Change</u></b>
General Property Taxes	\$ 1,166,108	\$ 1,180,000	1.19%
Special Assessments	7,300	12,000	64.38%
Intergovernmental	2,346,212	2,325,500	-0.88%
Licenses & Permits	33,800	36,900	9.17%
Fines & Forfeitures	57,500	62,200	8.17%
Public Charges	93,208	75,223	-19.30%
Other	292,115	328,641	12.50%
<b>Total Revenues</b>	<b>\$ 3,996,243</b>	<b>\$ 4,020,464</b>	<b>0.61%</b>
<b><u>Expenses:</u></b>			
General Government	\$ 652,405	\$ 627,373	-3.84%
Public Safety	1,962,258	2,047,221	4.33%
Public Works	899,962	898,476	-0.17%
Recreation	444,928	409,151	-8.04%
Airport	36,690	38,243	4.23%
<b>Total Expenses</b>	<b>\$ 3,996,243</b>	<b>\$ 4,020,464</b>	<b>0.61%</b>

	<b>*Total Revenues</b>	<b>Total</b>	<b>Property</b>
	<b><u>Excluding Taxes</u></b>	<b><u>Expenditures</u></b>	<b><u>Tax Contribution</u></b>
General Fund	\$ 2,840,464	\$ 4,020,464	\$ 1,180,000
Community Center Fund	\$ 37,000	75,723	38,723
TIF 8 Fund	\$ 100,000	76,692	-
TIF 9 Fund	\$ 65,000	33,928	-
Library Fund	\$ 229,618	450,787	221,169
Transit Fund	\$ 80,500	119,017	38,517
Redevelopment Authority Fund	\$ 4,500	9,600	5,600
School Safety Resources	\$ 87,991	122,804	34,813
Debt Service Fund	\$ 113,901	1,023,901	910,000
Major Capital Fund	\$ 4,090,106	4,100,230	10,124
Small Capital Fund	\$ 12,924	55,800	42,876
Airport Fuel	\$ 95,000	94,051	-
Veterans Memorial	\$ 3,489	3,489	23,500
Outdoor Swimming Facility	\$ 300,000	300,000	-
K-9	\$ 6,000	5,800	-
Refuse Collection	\$ 213,602	215,786	-
Economic Development	\$ -	-	-
2% Fire Dues	\$ 23,200	23,200	-
ARPA	\$ 172,000	172,000	-
Restricted Donations	\$ -	-	-
<b>Total</b>	<b>\$ 8,475,295</b>	<b>\$ 10,903,272</b>	<b>\$ 2,505,322</b>

Peggy Johnson, Clerk-Treasurer

CITY OF CLINTONVILLE						
TAX LEVY AND RATE COMPARISON						
PROPERT TAX LEVY SUMMARY:						
	ADOPTED LEVY 2021	ADOPTED LEVY 2022	INCREASE (DECREASE)	% INCREASE (DECREASE)		
General Fund	\$ 1,166,108	\$ 1,167,936	\$ 1,828	0.16%		
Small Capital	\$ 43,500	\$ 42,876	\$ (624)	-1.43%		
Major Capital	\$ -	\$ 10,124	\$ 10,124			
Swimming Facility	\$ -	\$ 23,500	\$ 23,500			
Community Center	\$ 35,954	\$ 38,723	\$ 2,769	7.70%		
Library	\$ 219,269	\$ 221,169	\$ 1,900	0.87%		
School Safety Resources	\$ 34,024	\$ 34,933	\$ 909	2.67%		
Transit	\$ 32,405	\$ 38,517	\$ 6,112	18.86%		
Redevelopment Authority	\$ 5,300	\$ 5,700	\$ 400	7.55%		
Economic Development	\$ 2,685	\$ -	\$ (2,685)	-100.00%		
Debt	\$ 866,000	\$ 910,000	\$ 44,000	5.08%		
<b>SUBTOTAL EXCLUDING TIF</b>	<b>\$ 2,405,245</b>	<b>\$ 2,493,478</b>	<b>\$ 88,233</b>	<b>3.67%</b>		

PROPERT TAX RATE SUMMARY:				
	ACTUAL TAX RATE 2021	ACTUAL TAX RATE 2022	INCREASE (DECREASE)	% INCREASE (DECREASE)
General Fund	5.1359	5.2070	0.0710	1.38%
Small Capital		0.1912	0.1912	
Major Capital	0.1916	0.0451	-0.1465	-33.80%
Swimming Facility		0.1048	0.1048	
Community Center	0.1584	0.1726	0.0143	9.02%
Library	0.9657	0.9860	0.0203	2.10%
School Safety Resources	0.1499	0.1557	0.0059	3.93%
Transit	0.1427	0.1717	0.0290	20.32%
Redevelopment Authority	0.0233	0.0254	0.0021	8.86%
Economic Development	0.0118	0.0000	-0.0118	-100.00%
Debt	3.8141	4.0570	0.2429	6.37%
<b>SUBTOTAL EXCLUDING TIF</b>	<b>10.5935</b>	<b>11.1166</b>	<b>0.5231</b>	<b>4.94%</b>

Assessed Value	\$ 227,049,300	\$ 224,303,200	\$ (2,746,100)	-1.21%
Equalized Value	\$ 244,611,400	\$ 260,825,400	\$ 16,214,000	6.63%
Assessment Ratio	0.928204082	0.859974527		

CITY OF CLINTONVILLE REVENUE SUMMARY 2022 BUDGET								
	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget	Increase (Decrease)	% Change
<b>GENERAL FUND</b>								
<b>TAXES</b>								
REAL & PERSONAL PROPERTY	\$ 1,103,111.08	\$ 1,184,110.00	\$ 1,166,108.00	\$ 1,166,108.00	\$ 1,166,108.00	\$ 1,167,936.00	\$ 1,828.00	0.16%
INTEREST ON TAXES	\$ 398.15	\$ 210.55	\$ -	\$ 23.67	\$ 24.00	\$ -	\$ -	0.00%
PILT AND MSF	\$ 441,988.05	\$ 457,593.62	\$ 497,514.00	\$ 364,069.69	\$ 503,508.92	\$ 503,261.00	\$ 5,747.00	1.16%
<b>SUBTOTAL</b>	<b>\$ 1,545,497.28</b>	<b>\$ 1,641,914.17</b>	<b>\$ 1,663,622.00</b>	<b>\$ 1,530,201.36</b>	<b>\$ 1,669,640.92</b>	<b>\$ 1,671,197.00</b>	<b>\$ 7,575.00</b>	<b>0.46%</b>
<b>SPECIAL ASSESSMENTS</b>								
SPECIAL ASSESSMENTS	\$ 11,026.87	\$ 9,521.57	\$ 6,600.00	\$ 16,647.99	\$ 16,647.99	\$ 10,000.00	\$ 3,400.00	51.52%
INTEREST ON SPECIAL ASSESMENTS	\$ 1,047.15	\$ 2,401.81	\$ 700.00	\$ 2,109.85	\$ 2,199.62	\$ 2,100.00	\$ 1,400.00	200.00%
<b>SUBTOTAL</b>	<b>\$ 12,074.02</b>	<b>\$ 11,923.38</b>	<b>\$ 7,300.00</b>	<b>\$ 18,757.84</b>	<b>\$ 18,847.61</b>	<b>\$ 12,100.00</b>	<b>\$ 4,800.00</b>	<b>65.75%</b>
<b>INTERGOVERNMENTAL REVENUES</b>								
STATE SHARED REVENUES	\$ 1,297,815.86	\$ 1,291,253.13	\$ 1,290,792.00	\$ 272,146.00	\$ 1,301,965.00	\$ 1,300,935.00	\$ 10,143.00	0.79%
EXEMPT COMPUTER AID	\$ 39,749.94	\$ 39,749.94	\$ 39,750.00	\$ 39,749.94	\$ 39,750.00	\$ 39,750.00	\$ -	0.00%
PERSONAL PROPERTY AID	\$ 17,872.83	\$ 14,557.70	\$ 11,500.00	\$ 11,242.57	\$ 11,242.57	\$ 14,558.00	\$ 3,058.00	26.59%
TRANSPORTATION AID	\$ 397,782.42	\$ 421,985.56	\$ 422,978.00	\$ 316,872.75	\$ 422,497.00	\$ 385,938.00	\$ (37,040.00)	-8.76%
OTHER STATE AID/GRANTS	\$ 63,821.33	\$ 120,784.61	\$ 11,500.00	\$ 26,656.98	\$ 28,456.98	\$ 13,525.00	\$ 2,025.00	17.61%
MISC. INTERGOVERNMENTAL REV	\$ 80,579.24	\$ 92,068.34	\$ 81,828.00	\$ 50,895.33	\$ 78,911.33	\$ 87,496.00	\$ 5,668.00	6.93%
<b>SUBTOTAL</b>	<b>\$ 1,897,621.62</b>	<b>\$ 1,980,399.28</b>	<b>\$ 1,858,348.00</b>	<b>\$ 717,563.57</b>	<b>\$ 1,882,822.88</b>	<b>\$ 1,842,202.00</b>	<b>\$ (16,146.00)</b>	<b>-0.87%</b>
<b>LICENSES &amp; PERMITS</b>								
BUSINESS LICENSES	\$ 20,047.62	\$ 18,337.30	\$ 18,000.00	\$ 17,741.79	\$ 18,000.00	\$ 18,250.00	\$ 250.00	1.39%
NON-BUSINESS LICENSES/PERMITS	\$ 11,099.34	\$ 19,658.02	\$ 15,648.00	\$ 16,317.35	\$ 18,700.00	\$ 19,400.00	\$ 3,752.00	23.98%
CABLE FRANCHISE FEE	\$ 44,694.39	\$ 42,029.35	\$ 47,000.00	\$ 27,836.26	\$ 35,150.00	\$ 39,000.00	\$ (8,000.00)	-17.02%
MOTOR VEHICLE REGISTRATIONS	\$ 9,803.74	\$ 6,709.46	\$ 13,500.00	\$ 6,020.25	\$ 7,800.00	\$ 10,000.00	\$ (3,500.00)	-25.93%
<b>SUBTOTAL</b>	<b>\$ 85,645.09</b>	<b>\$ 86,734.13</b>	<b>\$ 94,148.00</b>	<b>\$ 67,915.65</b>	<b>\$ 79,650.00</b>	<b>\$ 86,650.00</b>	<b>\$ (7,498.00)</b>	<b>-7.96%</b>
<b>FINES &amp; FOREITURES</b>								
LAW & ORDER FINES	\$ 47,891.68	\$ 42,490.88	\$ 53,000.00	\$ 42,750.74	\$ 53,000.00	\$ 58,000.00	\$ 5,000.00	9.43%
PARKING FINES	\$ 4,130.00	\$ 3,790.00	\$ 4,500.00	\$ 3,115.00	\$ 4,000.00	\$ 4,200.00	\$ (300.00)	-6.67%
<b>SUBTOTAL</b>	<b>\$ 52,021.68</b>	<b>\$ 46,280.88</b>	<b>\$ 57,500.00</b>	<b>\$ 45,865.74</b>	<b>\$ 57,000.00</b>	<b>\$ 62,200.00</b>	<b>\$ 4,700.00</b>	<b>8.17%</b>
<b>PUBLIC CHARGES</b>								
ADMINISTRATION	\$ 25,662.08	\$ 10,466.35	\$ 8,100.00	\$ 8,632.04	\$ 9,000.00	\$ 11,000.00	\$ 2,900.00	35.80%
BUILDING INSPECTIONS/ZONING	\$ 6,837.70	\$ 10,454.01	\$ 11,000.00	\$ 14,168.59	\$ 16,320.00	\$ 14,500.00	\$ 3,500.00	31.82%
FIRE DEPARTMENT	\$ 22,670.00	\$ 34,209.00	\$ 27,750.00	\$ 20,605.50	\$ 24,481.00	\$ 27,250.00	\$ (500.00)	-1.80%
POLICE DEPARTMENT	\$ 3,199.16	\$ 3,199.16	\$ 2,320.00	\$ 2,891.71	\$ 3,220.00	\$ 2,900.00	\$ 580.00	25.00%
PUBLIC WORKS	\$ 12,388.61	\$ 16,028.92	\$ 15,370.00	\$ 6,430.50	\$ 11,661.45	\$ 10,200.00	\$ (5,170.00)	-33.64%
RECREATION	\$ 29,810.36	\$ 6,997.17	\$ 25,600.00	\$ 14,272.56	\$ 18,109.00	\$ 28,123.00	\$ 2,523.00	9.86%
AIRPORT	\$ -	\$ -	\$ -	\$ 220.00	\$ -	\$ -	\$ -	
<b>SUBTOTAL</b>	<b>\$ 100,567.91</b>	<b>\$ 81,354.61</b>	<b>\$ 90,140.00</b>	<b>\$ 67,220.90</b>	<b>\$ 82,791.45</b>	<b>\$ 93,973.00</b>	<b>\$ 3,833.00</b>	<b>4.25%</b>
<b>MISCELLANEOUS REVENUES</b>								
INTEREST ON INVESTMENTS	\$ 156,262.31	\$ 112,969.04	\$ 76,500.00	\$ 32,227.82	\$ 40,000.00	\$ 83,185.00	\$ 6,685.00	8.74%
ROOM TAX	\$ 8,994.05	\$ 6,922.63	\$ 8,500.00	\$ 4,391.65	\$ 8,160.00	\$ 8,500.00	\$ -	0.00%
MISCELLANEOUS	\$ 58,427.76	\$ 38,345.49	\$ 17,000.00	\$ 43,083.51	\$ 57,314.05	\$ 35,500.00	\$ 18,500.00	108.82%
LAND/BUILDING LEASES	\$ 118,506.47	\$ 117,759.50	\$ 118,685.00	\$ 107,343.07	\$ 157,298.46	\$ 105,303.00	\$ (13,382.00)	-11.28%
INSURANCE RECOVERIES	\$ 4,378.37	\$ 3,409.69	\$ -	\$ 15,964.28	\$ 32,257.75	\$ -	\$ -	
DONATIONS	\$ 5,525.75	\$ 5,885.00	\$ 4,500.00	\$ 5,992.00	\$ 6,975.00	\$ 6,550.00	\$ 2,050.00	45.56%
<b>SUBTOTAL</b>	<b>\$ 352,094.71</b>	<b>\$ 285,291.35</b>	<b>\$ 225,185.00</b>	<b>\$ 209,002.33</b>	<b>\$ 302,005.26</b>	<b>\$ 239,038.00</b>	<b>\$ 13,853.00</b>	<b>6.15%</b>
<b>OTHER FINANCING SOURCES</b>								
FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	0.00%
OTHER TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND</b>								
<b>REVENUES</b>	<b>\$ 4,045,522.31</b>	<b>\$ 4,133,897.80</b>	<b>\$ 3,996,243.00</b>	<b>\$ 2,656,527.39</b>	<b>\$ 4,092,758.12</b>	<b>\$ 4,027,360.00</b>	<b>\$ 31,117.00</b>	<b>0.78%</b>



CITY OF CLINTONVILLE EXPENDITURE SUMMARY 2022 BUDGET								
	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget	Increase (Decrease)	% Change
<b>GENERAL FUND</b>								
<b>GENERAL GOVERNMENT</b>								
ELECTED OFFICIALS AND MEETINGS	\$ 40,935.20	\$ 27,771.46	\$ 34,850.00	\$ 22,582.01	\$ 29,459.20	\$ 36,385.00	\$ 1,535.00	4.40%
LEGAL	\$ 42,506.74	\$ 48,321.00	\$ 48,321.00	\$ 27,888.89	\$ 47,846.36	\$ 47,337.00	\$ (984.00)	-2.04%
ADMINISTRATION	\$ 359,689.09	\$ 364,274.04	\$ 378,111.00	\$ 273,634.60	\$ 361,073.00	\$ 381,275.00	\$ 3,164.00	0.84%
MAINTENANCE	\$ 30,645.27	\$ 33,005.10	\$ 30,123.00	\$ 20,752.83	\$ 2,515.00	\$ 32,820.00	\$ 2,697.00	8.95%
INSURANCE	\$ 25,779.99	\$ 27,070.12	\$ 35,551.00	\$ 28,329.47	\$ 28,329.47	\$ 29,625.00	\$ (5,926.00)	-16.67%
MUNICIPAL COURT	\$ -	\$ -	\$ 4,134.00	\$ 3,240.00	\$ 4,134.00	\$ 2,000.00	\$ (2,134.00)	-51.62%
EMERGENCY GOVERNMENT	\$ -	\$ 59,703.38	\$ -	\$ -	\$ -	\$ -	\$ -	
MISCELLANEOUS	\$ 164,109.74	\$ 78,186.50	\$ 24,315.00	\$ 48,392.85	\$ 57,784.00	\$ 47,543.00	\$ 23,228.00	95.53%
CONTINGENCY AND RESERVES	\$ -	\$ 23,792.66	\$ 118,999.00	\$ 13,439.65	\$ -	\$ 38,127.00	\$ (80,872.00)	-67.96%
<b>SUBTOTAL</b>	<b>\$ 663,666.03</b>	<b>\$ 662,124.26</b>	<b>\$ 674,404.00</b>	<b>\$ 438,260.30</b>	<b>\$ 531,141.03</b>	<b>\$ 615,112.00</b>	<b>\$ (59,292.00)</b>	<b>-8.79%</b>
<b>PROTECTION OF PERSONS AND PROPERTY</b>								
POLICE DEPARTMENT OPERATIONS	\$ 1,469,865.43	\$ 1,463,713.08	\$ 1,530,711.00	\$ 1,177,104.10	\$ 1,535,991.15	\$ 1,566,465.00	\$ 35,754.00	2.34%
POLICE DEPARTMENT MAINTENANCE	\$ 26,835.23	\$ 21,592.23	\$ 25,526.00	\$ 19,230.35	\$ 28,255.00	\$ 28,087.00	\$ 2,561.00	10.03%
FIRE DEPARTMENT OPERATIONS	\$ 227,993.36	\$ 238,106.53	\$ 244,663.00	\$ 209,510.36	\$ 281,808.00	\$ 279,469.00	\$ 34,806.00	14.23%
FIRE DEPARTMENT MAINTENANCE	\$ 14,456.38	\$ 15,961.96	\$ 19,137.00	\$ 11,459.05	\$ 18,773.00	\$ 27,559.00	\$ 8,422.00	44.01%
BLDG INSPECTIONS & CODE COMPLIANCE	\$ 27,879.12	\$ 32,014.47	\$ 32,850.00	\$ 10,748.59	\$ 30,742.00	\$ 32,950.00	\$ 100.00	0.30%
AMBULANCE	\$ 109,910.36	\$ 109,370.25	\$ 109,370.00	\$ 109,173.85	\$ 109,173.85	\$ 122,809.00	\$ 13,439.00	12.29%
<b>SUBTOTAL</b>	<b>\$ 1,876,939.88</b>	<b>\$ 1,880,758.52</b>	<b>\$ 1,962,257.00</b>	<b>\$ 1,537,226.30</b>	<b>\$ 2,004,743.00</b>	<b>\$ 2,057,339.00</b>	<b>\$ 95,082.00</b>	<b>4.85%</b>
<b>PUBLIC WORKS</b>	<b>\$ 945,234.66</b>	<b>\$ 813,161.45</b>	<b>\$ 899,962.00</b>	<b>\$ 609,116.86</b>	<b>\$ 870,731.20</b>	<b>\$ 904,476.00</b>	<b>\$ 4,514.00</b>	<b>0.50%</b>
<b>PARKS &amp; RECREATION</b>								
MANAGEMENT	\$ 72,365.29	\$ 75,991.31	\$ 78,143.00	\$ 57,802.70	\$ 78,250.00	\$ 79,678.00	\$ 1,535.00	1.96%
PARKS	\$ 253,726.30	\$ 288,023.00	\$ 298,251.00	\$ 215,513.73	\$ 307,832.00	\$ 282,493.00	\$ (15,758.00)	-5.28%
RECREATION	\$ 26,210.49	\$ 15,755.83	\$ 46,536.00	\$ 15,191.08	\$ 26,291.00	\$ 49,922.00	\$ 3,386.00	7.28%
<b>SUBTOTAL</b>	<b>\$ 352,302.08</b>	<b>\$ 379,770.14</b>	<b>\$ 422,930.00</b>	<b>\$ 288,507.51</b>	<b>\$ 412,373.00</b>	<b>\$ 412,093.00</b>	<b>\$ (10,837.00)</b>	<b>-2.56%</b>
<b>AIRPORT</b>	<b>\$ 19,879.31</b>	<b>\$ 18,855.32</b>	<b>\$ 36,690.00</b>	<b>\$ 21,737.24</b>	<b>\$ 21,737.24</b>	<b>\$ 38,340.00</b>	<b>\$ 1,650.00</b>	<b>4.50%</b>
<b>TRANSFERS OUT</b>	<b>\$ 410,021.00</b>	<b>\$ 266,233.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$ 4,268,042.96</b>	<b>\$ 4,020,902.69</b>	<b>\$ 3,996,243.00</b>	<b>\$ 2,894,848.21</b>	<b>\$ 4,040,725.47</b>	<b>\$ 4,027,360.00</b>	<b>\$ 31,117.00</b>	<b>0.78%</b>
<b>SPECIAL REVENUE</b>								
COMMUNITY CENTER	\$ 37,563.23	\$ 34,977.87	\$ 42,954.00	\$ 24,513.11	\$ 38,728.00	\$ 76,109.00	\$ 33,155.00	77.19%
REVOLVING LOAN	\$ 347,773.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LIBRARY	\$ 425,224.05	\$ 369,072.02	\$ 413,323.00	\$ 269,426.88	\$ 379,222.00	\$ 453,787.00	\$ 40,464.00	9.79%
TRANSIT	\$ 91,570.52	\$ 128,281.52	\$ 115,405.00	\$ 85,609.00	\$ 113,250.00	\$ 119,017.00	\$ 3,612.00	3.13%
REDEVELOPMENT AUTHORITY	\$ 5,162.40	\$ 12,304.38	\$ 11,300.00	\$ 13,800.00	\$ 13,747.99	\$ 9,600.00	\$ (1,700.00)	-15.04%
SCHOOL SAFETY RESOURCE	\$ 5,175,336.65	\$ 108,646.56	\$ 121,309.00	\$ 100,600.68	\$ 125,237.36	\$ 123,044.00	\$ 1,735.00	1.43%
VETERANS MEMORIAL	\$ 1,288.77	\$ 1,163.35	\$ 4,514.00	\$ 1,288.24	\$ 2,573.00	\$ 3,489.00	\$ (1,025.00)	-22.71%
DISC GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
K-9	\$ 5,183.27	\$ 5,709.42	\$ 6,300.00	\$ 2,665.67	\$ 3,895.00	\$ 5,800.00	\$ (500.00)	-7.94%
TOURISM	\$ 6,250.00	\$ 5,709.00	\$ 7,000.00	\$ 3,557.75	\$ 33,500.00	\$ 7,000.00	\$ -	0.00%
REFUSE COLLECTION	\$ 180,581.12	\$ 193,198.02	\$ 203,800.00	\$ 141,466.37	\$ 211,200.00	\$ 230,786.00	\$ 26,986.00	13.24%
ECONOMIC DEVELOPMENT	\$ 199,139.23	\$ 61,544.86	\$ 60,144.00	\$ 44,646.01	\$ 123,000.00	\$ -	\$ (60,144.00)	-100.00%
2% DUES	\$ 18,123.55	\$ 8,141.96	\$ 23,600.00	\$ 9,091.75	\$ 18,200.00	\$ 23,200.00	\$ (400.00)	-1.69%
ARPA	\$ -	\$ -	\$ -	\$ 32,480.98	\$ 173,499.81	\$ 60,000.00	\$ 60,000.00	
AIRPORT FUEL	\$ 95,596.89	\$ 82,020.29	\$ 79,850.00		\$ 108,881.82	\$ 94,051.00	\$ 14,201.00	17.78%
<b>CONSTRUCTION FUNDS</b>								
MAJOR CAPITAL	\$ 2,997,822.56	\$ 956,414.35	\$ 2,930,381.00	\$ 511,060.01	\$ 972,626.77	\$ 2,950,230.00	\$ 19,849.00	0.68%
SMALL CAPITAL	\$ -	\$ -	\$ 35,600.00	\$ 18,722.96	\$ 33,390.00	\$ 55,800.00	\$ 20,200.00	56.74%
OUTDOOR SWIMMING FACILITY	\$ -	\$ -	\$ 81,326.00	\$ 54,944.50	\$ 60,000.00	\$ 300,000.00	\$ 218,674.00	268.89%
TIF (OLD COMBINED ACCOUNTS)	\$ 85,196.61	\$ 81,374.09	\$ -	\$ -	\$ -	\$ -	\$ -	
TID 8 (NEW ACCOUNTS ONLY)	\$ -	\$ -	\$ 277,807.00	\$ 164,040.42	\$ 190,692.00	\$ 77,692.00	\$ (200,115.00)	-72.03%
TID 9 (NEW ACCOUNTS ONLY)	\$ -	\$ -	\$ 152,783.00	\$ 135,792.86	\$ 140,714.57	\$ 33,928.00	\$ (118,855.00)	-77.79%
<b>ENTERPRISE</b>								
WASTEWATER UTILITY	\$ 1,381,114.70	\$ 1,386,759.00	\$ 1,557,230.00	\$ 624,486.00	\$ 1,237,279.00	\$ 1,644,625.00	\$ 87,395.00	5.61%
ELECTRIC UTILITY	\$ 11,058,403.57	\$ 10,042,604.00	\$ 10,489,864.00	\$ 7,933,758.00	\$ 10,438,566.00	\$ 10,870,788.00	\$ 380,924.00	3.63%
WATER UTILITY	\$ 1,566,558.69	\$ 1,349,070.00	\$ 1,734,995.00	\$ 970,666.00	\$ 1,511,603.00	\$ 1,707,651.00	\$ (27,344.00)	-1.58%
<b>DEBT</b>	<b>\$ 1,012,706.06</b>	<b>\$ 1,004,053.40</b>	<b>\$ 986,975.00</b>	<b>\$ 964,070.62</b>	<b>\$ 1,043,806.62</b>	<b>\$ 1,015,400.00</b>	<b>\$ 28,425.00</b>	<b>2.88%</b>



# GENERAL FUND BUDGET

## REVENUES

The following accounts constitute the operating revenues received by the City of Clintonville in the day-to-day provision of services. The Revenues section is divided into five categories that encompass all facets of City operations. The categories are Administrative, Protection of Persons and Property, Public Works, Parks and Recreation, and Airport. Some categories are divided into several sub-categories that address specific departmental functions or operations.

### ADMINISTRATIVE

Explanation of Account: The Administrative Revenue includes all revenues associated with operating a municipality that do not fall into other General Fund Revenue Accounts. The General Property Taxes listed below are only those needed to balance the General Fund Account. Other accounts include various aids from the State, license fees, payments in lieu of taxes from tax exempt entities, licenses, and city building rentals. The use of general property tax for the 2022 budget is down by \$1,828 to support City operations.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-41110	GENERAL PROPERTY TAXES	\$ 1,103,111.08	\$ 1,184,110.00	\$ 1,166,108.00	\$ 1,166,108.00	\$ 1,166,108.00	\$ 1,167,936.00
100-10-41140	MOBILE HOME FEES	\$ 6,732.74	\$ 15,974.43	\$ 10,848.00	\$ 13,134.81	\$ 15,000.00	\$ 15,000.00
100-10-41150	MANAGED FOREST LAND	\$ 291.39	\$ 371.38	\$ 200.00	\$ 364.24	\$ 364.00	\$ 375.00
100-10-41210	ROOM TAX	\$ 8,994.05	\$ 6,922.63	\$ 8,500.00	\$ 4,391.65	\$ 8,160.00	\$ 8,500.00
100-10-41310	PILT - WATER & ELECTRIC	\$ 423,090.00	\$ 440,054.00	\$ 431,496.00	\$ 325,248.00	\$ 434,748.00	\$ 435,000.00
100-10-41320	PILT - HOUSING AUTHORITY	\$ 18,898.05	\$ 17,539.62	\$ 15,500.00	\$ -	\$ 17,000.00	\$ 16,500.00
100-10-41330	PILT -Aster	\$ -	\$ -	\$ 50,518.00	\$ 38,821.69	\$ 51,761.00	\$ 51,761.00
100-10-41800	INTEREST ON TAXES	\$ 398.15	\$ 210.55	\$ -	\$ 23.67	\$ 24.00	\$ -
100-10-43410	SHARED REVENUES	\$ 1,297,815.86	\$ 1,291,253.13	\$ 1,290,792.00	\$ 272,146.00	\$ 1,301,965.00	\$ 1,300,935.00
100-10-43430	EXEMPT COMPUTER AID	\$ 39,749.94	\$ 39,749.94	\$ 39,750.00	\$ 39,749.94	\$ 39,750.00	\$ 39,750.00
100-10-43435	PERSONAL PROPERTY AID	\$ 17,872.83	\$ 14,557.70	\$ 11,500.00	\$ 11,242.57	\$ 11,243.00	\$ 14,558.00
100-10-43507	GRANT		\$ -		\$ 8,100.00	\$ 8,100.00	\$ -
100-10-43528	STATE GRANTS		\$ 111,899.92			\$ -	\$ -
100-10-43530	TRANSPORTATION AIDS	\$ 397,782.42	\$ 421,985.56	\$ 422,978.00	\$ 316,872.75	\$ 422,497.00	\$ 385,938.00
100-10-43610	PAYMENTS FOR MUNICIPAL SERVICE	\$ 3,998.12	\$ 4,668.63	\$ 4,500.00	\$ 5,669.75	\$ 5,670.00	\$ 5,650.00
100-10-44100	BUSINESS LICENSES	\$ 20,047.62	\$ 18,337.30	\$ 18,000.00	\$ 17,741.79	\$ 18,000.00	\$ 18,250.00
100-10-44200	NONBUSINESS LICENSES	\$ 3,566.60	\$ 3,283.59	\$ 3,600.00	\$ 2,482.54	\$ 3,000.00	\$ 3,200.00
100-10-44400	COMMUNITY EVENT FEE	\$ 800.00	\$ 400.00	\$ 1,200.00	\$ 700.00	\$ 700.00	\$ 1,200.00
100-10-44500	CABLE FRANCHISE FEE	\$ 44,694.39	\$ 42,029.35	\$ 47,000.00	\$ 27,836.26	\$ 35,150.00	\$ 39,000.00
100-10-44600	CELL TOWER LEASE	\$ 31,898.15	\$ 36,030.89	\$ 36,500.00	\$ 30,401.06	\$ 43,330.00	\$ 39,480.00
100-10-46100	ADMINISTRATION FEES	\$ 25,662.08	\$ 10,466.35	\$ 8,100.00	\$ 8,632.04	\$ 9,000.00	\$ 11,000.00
100-10-48110	INTEREST ON INVESTMENTS	\$ 156,262.31	\$ 112,969.04	\$ 76,500.00	\$ 32,227.82	\$ 40,000.00	\$ 83,185.00
100-10-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 1,047.15	\$ 2,401.81	\$ 600.00	\$ 1,810.23	\$ 1,900.00	\$ 1,900.00
100-10-48201	CITY BUILDING RENTALS	\$ 19,659.12	\$ 19,659.12	\$ 19,860.00	\$ 14,895.00	\$ 19,860.00	\$ 19,860.00
100-10-48202	LAND LEASES	\$ 18,646.48	\$ 17,587.98	\$ 17,950.00	\$ 6,451.92	\$ 16,000.00	\$ 17,000.00
100-10-48205	SIGN LEASES				\$ 554.16	\$ 1,004.00	\$ 1,125.00
100-10-48300	CITY PROPERTY SALES	\$ 200.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
100-10-48401	INSURANCE CLAIM RECOVERIES					\$ 16,293.00	\$ -
100-10-48500	DONATIONS	\$ -	\$ 100.00	\$ 2,500.00	\$ 3,950.00	\$ 4,100.00	\$ 4,050.00
100-10-48700	OFF ROAD FUEL TAX REFUND	\$ 1,333.80	\$ 2,085.04	\$ 2,500.00	\$ 2,522.99	\$ 2,523.00	\$ 2,500.00
100-10-48850	CITY INVENTORY SALES	\$ 30.64	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-48900	MISCELLANEOUS REVENUES	\$ 1,059.47	\$ 11,096.92	\$ 7,000.00	\$ 6,837.54	\$ 8,000.00	\$ 7,500.00
100-10-49200	TRANSFER FROM OTHER FUNDS		\$ 1,825.00			\$ -	\$ -
100-10-41104	Fund Balance Applied	\$ -	\$ -	\$ -		\$ -	\$ 20,000.00
<b>TOTAL</b>		<b>\$ 3,643,642.44</b>	<b>\$ 3,827,569.88</b>	<b>\$ 3,694,000.00</b>	<b>\$ 2,359,916.42</b>	<b>\$ 3,701,250.00</b>	<b>\$ 3,711,153.00</b>

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

**EXPLANATION OF ACCOUNT:** The Police Protection Revenues include all funds collected through the operations of the Police Department. The Motor Vehicle Registration Account is the revenue the Department receives for selling the Wisconsin DMV Temporary, Regular, and Renewal plats for all motorcycles, vehicles, and mopeds, as well as certain types of recreational vehicles. The Law and Ordinance Violation account is the City's portion of all citations written in the City limits. The City restricts overnight parking from November 1<sup>st</sup> through March 31<sup>st</sup> from 2a.m. to 6a.m, which results in the majority of the City's parking violation revenues. The Law Enforcement Fees are miscellaneous revenues such as charges for police reports, and other various sources. Total Revenue is down \$1,520 for the 2022 budget.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-20-41170	MOTOR VEHICLE REGISTRATIONS	\$ 9,803.74	\$ 6,709.46	\$ 13,500.00	\$ 6,020.25	\$ 7,800.00	\$ 10,000.00
100-20-43521	STATE PMT FOR POLICE TRAINING	\$ 1,440.00	\$ 1,760.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 2,000.00
100-20-43528	GRANTS	\$ 56,758.02	\$ -	\$ 2,500.00	\$ 10,000.00	\$ 10,000.00	\$ 3,000.00
100-20-45100	LAW AND ORDINANCE VIOLATIONS	\$ 47,891.68	\$ 42,490.88	\$ 53,000.00	\$ 42,750.74	\$ 53,000.00	\$ 58,000.00
100-20-45130	PARKING VIOLATIONS	\$ 4,130.00	\$ 3,790.00	\$ 4,500.00	\$ 3,115.00	\$ 4,000.00	\$ 4,200.00
100-20-46210	LAW ENFORCEMENT FEES	\$ 1,704.16	\$ 2,554.16	\$ 1,700.00	\$ 2,271.71	\$ 2,500.00	\$ 2,200.00
100-20-46590	DOG POUND REVENUE	\$ 1,495.00	\$ 645.00	\$ 620.00	\$ 620.00	\$ 720.00	\$ 700.00
100-20-47321	LAW ENFORCEMENT SERV/OTHER MUN	\$ 6,887.75	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 2,083.00	\$ -
100-20-48300	CITY PROPERTY SALES	\$ -	\$ 935.00	\$ 2,000.00	\$ 3,125.00	\$ 3,125.00	\$ 2,000.00
100-20-48401	INSURANCE CLAIM RECOVERIES				\$ 6,597.28	\$ 6,597.00	\$ -
100-20-48500	DONATIONS	\$ 1,050.00	\$ 2,950.00	\$ 2,000.00	\$ 1,167.00	\$ 2,000.00	\$ 2,500.00
100-20-48900	MISCELLANEOUS REVENUES	\$ 5,845.43	\$ 2,046.49	\$ 4,000.00	\$ 14,255.14	\$ 14,500.00	\$ 4,500.00
100-20-48920	SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 137,005.78</b>	<b>\$ 68,880.99</b>	<b>\$ 90,620.00</b>	<b>\$ 94,922.12</b>	<b>\$ 108,125.00</b>	<b>\$ 89,100.00</b>

**FIRE PROTECTION**

**Explanation of Account:** In addition to serving the City, the Fire Department also provides contractual services to the Townships of Bear Creek, Matteson, and Larrabee. The fees the Fire Department receives for those services, which are based on call volume and each municipality's population, make up the department's largest source of revenue. In addition, the Fire Department Revenues include fees for responding to vehicle accidents, fuel spills, and Wildland (DNR) calls. Total revenue is up \$10,168 for the 2022 budget.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-21-46220	RESCUE/VEHICLE CHARGES	\$ 4,760.00	\$ 8,790.00	\$ 7,000.00	\$ 4,000.00	\$ 5,000.00	\$ 7,000.00
100-21-46240	FIRE CALLS	\$ 9,750.00	\$ 16,720.00	\$ 12,000.00	\$ 8,125.00	\$ 11,000.00	\$ 12,000.00
100-21-47200	DNR/LARRABEE	\$ -	\$ 136.75	\$ 250.00	\$ -	\$ -	\$ 250.00
100-21-47201	DNR/MATTESON	\$ 400.00	\$ -	\$ 250.00	\$ 720.50	\$ 721.00	\$ 250.00
100-21-47202	DNR/BEAR CREEK	\$ -	\$ 482.25	\$ 50.00	\$ -	\$ -	\$ 50.00
100-21-47323	FIRE PROTECTION CONTRACTS	\$ 73,691.49	\$ 87,068.34	\$ 76,828.00	\$ 45,895.33	\$ 76,828.00	\$ 87,496.00
100-21-48401	INSURANCE CLAIM RECOVERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-48500	DONATIONS				\$ 245.00	\$ 245.00	\$ -
100-21-48600	FIRE INSPECTION FEES	\$ 7,760.00	\$ 7,780.00	\$ 7,700.00	\$ 7,760.00	\$ 7,760.00	\$ 7,700.00
100-21-48700	FIRE RE-INSPECTION FEES	\$ -	\$ 300.00	\$ 500.00	\$ -	\$ -	\$ -
100-21-48900	MISCELLANEOUS REVENUES	\$ 3,024.00	\$ 2,655.25	\$ -	\$ 388.32	\$ 388.00	\$ -
<b>TOTAL</b>		<b>\$ 99,385.49</b>	<b>\$ 123,932.59</b>	<b>\$ 104,578.00</b>	<b>\$ 67,134.15</b>	<b>\$ 101,942.00</b>	<b>\$ 114,746.00</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 Kunkel Engineering completes all inspections and determines fees for permits. The revenues are divided 90/10 firm/City for zoning matters and 80/20 firm/City for all other matters. The maritage the firm receives is the only compensation it receives for providing the building permit services therefore there is no actual expense to the General Fund for these inspections. The Zoning Appeals account is comprised of fees paid by property owners who apply to have their property rezoned or to obtain a conditional use permit or a variance from the current zoning code.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-11-44300	BUILDING PERMITS & INSPECT.	\$ 6,522.70	\$ 9,639.01	\$ 10,500.00	\$ 14,118.59	\$ 16,000.00	\$ 14,000.00
100-11-44400	ZONING APPEALS	\$ 315.00	\$ 815.00	\$ 500.00	\$ 50.00	\$ 320.00	\$ 500.00
100-11-45400	CODE ENFORCEMENT	\$ -	\$ 384.02	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 6,837.70</b>	<b>\$ 10,838.03</b>	<b>\$ 11,000.00</b>	<b>\$ 14,168.59</b>	<b>\$ 16,320.00</b>	<b>\$ 14,500.00</b>

**TOTAL PROTECTION OF PERSONS AND PROPERTY**

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
POLICE PROTECTION	\$ 137,005.78	\$ 68,880.99	\$ 90,620.00	\$ 94,922.12	\$ 108,125.00	\$ 89,100.00
FIRE PROTECTION	\$ 99,385.49	\$ 123,932.59	\$ 104,578.00	\$ 67,134.15	\$ 101,942.00	\$ 114,746.00
BUILDING INSPECTION/ASSESSMENT	\$ 6,837.70	\$ 10,838.03	\$ 11,000.00	\$ 14,168.59	\$ 16,320.00	\$ 14,500.00
<b>TOTAL</b>	<b>\$ 243,228.97</b>	<b>\$ 203,651.61</b>	<b>\$ 206,198.00</b>	<b>\$ 176,224.86</b>	<b>\$ 226,387.00</b>	<b>\$ 218,346.00</b>

**PUBLIC WORKS**

**Explanation of Account:** The Public Works revenues include assessments, user fees, and fees charged for services provided by the Department. The Sidewalk and Curb and Gutter Assessments include the amount assessed to property owners abutting sidewalks, curb and gutter, and driveway approaches in the City. The interdepartmental Labor Account is for equipment maintenance and repair services provided to other City departments as well as the Clintonville Ambulance Services and Graceland Cemetery. The Public Charge for Services Account is revenue generated when the City provides a service to a private property or another municipality. The 2022 total revenues are projected to increase \$15,830 from 2021.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-30-42301	SIDEWALK/CURB/GUTTER ASSESSMENT	\$ 11,026.87	\$ 9,521.57	\$ 6,600.00	\$ 16,647.99	\$ 16,648.00	\$ 10,000.00
100-30-46290	SNOW REMOVAL CHARGES	\$ 2,975.05	\$ 4,470.30	\$ 3,000.00	\$ 2,718.25	\$ 3,000.00	\$ 3,000.00
100-30-46310	STREET MAINTENANCE	\$ 420.00	\$ 5,400.00	\$ 5,500.00	\$ -	\$ -	\$ 1,000.00
100-30-46431	CAWS	\$ 450.00	\$ 211.30	\$ 270.00	\$ -	\$ -	\$ -
100-30-46440	WEED AND NUISANCE	\$ 1,448.90	\$ 1,029.99	\$ 1,200.00	\$ 1,515.00	\$ 1,515.00	\$ 1,500.00
100-30-46724	PETROLEUM CHARGES	\$ 64.73	\$ -	\$ 100.00	\$ -	\$ -	\$ -
100-30-46725	PARTS CHARGES	\$ 2,513.14	\$ 113.65	\$ 300.00	\$ -	\$ -	\$ -
100-30-46900	PUBLIC CHARGES FOR SERVICE	\$ 1,585.00	\$ 4,866.68	\$ 4,000.00	\$ 2,015.00	\$ 6,964.00	\$ 4,500.00
100-30-47400	INTERDEPARTMENTAL LABOR	\$ 2,931.79	\$ -	\$ 1,000.00	\$ 182.25	\$ 182.00	\$ 200.00
100-30-48130	INTEREST ON SPECIAL ASSESSMENT	\$ -	\$ -	\$ 100.00	\$ 299.62	\$ 300.00	\$ 200.00
100-30-48300	CITY PROPERTY SALES	\$ -	\$ 2,725.00	\$ -	\$ 11,424.00	\$ 26,293.00	\$ 20,000.00
100-30-48401	INSURANCE CLAIM RECOVERIES	\$ 4,378.37	\$ 3,409.69	\$ -	\$ 9,367.00	\$ 9,367.00	\$ -
100-30-48580	UTV/ATV DONATIONS				\$ 500.00	\$ 500.00	\$ -
100-30-48900	MISCELLANEOUS REVENUES	\$ 16,393.92	\$ 16,393.92	\$ 4,000.00	\$ 5,532.35	\$ 5,532.00	\$ 1,500.00
<b>TOTAL</b>		<b>\$ 44,187.77</b>	<b>\$ 48,142.10</b>	<b>\$ 26,070.00</b>	<b>\$ 50,201.46</b>	<b>\$ 70,301.00</b>	<b>\$ 41,900.00</b>

**PARKS AND RECREATION**

Explanation of Account: The City's Parks and Recreation Department Revenues include all rentals, such as shelters, and user fees, such as for the boat launch and ballfield usage, for the Department. Total revenue is expected to increase \$2,523 in 2022.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-40-43695	BOAT LAUNCH FEES	\$ 71.05	\$ 229.00	\$ 300.00	\$ 355.15	\$ 382.00	\$ 400.00
100-40-46720	PARK FEES	\$ 6,860.24	\$ 2,178.55	\$ 4,000.00	\$ 4,452.86	\$ 4,703.00	\$ 5,525.00
100-40-46721	RECREATION CENTER FEES	\$ 309.77	\$ 241.17	\$ -	\$ -	\$ -	\$ -
100-40-46730	SOCCER FEES	\$ 4,848.80	\$ 1,337.89	\$ 5,000.00	\$ 4,769.51	\$ 4,703.00	\$ 5,000.00
100-40-46740	USER FEES- REC PROGRAMS	\$ 8,374.86	\$ 2,493.00	\$ 4,000.00	\$ 1,785.00	\$ 3,591.00	\$ 7,112.00
100-40-46745	WINTER WHIRL	\$ 1,933.63	\$ 713.26	\$ 4,000.00	\$ -	\$ 900.00	\$ 4,000.00
100-40-46755	WINTER PROGRAMS	\$ 1,137.43	\$ (213.27)	\$ 1,600.00	\$ 142.18	\$ 850.00	\$ 1,138.00
100-40-46765	EASTER EGG HUNT	\$ 612.00		\$ 500.00	\$ 100.00	\$ 100.00	\$ 500.00
100-40-46770	SUMMER PROGRAMS	\$ 4,823.52	\$ 17.57	\$ 5,200.00	\$ 2,667.86	\$ 2,667.00	\$ 2,870.00
100-40-46775	FALL PROGRAMS	\$ 839.06	\$ -	\$ 1,000.00	\$ -	\$ 213.00	\$ 1,578.00
100-40-47775	FARMER'S MARKET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-48300	CITY PROPERTY SALES	\$ -	\$ 759.24	\$ -	\$ -	\$ -	\$ -
100-40-48500	DONATIONS	\$ -	\$ 35.00	\$ -	\$ -	\$ -	\$ -
100-40-48600	PARK DONATIONS	\$ 4,475.75	\$ 2,800.00	\$ -	\$ 130.00	\$ 130.00	\$ -
100-40-48900	MISCELLANEOUS REVENUES	\$ 31,874.30	\$ (91.33)	\$ -	\$ 251.16	\$ 251.00	\$ -
<b>TOTAL</b>		<b>\$ 66,160.41</b>	<b>\$ 10,500.08</b>	<b>\$ 25,600.00</b>	<b>\$ 14,653.72</b>	<b>\$ 18,490.00</b>	<b>\$ 28,123.00</b>

**AIRPORT**

Explanation of Account: The Clintonville Municipal Airport processes approximately 1500 flights a year and also provides hangars for commercial entities and individuals. The City owns one commercial hangar along the ramps that are leased by aviation-related companies. All lease payments are made on a monthly basis. There are approximately 28 private hangars that others have built on land leased to them by the City. The revenues from the leases are in Airport Charges. The revenues and expenses for the Fuel Flowage System are found in a separate account in the Airport Fuel Fund in the Miscellaneous Funds section.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-50-46340	AIRPORT CHARGES	\$ 33,927.72	\$ 30,106.51	\$ 30,000.00	\$ 50,245.93	\$ 62,729.00	\$ 13,463.00
100-50-48202	LAND LEASES	\$ 14,375.00	\$ 14,375.00	\$ 14,375.00	\$ 4,795.00	\$ 14,375.00	\$ 14,375.00
100-50-48401	INSURANCE CLAIM RECOVERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-50-48875	PILOT LOUNGE SERVICES				\$ 220.00	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 48,302.72</b>	<b>\$ 44,481.51</b>	<b>\$ 44,375.00</b>	<b>\$ 55,260.93</b>	<b>\$ 77,104.00</b>	<b>\$ 27,838.00</b>

**TOTAL GENERAL FUND REVENUES**

Explanation of Account: The City's Total General Fund Revenues for 2022, excluding property tax revenue, will increase \$29,289 compared to the 2021 Budget.

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
GENERAL GOVERNMENT	\$ 3,643,642.44	\$ 3,827,569.88	\$ 3,694,000.00	\$ 2,359,916.42	\$ 3,701,250.00	\$ 3,711,153.00
PROTECTION OF PERSONS AND PROPERTY	\$ 243,228.97	\$ 203,651.61	\$ 206,198.00	\$ 176,224.86	\$ 226,387.00	\$ 218,346.00
PUBLIC WORKS	\$ 44,187.77	\$ 48,142.10	\$ 26,070.00	\$ 50,201.46	\$ 70,301.00	\$ 41,900.00
PARKS AND RECREATION	\$ 66,160.41	\$ 10,500.08	\$ 25,600.00	\$ 14,653.72	\$ 18,490.00	\$ 28,123.00
AIRPORT	\$ 48,302.72	\$ 44,481.51	\$ 44,375.00	\$ 55,260.93	\$ 77,104.00	\$ 27,838.00
<b>TOTAL</b>	<b>\$ 4,045,522.31</b>	<b>\$ 4,134,345.18</b>	<b>\$ 3,996,243.00</b>	<b>\$ 2,656,257.39</b>	<b>\$ 4,093,532.00</b>	<b>\$ 4,027,360.00</b>

## **EXPENDITURES**

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

### **GENERAL GOVERNMENT**

#### COMMON COUNCIL

Explanation of Account: The City of Clintonville elects a ten-member Common Council that is led by the Council President. The City is divided into five aldermanic districts with two Alderman from each district. Five members (one from each district) are elected each April to a two-year term. The Council currently receives a monthly salary and \$25 per committee meeting up to 30 meetings per year. The Common Council expenses include the salaries of the Council President, Alderpersons, and payments for Municipal Dues and travel expenses. Starting in 2020, 25% of the salaries and benefits of the Common Council are paid by the Utilities.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51101-1100	SALARIES	\$ 30,345.23	\$ 20,047.80	\$ 24,375.00	\$ 15,899.98	\$ 21,000.00	\$ 24,375.00
100-10-51101-1500	EMPLOYEE BENEFITS	\$ 2,207.69	\$ 1,803.24	\$ 1,911.00	\$ 1,269.50	\$ 1,825.00	\$ 1,917.00
100-10-51101-2100	INFORMATION TECHNOLOGY	\$ 860.00	\$ 869.88	\$ 880.00	\$ 666.84	\$ 900.00	\$ 2,429.00
100-10-51101-3150	OFFICE SUPPLIES	\$ 8.00	\$ -	\$ 100.00	\$ 8.50	\$ 9.00	\$ 75.00
100-10-51101-3161	TRAINING	\$ 460.00	\$ -	\$ 750.00	\$ 300.00	\$ 300.00	\$ 600.00
100-10-51101-3240	MEMBERSHIP DUES	\$ 1,107.74	\$ 1,184.32	\$ 1,200.00	\$ 1,219.82	\$ 1,220.00	\$ 1,275.00
100-10-51101-3310	EXPENSE ALLOWANCE	\$ 149.32	\$ 20.00	\$ 250.00	\$ 224.18	\$ 250.00	\$ 250.00
<b>TOTAL</b>		<b>\$ 35,137.98</b>	<b>\$ 23,925.24</b>	<b>\$ 29,466.00</b>	<b>\$ 19,588.82</b>	<b>\$ 25,504.00</b>	<b>\$ 30,921.00</b>

#### COMMISSIONS AND BOARDS

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51102-1100	SALARIES	\$ -	\$ 100.00	\$ 275.00	\$ -	\$ 50.00	\$ 250.00
100-10-51102-3161	TRAINING	\$ -	\$ 90.00	\$ 85.00	\$ 10.00	\$ 10.00	\$ 85.00
100-10-51102-3310	EXPENSE ALLOWANCE	\$ 140.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00
<b>TOTAL</b>		<b>\$ 140.00</b>	<b>\$ 190.00</b>	<b>\$ 460.00</b>	<b>\$ 10.00</b>	<b>\$ 60.00</b>	<b>\$ 435.00</b>

#### MAYOR

Explanation of Account: The City of Clintonville has an elected, part-time Mayor that serves a two-year term. The Mayor is elected in April of every even year. The Mayor's responsibilities include presiding over Council meetings and acting as the Chief Elected Official. The Mayor assists the staff in carrying out the policy directives of the Common Council. The Mayor is available by appointment to meet with the citizens of Clintonville, staff, and other elected officials to discuss concerns or policies. The salary account includes a monthly salary and a \$25



per meeting stipend up to 30 meetings per year. Beginning in 2020, 25% of the Mayor's salary and benefits are paid by the Utilities.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51103-1100	SALARIES	\$ 4,650.00	\$ 3,281.17	\$ 3,938.00	\$ 2,531.16	\$ 3,375.00	\$ 3,937.00
100-10-51103-1500	EMPLOYEE BENEFITS	\$ 350.73	\$ 263.30	\$ 308.00	\$ 201.09	\$ 275.00	\$ 309.00
100-10-51103-2100	INFORMATION TECHNOLOGY	\$ 106.50	\$ 109.25	\$ 113.00	\$ 83.25	\$ 111.00	\$ 268.00
100-10-51103-3150	OFFICE SUPPLIES	\$ 149.99	\$ -	\$ 65.00	\$ -	\$ -	\$ 65.00
100-10-51103-3161	TRAINING	\$ (110.00)	\$ -	\$ 250.00	\$ 100.00	\$ 100.00	\$ 200.00
100-10-51103-3310	EXPENSE ALLOWANCE	\$ 510.00	\$ 2.50	\$ 250.00	\$ 17.69	\$ 35.00	\$ 250.00
<b>TOTAL</b>		<b>\$ 5,657.22</b>	<b>\$ 3,656.22</b>	<b>\$ 4,924.00</b>	<b>\$ 2,933.19</b>	<b>\$ 3,896.00</b>	<b>\$ 5,029.00</b>

### CITY ATTORNEY

Explanation of Account: The City Attorney is responsible for providing legal services to the City as well as representing it in all cases involving civil and traffic issues. The City Attorney is a salaried position. In addition, the City also contracts with an Oshkosh law firm on an hourly basis for union negotiations and personnel issues. The Negotiation Expenses are found in "Other General Government". The City Attorney's salary will increase 3%.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51301-1100	SALARIES	\$ 31,806.76	\$ 34,416.00	\$ 34,932.00	\$ 27,194.76	\$ 36,259.00	\$ 37,348.00
100-10-51301-2100	INFORMATION TECHNOLOGY	\$ 86.00	\$ 87.00	\$ 89.00	\$ 65.25	\$ 87.00	\$ 89.00
100-10-51301-2300	OUTSIDE LEGAL SERVICES	\$ -	\$ -	\$ 1,100.00	\$ -	\$ -	\$ 750.00
100-10-51301-2350	LEGAL SRVS OUT OF CONTRACT	\$ 1,134.00	\$ 405.00	\$ 1,200.00	\$ -	\$ -	\$ 500.00
100-10-51301-3310	EXPENSE ALLOWANCE	\$ 929.64	\$ 541.95	\$ 1,000.00	\$ 333.88	\$ 500.00	\$ 650.00
<b>TOTAL</b>		<b>\$ 33,956.40</b>	<b>\$ 35,449.95</b>	<b>\$ 38,321.00</b>	<b>\$ 27,593.89</b>	<b>\$ 36,846.00</b>	<b>\$ 39,337.00</b>

## **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 Deputy City Administrator, the City Clerk-Treasurer, Deputy Clerk-Treasurer, and Administrative Assistant staff the Administrative Office. There are three Utility office employees located in the City Hall complex. The funds for these employees are accounted for in the Electric and Water budgets with a portion of their wages also being allocated to the Sewer Utility through the annual audit process. The daily operations of the City Hall and the Utility administrative and customer service work is under the direction of the Clerk-Treasurer and the Utility Finance Director with oversight by the City Administrator. The goal of the department is to execute all duties and responsibilities in a responsive, courteous, and cost-effective manner by ensuring that all administrative requirements are met in a timely fashion and that the daily operations and affairs of the City are managed responsibly and professionally. Specific department responsibilities include:

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

**DEPARTMENT SERVICES INDICATORS**

## General Functions

Indicator	as of 10/31	Est. 2021 Total
Animal Licenses Issued	409	460
Invoices Issued	496	535
Invoices Received	4328	5190
Ordinances, Resolutions, and Proclamations	32	34
Liquor Licenses Issued	26	26
Operator's Licenses Issued	65	67
Operator's Licenses Denied	1	1
Open Records Requests	15	16
Council and Committee Meeting Hours	71.0	78

## Elections

Indicator	as of 10/31	Est. 2021 Total
Total number of Elections	2	2
Total number of Voters	1,040	1,040
Election Day Registrants	13	13
Total Absentee Ballots Cast	290	290

**CITY ADMINISTRATION**

**Explanation of Account:** The City Administrator is a full-time, salaried position whose office is located at City Hall. The Administrator oversees all of the day-to-day operations of the City including budgeting and purchasing, human resources, and economic development. A portion of the wages and benefits of the City Administrator are paid by the three utilities and the City's TIF districts. These allocated costs are not reflected in the accounts below. In addition, part of the Deputy City Administrator position costs, which is responsible for administrative management of the Public Works Department (in lieu of having a Public Works Manager) as well as grant application and management in addition to assisting the City Administrator with special projects and serving as back-up in the Administrator's absence, are also included here. The Deputy City Administrator's wages and benefits are partially paid by Public Works, TIF, Water Utility, Wastewater Utility, and Airport Fuel and those allocated costs are not reflected in the accounts here.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51410-1100	SALARIES	\$ 81,605.55	\$ 74,021.21	\$ 69,098.00	\$ 50,778.22	\$ 69,380.00	\$ 73,874.00
100-10-51410-1500	EMPLOYEE BENEFITS	\$ 22,547.31	\$ 27,845.06	\$ 29,444.00	\$ 22,260.04	\$ 28,000.00	\$ 30,678.00
100-10-51410-2100	INFORMATION TECHNOLOGY	\$ 192.50	\$ 297.90	\$ 315.00	\$ 280.42	\$ 317.00	\$ 203.00
100-10-51410-3161	TRAINING EXPENSES	\$ 805.00	\$ 730.00	\$ 4,000.00	\$ 2,941.00	\$ 3,636.00	\$ 2,000.00
100-10-51410-3240	MEMBERSHIP DUES	\$ 742.81	\$ 984.15	\$ 1,100.00	\$ 1,210.44	\$ 1,168.00	\$ 1,015.00
100-10-51410-3310	EXPENSE ALLOWANCE	\$ 1,137.34	\$ 781.25	\$ 4,300.00	\$ 2,395.61	\$ 3,700.00	\$ 3,250.00
<b>TOTAL</b>		<b>\$ 107,030.51</b>	<b>\$ 104,659.57</b>	<b>\$ 108,257.00</b>	<b>\$ 79,865.73</b>	<b>\$ 106,201.00</b>	<b>\$ 111,020.00</b>

**ADMINISTRATIVE OFFICES**

**Explanation of Account:** This section includes the salaries of the Clerk-Treasurer, the Deputy Clerk-Treasurer, and the Administrative Assistant as well as benefit and other operating expenses. A portion of the Clerk-Treasurer's compensation is paid for by other funds as follows: TIF districts (5.5%), Electric, Water, and Wastewater Utilities (5%), Refuse Service (1.6%), Library (1.25%), and the Airport Fuel (0.5%). For the Deputy Clerk-Treasurer, the Airport Fuel fund pays for 1%, the Library for 3%, and the Electric, Water, and Wastewater Utilities pay a combined 14.1% of compensation. The Refuse Service fund pays for 2.5% of the Administrative Assistant's compensation.

## CITY OF CLINTONVILLE

## 2022 BUDGET

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51420-1100	SALARIES	\$ 138,853.81	\$ 139,447.69	\$ 138,271.00	\$ 98,667.63	\$ 137,000.00	\$ 140,390.00
100-10-51420-1500	EMPLOYEE BENEFITS	\$ 69,196.05	\$ 71,955.71	\$ 78,903.00	\$ 58,131.32	\$ 72,000.00	\$ 78,504.00
100-10-51420-2100	INFORMATION TECHNOLOGY	\$ -	\$ -		\$ 46.66	\$ 187.00	\$ 560.00
100-10-51420-2250	TELEPHONE	\$ 6,608.71	\$ 4,795.21	\$ 3,500.00	\$ 2,543.25	\$ 3,100.00	\$ 2,540.00
100-10-51420-3130	DUPLICATION & COPIES	\$ 3,114.08	\$ 2,596.12	\$ 3,100.00	\$ 2,219.10	\$ 2,900.00	\$ 2,900.00
100-10-51420-3150	OFFICE SUPPLIES	\$ 8,971.84	\$ 9,052.80	\$ 9,000.00	\$ 5,909.90	\$ 9,000.00	\$ 9,000.00
100-10-51420-3161	TRAINING EXPENSES	\$ 1,264.00	\$ 722.90	\$ 3,310.00	\$ 1,349.00	\$ 1,500.00	\$ 2,200.00
100-10-51420-3240	MEMBERSHIP DUES	\$ 195.00	\$ 210.00	\$ 225.00	\$ 215.00	\$ 215.00	\$ 225.00
	SUBSCRIPTIONS & PERIODICALS	\$ 55.00	\$ -	\$ 55.00	\$ 109.00	\$ 109.00	\$ 65.00
100-10-51420-3261	PUBLISHING	\$ 2,315.55	\$ 3,472.00	\$ 2,500.00	\$ 1,705.93	\$ 2,300.00	\$ 2,250.00
100-10-51420-3265	CITIZEN NEWSLETTER		\$ 3,472.17		\$ 2,500.00	\$ 5,000.00	\$ -
100-10-51420-3310	EXPENSE ALLOWANCE	\$ 630.69	\$ -	\$ 1,500.00	\$ -	\$ 500.00	\$ 1,200.00
100-10-51420-3490	OPERATING EXPENSES	\$ 2,533.43	\$ 1,354.82	\$ 1,800.00	\$ 1,381.83	\$ 1,800.00	\$ 1,800.00
100-10-51420-3492	GIFT & MEMORIAL	\$ 334.58	\$ 730.44	\$ 500.00	\$ 229.25	\$ 500.00	\$ 500.00
100-10-51420-3510	GAS & OIL	\$ 116.04	\$ 25.80	\$ 175.00	\$ -	\$ -	\$ 100.00
<b>TOTAL</b>		<b>\$ 234,188.78</b>	<b>\$ 237,835.66</b>	<b>\$ 242,839.00</b>	<b>\$ 175,007.87</b>	<b>\$ 236,111.00</b>	<b>\$ 242,234.00</b>

ELECTIONS

Explanation of Account: The Elections accounts include all costs associated with holding Local, State, and Federal elections in the City of Clintonville. Elections take place at the Community Center and are administered and monitored by the City Clerk-Treasurer, Deputy Clerk-Treasurer, and paid Election inspectors. On Election Days, polls are open from 7am to 8pm with staffing from 5-15 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, postage for absentee ballots, the County charges to the City for the cost of ballot coding for local elections, and the cost of maintaining and programming the voting machine that also provides ADA compliance for voters with accessibility needs.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51440-1100	SALARIES	\$ 1,793.75	\$ 5,463.00	\$ 3,831.00	\$ 2,321.00	\$ 2,321.00	\$ 8,000.00
100-10-51440-1500	EMPLOYEE BENEFITS	\$ 8.50	\$ 7.90	\$ 12.00	\$ 9.79	\$ 10.00	\$ 21.00
100-10-51440-3150	OFFICE SUPPLIES	\$ 2,235.98	\$ 4,429.76	\$ 5,222.00	\$ 1,902.87	\$ 2,150.00	\$ 5,500.00
100-10-51440-3161	TRAINING	\$ 406.57	\$ 732.15	\$ 850.00	\$ 66.00	\$ 280.00	\$ -
<b>TOTAL</b>		<b>\$ 4,444.80</b>	<b>\$ 10,632.81</b>	<b>\$ 9,915.00</b>	<b>\$ 4,299.66</b>	<b>\$ 4,761.00</b>	<b>\$ 13,521.00</b>

CITY HALL MAINTENANCE

Explanation of Account: The City Hall Maintenance accounts include all costs associated with the maintenance of the City Hall complex. City Hall is a 13,600 square foot building that houses the Administrative, Municipal Court, Utility Billing, and Mayoral offices as well as the Fire Department. The building maintenance is overseen by the Parks and Recreation Director who has apportioned the wages of the department employees based on the amount of time each spent at the building, so some fluctuation in costs will occur. As the building continues to age, there is a higher likelihood that the costs of repairs and maintenance may increase. However, the staff has worked to reduce costs by making energy efficiency upgrades.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51601-1100	SALARIES	\$ 12,597.48	\$ 7,079.98	\$ 9,798.00	\$ 4,620.30	\$ 6,826.00	\$ 15,658.00
100-10-51601-1500	EMPLOYEE BENEFITS	\$ 5,052.73	\$ 3,204.47	\$ 3,452.00	\$ 2,207.79	\$ 2,691.00	\$ 5,294.00
100-10-51601-2260	GAS	\$ 2,651.58	\$ 2,079.16	\$ 2,527.00	\$ 2,047.64	\$ 2,413.00	\$ 2,456.00
100-10-51601-2270	WATER & ELECTRIC	\$ 5,255.87	\$ 5,532.28	\$ 5,460.00	\$ 3,216.00	\$ 4,578.00	\$ 4,441.00
100-10-51601-2304	LANDSCAPING	\$ 142.00	\$ 140.89	\$ 340.00	\$ 82.00	\$ 82.00	\$ 334.00
100-10-51601-3310	EXPENSE ALLOWANCE	\$ 128.26	\$ 80.58	\$ 228.00	\$ 93.71	\$ 125.00	\$ 283.00
100-10-51601-3560	BLDG. REPAIR & MAINTENANCE	\$ 3,952.73	\$ 13,634.82	\$ 7,918.00	\$ 6,863.48	\$ 7,900.00	\$ 3,954.00
100-10-51601-3575	SUPPLIES	\$ 864.62	\$ 1,253.92	\$ 400.00	\$ 1,621.91	\$ 400.00	\$ 400.00
<b>TOTAL</b>		<b>\$ 30,645.27</b>	<b>\$ 33,006.10</b>	<b>\$ 30,123.00</b>	<b>\$ 20,752.83</b>	<b>\$ 25,015.00</b>	<b>\$ 32,820.00</b>

INSURANCE

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51930-5110	INSURANCE - BUILDINGS	\$ 1,638.00	\$ 1,765.00	\$ 1,800.00	\$ 1,880.00	\$ 1,880.00	\$ 1,925.00
100-10-51930-5130	INSURANCE - GEN. LIABILITY	\$ 16,201.71	\$ 16,970.35	\$ 22,497.00	\$ 17,708.33	\$ 17,708.00	\$ 18,500.00
100-10-51930-5140	INSURANCE - PROF. LIABILITY	\$ 7,940.28	\$ 8,334.77	\$ 11,254.00	\$ 8,741.14	\$ 8,741.00	\$ 9,200.00
<b>TOTAL</b>		<b>\$ 25,779.99</b>	<b>\$ 27,070.12</b>	<b>\$ 35,551.00</b>	<b>\$ 28,329.47</b>	<b>\$ 28,329.00</b>	<b>\$ 29,625.00</b>

MUNICIPAL COURT

Explanation of Account: The Municipal Court budget has decreased as court revenues are expected to cover most of the City's costs. The revenues are expected to increase due to operations returning to normal after COVID pandemic pause on operations/collections.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-52101-2000	MUNICIPAL COURT	\$ -	\$ -	\$ 4,134.00	\$ 3,240.00	\$ 3,240.00	\$ 2,000.00
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,134.00</b>	<b>\$ 3,240.00</b>	<b>\$ 3,240.00</b>	<b>\$ 2,000.00</b>

EMERGENCY OPERATIONS

Explanation of Account: These accounts were established in 2020 due to the COVID pandemic. However, it will be useful in the future for tracking expenses should another emergency arise, like a major storm, when there is a possibility of State or Federal assistance being available. There will never be any expenses budgeted in these accounts as we do not plan for emergency events.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-52550-3490	OPERATING EXPENSES	\$ -	\$ 19,861.40	\$ -	\$ -	\$ -	\$ -
100-20-52550-1100	SALARIES	\$ -	\$ 25,107.30	\$ -	\$ -	\$ -	\$ -
100-20-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ 5,951.85	\$ -	\$ -	\$ -	\$ -
100-20-52550-3490	OPERATING EXPENSES	\$ -	\$ 895.29	\$ -	\$ -	\$ -	\$ -
100-21-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-52550-3490	OPERATING EXPENSES	\$ -	\$ 3,600.28	\$ -	\$ 25.96	\$ -	\$ -
100-30-52550-1100	SALARIES	\$ -	\$ 2,405.95	\$ -	\$ -	\$ -	\$ -
100-30-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ 844.35	\$ -	\$ -	\$ -	\$ -
100-30-52550-3490	OPERATING EXPENSES	\$ -	\$ 36.96	\$ -	\$ -	\$ -	\$ -
100-40-52550-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-52550-3490	OPERATING EXPENSES	\$ -	\$ 2,170.01	\$ -	\$ -	\$ -	\$ -
100-41-52550-3490	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-41-52550-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-41-52550-3490	OPERATING EXPENSES	\$ -	\$ 4.00	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ 60,877.39</b>	<b>\$ -</b>	<b>\$ 25.96</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER GENERAL GOVERNMENT

Explanation of Account: These accounts include miscellaneous accounts not covered in other categories. Negotiations/Labor Attorney is for the bargaining union contracts and other personnel issues that may arise. If other labor issues arise that require legal advice, those charges would be coded to that account. The Celebrations account includes the City's donation to local events. The Planning Account includes funds if anything comes up for the business development or City property issues. In addition, there is an account for City Hall's data

processing maintenance which includes upkeep on hardware and software and the maintenance of the City's website.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51423-2490	NEGOTIATIONS/LABOR ATTY	\$ 8,550.34	\$ 3,933.00	\$ 10,000.00	\$ 295.00	\$ 11,000.00	\$ 8,000.00
100-10-51450-2100	INFORMATION TECHNOLOGY	\$ 8,610.17	\$ 6,355.56	\$ 5,600.00	\$ 7,523.40	\$ 7,900.00	\$ 6,400.00
100-10-51460-3490	OTHER OPERATING EXPENSES	\$ 639.97	\$ 231.09	\$ 1,200.00	\$ 2,679.51	\$ 6,434.00	\$ 1,000.00
100-10-51510-2220	AUDITING - PROF	\$ 14,025.00	\$ 14,618.00	\$ 17,100.00	\$ 14,000.00	\$ 14,000.00	\$ 14,500.00
100-10-51910-9000	ILLEGAL TAX & REFUNDS	\$ 107,234.69	\$ (176.65)	\$ -	\$ -	\$ -	\$ -
100-10-51915-9100	UNCOLLECTIBLE	\$ 15,771.72	\$ 50,554.64	\$ -	\$ -	\$ -	\$ -
100-10-54910-7200	CEMETERY SUBSIDY	\$ 16,999.92	\$ 16,999.92	\$ 17,000.00	\$ 12,749.94	\$ 17,000.00	\$ 17,000.00
100-10-55302-3490	CELEBRATIONS	\$ 321.51	\$ 1,400.00	\$ 500.00	\$ -	\$ 100.00	\$ 500.00
100-10-56300-2300	CONTRACTED SERVICES	\$ 8,156.96	\$ -	\$ -	\$ 9,350.00	\$ 9,350.00	\$ 22,643.00
100-10-56300-3480	BACKGROUND CHECKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-56300-7600	PROPERTY MAINTENANCE	\$ 6,374.80	\$ 2,821.94	\$ 15.00	\$ 16,090.00	\$ 17,000.00	\$ -
100-10-59202-9000	TRANSFER TO OUTDOOR SWIMMING FUND	\$ 134,021.00	\$ -	\$ -	\$ -	\$ 66,949.00	\$ -
100-10-59203-9000	TRANSFER TO MAIN ST BANNERS	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-59230-9000	TRANSFER TO DEBT FUND	\$ 125,000.00	\$ 125,000.00	\$ -	\$ -	\$ 75,000.00	\$ -
100-10-59240-9000	COST REALLOCATIONS		\$ 1,233.00			\$ -	\$ -
100-10-59250-9040	TRANSFER TO CAPITAL FUND	\$ 150,000.00	\$ 140,000.00	\$ -	\$ -	\$ 135,720.00	\$ -
<b>TOTAL</b>		<b>\$ 596,706.08</b>	<b>\$ 362,970.50</b>	<b>\$ 51,415.00</b>	<b>\$ 62,687.85</b>	<b>\$ 360,453.00</b>	<b>\$ 70,043.00</b>

### TOTAL GENERAL GOVERNMENT

The 2022 Total General Government Expenditures have increased \$21,500 compared to the 2021 budget.

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
CITY COUNCIL	\$ 35,137.98	\$ 23,925.24	\$ 29,466.00	\$ 19,588.82	\$ 25,504.00	\$ 30,921.00
COMMISSIONS & BOARDS	\$ 140.00	\$ 190.00	\$ 460.00	\$ 10.00	\$ 60.00	\$ 435.00
MAYOR	\$ 5,657.22	\$ 3,656.22	\$ 4,924.00	\$ 2,933.19	\$ 3,896.00	\$ 5,029.00
CITY ATTORNEY	\$ 33,956.40	\$ 35,449.95	\$ 38,321.00	\$ 27,593.89	\$ 36,846.00	\$ 39,337.00
CITY ADMINISTRATION	\$ 107,030.51	\$ 104,659.57	\$ 108,257.00	\$ 79,865.73	\$ 106,201.00	\$ 111,020.00
ADMINISTRATIVE OFFICE	\$ 234,188.78	\$ 237,835.66	\$ 242,839.00	\$ 175,007.87	\$ 236,111.00	\$ 242,234.00
ELECTIONS	\$ 4,444.80	\$ 10,632.81	\$ 9,915.00	\$ 4,299.66	\$ 4,761.00	\$ 13,521.00
CITY HALL MAINTENANCE	\$ 30,645.27	\$ 33,006.10	\$ 30,123.00	\$ 20,752.83	\$ 25,015.00	\$ 32,820.00
INSURANCE	\$ 25,779.99	\$ 27,070.12	\$ 35,551.00	\$ 28,329.47	\$ 28,329.00	\$ 29,625.00
MUNICIPAL COURT	\$ -	\$ -	\$ 4,134.00	\$ 3,240.00	\$ 3,240.00	\$ 2,000.00
EMERGENCY GOVERNMENT	\$ -	\$ 60,877.39	\$ -	\$ 25.96	\$ -	\$ -
OTHER GENERAL GOVERNMENT	\$ 596,706.08	\$ 362,970.50	\$ 51,415.00	\$ 62,687.85	\$ 360,453.00	\$ 70,043.00
<b>TOTAL</b>	<b>\$ 1,073,687.03</b>	<b>\$ 900,273.56</b>	<b>\$ 555,405.00</b>	<b>\$ 424,335.27</b>	<b>\$ 830,416.00</b>	<b>\$ 576,985.00</b>

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

Explanation of Account: The Police Department provides the City with 24-hour police protection, including dispatch and lobby service to residents. The current staffing level allows two uniformed officers to be on patrol 24/7. The CPD is responsible for protecting persons and property and for providing a safe living and working environment for residents and visitors. Since 2020 we have taken big strides in community engagement and drug enforcement. CPD implemented more Community Oriented Policing strategies to better serve our community. The Police Protection Salaries account includes wages for administration, patrol, the clerk-dispatch and a Community Service Officer. The City employs 12 full-time officers that include the Chief, the Captain, and the Police School Liaison Officer as well as four full-time Clerk-Dispatchers. In 2021, the City hired it's 12<sup>th</sup> officer, increasing coverage and decreasing over-time costs. The dispatchers take after hours calls for other various city departments, provide counter services to residents, including vehicle registrations and license plate renewals and serve 850 walk-in customers a month and receive 3000 calls for service every month. The department also budgets for part-time officers and dispatchers, which are used to provide shift coverage for absences in order to alleviate overtime expenses.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-20-52101-1100	SALARIES	\$ 969,274.87	\$ 964,416.21	\$ 975,181.00	\$ 740,506.04	\$ 975,181.00	\$ 982,485.00
100-20-52101-1500	EMPLOYEE BENEFITS	\$ 387,920.49	\$ 399,875.42	\$ 426,747.00	\$ 330,703.31	\$ 426,000.00	\$ 461,192.00
100-20-52101-2100	INFORMATION TECHNOLOGY	\$ 19,139.06	\$ 19,150.86	\$ 22,500.00	\$ 26,110.47	\$ 27,500.00	\$ 22,000.00
100-20-52101-2250	TELEPHONE	\$ 12,891.68	\$ 11,539.70	\$ 7,500.00	\$ 7,546.20	\$ 10,000.00	\$ 8,952.00
100-20-52101-3140	SMALL EQUIPMENT	\$ 7,275.67	\$ 1,124.20	\$ 2,500.00	\$ 794.78	\$ 2,500.00	\$ 2,350.00
100-20-52101-3150	OFFICE SUPPLIES	\$ 3,549.17	\$ 3,877.88	\$ 3,900.00	\$ 3,089.02	\$ 3,900.00	\$ 3,900.00
100-20-52101-3151	CRIME PREVENTION	\$ 884.14	\$ 847.68	\$ 1,000.00	\$ 147.87	\$ 1,000.00	\$ 1,100.00
100-20-52101-3152	COUNTERACT MATERIALS	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 400.00	\$ 400.00
100-20-52101-3161	TRAINING EXPENSES	\$ 3,577.24	\$ 4,899.19	\$ 7,500.00	\$ 7,450.75	\$ 7,650.00	\$ 8,700.00
100-20-52101-3162	AMMUNITION/RANGE	\$ 816.73	\$ 1,104.84	\$ 1,900.00	\$ 597.90	\$ 1,900.00	\$ 2,500.00
100-20-52101-3163	HIRING & TESTING	\$ 1,629.00	\$ 2,519.00	\$ 5,875.00	\$ 3,016.00	\$ 5,400.00	\$ 3,500.00
100-20-52101-3460	CLOTHING & UNIFORMS	\$ 8,644.92	\$ 6,138.55	\$ 9,000.00	\$ 5,218.78	\$ 7,500.00	\$ 9,000.00
100-20-52101-3481	INVESTIGATIONS	\$ 920.01	\$ 2,103.91	\$ 2,000.00	\$ 2,319.55	\$ 7,300.00	\$ 4,000.00
100-20-52101-3482	SPECIAL EVENT EXPENSE					\$ -	\$ -
100-20-52101-3485	ERU SUPPORT	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
100-20-52101-3490	OTHER OPERATING EXPENSES	\$ 1,385.74	\$ 3,342.99	\$ 4,500.00	\$ 3,127.85	\$ 4,250.00	\$ 4,300.00
100-20-52101-3510	GAS & OIL	\$ 16,236.86	\$ 13,854.76	\$ 20,000.00	\$ 17,650.54	\$ 20,500.00	\$ 21,500.00
100-20-52101-3554	VEHICLE REPAIR & MAINT.	\$ 8,546.51	\$ 8,902.62	\$ 12,000.00	\$ 13,564.15	\$ 16,500.00	\$ 10,800.00
100-20-52101-3555	RADIO REPAIR & MAINT.	\$ 4,669.00	\$ 643.70	\$ 1,200.00	\$ 6.00	\$ 800.00	\$ 1,100.00
100-20-52101-3557	EQUIP. REPAIR & MAINT.	\$ 330.00	\$ 1,285.57	\$ 1,500.00	\$ 324.98	\$ 1,500.00	\$ 1,500.00
100-20-52101-5110	INSURANCE - BUILDINGS	\$ 820.00	\$ 883.00	\$ 900.00	\$ 940.00	\$ 940.00	\$ 936.00
100-20-52101-5120	INSURANCE - VEHICLE & EQUIP.	\$ 1,959.76	\$ 1,511.84	\$ 2,250.00	\$ 2,542.83	\$ 2,543.00	\$ 2,050.00
100-20-52101-5140	INSURANCE - PROF. LIABILITY	\$ 8,080.06	\$ 8,480.71	\$ 11,550.00	\$ 9,827.32	\$ 9,827.00	\$ 11,000.00
<b>TOTAL</b>		<b>\$ 1,459,550.91</b>	<b>\$ 1,457,502.63</b>	<b>\$ 1,521,503.00</b>	<b>\$ 1,175,484.34</b>	<b>\$ 1,534,091.00</b>	<b>\$ 1,564,265.00</b>

**ANIMAL CONTROL**

Explanation of Account: In 2020, the Police Department began evaluating operations at the pound and decided to use the officers to provide care for the animals while on shift and utilize the local veterinary clinic for health issues. After reviewing the changes, it was determined that the pound operations had improved and to continue utilizing the officers rather than hire a pound attendant.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-20-54109-1100	SALARIES	\$ 7,389.56	\$ 340.14	\$ 6,500.00	\$ -	\$ -	\$ -
100-20-54109-1500	EMPLOYEE BENEFITS	\$ 575.70	\$ 26.02	\$ 708.00	\$ -	\$ -	\$ -
100-20-54109-2260	GAS EXPENSES	\$ 1,045.74	\$ -	\$ -	\$ -	\$ -	\$ -
100-20-54109-3490	OPERATING EXPENSES	\$ 803.98	\$ 2,744.29	\$ 2,000.00	\$ 1,619.76	\$ 1,900.00	\$ 2,200.00
<b>TOTAL</b>		<b>\$ 9,814.98</b>	<b>\$ 3,110.45</b>	<b>\$ 9,208.00</b>	<b>\$ 1,619.76</b>	<b>\$ 1,900.00</b>	<b>\$ 2,200.00</b>

POLICE STATION MAINTENANCE

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-20-51601-1100	SALARIES	\$ 7,483.82	\$ 5,382.39	\$ 6,602.00	\$ 3,654.19	\$ 5,328.00	\$ 9,829.00
100-20-51601-1500	EMPLOYEE BENEFITS	\$ 3,427.27	\$ 1,934.75	\$ 1,461.00	\$ 1,464.55	\$ 1,839.00	\$ 3,213.00
100-20-51601-2260	GAS EXPENSES	\$ 2,217.89	\$ 1,725.86	\$ 2,238.00	\$ 1,638.68	\$ 1,872.00	\$ 1,968.00
100-20-51601-2270	WATER & ELECTRIC	\$ 9,044.98	\$ 9,287.10	\$ 9,363.00	\$ 7,211.34	\$ 9,410.00	\$ 9,343.00
100-20-51601-2304	LANDSCAPING	\$ 160.00	\$ 75.90	\$ 346.00	\$ 82.00	\$ 307.00	\$ 332.00
100-20-51601-3310	EXPENSE ALLOWANCE	\$ 104.67	\$ 50.57	\$ 115.00	\$ 68.46	\$ 99.00	\$ 188.00
100-20-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 4,397.28	\$ 3,135.66	\$ 5,401.00	\$ 5,111.13	\$ 9,400.00	\$ 3,214.00
<b>TOTAL</b>		<b>\$ 26,835.91</b>	<b>\$ 21,592.23</b>	<b>\$ 25,526.00</b>	<b>\$ 19,230.35</b>	<b>\$ 28,255.00</b>	<b>\$ 28,087.00</b>

CROSSING GUARDS

Explanation of Account: In 2019, these accounts were merged with the PSLO into a newly named School Safety Resources special revenue fund. These accounts are no longer used and will be removed in the 2024 Budget.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-20-52104-1100	SALARIES	\$ 51.50	\$ (51.50)	\$ -	\$ -	\$ -	\$ -
100-20-52104-1500	EMPLOYEE BENEFITS	\$ 448.04	\$ 23.45	\$ -	\$ -	\$ -	\$ -
100-20-52104-3310	EXPENSE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 499.54</b>	<b>\$ (28.05)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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 and life 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 Emergency Medical Response at times when ambulance arrival is delayed or to support an ambulance preparation for transport.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-21-52201-1100	SALARIES	\$ 138,630.70	\$ 152,765.01	\$ 140,000.00	\$ 108,753.66	\$ 145,000.00	\$ 157,500.00
100-21-52201-1500	EMPLOYEE BENEFITS	\$ 14,915.94	\$ 15,897.14	\$ 16,800.00	\$ 12,056.03	\$ 16,000.00	\$ 17,500.00
100-21-52201-2100	INFORMATION TECHNOLOGY	\$ 1,048.94	\$ 1,793.71	\$ 13,100.00	\$ 10,717.70	\$ 13,100.00	\$ 12,000.00
100-21-52201-2250	TELEPHONE	\$ 1,761.39	\$ 1,382.77	\$ 960.00	\$ 679.69	\$ 960.00	\$ 1,000.00
100-21-52201-2300	CONTRACTED SERVICES	\$ 7,714.13	\$ 9,284.53	\$ 4,500.00	\$ 4,750.00	\$ 5,500.00	\$ 6,500.00
100-21-52201-3135	SIREN MAINTENANCE	\$ 883.58	\$ 1,429.81	\$ 2,500.00	\$ 1,914.75	\$ 2,500.00	\$ 2,500.00
100-21-52201-3140	SMALL EQUIPMENT	\$ 4,007.42	\$ 5,141.12	\$ 6,500.00	\$ 6,217.38	\$ 10,000.00	\$ 10,000.00
100-21-52201-3150	OFFICE SUPPLIES	\$ 607.97	\$ 1,218.36	\$ 1,000.00	\$ 462.76	\$ 1,000.00	\$ 1,000.00
100-21-52201-3161	TRAINING EXPENSES	\$ 9,202.50	\$ 6,108.64	\$ 6,500.00	\$ 4,860.58	\$ 5,500.00	\$ 8,000.00
100-21-52201-3163	HIRING & TESTING	\$ 1,845.00	\$ 1,079.28	\$ 3,300.00	\$ 682.00	\$ 4,860.00	\$ 3,500.00
100-21-52201-3310	EXPENSE ALLOWANCE	\$ 399.98	\$ 468.40	\$ 2,000.00	\$ 72.54	\$ 1,500.00	\$ 2,000.00
100-21-52201-3460	CLOTHING & UNIFORMS	\$ 2,596.64	\$ 4,234.17	\$ 3,500.00	\$ 517.46	\$ 4,000.00	\$ 4,500.00
100-21-52201-3490	OPERATING EXPENSES	\$ 56.81	\$ 955.21	\$ 1,600.00	\$ 1,615.66	\$ 1,750.00	\$ 2,500.00
100-21-52201-3510	GAS & OIL	\$ 6,942.04	\$ 4,846.22	\$ 6,000.00	\$ 5,043.89	\$ 6,500.00	\$ 8,000.00
100-21-52201-3554	VEHICLE REPAIR & MAINT.	\$ 1,689.09	\$ 3,543.10	\$ 2,000.00	\$ 246.95	\$ 1,500.00	\$ 4,000.00
100-21-52201-3555	RADIO REPAIR & MAINT.	\$ 4,449.16	\$ 3,844.62	\$ 4,500.00	\$ 3,068.22	\$ 4,500.00	\$ 4,500.00
100-21-52201-3557	EQUIPMENT REPAIR & MAINT.	\$ 3,914.39	\$ 1,834.47	\$ 3,000.00	\$ 1,214.95	\$ 3,000.00	\$ 3,500.00
100-21-52201-5110	INSURANCE - BUILDINGS	\$ 462.00	\$ 498.00	\$ 510.00	\$ 531.00	\$ 531.00	\$ 531.00
100-21-52201-5120	INSURANCE - VEHICLE & EQUIP.	\$ 8,650.16	\$ 10,946.13	\$ 12,648.00	\$ 12,661.22	\$ 12,662.00	\$ 12,750.00
100-21-52201-5130	INSURANCE - GEN.L LIABILITY	\$ 572.75	\$ 600.20	\$ 910.00	\$ 629.63	\$ 910.00	\$ 918.00
100-21-52201-5140	INSUR - PUBLIC OFFICIALS LIAB	\$ 297.76	\$ 312.56	\$ 435.00	\$ 327.80	\$ 435.00	\$ 520.00
100-21-52201-6301	TRUCK #301	\$ 38.62	\$ 38.63	\$ 1,000.00	\$ 2,150.66	\$ 4,500.00	\$ 1,000.00
100-21-52201-6967	TRUCK #967	\$ 4,722.68	\$ 101.82	\$ 3,200.00	\$ 983.03	\$ 2,000.00	\$ 3,500.00
100-21-52201-6968	TRUCK #968	\$ 4,176.80	\$ 7.90	\$ 1,500.00	\$ 185.00	\$ 1,500.00	\$ 1,500.00
100-21-52201-6969	TRUCK #969	\$ 443.70	\$ 1,892.53	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 2,000.00
100-21-52201-6970	TRUCK #970	\$ 2,556.04	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,500.00
100-21-52201-6971	TRUCK #971	\$ 4,740.95	\$ 3,847.94	\$ 3,000.00	\$ 28,762.29	\$ 29,000.00	\$ 4,000.00
100-21-52201-6972	TRUCK #972	\$ -	\$ 158.42	\$ 400.00	\$ 200.00	\$ 200.00	\$ 750.00
100-21-52201-6973	TRUCK #973	\$ 857.89	\$ 454.66	\$ 300.00	\$ -	\$ 300.00	\$ 500.00
100-21-52201-6974	TRUCK #974	\$ 153.50	\$ -	\$ 500.00	\$ -	\$ 300.00	\$ 500.00
100-21-52201-6999	UTILITY TRUCK	\$ 66.70	\$ 3,384.73	\$ 500.00	\$ 205.51	\$ 300.00	\$ 1,000.00
<b>TOTAL</b>		<b>\$ 228,405.23</b>	<b>\$ 238,070.08</b>	<b>\$ 244,663.00</b>	<b>\$ 209,510.36</b>	<b>\$ 281,808.00</b>	<b>\$ 279,469.00</b>



FIRE INSPECTION AND PREVENTION

Explanation of Account: In 2019, the City established a special revenue fund, in accordance with audit requirements for the Fire Insurance Dues, to track the expenditure of those funds, which the City uses for fire inspection and prevention services. These accounts are not used anymore but will remain in the budget for historical purposes until 2024.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-21-52202-1100	SALARIES	\$ (511.00)	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-52202-1500	EMPLOYEE BENEFITS	\$ -	\$ 0.48	\$ -	\$ -	\$ -	\$ -
100-21-52202-3161	TRAINING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-52202-3310	EXPENSE ALLOWANCE	\$ 99.13	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-59260-9000	TRANSFER TO 2% FIRE DUES		\$ 2,142.00			\$ -	\$ -
<b>TOTAL</b>		<b>\$ (411.87)</b>	<b>\$ 2,142.48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FIRE STATION MAINTENANCE

Explanation of Account: The Fire Station Maintenance accounts include all costs associated with the maintenance of the Fire Station portion of the building. The building maintenance is overseen by the Parks and Recreation Department and staff compensation is allocated based on the amount of time spent at the facility.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-21-51601-1100	SALARIES	\$ 1,330.57	\$ 2,230.19	\$ 1,558.00	\$ 1,528.14	\$ 2,201.00	\$ 2,294.00
100-21-51601-1500	EMPLOYEE BENEFITS	\$ 572.25	\$ 997.35	\$ 748.00	\$ 903.95	\$ 820.00	\$ 908.00
100-21-51601-2260	GAS EXPENSES	\$ 2,917.37	\$ 1,883.20	\$ 3,128.00	\$ 2,725.96	\$ 3,078.00	\$ 2,668.00
100-21-51601-2270	WATER & ELECTRIC	\$ 5,255.90	\$ 5,532.32	\$ 6,434.00	\$ 4,367.28	\$ 5,933.00	\$ 6,661.00
100-21-51601-2304	LANDSCAPING	\$ 46.00	\$ 75.90	\$ 151.00	\$ 82.00	\$ 82.00	\$ 127.00
100-21-51601-3310	EXPENSE ALLOWANCE	\$ 48.36	\$ 196.43	\$ 36.00	\$ 13.99	\$ 15.00	\$ 36.00
100-21-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 2,685.85	\$ 3,446.49	\$ 5,452.00	\$ 617.33	\$ 5,017.00	\$ 13,189.00
100-21-51601-5300	RENT ON BUILDINGS	\$ 1,600.08	\$ 1,600.08	\$ 1,630.00	\$ 1,220.40	\$ 1,627.00	\$ 1,676.00
<b>TOTAL</b>		<b>\$ 14,456.38</b>	<b>\$ 15,961.96</b>	<b>\$ 19,137.00</b>	<b>\$ 11,459.05</b>	<b>\$ 18,773.00</b>	<b>\$ 27,559.00</b>

BUILDING INSPECTION AND ASSESSMENT

Explanation of Account: The City provides services for Building Inspection and Assessment which includes issuing permits, conducting inspections, enforcing the zoning code, determining the value of properties for tax purposes. The goal is to provide professional and cost-effective inspection services that will ensure that our homes and businesses are constructed correctly and with quality materials in order to preserve public safety and neighborhood property values. The City contracts with two firms, Kunkel Engineering for building inspection services, and Servi Group for assessment services. There is no expense for permit processing because the fee paid to the firm is a percentage of the revenues collected. The Code Compliance and Enforcement Account includes the costs of the Building Inspector's services connected with code compliance issues.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-11-51530-2300	CONTRACTED SERVICES	\$ 24,112.42	\$ 28,644.44	\$ 29,100.00	\$ 8,927.49	\$ 29,030.00	\$ 29,700.00
100-11-51530-2360	CODE & COMPLIANCE ENFORCEMENT	\$ -	\$ 2,901.33	\$ 2,200.00	\$ 747.50	\$ 1,200.00	\$ 1,900.00
100-11-51530-3150	OFFICE SUPPLIES	\$ 539.40	\$ 425.20	\$ 500.00	\$ 330.65	\$ 425.00	\$ 500.00
100-11-51530-3490	OPERATING EXPENSES	\$ -	\$ 43.50	\$ 50.00	\$ 742.95	\$ 87.00	\$ 50.00
<b>TOTAL</b>		<b>\$ 24,651.82</b>	<b>\$ 32,014.47</b>	<b>\$ 31,850.00</b>	<b>\$ 10,748.59</b>	<b>\$ 30,742.00</b>	<b>\$ 32,150.00</b>

HEALTH INSPECTIONS

Explanation of Account: Health inspections are performed by the Public Works Superintendent. The Inspections are done for the purpose of compliance with property maintenance such as properly disposed of garbage, junk vehicles, and habitable living units. The Public Works Manager coordinates with the Building Inspector and the Police Department to complete the more difficult or complex inspections. There are times when some minor

expenses are incurred as part of completing these tasks that involve the preparation and publication of proper legal notices and documents by the City Attorney.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-11-51533-1500	EXPENSE - HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-11-51533-2360	CODE & COMPLIANCE ENFORCEMENT	\$ 3,227.30	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 800.00
<b>TOTAL</b>		<b>\$ 3,227.30</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800.00</b>

### AMBULANCE

Explanation of Account: The City is part of a Wisconsin State Statute 66.30 Agreement, which allows for the creation of an ambulance services to serve the City of Clintonville and twelve surrounding municipalities. The service provides 24-hour Advance Life Support Care and Transportation. There are approximately 50 part-time employees, some of which are Paramedics and EMTs. Each municipality appoints one voting member to the Ambulance Commission. The Commission makes all decisions regarding the service, including setting a budget and determining the subsidy each municipality pays based on its population. The subsidy for 2022 is increasing by \$13,439, which is 12.5% over the 2021 Budget.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-52300-7200	AMBULANCE SUBSIDY	\$ 109,910.36	\$ 109,370.25	\$ 109,370.00	\$ 109,173.85	\$ 109,174.00	\$ 122,809.00
<b>TOTAL</b>		<b>\$ 109,910.36</b>	<b>\$ 109,370.25</b>	<b>\$ 109,370.00</b>	<b>\$ 109,173.85</b>	<b>\$ 109,174.00</b>	<b>\$ 122,809.00</b>

### TOTAL PROTECTION OF PERSONS AND PROPERTY

The Protection of Persons and Property 2022 Budget has increased \$95,082 from 2021.

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
POLICE PROTECTION	\$ 1,459,550.91	\$ 1,457,502.63	\$ 1,521,503.00	\$ 1,175,484.34	\$ 1,534,091.00	\$ 1,564,265.00
ANIMAL CONTROL	\$ 9,814.98	\$ 3,110.45	\$ 9,208.00	\$ 1,619.76	\$ 1,900.00	\$ 2,200.00
POLICE STATION MAINTENANCE	\$ 26,835.91	\$ 21,592.23	\$ 25,526.00	\$ 19,230.35	\$ 28,255.00	\$ 28,087.00
CROSSING GUARDS	\$ 499.54	\$ (28.05)	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION	\$ 228,405.23	\$ 238,070.08	\$ 244,663.00	\$ 209,510.36	\$ 281,808.00	\$ 279,469.00
FIRE INSPECTION	\$ (411.87)	\$ 2,142.48	\$ -	\$ -	\$ -	\$ -
FIRE STATION MAINTENANCE	\$ 14,456.38	\$ 15,961.96	\$ 19,137.00	\$ 11,459.05	\$ 18,773.00	\$ 27,559.00
BUILDING INSPECTION AND ASSESSMENT	\$ 24,651.82	\$ 32,014.47	\$ 31,850.00	\$ 10,748.59	\$ 30,742.00	\$ 32,150.00
HEALTH INSPECTION	\$ 3,227.30	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 800.00
AMBULANCE	\$ 109,910.36	\$ 109,370.25	\$ 109,370.00	\$ 109,173.85	\$ 109,174.00	\$ 122,809.00
<b>TOTAL</b>	<b>\$ 1,876,940.56</b>	<b>\$ 1,879,736.50</b>	<b>\$ 1,962,257.00</b>	<b>\$ 1,537,226.30</b>	<b>\$ 2,004,743.00</b>	<b>\$ 2,057,339.00</b>

## PUBLIC WORKS

Explanation of Account: The Public Works accounts include all costs associated with operating the Public Works 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 & concerns in a courteous, professional, and timely manner. The Public Works Department is overseen by the Deputy City Administrator and is staffed by a Public Works Superintendent, two Fleet Mechanics, and three Public Works Operators. In addition, the Department hires one summer employee. The Public Works Superintendent is responsible for the daily direction of the Department and supervises all line staff.

Specific responsibilities of the Department include:

- Maintenance & Construction of Roads and Municipal Parking Areas
- Storm Sewer Maintenance
- Street Sweeping
- Tree and Brush Control
- Installation and Maintenance of Signs
- Snow Plowing & Salting
- Municipal Fleet Inventory and Maintenance
- Maintain Municipal Garage
- Maintenance of Municipal Airport
- Support to Other City Departments

### 2021 ACCOMPLISHMENTS

- Completion of the 2021 Wisconsin information System for Local Roads (WISLR) Pavement Ratings (PASR) & System Update and Submission of the 2021 WisDOT Certified Local Road City Map, Maintenance Treatment & Construction Reports
- Management of the 2021 Major Street & Utilities Project – Paulina Street Construction
- Completion of the 2020 & 2021 Annual Sidewalk Improvement Program
- South Main Street, 9<sup>th</sup> Street, Lens Court, Anne Street, and Hughes Street Storm Drainage & Street Improvements
- Implementation of Downtown Decorative Light Pole Upgrades
- Deck Sealing of Hemlock, Main Street, Memorial Circle, and Lyons Bridges
- Four (4) Traffic Signal Intersection Upgrades

### PUBLIC WORKS MANAGEMENT

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-30-53202-1100	SALARIES	\$ 79,329.36	\$ 37,049.20	\$ 25,784.00	\$ 18,668.46	\$ 25,784.00	\$ 27,277.00
100-30-53202-1500	EMPLOYEE BENEFITS	\$ 18,038.65	\$ 9,134.76	\$ 12,630.00	\$ 11,209.11	\$ 12,000.00	\$ 13,063.00
100-30-53202-3150	OFFICE SUPPLIES	\$ 240.33	\$ 185.22	\$ 200.00	\$ 193.54	\$ 200.00	\$ 200.00
100-30-53202-3161	TRAINING	\$ 175.00	\$ -	\$ 175.00	\$ -	\$ 175.00	\$ 175.00
100-30-53202-3310	EXPENSE ALLOWANCE	\$ 413.70	\$ 450.46	\$ 350.00	\$ 352.98	\$ 353.00	\$ 360.00
<b>TOTAL</b>		<b>\$ 98,197.04</b>	<b>\$ 46,819.64</b>	<b>\$ 39,139.00</b>	<b>\$ 30,424.09</b>	<b>\$ 38,512.00</b>	<b>\$ 41,075.00</b>

MUNICIPAL SHOP OPERATIONS

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-30-53230-1100	SALARIES	\$ 323,687.91	\$ 327,550.01	\$ 338,793.00	\$ 246,813.51	\$ 338,793.00	\$ 364,086.00
100-30-53230-1500	EMPLOYEE BENEFITS	\$ 146,059.60	\$ 146,553.34	\$ 162,330.00	\$ 118,609.62	\$ 150,000.00	\$ 148,167.00
100-30-53230-2100	DATA PROC/COMPUTERS	\$ 1,698.39	\$ 3,342.54	\$ 3,370.00	\$ 2,899.94	\$ 3,912.00	\$ 4,000.00
100-30-53230-2250	TELEPHONE	\$ 3,720.67	\$ 3,258.99	\$ 1,500.00	\$ 1,947.24	\$ -	\$ 3,200.00
100-30-53230-2260	GAS	\$ 5,245.64	\$ 3,240.50	\$ 5,200.00	\$ 3,565.30	\$ 4,700.00	\$ 4,700.00
100-30-53230-2270	WATER & ELECTRIC	\$ 7,185.16	\$ 6,199.46	\$ 7,500.00	\$ 5,013.42	\$ 7,000.00	\$ 7,000.00
100-30-53230-3150	OFFICE SUPPLIES	\$ 97.45	\$ 175.06	\$ 150.00	\$ 150.00	\$ 150.00	\$ 155.00
100-30-53230-3161	TRAINING	\$ 685.86	\$ 273.28	\$ 750.00	\$ 809.00	\$ 809.00	\$ 750.00
100-30-53230-3164	SAFETY PROGRAM	\$ 9,553.00	\$ 8,856.46	\$ 9,400.00	\$ 6,430.32	\$ 8,621.00	\$ 8,850.00
100-30-53230-3310	EXPENSE ALLOWANCES	\$ 679.04	\$ 2,384.18	\$ 2,200.00	\$ 226.83	\$ 2,200.00	\$ 2,000.00
100-30-53230-3490	OPERATING EXPENSES	\$ 2,871.48	\$ 2,727.41	\$ 6,000.00	\$ 4,777.62	\$ 6,000.00	\$ 6,000.00
100-30-53230-3530	MACHINE & EQUIPMENT PARTS	\$ 4,224.23	\$ 5,756.65	\$ 5,000.00	\$ 1,978.68	\$ 5,000.00	\$ 5,000.00
100-30-53230-3560	BLDG REPAIR & MAINTENANCE	\$ 3,795.20	\$ 721.91	\$ 4,500.00	\$ 1,359.99	\$ 4,500.00	\$ 4,300.00
100-30-53230-5110	INSURANCE - BUILDINGS	\$ 1,250.00	\$ 1,348.00	\$ 1,400.00	\$ 1,437.00	\$ 1,437.00	\$ 1,500.00
100-30-53230-5120	INSURANCE - VEHICLE & EQUIP.	\$ 9,867.44	\$ 10,603.44	\$ 11,000.00	\$ 10,547.17	\$ 10,547.00	\$ 11,000.00
<b>TOTAL</b>		<b>\$ 520,621.07</b>	<b>\$ 522,991.23</b>	<b>\$ 559,093.00</b>	<b>\$ 406,565.64</b>	<b>\$ 543,669.00</b>	<b>\$ 570,708.00</b>

MACHINERY

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-30-53240-3490	OPERATING EXPENSES	\$ (373.91)	\$ 1,614.86	\$ 3,000.00	\$ 3,477.70	\$ 4,000.00	\$ 3,500.00
100-30-53240-3510	GAS & OIL	\$ 36,853.98	\$ 20,135.15	\$ 30,000.00	\$ 10,977.70	\$ 20,000.00	\$ 30,000.00
100-30-53240-3530	MACHINE & EQUIPMENT PARTS	\$ 52,720.81	\$ 20,604.38	\$ 40,000.00	\$ 13,050.75	\$ 33,000.00	\$ 35,000.00
<b>TOTAL</b>		<b>\$ 89,200.88</b>	<b>\$ 42,354.39</b>	<b>\$ 73,000.00</b>	<b>\$ 27,506.15</b>	<b>\$ 57,000.00</b>	<b>\$ 68,500.00</b>

STREET MAINTENANCE

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-30-53300-2300	CONTRACTED SERVICES	\$ 8,718.48	\$ 22,373.45	\$ 50,000.00	\$ 26,946.17	\$ 63,946.00	\$ 50,000.00
100-30-53300-3490	OPERATING EXPENSES	\$ 49,076.63	\$ 40,962.61	\$ 25,000.00	\$ 13,609.82	\$ 19,610.00	\$ 25,000.00
<b>TOTAL</b>		<b>\$ 57,795.11</b>	<b>\$ 63,336.06</b>	<b>\$ 75,000.00</b>	<b>\$ 40,555.99</b>	<b>\$ 83,556.00</b>	<b>\$ 75,000.00</b>

SNOW AND ICE CONTROL

Explanation of Account: The City is responsible for winter maintenance of all 38 miles of streets, the Clintonville Airport, various alleyways and parking lots, and snow plowing of Graceland Cemetery. Snow operations include two graders, three front-end loaders, two plow trucks, two snow blowers, and a mechanical broom. The Contract

Services Account is used for hiring independent contractors for snow hauling and removal when necessary. Again, the Public Works staff works hard to limit the use of contracted services. The operating expenses include the costs of materials needed for snow and ice removal, such as salt, sand, and deicers.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-30-53303-2300	CONTRACTED SERVICES	\$ 10,706.25	\$ 3,680.00	\$ 10,000.00	\$ 5,333.75	\$ 10,000.00	\$ 10,000.00
100-30-53303-3490	OPERATING EXPENSES	\$ 24,480.55	\$ 18,918.41	\$ 28,500.00	\$ 11,317.99	\$ 22,000.00	\$ 25,000.00
<b>TOTAL</b>		<b>\$ 35,186.80</b>	<b>\$ 22,598.41</b>	<b>\$ 38,500.00</b>	<b>\$ 16,651.74</b>	<b>\$ 32,000.00</b>	<b>\$ 35,000.00</b>

### OTHER PUBLIC WORKS

Explanation of Account: The Other Public Works accounts include operations necessary for the upkeep of City property and infrastructure such as the five bridges that span the Pigeon River and the dam located just east of Hemlock Street.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-30-53301-2300	BRIDGES	\$ 5,891.80	\$ 588.37	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
100-30-53305-3490	STREET SIGNS & PAINT	\$ 6,397.42	\$ 4,555.68	\$ 4,200.00	\$ 1,976.45	\$ 4,200.00	\$ 4,200.00
100-30-53420-2270	STREET LIGHTING	\$ 88,694.32	\$ 83,977.91	\$ 82,500.00	\$ 58,914.86	\$ 82,500.00	\$ 85,000.00
100-30-53420-2375	STREET LIGHTING MAINT.	\$ 33,079.80	\$ 11,343.55	\$ 10,000.00	\$ 7,951.89	\$ 10,000.00	\$ 10,000.00
100-30-53540-3490	CITY DAM	\$ 2,142.53	\$ 22.28	\$ 600.00	\$ -	\$ 600.00	\$ 600.00
100-30-53580-3495	UTV/ATV EXPENSES	\$ -	\$ -	\$ -	\$ 1,705.00	\$ 1,705.00	\$ -
100-30-53620-3490	GARBAGE COLLECTION	\$ 90.00	\$ (90.00)	\$ -	\$ -	\$ -	\$ -
100-30-53630-3490	SOLID WASTE DISPOSAL	\$ 556.88	\$ 340.20	\$ 1,080.00	\$ -	\$ -	\$ -
100-30-53630-3491	RECYCLING ASSESSMENT	\$ 6,409.27	\$ 8,035.48	\$ 8,200.00	\$ 8,769.93	\$ 8,770.00	\$ 5,893.00
100-30-56110-3490	TREE & BRUSH CONTROL	\$ 971.74	\$ 417.00	\$ 1,000.00	\$ 276.00	\$ 400.00	\$ 500.00
100-30-56200-3493	MAIN STREET FLOWERS	\$ -	\$ 2,583.99	\$ 2,650.00	\$ 2,819.12	\$ 2,819.00	\$ 3,000.00
<b>TOTAL</b>		<b>\$ 144,233.76</b>	<b>\$ 111,774.46</b>	<b>\$ 115,230.00</b>	<b>\$ 87,413.25</b>	<b>\$ 115,994.00</b>	<b>\$ 114,193.00</b>

### TOTAL PUBLIC WORKS

The Public Works 2022 Budget has increased \$4,514 from 2021.

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
PUBLIC WORKS MANAGER	\$ 98,197.04	\$ 46,819.64	\$ 39,139.00	\$ 30,424.09	\$ 38,512.00	\$ 41,075.00
MUNICIPAL SHOP OPERATIONS	\$ 520,621.07	\$ 522,991.23	\$ 559,093.00	\$ 406,565.64	\$ 543,669.00	\$ 570,708.00
MACHINERY	\$ 89,200.88	\$ 42,354.39	\$ 73,000.00	\$ 27,506.15	\$ 57,000.00	\$ 68,500.00
STREET MAINTENANCE	\$ 57,795.11	\$ 63,336.06	\$ 75,000.00	\$ 40,555.99	\$ 83,556.00	\$ 75,000.00
SNOW & ICE CONTROL	\$ 35,186.80	\$ 22,598.41	\$ 38,500.00	\$ 16,651.74	\$ 32,000.00	\$ 35,000.00
OTHER PUBLIC WORKS	\$ 144,233.76	\$ 111,774.46	\$ 115,230.00	\$ 87,413.25	\$ 115,994.00	\$ 114,193.00
<b>TOTAL</b>	<b>\$ 945,234.66</b>	<b>\$ 809,874.19</b>	<b>\$ 899,962.00</b>	<b>\$ 609,116.86</b>	<b>\$ 870,731.00</b>	<b>\$ 904,476.00</b>

**PARKS AND RECREATION**

Explanation of Account: The Parks and Recreation Department is staffed by a Parks and Recreation Director, and three Park Laborers, and part time Facilities Custodian and Recreation Coordinator. The budget includes a promotion of one of the Park Laborers to Park Foreman starting sometime early Summer. The goal of the Department is to provide a system of easily accessible and well-maintained green spaces in order to provide recreational opportunities and an enhanced quality of life to both residents and visitors. The department manages all park and recreation facilities and also oversees the cleaning and maintenance of most City facilities.

**PARKS AND RECREATION DIRECTOR**

Explanation of Account: The Parks and Recreation Department is managed by a full-time Director whose office is located at 99 E. Morning Glory Drive, construction of which was completed in 2020. In 2022, 10% of the Director's Salary and benefits is allocated to the operation of the Community Center with the remainder budgeted here.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-40-55301-1100	SALARIES	\$ 45,716.16	\$ 46,645.00	\$ 47,442.00	\$ 34,618.22	\$ 47,391.00	\$ 48,863.00
100-40-55301-1500	EMPLOYEE BENEFITS	\$ 22,992.71	\$ 26,423.09	\$ 27,622.00	\$ 21,080.54	\$ 28,028.00	\$ 28,081.00
100-40-55301-2100	INFORMATION TECHNOLOGY					\$ -	\$ 349.00
100-40-55301-2250	TELEPHONE	\$ 2,308.50	\$ 1,839.48	\$ 1,035.00	\$ 1,070.01	\$ 1,441.00	\$ 738.00
100-40-55301-3150	OFFICE SUPPLIES	\$ 455.19	\$ 394.34	\$ 575.00	\$ 403.46	\$ 570.00	\$ 575.00
100-40-55301-3161	TRAINING EXPENSES	\$ 175.00	\$ 60.00	\$ 593.00	\$ -	\$ -	\$ 150.00
100-40-55301-3240	MEMBERSHIP DUES	\$ 259.00	\$ 260.00	\$ 289.00	\$ 270.00	\$ 270.00	\$ 357.00
100-40-55301-3310	EXPENSE ALLOWANCE	\$ 458.73	\$ 369.40	\$ 587.00	\$ 360.47	\$ 550.00	\$ 565.00
<b>TOTAL</b>		<b>\$ 72,365.29</b>	<b>\$ 75,991.31</b>	<b>\$ 78,143.00</b>	<b>\$ 57,802.70</b>	<b>\$ 78,250.00</b>	<b>\$ 79,678.00</b>

**PARKS**

Explanation of Account: The Parks expense accounts include all costs associated with maintaining fifteen parks/greenspaces, three boat landings, five ball diamonds, a Disc Golf Course, three soccer fields, the Veterans Memorial and a street forestry program. The Director allocates salaries and benefits to align with the time spent in budget area.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-40-55200-1100	SALARIES	\$ 122,105.07	\$ 148,832.77	\$ 147,372.00	\$ 98,166.15	\$ 135,609.00	\$ 142,481.00
100-40-55200-1500	EMPLOYEE BENEFITS	\$ 58,083.57	\$ 73,876.71	\$ 75,604.00	\$ 55,327.06	\$ 70,147.00	\$ 61,806.00
100-40-55200-2100	INFORMATION TECHNOLOGY	\$ 1,394.44	\$ 4,329.13	\$ 6,775.00	\$ 5,908.57	\$ 6,356.00	\$ 6,474.00
100-40-55200-2250	TELEPHONE	\$ 332.01	\$ 409.49	\$ 516.00	\$ 9.64	\$ 48.00	\$ 119.00
100-40-55200-2260	GAS	\$ 685.98	\$ 559.45	\$ 500.00	\$ 343.78	\$ 424.00	\$ 423.00
100-40-55200-2270	WATER & ELECTRIC	\$ 7,875.29	\$ 7,794.48	\$ 9,047.00	\$ 7,647.68	\$ 9,257.00	\$ 9,201.00
100-40-55200-2303	SPORTSFIELD MAINTENANCE	\$ 6,079.72	\$ 7,463.17	\$ 9,500.00	\$ 9,317.50	\$ 22,638.00	\$ 11,781.00
100-40-55200-2304	LANDSCAPING	\$ 7,110.96	\$ 7,474.45	\$ 7,142.00	\$ 5,831.61	\$ 7,125.00	\$ 7,348.00
100-40-55200-2400	PARK DONATIONS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55200-3140	SMALL EQUIPMENT	\$ 2,547.26	\$ 2,902.64	\$ 3,150.00	\$ 7,312.31	\$ 18,534.00	\$ 3,150.00
100-40-55200-3150	OFFICE SUPPLIES	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 75.00
100-40-55200-3161	TRAINING EXPENSES	\$ 175.00	\$ 180.00	\$ 360.00	\$ 345.00	\$ 345.00	\$ 360.00
100-40-55200-3310	EXPENSE ALLOWANCE	\$ 1,832.58	\$ 2,095.35	\$ 2,978.00	\$ 1,741.84	\$ 2,900.00	\$ 2,613.00
100-40-55200-3490	OPERATING EXPENSES	\$ 1,238.49	\$ 1,525.77	\$ 1,089.00	\$ 832.11	\$ 1,000.00	\$ 1,001.00
100-40-55200-3510	GAS & OIL	\$ 5,763.48	\$ 5,050.67	\$ 8,548.00	\$ 5,912.41	\$ 8,202.00	\$ 9,530.00
100-40-55200-3530	MACHINE & EQUIPMENT PARTS	\$ 8,029.27	\$ 994.99	\$ 10,648.00	\$ 9,630.65	\$ 10,600.00	\$ 11,315.00
100-40-55200-3560	BLDG. REPAIR & MAINT.	\$ 3,848.26	\$ 4,591.71	\$ 4,272.00	\$ 3,914.34	\$ 4,194.00	\$ 4,194.00
100-40-55200-3570	BOAT LANDING EXPENSES	\$ 14,757.56	\$ 160.99	\$ 475.00	\$ 23.88	\$ 475.00	\$ 450.00
100-40-55200-5110	INSURANCE - BUILDINGS	\$ 1,250.00	\$ 1,510.00	\$ 1,550.00	\$ 1,630.00	\$ 1,630.00	\$ 1,695.00
100-40-55200-5120	INSURANCE - VEHICLE & EQUIP.	\$ 1,409.58	\$ 1,310.38	\$ 1,675.00	\$ 1,305.00	\$ 1,305.00	\$ 1,477.00
100-40-55200-8106	PLAYGROUND EQUIPMENT	\$ 8,289.32	\$ 4,951.86	\$ 5,000.00	\$ 257.61	\$ 5,000.00	\$ 5,000.00
100-40-55200-8110	PICNIC EQUIPMENT	\$ 868.46	\$ 3,048.99	\$ 2,000.00	\$ 6.59	\$ 2,000.00	\$ 2,000.00
<b>TOTAL</b>		<b>\$ 253,726.30</b>	<b>\$ 279,113.00</b>	<b>\$ 298,251.00</b>	<b>\$ 215,513.73</b>	<b>\$ 307,839.00</b>	<b>\$ 282,493.00</b>

RECREATION CENTER

Explanation of Account: The Recreation Center is a 21,500 square foot building located at 55 E. 12<sup>th</sup> Street that was originally built in the 1920s. In 2017, an engineering firm completed an assessment of the building and determined that the bulk of the 1<sup>st</sup> level floor was unsafe and Council made the decision to close the building. In prior years, the building housed the Parks and Recreation Director, gymnastic programs, and other activities.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-40-55303-1500	EMPLOYEE BENEFITS	\$ -	\$ 13.30	\$ -	\$ -	\$ -	\$ -
100-40-55303-2260	GAS	\$ 364.30	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55303-2270	WATER & ELECTRIC	\$ 38.92	\$ 380.90	\$ 391.00	\$ 307.20	\$ 421.00	\$ 380.00
100-40-55303-3560	BLDG. REPAIR & MAINTENANCE	\$ 35.00	\$ 9.99	\$ 171.00	\$ 43.81	\$ 44.00	\$ 172.00
100-40-55303-5110	INSURANCE - BUILDINGS	\$ 38.00	\$ 38.00	\$ 40.00	\$ 124.00	\$ 124.00	\$ 129.00
<b>TOTAL</b>		<b>\$ 476.22</b>	<b>\$ 442.19</b>	<b>\$ 602.00</b>	<b>\$ 475.01</b>	<b>\$ 589.00</b>	<b>\$ 681.00</b>

RECREATION

Explanation of Account: The Parks and Recreation Department provides numerous year-round programs and activities for people of all ages. The Salaries Account includes City employees that supervise, maintain, and referee these recreational programs. For 2022, the department plans on implementing an online recreation registration and facility rental software.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-40-55400-1100	SALARIES	\$ 6,771.24	\$ 4,028.86	\$ 25,475.00	\$ 6,811.43	\$ 11,262.00	\$ 28,420.00
100-40-55400-1500	EMPLOYEE BENEFITS	\$ 1,100.28	\$ 1,999.97	\$ 3,652.00	\$ 2,122.06	\$ 3,000.00	\$ 4,634.00
100-40-55400-2100	INFORMATION TECHNOLOGY	\$ 25.50	\$ 1,470.00	\$ 1,839.00	\$ -	\$ 250.00	\$ 1,706.00
100-40-55400-3310	EXPENSE ALLOWANCE	\$ 15.61	\$ 96.58	\$ 421.00	\$ 144.20	\$ 150.00	\$ 443.00
100-40-55400-3490	MISC OPERATING EXPENSES	\$ 550.41	\$ 29.07	\$ 200.00	\$ 101.45	\$ 200.00	\$ 200.00
100-40-55400-3492	EASTER EGG HUNT	\$ 432.45	\$ 149.59	\$ 500.00	\$ 47.02	\$ 100.00	\$ 500.00
100-40-55400-3493	FALL PROGRAMS	\$ 880.86	\$ -	\$ 600.00	\$ -	\$ 300.00	\$ 600.00
100-40-55400-3494	WINTER PROGRAMS	\$ 441.43	\$ 181.78	\$ 700.00	\$ -	\$ 2,000.00	\$ 2,000.00
100-40-55400-3495	SPRING PROGRAMS	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 500.00
100-40-55400-3496	SOCCER PROGRAMS	\$ 1,659.36	\$ 3,200.09	\$ 4,400.00	\$ 2,866.83	\$ 4,400.00	\$ 2,500.00
100-40-55400-3497	OPEN RECREATION	\$ 2,896.25	\$ 1,531.98	\$ 1,672.00	\$ 1,197.99	\$ 1,600.00	\$ 1,596.00
100-40-55400-3498	SUMMER PROGRAM EXPENSES	\$ 979.05	\$ 444.51	\$ 2,100.00	\$ 1,195.24	\$ 2,000.00	\$ 2,100.00
100-40-55400-3502	WINTER WHIRL	\$ 4,487.63	\$ 2,008.77	\$ 4,000.00	\$ -	\$ 200.00	\$ 4,000.00
<b>TOTAL</b>		<b>\$ 20,240.07</b>	<b>\$ 15,141.20</b>	<b>\$ 45,759.00</b>	<b>\$ 14,686.22</b>	<b>\$ 25,662.00</b>	<b>\$ 49,199.00</b>

SWIMMING POOL

Explanation of Account: The City's municipal pool at Bucholtz Park closed after a fire in 2015. In 2019, the Council decided to focus on the concept of a new outdoor swimming pond for future construction so the bath house, pool fencing, decking, lighting, and basins were razed/removed and the site was reclaimed. The next step will be securing funds and then construction. The costs for the design and construction can be found in the Outdoor Swimming Facility Fund in the Capital Funds section. Once the swimming pond is completed, a special revenue fund should be created to encapsulate all costs for operating and maintaining the pond, including capital expenses.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-40-55420-1500	EMPLOYEE BENEFITS	\$ 34.13	\$ 0.89	\$ -	\$ -	\$ -	\$ -
100-40-55420-2250	TELEPHONE	\$ 213.27	\$ 34.55	\$ 38.00	\$ 29.85	\$ 40.00	\$ 42.00
100-40-55420-2270	WATER & ELECTRIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55420-3310	EXPENSE ALLOWANCE	\$ 4,260.80	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55420-3560	BLDG. REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55420-5110	INSURANCE - BUILDINGS	\$ 986.00	\$ 137.00	\$ 137.00	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 5,494.20</b>	<b>\$ 172.44</b>	<b>\$ 175.00</b>	<b>\$ 29.85</b>	<b>\$ 40.00</b>	<b>\$ 42.00</b>

**TOTAL PARKS AND RECREATION**

The 2022 Total Parks and Recreation Budget has decreased \$13,778 compared to the 2021 budget, which is due in part to shifting staff time away from other facilities, expected utility cost decrease, and project/material cuts.

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
PARKS AND RECREATION DIRECTOR	\$ 72,365.29	\$ 75,991.31	\$ 78,143.00	\$ 57,802.70	\$ 78,250.00	\$ 79,678.00
PARKS	\$ 253,726.30	\$ 279,113.00	\$ 298,251.00	\$ 215,513.73	\$ 307,839.00	\$ 282,493.00
RECREATION CENTER	\$ 476.22	\$ 442.19	\$ 602.00	\$ 475.01	\$ 589.00	\$ 681.00
RECREATION	\$ 20,240.07	\$ 15,141.20	\$ 45,759.00	\$ 14,686.22	\$ 25,662.00	\$ 49,199.00
SWIMMING POOL	\$ 5,494.20	\$ 172.44	\$ 175.00	\$ 29.85	\$ 40.00	\$ 42.00
<b>TOTAL</b>	<b>\$ 352,302.08</b>	<b>\$ 370,860.14</b>	<b>\$ 422,930.00</b>	<b>\$ 288,507.51</b>	<b>\$ 412,380.00</b>	<b>\$ 412,093.00</b>

**AIRPORT**

Explanation of Account: The City owns and operates a Municipal Airport on the southeast corner of the City. The Airport has two paved runways that are 4,600 and 3,299 feet long, and one grass runway that is 2,010 feet long. The City owns a Snow Removal Equipment Building and one commercial hangar along the ramps that are leased by different aviation-related companies. There are approximately 28 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 Deputy City Administrator.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-50-53510-1100	SALARIES	\$ -	\$ 683.21	\$ 5,562.00	\$ 2,255.70	\$ 5,562.00	\$ 5,935.00
100-50-53510-1500	EMPLOYEE BENEFITS	\$ -	\$ 237.35	\$ 2,843.00	\$ 1,085.87	\$ -	\$ 2,924.00
100-50-53510-2250	TELEPHONE EXPENSES	\$ 1,766.84	\$ 3,175.81	\$ 1,500.00	\$ 1,726.59	\$ 2,900.00	\$ 1,600.00
100-50-53510-2260	GAS	\$ 604.49	\$ 992.17	\$ 650.00	\$ 921.82	\$ 1,000.00	\$ 1,000.00
100-50-53510-2270	WATER & ELECTRIC	\$ 5,073.68	\$ 5,834.57	\$ 5,100.00	\$ 4,333.02	\$ 5,641.00	\$ 5,641.00
100-50-53510-2301	RUNWAY MAINTENANCE	\$ 317.08	\$ 796.37	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
100-50-53510-2490	CONTRACTED SERVICES	\$ 3,568.05	\$ 2,409.57	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00
100-50-53510-3140	SMALL EQUIPMENT	\$ 504.21	\$ 81.28	\$ 800.00	\$ 323.99	\$ 800.00	\$ 800.00
100-50-53510-3170	ADVERTISING & PROMOTION	\$ 100.00	\$ 204.98	\$ 575.00	\$ 57.00	\$ 575.00	\$ 500.00
100-50-53510-3490	OPERATING EXPENSES	\$ 189.29	\$ 524.04	\$ 2,700.00	\$ 897.24	\$ 2,700.00	\$ 2,700.00
100-50-53510-3510	GAS & OIL	\$ -	\$ 1,100.59	\$ 4,000.00	\$ 3,917.69	\$ 4,000.00	\$ 4,000.00
100-50-53510-3554	VEHICLE REPAIR & MAINT.	\$ 108.34	\$ 90.24	\$ 800.00	\$ 31.98	\$ 800.00	\$ 700.00
100-50-53510-3560	BLDG. REPAIR & MAINT.	\$ 4,803.21	\$ (136.43)	\$ 3,500.00	\$ 3,933.23	\$ 3,933.00	\$ 4,000.00
100-50-53510-5110	INSURANCE - BUILDINGS	\$ 2,033.00	\$ 2,190.00	\$ 2,250.00	\$ 1,633.00	\$ 1,633.00	\$ 2,250.00
100-50-53510-5120	INSURANCE - VEHICLE & EQUIP.	\$ 515.60	\$ 387.63	\$ 520.00	\$ 322.76	\$ 323.00	\$ 400.00
100-50-53511-1500	EMPLOYEE BENEFITS	\$ 30.24	\$ -	\$ -	\$ -	\$ -	\$ -
100-50-53510-5130	GENERAL LIABILITY	\$ 265.28	\$ 283.94	\$ 390.00	\$ 297.35	\$ 297.00	\$ 390.00
<b>TOTAL</b>		<b>\$ 19,879.31</b>	<b>\$ 18,855.32</b>	<b>\$ 36,690.00</b>	<b>\$ 21,737.24</b>	<b>\$ 33,664.00</b>	<b>\$ 38,340.00</b>



**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 2023. Due to tax levy limits and budget constraints, this amount is important as it has been more difficult to budget for repairs and upgrades that are needed. The undesignated contingency fund was decreased by \$80,872 compared to 2021.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
100-10-51100-9000	CONTINGENCY	\$ -	\$ 23,792.66	\$ 96,999.00	\$ 13,439.65	\$ -	\$ 38,127.00
100-10-51100-9010	DESIGNATED RESERVE-POOL	\$ -	\$ -	\$ 22,000.00	\$ -	\$ -	\$ -
<b>TOTAL</b>		\$ -	\$ 23,792.66	\$ 118,999.00	\$ 13,439.65	\$ -	\$ 38,127.00

**TOTAL GENERAL FUND EXPENDITURES**

Total General Fund expenditures has increased overall \$31,117 from 2021.

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
GENERAL GOVERNMENT	\$ 1,073,687.03	\$ 900,273.56	\$ 555,405.00	\$ 424,335.27	\$ 830,416.00	\$ 576,985.00
PROTECTION OF PERSONS AND PROPERTY	\$ 1,876,940.56	\$ 1,879,736.50	\$ 1,962,257.00	\$ 1,537,226.30	\$ 2,004,743.00	\$ 2,057,339.00
PUBLIC WORKS	\$ 945,234.66	\$ 809,874.19	\$ 899,962.00	\$ 609,116.86	\$ 870,731.00	\$ 904,476.00
PARKS AND RECREATION	\$ 352,302.08	\$ 370,860.14	\$ 422,930.00	\$ 288,507.51	\$ 412,380.00	\$ 412,093.00
AIRPORT	\$ 19,879.31	\$ 18,855.32	\$ 36,690.00	\$ 21,737.24	\$ 33,664.00	\$ 38,340.00
CONTINGENCY	\$ -	\$ 23,792.66	\$ 118,999.00	\$ 13,439.65	\$ -	\$ 38,127.00
<b>TOTAL</b>	<b>\$ 4,268,043.64</b>	<b>\$ 4,003,392.37</b>	<b>\$ 3,996,243.00</b>	<b>\$ 2,894,362.83</b>	<b>\$ 4,151,934.00</b>	<b>\$ 4,027,360.00</b>

**GENERAL FUND REVENUE VS EXPENDITURES**

	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
REVENUES	\$ 4,045,522.31	\$ 4,134,345.18	\$ 3,996,243.00	\$ 2,656,257.39	\$ 4,093,532.00	\$ 4,027,360.00
EXPENDITURES	\$ 4,268,043.64	\$ 4,003,392.37	\$ 3,996,243.00	\$ 2,894,362.83	\$ 4,151,934.00	\$ 4,027,360.00
<b>TOTAL</b>	<b>\$ (222,521.33)</b>	<b>\$ 130,952.81</b>	<b>\$ -</b>	<b>\$ (238,105.44)</b>	<b>\$ (58,402.00)</b>	<b>\$ -</b>

# SPECIAL REVENUE FUNDS

## COMMUNITY CENTER FUND

The City owns and operates a 5,200 square foot Community Center located at 30 S. Main Street. The City built the facility in 1995 using only private donations and various city-wide fundraising campaigns. The Community Center has a kitchen, office, conference room, lounge, and a large meeting area that can be divided into three rooms using movable walls. A part-time Recreation Coordinator works at the Community Center and has an office on-site. The majority of senior citizen programs take place in the building and it is also available to the public for rent. The Community Center is funded primarily through the general property tax, though approximately 16% of its revenue comes from rent paid by users and nominal event fees. In 2022, there are plans to replace the roof and possibly the gutters/downspouts which will be funded by the Community Center Fund Balance.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
201-40-41110	GENERAL PROPERTY TAXES	\$ 39,000.00	\$ 38,500.00	\$ 35,954.00	\$ 35,954.00	\$ 35,954.00	\$ 38,723.00
201-40-46743	COMMUNITY CENTER FEES	\$ 8,632.16	\$ 7,668.28	\$ 7,000.00	\$ 5,137.73	\$ 7,500.00	\$ 7,386.00
201-40-48500	DONATIONS/FEES	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -
201-40-49200	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
<b>Revenues</b>		<b>\$47,632.16</b>	<b>\$ 46,168.28</b>	<b>\$42,954.00</b>	<b>\$ 41,191.73</b>	<b>\$ 43,554.00</b>	<b>\$76,109.00</b>
201-40-55140-1100	SALARIES	\$ 16,361.15	\$ 15,252.56	\$ 19,329.00	\$ 10,667.92	\$ 15,820.00	\$ 22,167.00
201-40-55140-1500	EMPLOYEE BENEFITS	\$ 7,374.72	\$ 7,555.79	\$ 7,666.00	\$ 4,636.01	\$ 7,649.00	\$ 9,272.00
201-40-55140-2100	INFORMATION TECHNOLOGY	\$ 733.65	\$ 634.08	\$ 1,425.00	\$ 1,978.51	\$ 2,431.00	\$ 2,365.00
201-40-55140-2250	TELEPHONE	\$ 1,267.11	\$ 782.89	\$ 600.00	\$ 315.08	\$ 473.00	\$ 531.00
201-40-55140-2260	GAS	\$ 2,251.70	\$ 1,964.14	\$ 1,903.00	\$ 1,992.29	\$ 2,228.00	\$ 2,300.00
201-40-55140-2270	WATER & ELECTRIC	\$ 4,613.42	\$ 3,083.79	\$ 4,425.00	\$ 2,188.26	\$ 3,126.00	\$ 3,858.00
201-40-55140-3310	EXPENSE ALLOWANCE	\$ 145.91	\$ 162.50	\$ 203.00	\$ 112.10	\$ 150.00	\$ 308.00
201-40-55140-3490	OPERATING EXPENSES	\$ 359.55	\$ 157.79	\$ 1,578.00	\$ 317.73	\$ 1,044.00	\$ 502.00
201-40-55140-3560	BLDG. REPAIR/MAINTENANCE	\$ 3,927.02	\$ 3,395.01	\$ 5,226.00	\$ 1,698.21	\$ 5,200.00	\$ 4,175.00
201-40-55140-5110	INSURANCE - BUILDINGS	\$ 529.00	\$ 570.00	\$ 599.00	\$ 607.00	\$ 607.00	\$ 631.00
201-40-55140-8222	CAPITAL IMPROVEMENTS	\$ -	\$ 1,419.33	\$ -	\$ -	\$ -	\$ 30,000.00
<b>Expenditures</b>		<b>\$37,563.23</b>	<b>\$ 34,977.88</b>	<b>\$42,954.00</b>	<b>\$ 24,513.11</b>	<b>\$ 38,728.00</b>	<b>\$76,109.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$10,068.93</b>	<b>\$ 11,190.40</b>	<b>\$ -</b>	<b>\$ 16,678.62</b>	<b>\$ 4,826.00</b>	<b>\$ -</b>

## **LIBRARY FUND**

The Library is a 14,132 square foot building located at 75 Hemlock Street. The Library is managed by a full-time Library Director with full-time support from a Youth Services Librarian and a Technical Services Librarian, and part-time support from six Library Technicians, three Library Pages, and two part-time maintenance staff. The Library is open 56 hours per week year-round and averages 260 patrons per day who check materials out, get help with various questions, attend programs or meetings, or use the Internet. The Library offers over 400 programs a year for children, teens, and adults. A Friends of the Library group was established in 1985 and continues to be an active part of the Library.

### **DEPARTMENT SERVICES INDICATORS**

Activity	2020 Actual	a/o 9/30/21	Estimated 2021	% change from 2020
Physical items checked-out	29,936	25,014	35,500	18.59%
E-books and electronic materials checked-out	10,308	7,460	9,950	-3.47%
Total programs held (Children, Teens, and Adults)	241	59	83	-65.56%
Meeting/Study room use (number of times)	73	23	40	-45.21%
Public internet session	1,177	740	1,190	1.10%
Wireless sessions	2,492	2,820	4,020	61.32%

### **ACCOMPLISHMENTS**

- Removed overdue fines for all Clintonville patrons
- Completed a new 5-year strategic plan
- Installation of Outdoor Wireless Access Point
- Installation of new self-check software with CARES grant
- Installation of feminine hygiene products dispenser in Women's restroom
- Added two laptops for patron checkout with Public Service Commission of Wisconsin grant

Explanation of Account: The Library Fund Revenues are primarily comprised of General Property Taxes and a subsidy funded by the Outagamie and Waupaca county governments as well as OWLS (Outagamie Waupaca Library System) and NFLS (Nicolet Federated Library System). Outagamie and Waupaca counties tax all municipalities located in the County that do not operate a Library. Those taxes are then transferred in the form of a subsidy to those operating libraries. Once the Council allocates tax dollars to the Library, it is the Library Board that has the authority to allocate the funds however they choose. Expenditures include items such as salaries and benefits, book purchases, overhead expenses, and small capital purchases.

## CITY OF CLINTONVILLE

## 2022 BUDGET

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
204-41-41104	SURPLUS APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204-41-41110	GENERAL PROPERTY TAXES	\$ 217,618.00	\$ 215,000.00	\$ 219,269.00	\$ 219,269.00	\$ 219,269.00	\$ 221,169.00
204-41-43790	OWLS SUBSIDY	\$ 180,826.57	\$ 177,912.14	\$ 176,754.00	\$ 175,171.65	\$ 175,172.00	\$ 161,868.00
204-41-46710	LIBRARY FINES	\$ 6,362.60	\$ 1,757.40	\$ 5,000.00	\$ 655.60	\$ 900.00	\$ 250.00
204-41-46711	COPY MACHINE REVENUE	\$ 4,456.85	\$ 1,277.81	\$ 3,000.00	\$ 659.61	\$ 1,600.00	\$ 3,000.00
204-41-48600	E RATE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204-41-48900	MISCELLANEOUS REVENUES	\$ 5,744.66	\$ 1,291.95	\$ 4,000.00	\$ 1,935.33	\$ 2,450.00	\$ 4,000.00
204-41-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 5,300.00	\$ -	\$ -	\$ 63,500.00
<b>Revenues</b>		<b>\$ 415,008.68</b>	<b>\$ 397,239.30</b>	<b>\$ 413,323.00</b>	<b>\$ 397,691.19</b>	<b>\$ 399,391.00</b>	<b>\$ 453,787.00</b>
204-41-55110-1100	SALARIES	\$ 190,462.72	\$ 181,698.17	\$ 204,857.00	\$ 122,253.03	\$ 181,000.00	\$ 208,277.00
204-41-55110-1110	JANITOR SALARIES	\$ 19,812.72	\$ 16,264.78	\$ 20,891.00	\$ 11,578.99	\$ 16,699.00	\$ 17,652.00
204-41-55110-1500	EMPLOYEE BENEFITS	\$ 60,244.74	\$ 52,787.32	\$ 63,155.00	\$ 40,952.24	\$ 57,869.00	\$ 64,060.00
204-41-55110-2100	INFORMATION TECHNOLOGY	\$ 28,856.25	\$ 26,900.15	\$ 23,000.00	\$ 22,865.48	\$ 20,000.00	\$ 21,500.00
204-41-55110-2250	TELEPHONE	\$ 3,562.40	\$ 5,092.07	\$ 1,700.00	\$ 1,840.02	\$ 2,836.00	\$ 2,700.00
204-41-55110-2260	GAS	\$ 3,886.00	\$ 3,333.85	\$ 4,200.00	\$ 3,033.45	\$ 3,750.00	\$ 3,500.00
204-41-55110-2270	WATER & ELECTRIC	\$ 11,923.71	\$ 8,770.77	\$ 13,000.00	\$ 7,105.78	\$ 9,000.00	\$ 9,250.00
204-41-55110-3110	POSTAGE	\$ 796.65	\$ 409.95	\$ 1,500.00	\$ 260.12	\$ 750.00	\$ 700.00
204-41-55110-3112	COPY EXPENSE	\$ 2,059.56	\$ 1,742.13	\$ 1,800.00	\$ 1,263.04	\$ 1,750.00	\$ 1,700.00
204-41-55110-3122	STAFF DEVELOPMENT	\$ 1,650.58	\$ 571.63	\$ 1,500.00	\$ 1,250.00	\$ 2,000.00	\$ 1,500.00
204-41-55110-3123	MAINTENANCE	\$ 2,561.55	\$ 1,018.81	\$ 1,800.00	\$ 842.86	\$ 1,250.00	\$ 1,600.00
204-41-55110-3150	OFFICE SUPPLIES	\$ 4,775.86	\$ 4,893.66	\$ 3,800.00	\$ 2,728.02	\$ 4,000.00	\$ 3,200.00
204-41-55110-3260	SUBSCRIPTIONS & PERIODICALS	\$ 3,617.19	\$ 1,909.24	\$ 1,500.00	\$ 707.81	\$ 800.00	\$ 750.00
204-41-55110-3261	PUBLISHING	\$ 30.00	\$ 20.00	\$ 20.00	\$ -	\$ 20.00	\$ -
204-41-55110-3269	BOOKS-ADULT	\$ 23,528.79	\$ 15,790.26	\$ 18,000.00	\$ 14,977.05	\$ 17,500.00	\$ 15,500.00
204-41-55110-3270	BOOKS-JUVENILE	\$ 20,884.10	\$ 17,530.33	\$ 17,000.00	\$ 14,522.61	\$ 17,000.00	\$ 15,750.00
204-41-55110-3272	E-BOOKS	\$ 3,961.80	\$ 4,862.16	\$ 5,400.00	\$ 4,017.87	\$ 4,800.00	\$ 5,000.00
204-41-55110-3280	CHILDREN'S PROGRAMS	\$ 4,663.15	\$ 2,069.51	\$ 3,500.00	\$ 1,934.68	\$ 3,200.00	\$ 3,200.00
204-41-55110-3285	ARTS & AV-ADULT	\$ 6,182.98	\$ 5,541.33	\$ 4,500.00	\$ 3,541.08	\$ 5,500.00	\$ 4,000.00
204-41-55110-3286	ARTS & AV-JUVENILE	\$ 5,201.02	\$ 3,110.41	\$ 4,500.00	\$ 2,572.40	\$ 4,500.00	\$ 3,698.00
204-41-55110-3310	EXPENSE ALLOWANCE	\$ 1,017.07	\$ 180.64	\$ 1,300.00	\$ -	\$ 1,000.00	\$ 750.00
204-41-55110-3490	OPERATING EXPENSES	\$ 3,399.72	\$ 849.32	\$ 1,800.00	\$ 1,620.35	\$ 1,800.00	\$ 1,500.00
204-41-55110-3560	BLDG. REPAIR/MAINTENANCE	\$ 7,421.56	\$ 10,514.70	\$ 6,000.00	\$ 6,162.15	\$ 18,800.00	\$ 64,500.00
204-41-55110-5110	INSURANCE - BUILDINGS	\$ 2,983.93	\$ 3,210.83	\$ 3,300.00	\$ 3,397.85	\$ 3,398.00	\$ 3,500.00
204-41-55112-8200	CAPITAL IMPROVEMENTS	\$ 11,740.00	\$ -	\$ -	\$ -	\$ -	\$ -
204-41-59250-9050	TRANSFER TO SMALL CAPITAL	\$ -	\$ -	\$ 5,300.00	\$ -	\$ -	\$ -
<b>Expenditures</b>		<b>\$ 425,224.05</b>	<b>\$ 369,072.02</b>	<b>\$ 413,323.00</b>	<b>\$ 269,426.88</b>	<b>\$ 379,222.00</b>	<b>\$ 453,787.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (10,215.37)</b>	<b>\$ 28,167.28</b>	<b>\$ -</b>	<b>\$ 128,264.31</b>	<b>\$ 20,169.00</b>	<b>\$ -</b>

## TRANSIT

The City of Clintonville contracts with a private company to provide taxi service to the community. A five-member Transit Commission oversees all operations of the taxi service. The Commission owns three taxis and a radio system, all of which are leased to the contracted provider. The City anticipates purchasing a new ADA taxi van in 2022, the funds for which are in the Capital Budget, to replace an aging vehicle, for which the City anticipates an 80% reimbursement from the State of Wisconsin. The City signed a two-year contract with three additional optional years with Freedom Vans for the taxi service beginning January 1<sup>st</sup>, 2018. This contract is set to be rebid in 2022.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
205-10-48900	RIDE FARES	\$ 16,409.00	\$ -	\$ -	\$ -	\$ -	
205-10-48901	INSURANCE RECOVERIES	\$ 4,461.80	\$ -	\$ -		\$ -	\$ -
205-40-41110	GENERAL PROPERTY TAXES	\$ 22,997.00	\$ 32,825.00	\$ 32,405.00	\$ 32,405.00	\$ 32,405.00	\$ 38,517.00
205-40-43200	RIDE FARES	\$ -	\$ 14,030.00	\$ 18,500.00	\$ 4,648.00	\$ 9,000.00	\$ 15,000.00
205-40-43227	FEDERAL GRANT	\$ 44,144.81	\$ 43,888.59	\$ 48,000.00	\$ 42,675.85	\$ 59,313.00	\$ 48,000.00
205-40-43537	STATE GRANT	\$ 20,124.00	\$ 18,510.00	\$ 16,500.00	\$ 41,769.00	\$ 41,769.00	\$ 17,500.00
<b>Revenues</b>		<b>\$ 108,136.61</b>	<b>\$ 109,253.59</b>	<b>\$ 115,405.00</b>	<b>\$ 121,497.85</b>	<b>\$ 142,487.00</b>	<b>\$ 119,017.00</b>
205-40-53520-3490	OPERATING EXPENSES	\$ 91,570.52	\$ 128,281.52	\$ 115,405.00	\$ 85,609.00	\$ 113,250.00	\$ 119,017.00
<b>Expenditures</b>		<b>\$ 91,570.52</b>	<b>\$ 128,281.52</b>	<b>\$ 115,405.00</b>	<b>\$ 85,609.00</b>	<b>\$ 113,250.00</b>	<b>\$ 119,017.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 16,566.09</b>	<b>\$ (19,027.93)</b>	<b>\$ -</b>	<b>\$ 35,888.85</b>	<b>\$ 29,237.00</b>	<b>\$ -</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. The RDA continues to offer a Building Improvement Grant Program to assist downtown Main Street business and property owners with improving their buildings. The BIGP is a competitive matching grant program that runs on a yearly cycle.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
206-10-41104	FUND BALANCE	\$ -	\$ -	\$ 500.00	\$ -	\$ 3,209.00	\$ -
206-10-41110	GENERAL PROPERTY TAXES	\$ 5,231.00	\$ 5,200.00	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00	\$ 5,700.00
206-10-46850	CLOSEOUT RLF REVENUE	\$ 22,773.49	\$ 5,230.48	\$ 5,500.00	\$ 4,107.61	\$ 5,239.00	\$ 4,500.00
206-10-48110	INTEREST ON INVESTMENTS	\$ 657.40	\$ -	\$ -	\$ -	\$ -	\$ -
206-10-48360	PROPERTY REDEVELOPMENT SALES	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
206-10-48901	PRINCIPAL LOAN PAYMENTS	\$ 5,177.48	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>		<b>\$ 33,839.37</b>	<b>\$ 10,430.48</b>	<b>\$ 13,800.00</b>	<b>\$ 9,407.61</b>	<b>\$ 13,748.00</b>	<b>\$ 10,200.00</b>
206-10-56700-3490	OPERATING EXPENSES	\$ 5,162.40	\$ 7,166.61	\$ 5,300.00	\$ 5,394.00	\$ 5,394.00	\$ 5,600.00
206-10-56700-4500	PROPERTY REDEVELOPMENT PURCHAS	\$ -	\$ 1,530.00	\$ -	\$ 104.99	\$ 105.00	\$ -
206-10-56700-7500	REDEVELOPMENT INCENTIVES	\$ -	\$ 3,607.77	\$ 6,000.00	\$ -	\$ 8,249.00	\$ 4,000.00
<b>Expenditures</b>		<b>\$ 5,162.40</b>	<b>\$ 12,304.38</b>	<b>\$ 11,300.00</b>	<b>\$ 5,498.99</b>	<b>\$ 13,748.00</b>	<b>\$ 9,600.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 28,676.97</b>	<b>\$ (1,873.90)</b>	<b>\$ 2,500.00</b>	<b>\$ 3,908.62</b>	<b>\$ -</b>	<b>\$ 600.00</b>

## SCHOOL SAFETY RESOURCES

The City of Clintonville and the Clintonville School District share expenses for the cost of three crossing guards and a Police School Liaison Officer (PSLO) who works full-time in the public schools during the school year. Due to the fact that the PSLO works 75% of the year in the schools and is required to take vacation time during the summer break to avoid being off during the school year, the Police Department gets very little use of this position in a patrol position during the summer break. The PSLO does cover vacant patrol shifts in the summer months. The Clintonville School District funds 75% of the PSLO position and 50% of the Crossing Guard positions.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
207-20-41110	GENERAL PROPERTY TAXES	\$ 32,850.00	\$ 34,234.00	\$ 34,024.00	\$ 34,024.00	\$ 34,024.00	\$ 34,933.00
207-20-47321	SERVICE-OTHER MUNIC	\$ 81,559.25	\$ 87,074.28	\$ 88,530.00	\$ 66,596.96	\$ 88,530.00	\$ 88,111.00
207-20-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 1,101.00	\$ -	\$ -	\$ -
<b>Revenues</b>		<b>\$ 114,409.25</b>	<b>\$ 121,308.28</b>	<b>\$ 123,655.00</b>	<b>\$ 100,620.96</b>	<b>\$ 122,554.00</b>	<b>\$ 123,044.00</b>
207-20-52101-1100	SALARIES	\$ 78,732.42	\$ 74,057.99	\$ 80,648.00	\$ 75,112.43	\$ 83,000.00	\$ 80,087.00
207-20-52101-1500	EMPLOYEE BENEFITS	\$ 28,827.78	\$ 32,274.72	\$ 38,773.00	\$ 23,968.83	\$ 38,773.00	\$ 38,662.00
207-20-52101-2100	INFORMATION TECHNOLOGY	\$ 210.80	\$ 212.04	\$ 223.00	\$ 159.48	\$ 159.00	\$ 223.00
207-20-52101-2250	TELEPHONE EXPENSES	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ 600.00
207-20-52101-3161	TRAINING EXPENSES	\$ 264.00	\$ -	\$ 800.00	\$ -	\$ 400.00	\$ 800.00
207-20-52101-3310	EXPENSE ALLOWANCE	\$ 8.43	\$ -	\$ 800.00	\$ -	\$ 500.00	\$ 400.00
207-20-52101-3460	CLOTHING & UNIFORMS	\$ 68.24	\$ 631.05	\$ 500.00	\$ 140.99	\$ 500.00	\$ 650.00
207-20-52101-5120	INSURANCE-VEHICLE & EQUIPMENT	\$ 411.74	\$ 340.51	\$ 550.00	\$ 298.89	\$ 550.00	\$ 561.00
207-20-52101-5130	GENERAL LIABILITY	\$ 270.60	\$ 264.88	\$ 271.00	\$ 264.88	\$ 265.00	\$ 271.00
207-20-52101-5140	POLICE PROFESSIONAL	\$ 435.94	\$ 565.37	\$ 790.00	\$ 655.18	\$ 790.00	\$ 790.00
<b>Expenitures</b>		<b>\$ 109,529.95</b>	<b>\$ 108,646.56</b>	<b>\$ 123,655.00</b>	<b>\$ 100,600.68</b>	<b>\$ 125,237.00</b>	<b>\$ 123,044.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 4,879.30</b>	<b>\$ 12,661.72</b>	<b>\$ -</b>	<b>\$ 20.28</b>	<b>\$ (2,683.00)</b>	<b>\$ -</b>

## VETERANS MEMORIAL

In 2009, the City dedicated a new Veterans Memorial on Main Street, funding the project entirely through fundraising. The memorial is overseen by a Veterans Memorial Committee that reports to Council. The Committee is chaired by a member of the Council and includes three veterans. The P&R Director advised 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 maintenance. The Veterans Memorial Committee is in the planning and fundraising process to expand the memorial and add additional wall sections.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
211-40-48500	DONATIONS	\$ 27,015.22	\$ 2,700.00	\$ -	\$ 250.00	\$ 250.00	\$ -
211-40-48510	DONATIONS-WALL BRICKS	\$ 750.00	\$ 700.00	\$ -	\$ 400.00	\$ 400.00	\$ -
211-40-48520	DONATIONS-SIDEWALK BRICKS	\$ 1,720.00	\$ 3,050.00	\$ -	\$ 225.00	\$ 225.00	\$ -
211-40-48550	DONATIONS-FUTURE PROJECTS				\$ 35.00	\$ 35.00	\$ -
211-40-49200	FUND BALANCE APPLIED	\$ -	\$ -	\$ 4,514.00	\$ -	\$ -	\$ 3,489.00
<b>Revenues</b>		<b>\$ 29,485.22</b>	<b>\$ 6,450.00</b>	<b>\$ 4,514.00</b>	<b>\$ 910.00</b>	<b>\$ 910.00</b>	<b>\$ 3,489.00</b>
211-40-55140-2270	WATER & ELECTRIC	\$ 372.90	\$ 510.78	\$ 853.00	\$ 671.14	\$ 781.00	\$ 826.00
211-40-55140-2304	LANDSCAPING	\$ 150.00	\$ 104.85	\$ 2,284.00	\$ 86.77	\$ 1,262.00	\$ 1,555.00
211-40-55140-3490	OTHER OPERATING EXPENSES	\$ 261.99	\$ 275.72	\$ 305.00	\$ 253.38	\$ 253.00	\$ 274.00
211-40-55140-3550	ENGRAVING	\$ 292.00	\$ 32.00	\$ 750.00	\$ 40.00	\$ 40.00	\$ 500.00
211-40-55140-3560	REPAIRS & MAINTENANCE	\$ 107.88	\$ 128.00	\$ 204.00	\$ 117.95	\$ 118.00	\$ 210.00
211-40-55140-5110	INSURANCE - BUILDINGS	\$ 104.00	\$ 112.00	\$ 118.00	\$ 119.00	\$ 119.00	\$ 124.00
<b>Expenditures</b>		<b>\$ 1,288.77</b>	<b>\$ 1,163.35</b>	<b>\$ 4,514.00</b>	<b>\$ 1,288.24</b>	<b>\$ 2,573.00</b>	<b>\$ 3,489.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 28,196.45</b>	<b>\$ 5,286.65</b>	<b>\$ -</b>	<b>\$ (378.24)</b>	<b>\$ (1,663.00)</b>	<b>\$ -</b>

## DISC GOLF

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
220-40-48500	DONATIONS-DISC GOLF COURSE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-40-55200-7130	DISC GOLF COURSE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## K-9 UNIT

The Police Department took delivery of a new K-9 dog in early 2018. K9 Charr will turn six years old in 2022. The Police Department fundraises and solicits donations to support this program.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
214-20-48900	MISC REVENUES	\$ -	\$ -	\$ -	\$ 628.80	\$ 629.00	\$ -
214-20-48902	K-9 MISC FUNDRAISING REVENUE	\$ 1,488.32	\$ 1,780.00	\$ 4,000.00	\$ -	\$ 1,500.00	\$ 3,500.00
214-20-48909	K-9 DONATIONS	\$ 1,741.19	\$ 13,970.38	\$ 2,500.00	\$ 2,300.82	\$ 2,800.00	\$ 2,500.00
<b>Revenues</b>		<b>\$ 3,229.51</b>	<b>\$ 15,750.38</b>	<b>\$ 6,500.00</b>	<b>\$ 2,929.62</b>	<b>\$ 4,929.00</b>	<b>\$ 6,000.00</b>
214-20-52109-3161	K-9 TRAINING	\$ 665.94	\$ 39.00	\$ 1,000.00	\$ 795.00	\$ 795.00	\$ 1,000.00
214-20-52109-3310	K-9 EXPENSE	\$ 4,517.33	\$ 4,644.42	\$ 4,500.00	\$ 1,487.47	\$ 2,300.00	\$ 4,000.00
214-20-52109-3494	K-9 FUNDRAISING EXPENSES	\$ -	\$ 1,026.00	\$ 800.00	\$ 383.20	\$ 800.00	\$ 800.00
<b>Expenditures</b>		<b>\$ 5,183.27</b>	<b>\$ 5,709.42</b>	<b>\$ 6,300.00</b>	<b>\$ 2,665.67</b>	<b>\$ 3,895.00</b>	<b>\$ 5,800.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (1,953.76)</b>	<b>\$ 10,040.96</b>	<b>\$ 200.00</b>	<b>\$ 263.95</b>	<b>\$ 1,034.00</b>	<b>\$ 200.00</b>

## TOURISM COMMISSION

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
218-10-41210	ROOM TAX	\$ 23,206.36	\$ 17,800.98	\$ 17,500.00	\$ 11,292.83	\$ 19,750.00	\$ 19,000.00
218-10-56700-3490	TOURISM FUNDING	\$ 6,250.00	\$ 5,709.00	\$ 7,000.00	\$ 7,735.08	\$ 33,500.00	\$ 7,000.00
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 16,956.36</b>	<b>\$ 12,091.98</b>	<b>\$ 10,500.00</b>	<b>\$ 3,557.75</b>	<b>\$ (13,750.00)</b>	<b>\$ 12,000.00</b>

## REFUSE COLLECTION

In 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 and opted to extend the contract for an additional five years for service years 2022-2026. 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 2022. Those residents who opt-out take their garbage and recycle materials to the CAWS facility or dispose of their refuse in some other legal manner. The Refuse Collection revenue account is for the revenue received from residents for the service and the expenditure accounts are for the charges from the service provider as well as staff time and expenses related to overseeing the program. The charge for service is being assessed to the property tax bill as a special charge.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
219-30-46420	REFUSE COLLECTION	\$ 199,754.18	\$ 208,672.30	\$ 204,500.00	\$ 216,133.16	\$ 216,300.00	\$ 231,602.00
<b>Revenues</b>		<b>\$ 199,754.18</b>	<b>\$ 208,672.30</b>	<b>\$ 204,500.00</b>	<b>\$ 216,133.16</b>	<b>\$ 216,300.00</b>	<b>\$ 231,602.00</b>
219-30-53600-2300	CONTRACTED SERVICES	\$ 176,477.30	\$ 190,375.32	\$ 199,000.00	\$ 137,456.97	\$ 206,300.00	\$ 226,057.00
219-30-53600-3490	OPERATING EXPENSES	\$ 4,103.82	\$ 2,822.70	\$ 4,800.00	\$ 4,009.40	\$ 4,900.00	\$ 4,729.00
<b>Expenditures</b>		<b>\$ 180,581.12</b>	<b>\$ 193,198.02</b>	<b>\$ 203,800.00</b>	<b>\$ 141,466.37</b>	<b>\$ 211,200.00</b>	<b>\$ 230,786.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>19,173.06</b>	<b>15,474.28</b>	<b>700.00</b>	<b>74,666.79</b>	<b>5,100.00</b>	<b>816.00</b>



## ECONOMIC DEVELOPMENT

The City established this fund in 2019 for the purpose of grant application and management that is aimed at economic development goals such as business expansion and retention. In addition, it will serve as the primary method for financial transparency as it relates to the flow of funds from the State and other funding sources to private entities in the City.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
222-10-41110	GENERAL PROPERTY TAXES	\$ -	\$ 663.00	\$ 2,685.00	\$ 2,685.00	\$ 2,685.00	\$ -
222-10-43580	GRANT	\$ 198,803.00	\$ -	\$ -	\$ -	\$ -	\$ -
222-10-48900	MISCELLANEOUS REVENUES	\$ 4,758.38	\$ 57,100.56	\$ 57,101.00	\$ 42,825.42	\$ 123,000.00	\$ -
222-10-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 358.00	\$ -	\$ -	\$ -
<b>Revenues</b>		<b>\$ 203,561.38</b>	<b>\$ 57,763.56</b>	<b>\$ 60,144.00</b>	<b>\$ 45,510.42</b>	<b>\$ 125,685.00</b>	<b>\$ -</b>
222-10-56710-1100	SALARIES	\$ -	\$ 2,016.19	\$ 1,745.00	\$ 1,338.65	\$ 1,804.00	\$ -
222-10-56710-1500	EMPLOYEE BENEFITS	\$ -	\$ 654.67	\$ 704.00	\$ 481.94	\$ 650.00	\$ -
222-10-56710-3261	PUBLISHING	\$ -	\$ 189.00	\$ 75.00	\$ -	\$ -	\$ -
222-10-56710-3490	OPERATING EXPENSES	\$ 194,380.85	\$ 1,584.44	\$ 519.00	\$ -	\$ -	\$ -
222-10-56710-7940	BUSINESS GRANT EXPENDITURES	\$ 4,758.38	\$ 57,100.56	\$ 57,101.00	\$ 42,825.42	\$ 123,000.00	\$ -
<b>Expenditures</b>		<b>\$ 199,139.23</b>	<b>\$ 61,544.86</b>	<b>\$ 60,144.00</b>	<b>\$ 44,646.01</b>	<b>\$ 125,454.00</b>	<b>\$ -</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 4,422.15</b>	<b>\$ (3,781.30)</b>	<b>\$ -</b>	<b>\$ 864.41</b>	<b>\$ 231.00</b>	<b>\$ -</b>

## 2% FIRE DUES

The City established this fund in 2019 as a requirement of the State's audit of the City's fire dues program. Expenses related to the City's fire inspection services as well as the fire dues from the City and the surrounding townships to which the City provides fire services are accounted for in this fund. The Fire Inspection expenses include all costs associated with compliance with State law for inspection of all commercial and industrial properties. The City must inspect approximately 300 properties twice a year. The Fire Department also provides education to the community on fire safety and hazard prevention.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
224-21-43420	FIRE INSURANCE	\$ 10,623.98	\$ 10,673.28	\$ 10,600.00	\$ 11,175.05	\$ 11,175.00	\$ 11,175.00
224-21-43421	FIRE DUES/OTHER MUNICIPALITIES	\$ 6,910.50	\$ 6,574.15	\$ 6,600.00	\$ 6,778.45	\$ 6,778.00	\$ 7,000.00
224-21-48500	DONATIONS				\$ 550.00	\$ -	\$ -
224-21-49210	TRANSFER FROM GENERAL FUND	\$ -	\$ 2,142.00	\$ -	\$ -	\$ -	\$ -
224-21-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 6,400.00	\$ -	\$ -	\$ -
<b>Revenues</b>		<b>\$ 17,534.48</b>	<b>\$ 19,389.43</b>	<b>\$ 23,600.00</b>	<b>\$ 18,503.50</b>	<b>\$ 17,953.00</b>	<b>\$ 18,175.00</b>
224-21-52202-1100	SALARIES	\$ 15,676.72	\$ 6,295.10	\$ 20,000.00	\$ 7,738.26	\$ 15,000.00	\$ 20,000.00
224-21-52202-1500	EMPLOYEE BENEFITS	\$ 1,023.72	\$ 657.07	\$ 2,000.00	\$ 591.99	\$ 1,600.00	\$ 1,600.00
224-21-52202-3161	TRAINING EXPENSES	\$ 460.00	\$ 386.80	\$ 600.00	\$ -	\$ 600.00	\$ 600.00
224-21-52202-3310	EXPENSE ALLOWANCE	\$ 963.11	\$ 802.99	\$ 1,000.00	\$ 761.50	\$ 1,000.00	\$ 1,000.00
<b>Expenditures</b>		<b>\$ 18,123.55</b>	<b>\$ 8,141.96</b>	<b>\$ 23,600.00</b>	<b>\$ 9,091.75</b>	<b>\$ 18,200.00</b>	<b>\$ 23,200.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (589.07)</b>	<b>\$ 11,247.47</b>	<b>\$ -</b>	<b>\$ 9,411.75</b>	<b>\$ (247.00)</b>	<b>\$ (5,025.00)</b>

## ARPA

The City established this fund in 2021 for the purposes of tracking revenue and expenditures for the American Rescue Plan Act funding it received in 2021. Additional funding will be received in 2022. The plan for expenditures in 2022 includes financial assistance to businesses and non-profits.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
225-10-43520	ARPA GRANTS	\$ -	\$ -	\$ -	\$ 229,799.81	\$ 229,799.81	\$ 229,799.81
<b>Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,799.81</b>	<b>\$ 229,799.81</b>	<b>\$ 229,799.81</b>
225-10-52550-1100	COVID SALARIES	\$ -	\$ -	\$ -	\$ 6,002.75	\$ 7,000.00	\$ -
225-10-52550-1500	COVID BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225-10-52550-3490	MISC EXPENSES	\$ -	\$ -	\$ -	\$ 3,247.96	\$ 300.00	\$ -
225-10-52550-7930	RESIDENTIAL UTILITY ASSISTANCE	\$ -	\$ -	\$ -	\$ 22,305.27	\$ 35,000.00	\$ 35,000.00
225-10-52550-7940	BUSINESS GRANTS	\$ -	\$ -	\$ -	\$ 925.00	\$ 10,000.00	\$ 10,000.00
225-10-52550-7950	NON-PROFIT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 15,000.00
<b>Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,480.98</b>	<b>\$ 56,300.00</b>	<b>\$ 60,000.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,318.83</b>	<b>\$ 173,499.81</b>	<b>\$ 169,799.81</b>

## AIRPORT FUEL

The Airport Fuel Fund was established in 2009 after a new fuel system was installed in 2007 at the Clintonville Municipal Airport (KCLI). The City is responsible for purchasing all fuel at the airport and maintaining the system. There is a credit card system which pilots may utilize to purchase fuel 24/7 with a self-serve pump. Currently, KCLI offers 100 Low-Lead and Jet (with additives) self-serve fuel options. The City sets the fuel prices at the airport pump with the philosophy of making a small profit while keeping fuel prices regionally competitive to draw airplane traffic to the airport. The City should consider establishing an Airport Enterprise Fund to combine all airport operations into a single fund.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
501-50-46342	FUEL SALES	\$ 71,336.00	\$ 90,603.08	\$ 84,580.00	\$ 78,641.46	\$ 94,268.00	\$ 95,000.00
<b>Revenues</b>		<b>\$ 71,336.00</b>	<b>\$ 90,603.08</b>	<b>\$ 84,580.00</b>	<b>\$ 78,641.46</b>	<b>\$ 94,268.00</b>	<b>\$ 95,000.00</b>
501-50-53510-2100	INFORMATION TECHNOLOGY	\$ 400.25	\$ 775.30	\$ 400.00	\$ 1,068.53	\$ 1,552.00	\$ 400.00
501-50-53510-2250	TELEPHONE EXPENSES	\$ 2,143.92	\$ -	\$ 1,200.00	\$ -	\$ -	\$ 2,100.00
501-50-53510-2270	WATER & ELECTRICITY	\$ 1,043.32	\$ 910.36	\$ 1,100.00	\$ 515.19	\$ 1,000.00	\$ 1,100.00
501-50-53510-3490	OTHER OPERATING EXPENSES	\$ 26,040.17	\$ 7,237.61	\$ 8,850.00	\$ 22,309.86	\$ 25,839.00	\$ 13,000.00
501-50-53510-3510	FUEL PURCHASES	\$ 61,370.13	\$ 68,445.56	\$ 61,000.00	\$ 70,601.64	\$ 75,446.00	\$ 65,000.00
501-50-53510-5130	GENERAL LIABILITY INSURANCE	\$ 1,920.28	\$ 1,982.94	\$ 2,300.00	\$ 2,040.35	\$ 2,040.00	\$ 2,100.00
501-50-53510-7600	ADMINISTRATION	\$ 2,678.82	\$ 2,668.52	\$ 5,000.00	\$ 2,302.42	\$ 3,005.00	\$ 10,351.00
<b>Expenditures</b>		<b>\$ 95,596.89</b>	<b>\$ 82,020.29</b>	<b>\$ 79,850.00</b>	<b>\$ 98,837.99</b>	<b>\$ 108,882.00</b>	<b>\$ 94,051.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (24,260.89)</b>	<b>\$ 8,582.79</b>	<b>\$ 4,730.00</b>	<b>\$ (20,196.53)</b>	<b>\$ (14,614.00)</b>	<b>\$ 949.00</b>

# CONSTRUCTION FUNDS

## MAJOR CAPITAL FUND

Capital projects include major equipment and projects with at least a five-year life cycle and that exceed \$10,000 in cost. The City funds its capital projects by borrowing funds every three years. In early 2021, the City borrowed \$2,500,000 for Capital Improvements Programs for a three-year period from 2021-2023. The next borrowing planned is in 2022 as the G.O. Bond for Park Improvements for the swimming pond and, if sufficient funding, ballpark improvements. In an effort to improve long-range capital planning, the Common Council approved a seven-year CIP for 2022-2028. Prior to 2021, all capital purchases were accounted for in this fund but beginning 2021, two additional capital funds were established, the Small Capital Fund and the Outdoor Swimming Facility Fund. Descriptions of those two funds can be found in the respective sections. Historical data will remain in this fund and will appear in the budget until those accounts have no data for the years showing.

## REVENUES

Explanation of Account: The Capital Revenues include such things as property taxes, grants, proceeds from long-term debt, and revenue from other sources such as the townships subsidies and surplus sales. The City has been successfully pursuing major grant funding since 2018 and intends to continue doing so. New for 2022, the City has begun directly levying a small amount for major capital projects. The intent is to continue to increase this levy each year to reduce borrowing needs.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-10-41110	GENERAL PROPERTY TAXES					\$ -	\$ 10,124.00
401-10-43503	TOWNSHIP SUBSIDY	\$ 230,694.08	\$ 4,306.67	\$ 113,588.00	\$ 112,458.37	\$ -	\$ -
401-10-43505	TRANSIT GRANT	\$ 28,940.80	\$ -	\$ 28,941.00	\$ 24,446.65	\$ 24,447.00	\$ 30,000.00
401-10-43580	GRANT	\$ 554,819.54	\$ 559,744.70	\$ 1,403,196.00	\$ 23,607.11	\$ 120,000.00	\$ 760,000.00
401-10-43585	USDA GRANT	\$ 97,900.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 150,000.00
401-10-43590	OTHER STATE GRANTS					\$ -	\$ 490,000.00
401-10-43600	DOT REIMBURSEMENT-MAIN ST PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-48300	CITY PROPERTY SALES	\$ 73,500.00	\$ 126,075.00	\$ 14,000.00	\$ 26,659.00	\$ 26,659.00	\$ 93,000.00
401-10-48500	DONATIONS	\$ 2,500.00	\$ -	\$ -	\$ -		\$ -
401-10-48900	MISCELLANEOUS REVENUE	\$ 2,810.40	\$ 24,390.53	\$ -	\$ -	\$ -	\$ -
401-10-49100	PROCEEDS OF LONG-TERM DEBT	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ 2,272,000.00	\$ -
401-10-49202	TRANSFER FROM OTHER FUNDS	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-49210	TRANSFER FROM GENERAL FUND	\$ 150,000.00	\$ 140,000.00	\$ -	\$ -	\$ 135,720.00	\$ -
401-10-49220	TRANSFER FROM TIF #1	\$ 56,275.20	\$ 42,206.40	\$ -	\$ -	\$ -	\$ -
401-10-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,417,106.00
<b>Revenue</b>		<b>\$ 1,222,440.02</b>	<b>\$ 896,723.30</b>	<b>\$ 3,609,725.00</b>	<b>\$ 187,171.13</b>	<b>\$ 2,578,826.00</b>	<b>\$ 2,950,230.00</b>

## **EXPENDITURES**

**Explanation of Account:** The Major Capital Improvement budget represents cash outlays made by the City of Clintonville for the purchase of equipment needed to support City operations as well as projects related to the public streets, parks, and public buildings and any other expenses which are not directly tied to the operating costs. Capital improvement purchases are requested by the various department heads and Council determines which projects to fund each year. While the City Administrator has encouraged department heads to work towards a more regular replacement and reconstruction schedule, this can be a financial strain. It is abundantly clear that the City has a limited financial capacity to borrow funds and the Council strives to limit any tax levy impact on the community.

### **ADMINISTRATION**

**Explanation of Account:** The Administration Capital Expenditures account includes costs for special projects, debt service charges, improvements for city hall, and the City's share for ambulance purchases (roughly 45% of the total cost), and the contingency. Special projects for 2022 include demolishing the old Mercantile building, replacing the emergency generator at City Hall, and repainting City Hall, which are carry-overs from 2021.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-10-51100-9000	CONTINGENCY	\$ -	\$ 4,969.79	\$ 12,000.00	\$ 9,800.00	\$ 3,800.00	\$ 12,000.00
401-10-57120-8100	CAPITAL OUTLAY	\$ -	\$ 15,852.83	\$ 288,000.00	\$ 13,847.98	\$ 26,000.00	\$ 545,000.00
401-10-57120-8102	COMPUTERS & EQUIPMENT	\$ 19,222.45	\$ 21,092.04	\$ -	\$ -	\$ -	\$ -
401-10-57120-8250	COMMUNITY REVITALIZATION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-57140-8215	CAPITAL OUTLAY	\$ 33,418.00	\$ 88,850.75	\$ 92,000.00	\$ -	\$ 5,000.00	\$ 127,000.00
401-10-57230-8101	VEHICLES (AMBULANCE)	\$ 6,653.22	\$ 73,779.29	\$ -	\$ -	\$ -	\$ 68,000.00
401-10-58200-6900	DEBT SERVICE FISCAL CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-58200-7600	ADMINISTRATION	\$ 38,905.87	\$ 27,258.25	\$ -	\$ 7,472.30	\$ 18,827.00	\$ -

### **POLICE**

**Explanation of Account:** The Police Capital accounts are for all major vehicle and equipment purchases. For 2022, the City will be replacing two patrol vehicles, one of which which is a carryover from 2021.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-20-57210-8101	VEHICLES	\$ -	\$ 66,389.00	\$ 39,500.00	\$ -	\$ -	\$ 80,500.00
401-20-57210-8102	COMPUTERS & EQUIPMENT	\$ -	\$ 10,360.28	\$ 35,000.00	\$ 32,771.83	\$ 33,772.00	\$ -
401-20-57210-8104	SMALL EQUIPMENT	\$ 4,627.24	\$ 7,163.32	\$ -	\$ -	\$ -	\$ -
401-20-57210-8105	VEHICLE EQUIPMENT	\$ 4,000.02	\$ 11,015.87	\$ -	\$ -	\$ -	\$ -

### **FIRE**

**Explanation of Account:** There are no planned major capital projects for the Fire Department in 2022.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-21-57220-8100	CAPITAL OUTLAY	\$ 13,698.30	\$ -	\$ 300,000.00	\$ 91,648.90	\$ 322,000.00	\$ -
401-21-57220-8101	VEHICLES	\$ 622,604.23	\$ 339,183.28	\$ -	\$ -	\$ -	\$ -
401-21-57220-8102	COMPUTERS & EQUIPMENT	\$ 5,367.60	\$ 1,718.90	\$ -	\$ -	\$ -	\$ -
401-21-57220-8104	SMALL EQUIPMENT	\$ 36,059.15	\$ 14,969.80	\$ -	\$ -	\$ -	\$ -

**PUBLIC WORKS**

**Explanation of Account:** The Public Works accounts include all capital expenditures for major equipment replacement or refurbishment as well as infrastructure improvements. The City is planning to continue the significant road and utility improvements in 2022 which includes sections of W. 13<sup>th</sup>, W. 14<sup>th</sup>, Paulina, and Shaw Streets. Additionally, Public Works will be purchasing major equipment including a plow truck and loader.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-30-57310-8102	COMPUTERS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8107	SHOP EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8108	MACHINERY & EQUIPMENT	\$ 263,895.35	\$ 4,204.30	\$ 217,000.00	\$ -	\$ -	\$ 530,000.00
401-30-57310-8201	SIDEWALK/CURB & GUTTER	\$ 1,268.50	\$ -	\$ 20,500.00	\$ 22,725.15	\$ 22,725.00	\$ 11,000.00
401-30-57310-8202	STREET REPAIR/IMPROVEMENTS	\$ 12,816.72	\$ 16,737.14	\$ 32,424.00	\$ 29,720.00	\$ 29,720.00	\$ -
401-30-57310-8203	GENERAL STREET CONSTRUCTION	\$ 115,068.72	\$ (4,270.00)	\$ 65,000.00	\$ 129,189.86	\$ 65,303.00	\$ 50,000.00
401-30-57310-8204	ENGINEERING	\$ 74,719.04	\$ 47,935.32	\$ 63,000.00	\$ 10,094.34	\$ 13,000.00	\$ 45,000.00
401-30-57310-8206	MAJOR STREET RECONSTRUCTION	\$ 1,112,339.40	\$ 14,115.00	\$ 1,355,531.00	\$ (63,886.68)	\$ 75,000.00	\$ 1,048,191.00
401-30-57310-8207	LANDFILL MONITORING	\$ 18,323.37	\$ 16,887.03	\$ 16,250.00	\$ 9,235.25	\$ 16,250.00	\$ 16,500.00
401-30-57310-8210	BRIDGE IMPROVEMENTS					\$ -	\$ 35,000.00
401-30-57310-8211	WELL MONITORING	\$ 5,554.01	\$ 16,969.19	\$ 6,000.00	\$ 7,105.70	\$ 7,106.00	\$ -
401-30-57310-8212	DAM & RIVER REHAB IMPROVEMENTS	\$ 369,134.82	\$ 93,276.81	\$ 26,500.00	\$ 27,152.01	\$ 27,152.00	\$ -
401-30-57310-8213	MAJOR STORM WATER RECONSTRUCTION				\$ 5,932.03	\$ 80,000.00	\$ 250,778.00
401-30-57310-8220	CATCH BASINS	\$ 2,406.80	\$ 11,388.80	\$ 10,500.00	\$ 675.24	\$ 10,500.00	\$ 11,000.00
401-30-57310-8345	REAL ESTATE PURCHASES (PR 27)	\$ 200.00	\$ (200.00)	\$ -		\$ -	\$ -

**PARKS AND RECREATION**

**Explanation of Account:** These accounts contain all expenses related to major park improvements, vehicles, and repairs, and well as the City's taxis. The major projects budgeted for 2022 include a mower and a UTV replacement as well as a new ADA taxi.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-40-57352-8101	VEHICLES (TAXI)	\$ 36,176.00	\$ -	\$ 36,176.00	\$ -	\$ -	\$ 37,261.00
401-40-57620-8101	VEHICLES	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 29,711.00	\$ -
401-40-57620-8106	PLAYGROUND EQUIPMENT	\$ -	\$ -	\$ 12,000.00	\$ 2,115.00	\$ 12,000.00	\$ -
401-40-57620-8108	MACHINERY & EQUIPMENT	\$ -	\$ 6,985.00	\$ -	\$ -	\$ -	\$ 65,000.00
401-40-57620-8208	OFFICE IMPROVEMENTS	\$ 152,802.94	\$ 12,333.66	\$ -	\$ -	\$ -	\$ -
401-40-57620-8213	PLAYGROUND SURFACING	\$ -	\$ -	\$ 18,000.00	\$ 16,689.02	\$ 16,689.00	\$ -
401-40-57620-8222	PARK IMPROVEMENTS	\$ 41,195.32	\$ 6,857.71	\$ 170,000.00	\$ 140,189.34	\$ 140,489.00	\$ -

**LIBRARY**

**Explanation of Account:** The Library capital accounts include costs capital projects for the facility. There are no capital projects funded by the major capital account budgeted for 2022 at the Library.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-41-57610-8102	COMPUTERS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-41-57610-8200	CAPITAL IMPROVEMENTS	\$ 2,995.00	\$ -	\$ -	\$ -	\$ -	\$ -

**AIRPORT**

Explanation of Account: The Airport Capital account includes all costs associated with the improvements of hangars, infrastructure, and equipment. The 2022 projects include sealcoating of a runway and taxiway. The budgeted amounts represent the City's 5% share with the State and Federal governments funding the remainder.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
401-50-57351-8108	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-50-57351-8200	CAPITAL IMPROVEMENTS	\$ 4,370.49	\$ 30,590.99	\$ 60,000.00	\$ 15,396.00	\$ 15,396.00	\$ -
401-50-57351-8211	RUNWAY IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
401-50-57351-8215	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ 25,000.00	\$ 3,186.74	\$ 3,187.00	\$ 15,000.00

**BALANCE**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
<b>Expenditures</b>		<b>\$ 2,997,822.56</b>	<b>\$ 956,414.35</b>	<b>\$ 2,930,381.00</b>	<b>\$ 511,060.01</b>	<b>\$ 973,627.00</b>	<b>\$ 2,950,230.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (1,775,382.54)</b>	<b>\$ (59,691.05)</b>	<b>\$ 679,344.00</b>	<b>\$ (323,888.88)</b>	<b>\$ 1,605,199.00</b>	<b>\$ -</b>

**SMALL CAPITAL FUND**

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

**REVENUES**

410-10-41110	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ 43,500.00	\$ 43,500.00	\$ 43,500.00	\$ 42,876.00
410-10-43503	TOWNSHIP SUBSIDY	\$ -	\$ -	\$ 5,300.00	\$ -	\$ -	\$ 3,976.00
410-10-49300	FUND BALANCE APPLIED					\$ -	\$ 8,948.00
410-10-49410	TRANSFER FROM LIBRARY	\$ -	\$ -	\$ 5,300.00	\$ -	\$ 5,300.00	\$ -
<b>Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,100.00</b>	<b>\$ 43,500.00</b>	<b>\$ 48,800.00</b>	<b>\$ 55,800.00</b>

**EXPENDITURES**

410-10-51110-9000	CONTINGENCY	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00
410-10-57120-8102	INFORMATION TECH-ADMIN	\$ -	\$ -	\$ 1,000.00	\$ 371.53	\$ 650.00	\$ 2,250.00
410-20-57210-8102	INFORMATION TECH-POLICE	\$ -	\$ -	\$ 7,900.00	\$ 7,540.00	\$ 7,540.00	\$ 5,000.00
410-20-57210-8104	SMALL EQUIPMENT-POLICE	\$ -	\$ -	\$ 7,300.00	\$ 3,224.00	\$ 7,000.00	\$ 19,200.00
410-20-57210-8215	FACILITIES-POLICE					\$ -	\$ 8,000.00
410-21-57220-8102	INFORMATION TECH-FIRE	\$ -	\$ -	\$ 400.00		\$ 400.00	\$ 2,000.00
410-21-57220-8104	SMALL EQUIPMENT-FIRE	\$ -	\$ -	\$ 12,500.00	\$ 7,587.43	\$ 12,500.00	\$ 15,000.00
410-21-57220-8208	OFFICE EQUIPMENT-FIRE					\$ -	\$ 3,000.00
410-30-57310-8208	OFFICE EQUIPMENT-STREET					\$ -	\$ 150.00
410-41-57610-8102	INFORMATION TECH-LIBRARY	\$ -	\$ -	\$ 5,300.00	\$ -	\$ 5,300.00	\$ -
<b>Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,600.00</b>	<b>\$ 18,722.96</b>	<b>\$ 33,390.00</b>	<b>\$ 55,800.00</b>

**BALANCE**

<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,500.00</b>	<b>\$ 24,777.04</b>	<b>\$ 15,410.00</b>	<b>\$ -</b>
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## **OUTDOOR SWIMMING FACILITY CAPITAL FUND**

The Common Council made the decision to pursue a plan to establish a swimming pond in the location of the pool, which has since been demolished. The engineering for this project occurred in 2021 as well as the funding plan. In 2022, the CDBG application will need to be filed for this project. Some construction may take place in 2022 but the vast majority is planned for 2023 with the facility opening in 2024.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
403-40-41110	GENERAL PROPERTY TAXES					\$ -	\$ 23,500.00
403-40-43580	GRANT					\$ -	\$ 300,000.00
403-40-49210	TRANSFER FROM OTHER FUNDS					\$ 200,970.00	
403-40-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 81,326.00	\$ -	\$ -	\$ -
<b>Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,326.00</b>	<b>\$ -</b>	<b>\$ 200,970.00</b>	<b>\$ 323,500.00</b>
403-40-57620-8204	ENGINEERING/DESIGN	\$ -	\$ -	\$ 81,326.00	\$ 54,944.50	\$ 60,000.00	\$ -
403-40-57620-8215	FACILITY CONSTRUCTION	\$ -	\$ -	\$ 81,326.00	\$ -	\$ -	\$ 300,000.00
<b>Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,652.00</b>	<b>\$ 54,944.50</b>	<b>\$ 60,000.00</b>	<b>\$ 300,000.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (81,326.00)</b>	<b>\$ (54,944.50)</b>	<b>\$ 140,970.00</b>	<b>\$ 23,500.00</b>

## **TAX INCREMENTAL FINANCING FUNDS**

In 2017, the City closed all its Tax Increment Finance Districts (TID). TIF is used by Wisconsin municipalities to promote the development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the City installs any necessary infrastructure that is needed to facilitate development. At the time the district is created, the property tax base within each district is frozen, and the increment taxes that result from increases to the property tax base are used to pay project costs. The project plans have a provision that allow the City to charge reasonable administrative costs, including employee salaries and benefits to the TIFs. Each year, a portion of the salary and benefits of the Administrator, the Deputy Administrator, the Clerk-Treasurer, and the Attorney are allocated to the TIDs for the work they do in relation to the TIDs.

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

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

In 2021, the City separated the active TIDs into individual funds in order to be more transparent on how the TIDs are performing. For the 2021 Budget and moving forward, the budget books will not have the historical data on TIDs prior to #8. That information can be viewed in prior year budget books.

## **TID #8**

TIF #8 was created in early 2018 to facilitate a new apartment complex development consisting of 48 two-bedroom units with attached garages. This is a small, specifically focused TID, but it was formed to include properties with development and redevelopment potential. This TID is expected to generate \$5 million in

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
428-10-41128	PROPERTY TAX - TIF #8	\$ -	\$ -	\$ 100,000.00	\$ 94,767.21	\$ 94,767.00	\$ 100,000.00
428-10-49100	PROCEEDS FROM L-T DEBT				\$ -	\$ 117,500.00	\$ -
<b>Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 94,767.21</b>	<b>\$ 212,267.00</b>	<b>\$ 100,000.00</b>
428-10-56608-6000	DEBT SERVICE PRINCIPLE PYMNT					\$ -	\$ 5,000.00
428-10-56608-6200	DEBT SERVICE INTEREST PYMNT					\$ -	\$ -
428-10-56608-7400	PUBLIC WORKS	\$ -	\$ -	\$ 200,000.00	\$ 95,580.16	\$ 117,500.00	\$ -
428-10-56608-7500	DEVELOPMENT INCENTIVE	\$ -	\$ -	\$ 60,450.00	\$ 56,492.00	\$ 56,492.00	\$ 56,492.00
428-10-56608-7600	ADMINISTRATION	\$ -	\$ -	\$ 17,357.00	\$ 11,968.26	\$ 16,700.00	\$ 16,200.00
<b>Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,807.00</b>	<b>\$ 164,040.42</b>	<b>\$ 190,692.00</b>	<b>\$ 77,692.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (177,807.00)</b>	<b>\$ (69,273.21)</b>	<b>\$ 21,575.00</b>	<b>\$ 22,308.00</b>

## TIF #9

TID #9 was created in late 2018 in response to interest in expansion and new development in the northern Industrial Park. Immediately after the TID was approved, one of the current manufacturers in the newly formed TID move forward with its building expansion. This TID is expected to generate \$6 million in increment value over its lifetime. The TIF Revenues include tax increment collected from each district. The goal of TIF is for the value of the properties to increase, creating additional revenue each year.

429-10-41129	PROPERTY TAX - TIF #9	\$ -	\$ -	\$ 64,665.00	\$ 61,281.21	\$ 61,281.00	\$ 65,000.00
429-10-49100	PROCEEDS FROM L-T DEBT				\$ -	\$ 112,237.00	\$ -
<b>Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,665.00</b>	<b>\$ 61,281.21</b>	<b>\$ 173,518.00</b>	<b>\$ 65,000.00</b>
429-10-56609-6000	DEBT SERVICE PRINCIPLE PYMNT					\$ -	\$ 5,000.00
429-10-56609-6200	DEBT SERVICE INTEREST PYMNT					\$ -	\$ -
429-10-56609-7400	PUBLIC WORKS	\$ -	\$ -	\$ 125,000.00	\$ 112,236.57	\$ 112,237.00	\$ -
429-10-56609-7500	DEVELOPMENT INCENTIVE	\$ -	\$ -	\$ 10,000.00	\$ 11,478.00	\$ 11,478.00	\$ 11,478.00
429-10-56609-7600	ADMINISTRATION	\$ -	\$ -	\$ 17,783.00	\$ 12,078.29	\$ 17,000.00	\$ 17,450.00
<b>Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,783.00</b>	<b>\$ 135,792.86</b>	<b>\$ 140,715.00</b>	<b>\$ 33,928.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (88,118.00)</b>	<b>\$ (74,511.65)</b>	<b>\$ 32,803.00</b>	<b>\$ 31,072.00</b>

The following set of accounts was used for TIF prior to 2021 when they were considered one fund for auditing purposes. This section will be removed from the budget book in 2024.

Account Number	Account Description	2019	2020	2021	As Of 9/30	2021	2022
		Actual	Actual	Budget	Actual	EOY Estimate	Budget
203-10-41121	PROPERTY TAX - TIF #3	\$ -	\$ -	\$ -	\$ -	\$ -	
203-10-41128	PROPERTY TAX - TIF #8	\$ -	\$ 70,101.14	\$ -	\$ -	\$ -	
203-10-41129	PROPERTY TAX - TIF #9	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Revenues</b>		<b>\$ -</b>	<b>\$ 70,101.14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
203-10-56601-7600	ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	
203-10-56605-7550	RDA LEASE PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
203-10-56608-7400	PUBLIC WORKS	\$ -	\$ 4,102.50	\$ -	\$ -	\$ -	
203-10-56608-7600	ADMINISTRATION	\$ 14,200.14	\$ 16,884.81	\$ -	\$ -	\$ -	
203-10-56609-7400	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	
203-10-56609-7600	ADMINISTRATION	\$ 14,721.27	\$ 18,180.38	\$ -	\$ -	\$ -	
203-10-59240-9000	TRANSFER-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	
203-10-59240-9040	TRANSFER TO CAPITAL FUND	\$ 56,275.20	\$ 42,206.40	\$ -	\$ -	\$ -	
<b>Expenditures</b>		<b>\$ 85,196.61</b>	<b>\$ 81,374.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (85,196.61)</b>	<b>\$ (11,272.95)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# **ENTERPRISE FUNDS**

## **CLINTONVILLE WASTEWATER UTILITY FUND**

The Clintonville Wastewater Utility (CWWU) facility was originally constructed in 1988 but underwent a major \$11 million upgrade and reconstruction of the plant and lift stations in 2017, which was partially funded by a USDA RD grant of roughly \$2.9 million. The facility was designed and built to protect the health and welfare of the citizens of Clintonville and surrounding areas. The Utilities Manager oversees all operations of the Utility and is assisted by a Wastewater Foreman and two Wastewater Operators. In addition, the CWWU is supported by a Utilities Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries and benefits are split between the three utilities. The facility is located at 350 East Fifteenth Street. The treatment facility consistently removes 95-100% of pollutants that would otherwise enter the Pigeon River while processing approximately 600,000 gallons of water per day or 262,000,000 gallons per year. The facility recycles approximately 886,000 gallons of biosolids per year. In addition, the CWWU maintains 32 miles of sewer mains, 614 sanitary access manholes ranging in depth from 2 feet all the way to 23 feet, 11 lift stations, and a state-certified laboratory.

### **Department Services Indicators**

Indicator	Est. 2021 Totals
Preventative and Corrective Maintenance Tasks	1,600
Utility Locates of Wastewater and Stormsewer	400
Internal permit-required water quality tests	1500
External permit-required water quality tests generating revenue	450
Percentage of sewer mains jetted	50%

### **2021 Accomplishments**

- Received a 4 out of 4 on the Compliance Maintenance Annual Report
- Completed Paulina Street for 2021 Road Reconstruction project
- Replaced wastewater main lines at in the intersection of 7<sup>th</sup> and Lyons Street

## 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. The Council may want to consider hiring Ehlers to perform a rate analysis sometime in the next one to three years to determine if there will be sufficient cash reserves to continue funding the reconstruction projects.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
602-62-43590	OTHER STATE GRANTS	\$ 183,626	\$ 368,710	\$ -	-	-	-
602-62-45100	FORFEITED DISCOUNTS	\$ 3,143	\$ 1,340	\$ 3,000	1,868	2,490	3,200
602-62-46410	SEWAGE SERVICE	\$ 21,175	\$ 13,015	\$ 10,000	3,797	10,000	7,500
602-62-46414	SEWAGE SERVICE-RESIDENTIAL	\$ 761,613	\$ 825,763	\$ 760,000	599,029	782,000	768,000
602-62-46415	SEWAGE SERVICE-COMMERCIAL	\$ 158,807	\$ 147,581	\$ 150,000	119,211	153,000	154,400
602-62-46416	SEWAGE SERVICE-INDUSTRIAL	\$ 75,909	\$ 72,335	\$ 75,000	58,474	77,900	78,525
602-62-46417	AUTHORITY	\$ 47,416	\$ 35,860	\$ 37,000	35,068	42,200	40,100
602-62-46418	SEWAGE SERVICE-MULTIFAMILY RESIDENTIAL	\$ 106,923	\$ 107,807	\$ 105,000	77,989	103,200	104,850
602-62-47340	SEPTIC/HOLDING TANK	\$ 13,052	\$ 11,316	\$ 8,000	6,680	7,800	8,800
602-62-47341	LABORATORY CHARGES	\$ 4,963	\$ 4,945	\$ 5,200	4,908	6,400	5,500
602-62-47345	JETTING & VACTORING	\$ 4,219	\$ 3,809	\$ 3,000	1,087	6,285	4,000
602-62-47346	INDUSTRIAL SURCHARGES	\$ 10,041	\$ 5,646	\$ 8,500	1,739	8,500	8,200
602-62-48110	INTEREST ON INVESTMENTS	\$ 10,120	\$ 2,902	\$ 3,000	155	205	500
602-62-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 322	\$ 345	\$ 300	2,767	2,767	500
602-62-48900	MISCELLANEOUS REVENUES	\$ 17,831	\$ 3,510	\$ 5,000	1,718	2,200	7,500
602-62-48901	OTHER REVENUE-OFFICE	\$ 984	\$ 1,069	\$ 1,250	618	750	1,000
	FUND BALANCE APPLIED	\$ -	\$ -	\$ 382,980		31,582	452,050
<b>Revenues</b>		<b>\$1,420,144</b>	<b>\$ 1,605,953</b>	<b>\$ 1,557,230</b>	<b>\$ 915,108</b>	<b>\$ 1,237,279</b>	<b>\$ 1,644,625.00</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.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
602-62-53610-1100	SALARIES	\$ 251,987	\$ 254,047	\$ 276,500	186,454	252,000	267,863
602-62-53610-1101	SALARIES - ADMIN EMRGNCY LEAVE	\$ -	\$ 10,015	\$ -	-	-	-
602-62-53610-1500	EMPLOYEE BENEFITS	\$ 89,885	\$ 98,138	\$ 98,000	82,601	110,000	119,600
602-62-53610-2110	FEES-PAYMENT SERVICE NETWORK	\$ 1,154	\$ 1,268	\$ 1,250	960	1,280	1,280
602-62-53610-2250	TELEPHONE EXPENSES	\$ 3,709	\$ 5,013	\$ 3,000	2,598	3,400	3,500
602-62-53610-2260	GAS EXPENSES	\$ 4,703	\$ 3,638	\$ 5,000	4,311	5,800	6,000
602-62-53610-2270	WATER AND ELECTRICITY EXPENSES	\$ 66,267	\$ 56,257	\$ 67,000	42,485	58,500	62,000
602-62-53610-2300	CONTRACTED SERVICES	\$ 62,727	\$ 59,837	\$ 57,000	38,051	56,800	62,500
602-62-53610-2302	SYSTEMS MAINTENANCE	\$ 12,099	\$ 10,179	\$ 11,000	6,997	10,500	10,500
602-62-53610-3121	SAFETY EQUIPMENT & TRAINING	\$ 7,056	\$ 8,112	\$ 7,700	5,874	7,500	7,500
602-62-53610-3150	OFFICE SUPPLIES	\$ 2,190	\$ 3,422	\$ 3,800	2,652	3,100	3,600
602-62-53610-3161	TRAINING EXPENSES	\$ 1,335	\$ 2,040	\$ 2,600	1,162	2,250	1,600
602-62-53610-3180	UNCOLLECTIBLE ACCOUNTS	\$ 120	\$ 124	\$ 250	32	250	1,000
602-62-53610-3240	MEMBERSHIP DUES	\$ 100	\$ 50	\$ 100	-	100	50
602-62-53610-3241	LICENSING/PERMIT FEES	\$ 4,481	\$ 4,081	\$ 4,500	4,039	4,100	4,700
602-62-53610-3310	EXPENSE ALLOWANCE	\$ 2,157	\$ 939	\$ 3,000	175	400	3,850
602-62-53610-3490	OTHER OPERATING EXPENSES	\$ 5,566	\$ 6,350	\$ 7,000	2,641	3,000	3,500
602-62-53610-3510	GAS AND OIL	\$ 3,897	\$ 2,695	\$ 5,000	2,965	4,000	4,700
602-62-53610-3551	CHEMICALS	\$ 12,803	\$ 7,227	\$ 17,500	8,068	12,000	15,500
602-62-53610-3554	VEHICLE REPAIR/MAINTENANCE	\$ 1,049	\$ 1,602	\$ 2,000	407	1,100	1,500
602-62-53610-3557	SMALL EQUIPMENT REPAIR AND MAI	\$ 568	\$ 63	\$ 500	74	500	500
602-62-53610-3560	BLDG. REPAIR/MAINTENANCE	\$ 351	\$ 3,801	\$ 500	-	500	500
602-62-53610-5110	INSURANCE ON BUILDINGS	\$ 10,118	\$ 10,901	\$ 11,000	11,627	11,627	12,093
602-62-53610-5120	INSURANCE ON VEH. AND EQUIPMEN	\$ 7,211	\$ 8,021	\$ 10,600	9,373	9,373	10,699
602-62-53610-5130	GENERAL LIABILITY	\$ 1,783	\$ 3,215	\$ 2,500	1,945	1,945	2,179
602-62-53610-5140	PROFESSIONAL LIABILITY	\$ 844	\$ 886	\$ 1,200	929	929	1,050
602-62-53610-5300	RENT ON BUILDINGS	\$ 4,515	\$ 4,515	\$ 4,560	3,419	4,560	4,697
602-62-53610-6200	DEBT SERVICE INTEREST PAYMENTS	\$ 211,732	\$ 218,291	\$ 212,000	15,500	220,000	212,000
602-62-53610-6900	DEBT SERVICE FISCAL CHARGES	\$ -	\$ 20	\$ -	20	-	-
602-62-53610-7000	DEPRECIATION	\$ 490,904	\$ 525,943	\$ 217,200	162,900	217,200	218,000
602-62-53610-7001	DNR REPLACEMENT	\$ 17,974	\$ 14,836	\$ 60,000	349	1,000	25,000
602-62-96000-0000	GASB 68 - CHANGE IN PENS EXP	\$ 19,761	\$ 2,223	\$ 20,000	-	20,000	15,000
602-62-96000-1500	WRS AMORTIZATION OF PRIOR SEVI	\$ 3,953	\$ 4,012	\$ 4,000	-	4,000	5,000
602-62-96100-0000	GASB 75 EXPENSE	\$ 906	\$ (183)	\$ 1,000	-	1,000	1,000
<b>Facility Expenditures</b>		<b>\$ 1,303,904</b>	<b>\$ 1,331,575</b>	<b>\$ 1,117,260</b>	<b>\$ 598,608</b>	<b>\$ 1,028,714</b>	<b>\$ 1,088,461</b>

COLLECTION SYSTEM

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
602-62-53611-2302	SYSTEMS MAINTENANCE	\$ 10,474	\$ 7,642	\$ 10,000	1,514	8,700	25,500
602-62-53611-3490	OTHER OPERATING EXPENSES	\$ 23,228	\$ -	\$ 22,000	-	22,000	22,000
602-62-53611-3561	METER EXPENSE	\$ -	\$ -	\$ -	-	-	-
602-62-53611-6200	DEBT SERVICE INTEREST PAYMENTS	\$ 583	\$ 1,032	\$ -	910	1,000	1,000
602-62-53611-8200	CAPITAL IMPROVEMENTS	\$ 3,195	\$ 5,200	\$ 6,000	864	6,000	3,000
<b>Collection System Expenditures</b>		<b>\$ 37,479</b>	<b>\$ 13,874</b>	<b>\$ 38,000</b>	<b>\$ 3,288</b>	<b>\$ 37,700</b>	<b>\$ 51,500</b>

LAB

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
602-62-53612-3490	OTHER OPERATING EXPENSES	\$ 7,112	\$ 28,657	\$ 9,000	\$ 6,594	\$ 8,550	9,000
<b>Lab Expenditures</b>		<b>\$ 7,112</b>	<b>\$ 28,657</b>	<b>\$ 9,000</b>	<b>\$ 6,594</b>	<b>\$ 8,550</b>	<b>\$ 9,000</b>

CAPITAL

Explanation of Account: In 2022, the Capital Outlay includes the Wastewater Utility's portion of the road reconstruction project for W 13<sup>th</sup>, W 14<sup>th</sup>, and Shaw Streets. In 2022, the Capital Outlay also includes manhole rehabilitation, and slip lining sewer mains on Dodge Street and 15<sup>th</sup> Street.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
602-62-53613-8100	CAPITAL EQUIPMENT	\$ 312	\$ -	\$ -	\$ -	\$ -	
602-62-53613-8200	CAPITAL IMPROVEMENTS	\$ 32,308	\$ 12,653	\$ 392,970	\$ 15,996	\$ 162,315	495,664
<b>Capital Expenditures</b>		<b>\$ 32,620</b>	<b>\$ 12,653</b>	<b>\$ 392,970</b>	<b>\$ 15,996</b>	<b>\$ 162,315</b>	<b>\$ 495,664</b>

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
<b>Total Expenditures</b>		<b>\$ 1,381,115</b>	<b>\$ 1,386,759</b>	<b>\$ 1,557,230</b>	<b>\$ 624,486</b>	<b>\$ 1,237,279</b>	<b>\$ 1,644,625.00</b>

<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 39,030</b>	<b>\$ 219,194</b>	<b>\$ -</b>	<b>\$ 290,622</b>	<b>\$ (0)</b>	<b>\$ -</b>
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# CLINTONVILLE ELECTRIC UTILITY FUND

The Electric Utility has seen growth and change in its 117 years of existence. Currently it includes 34 miles of overhead electric line and 7 miles of underground electric line within the City limits, and 24 miles of overhead line outside of the City. The Electric Department maintains four substations which are the Industrial Substation, the Downtown Substation, the East Madison Substation and the Ash Tree Substation. The Utility also maintains approximately 700 street lights. The Electric Utility is staffed by the Utilities Manager (who oversees all three utilities), a Line Foreman, two Journeyman Linemen, a Meter Technician, and two Apprentice Lineman. In addition, the Electric Utility is supported by a Utility Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries are split between the three utilities.

In 1984, the City of Clintonville and the City of Shawano joined forces to create a joint action agency, Badger Power Marketing Authority (BPMA) as a result of a study which concluded that the two cities could purchase wholesale power for less cost as a whole than if each entity purchases wholesale power individually. In 2000 Clintonville and Shawano (as members of BPMA) joined Great Lakes Utilities (GLU) to further hold down costs by purchasing power with 11 other communities. Power supply costs have been trending downward in the past few years and the GLU board voted to reduce rates to its members by another 4%. This savings will be passed along to the customers of Clintonville Utilities. In 2019, the Electric Department upgraded the first half of the Downtown Substation, replacing the oldest equipment and upgraded the second half in 2021. The Electric Utility is regulated by the Public Service Commission of Wisconsin.

## REVENUES

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
603-63-41500	Merchandise, Jobbing Revenue	\$ -	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 2,500
603-63-41600	Merchandise, Jobbing Income	\$ 7,482	\$ -	\$ 1,500	\$ 1,262	\$ 1,500	\$ 1,500
603-63-41700	Income from Non Utility Operations	\$ -	\$ -	\$ -	\$ 112,334	\$ 112,334	\$ -
603-63-41900	Interest & Dividend Income	\$ 4,347	\$ 1,232	\$ 1,200	\$ 157	\$ 300	\$ 1,000
603-63-42100	Capital Contributions	\$ 36,519	\$ 10,223	\$ 5,000	\$ -	\$ 5,000	\$ 15,000
603-63-42110	Investor Earnings Badger Power	\$ 80,291	\$ 37,651	\$ 50,000	\$ -	\$ 40,000	\$ 40,000
603-63-42500	Miscellaneous Amortization	\$ 4,557	\$ 4,557	\$ 4,557	\$ -	\$ 4,557	\$ 4,557
603-63-43590	Other State Grants	\$ -	\$ 13,582	\$ -	\$ -	\$ -	\$ -
603-63-44000	Residential Sales	\$ 1,940,514	\$ 1,964,382	\$ 1,950,000	\$ 1,593,807	\$ 1,970,000	\$ 1,950,000
603-63-44200	Small Commercial and Industria	\$ 970,914	\$ 911,109	\$ 965,000	\$ 739,762	\$ 964,000	\$ 967,000
603-63-44300	Large Commercial and Industria	\$ 7,792,217	\$ 6,786,006	\$ 7,622,000	\$ 5,608,739	\$ 7,410,584	\$ 7,585,000
603-63-44400	Public Street & Highway Lighti	\$ 49,217	\$ 46,272	\$ 45,000	\$ 34,504	\$ 45,750	\$ 46,250
603-63-44500	Other Sales to Public Authorit	\$ 182,392	\$ 163,631	\$ 180,000	\$ 131,810	\$ 174,995	\$ 177,800
603-63-45000	Forfeited Discounts	\$ 11,213	\$ 2,484	\$ 5,000	\$ 7,125	\$ 9,100	\$ 11,200
603-63-45100	Misc Service Revenues	\$ 19,140	\$ 23,056	\$ 20,000	\$ 14,065	\$ 18,000	\$ 17,000
603-63-45400	Pole Rental Income	\$ 29,323	\$ 22,905	\$ 25,000	\$ 20,155	\$ 35,000	\$ 30,015
603-63-45600	Other Electric Revenues	\$ 14,374	\$ 4,497	\$ 15,000	\$ 18,707	\$ 19,000	\$ 15,000
603-63-45615	Other Electric Revenues-Office	\$ 437	\$ 480	\$ 1,000	\$ 276	\$ 350	\$ 1,000
603-63-48130	Interest on Special Assessments	\$ 82	\$ 125	\$ 250	\$ 123	\$ 123	\$ 150
	Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,816
<b>Revenues</b>		<b>\$ 11,143,019</b>	<b>\$ 9,992,193</b>	<b>\$ 10,895,507</b>	<b>\$ 8,282,826</b>	<b>\$ 10,813,093</b>	<b>\$ 10,870,788</b>

**EXPENDITURES**OPERATING

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
603-63-40300-7000	Depreciation Expense	\$ 438,899	\$ 465,953	\$ 440,000	\$ 330,000	\$ 440,000	\$ 445,000
603-63-40800-3242	PSC Remainder Assessment	\$ 11,216	\$ 11,630	\$ 12,000	\$ 11,900	\$ 11,900	\$ 12,200
603-63-10800-3243	Gross Revenue License Fee	\$ 15,432	\$ 9,062	\$ 12,500	\$ 4,502	\$ 12,962	\$ 11,500
603-63-40800-5100	Taxes	\$ 229,694	\$ 250,445	\$ 230,000	\$ 169,308	\$ 245,000	\$ 235,000
603-63-41600-1100	Salaries	\$ 13,949	\$ 22,816	\$ 12,500	\$ 7,030	\$ 9,500	\$ 15,500
603-63-41600-1500	Employee Benefits	\$ 3,365	\$ 6,106	\$ 3,750	\$ 1,977	\$ 2,920	\$ 4,000
603-63-41600-1510	Social Security	\$ 1,009	\$ 1,646	\$ 1,500	\$ 509	\$ 690	\$ 1,750
603-63-41600-3490	Other Operating Expenses	\$ -	\$ -	\$ 250	\$ -	\$ 125	\$ 1,000
603-63-42600-7000	Deprec On Cont Plant	\$ 22,417	\$ 24,618	\$ 22,500	\$ 16,875	\$ 25,000	\$ 23,000
603-63-42600-7010	MEUW Dues-Legislative Portion	\$ 1,800	\$ 1,937	\$ 2,100	\$ 2,004	\$ 2,004	\$ 2,200
603-63-42700-6200	Interest On Long Term Debt	\$ 22,250	\$ 14,183	\$ 18,000	\$ 13,500	\$ 17,000	\$ 14,000
603-63-42750-6200	Interest on Deposits/Credits	\$ 1,151	\$ 324	\$ 1,000	\$ 0	\$ 550	\$ 500
603-63-42900-6300	Amort Of Debt Premium	\$ (7,260)	\$ (7,260)	\$ (7,260)	\$ (5,445)	\$ (7,260)	\$ (7,260)
603-63-54500-2270	Water And Electricity Expenses	\$ 9,089,181	\$ 7,770,610	\$ 8,500,000	\$ 6,504,558	\$ 8,375,000	\$ 8,650,000
603-63-56100-1100	Salaries - Line & Station	\$ 20,395	\$ 2,616	\$ 20,000	\$ -	\$ 15,000	\$ 20,000
603-63-56100-1500	Employee Benefits - Line & Station	\$ 4,618	\$ 1,392	\$ 4,750	\$ -	\$ 4,000	\$ 5,500
603-63-56100-1510	Social Security - Line & Station	\$ 1,496	\$ 209	\$ 1,000	\$ -	\$ 800	\$ 900
603-63-56200-3490	Other Operating Expenses	\$ 3,387	\$ 15,516	\$ 13,500	\$ 7,722	\$ 9,750	\$ 14,500
603-63-56500-1100	Salaries - Street Lighting	\$ 2,211	\$ -	\$ 2,500	\$ -	\$ 2,000	\$ 1,750
603-63-56500-1500	Employee Benefits - Street Lighting	\$ 574	\$ -	\$ 500	\$ -	\$ 400	\$ 1,000
603-63-56500-1510	Social Security - Street Lighting	\$ 156	\$ -	\$ 350	\$ -	\$ 300	\$ 225
603-63-56500-3490	Other Operating Expenses	\$ 14	\$ 7	\$ 150	\$ -	\$ 150	\$ 50
603-63-56600-1100	Salaries - Meter Expenses	\$ 31,561	\$ 24,110	\$ 30,000	\$ 18,251	\$ 24,200	\$ 25,500
603-63-56600-1500	Employee Benefits - Meter Expenses	\$ 8,273	\$ 8,888	\$ 8,750	\$ 8,518	\$ 9,500	\$ 11,000
603-63-56600-1510	Social Security - Meter Expenses	\$ 2,215	\$ 1,722	\$ 2,200	\$ 1,301	\$ 2,000	\$ 1,800
603-63-56600-3490	Other Operating Expenses	\$ 836	\$ 1,347	\$ 1,750	\$ -	\$ 1,500	\$ 3,000
603-63-56700-1100	Salaries - Customer Installations	\$ 5,469	\$ 919	\$ 6,000	\$ 306	\$ 2,000	\$ 4,750
603-63-56700-1500	Employee Benefits - Customer Installations	\$ 1,517	\$ 209	\$ 1,750	\$ 123	\$ 250	\$ 2,000
603-63-56700-1510	Social Security - Customer Installations	\$ 336	\$ 60	\$ 500	\$ 23	\$ 125	\$ 800
603-63-56700-3490	Other Operating Expenses	\$ -	\$ -	\$ 50	\$ 66	\$ 100	\$ 100
603-63-56900-1100	Salaries - Misc. Distribution	\$ 21,440	\$ 845	\$ 12,000	\$ 9,215	\$ 8,000	\$ 23,000
603-63-56900-1500	Employee Benefits - Misc. Distribution	\$ 5,201	\$ 297	\$ 5,500	\$ 1,677	\$ 3,000	\$ 5,000
603-63-56900-1510	Social Security - Misc. Distribution	\$ 1,522	\$ 81	\$ 500	\$ 681	\$ 500	\$ 1,600
603-63-56900-3490	Other Operating Expenses	\$ 102	\$ -	\$ 250	\$ -	\$ 150	\$ 250
603-63-57100-1100	Salaries - Maint. Of Structures	\$ 76	\$ -	\$ 500	\$ -	\$ 400	\$ 750
603-63-57100-1500	Employee Benefits - Maint. Of Structures	\$ 15	\$ -	\$ 125	\$ -	\$ 100	\$ 250
603-63-57100-1510	Social Security - Maint. Of Structures	\$ 6	\$ -	\$ 25	\$ -	\$ 20	\$ 30
603-63-57100-2300	Contracted Services	\$ 10,166	\$ 10,342	\$ 6,000	\$ 3,566	\$ 5,800	\$ 6,000
603-63-57100-3490	Other Operating Expenses	\$ 45	\$ 545	\$ 400	\$ -	\$ 350	\$ 400
603-63-57200-1100	Salaries - Maint. of Lines	\$ 147,432	\$ 162,841	\$ 250,700	\$ 202,403	\$ 265,000	\$ 285,000
603-63-57200-1500	Employee Benefits - Maint. Of Lines	\$ 51,245	\$ 60,176	\$ 50,750	\$ 68,454	\$ 65,500	\$ 83,500
603-63-57200-1510	Social Security - Maint. Of Lines	\$ 15,478	\$ 17,625	\$ 18,250	\$ 14,876	\$ 21,800	\$ 22,350
603-63-57200-2300	Contracted Services	\$ 843	\$ 848	\$ 2,500	\$ 1,044	\$ 2,250	\$ 2,500
603-63-57200-3490	Other Operating Expenses	\$ 114	\$ 1,990	\$ 750	\$ 6,730	\$ 4,000	\$ 6,000
603-63-57300-1100	Salaries - Maint. Of Transform.	\$ 275	\$ (2,045)	\$ 750	\$ 299	\$ 550	\$ 1,250
603-63-57300-1500	Employee Benefits - Maint. Of Transform.	\$ 39	\$ 52	\$ 200	\$ 36	\$ 150	\$ 500
603-63-57300-1510	Social Security - Maint. Of Transform.	\$ 13	\$ 27	\$ 100	\$ 23	\$ 75	\$ 125
603-63-57300-2300	Contracted Services	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 300
603-63-57300-3490	Other Operating Expenses	\$ 61	\$ 51	\$ 250	\$ 3,464	\$ 4,000	\$ 1,500
603-63-57400-1100	Salaries - Maint. Of Street Lights	\$ 7,779	\$ 1,344	\$ 4,500	\$ 428	\$ 2,500	\$ 5,500
603-63-57400-1500	Employee Benefits - Maint. Of Street Lights	\$ 1,653	\$ 343	\$ 1,200	\$ 104	\$ 600	\$ 2,500
603-63-57400-1510	Social Security - Maint. Of Street Lights	\$ 577	\$ 97	\$ 400	\$ 31	\$ 200	\$ 600
603-63-57400-3490	Other Operating Expenses	\$ 33	\$ 736	\$ 1,500	\$ 7,790	\$ 8,500	\$ 8,000
603-63-57500-1100	Salaries - Maint. Of Meters	\$ 12,896	\$ 22,441	\$ 15,000	\$ 16,777	\$ 22,800	\$ 24,250

## CITY OF CLINTONVILLE

## 2022 BUDGET

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
603-63-57500-1500	Employee Benefits - Maint. Of Meters	\$ 3,920	\$ 7,839	\$ 4,250	\$ 6,896	\$ 8,600	\$ 10,000
603-63-57500-1510	Social Security - Maint. Of Meters	\$ 911	\$ 1,597	\$ 1,575	\$ 1,196	\$ 1,700	\$ 2,000
603-63-57500-3490	Other Operating Expenses	\$ -	\$ -	\$ 500	\$ -	\$ 300	\$ 300
603-63-90100-1100	Salaries - Meter Reading	\$ 28,138	\$ 38,706	\$ 35,000	\$ 24,056	\$ 33,800	\$ 35,500
603-63-90100-1500	Employee Benefits - Meter Reading	\$ 7,054	\$ 11,592	\$ 9,750	\$ 8,425	\$ 12,250	\$ 13,000
603-63-90100-1510	Social Security - Meter Reading	\$ 1,988	\$ 2,684	\$ 3,000	\$ 1,733	\$ 2,500	\$ 3,150
603-63-90200-1100	Salaries - Acctg & Collections	\$ 45,632	\$ 40,811	\$ 46,000	\$ 31,562	\$ 44,500	\$ 48,500
603-63-90200-1500	Employee Benefits - Acctg & Collections	\$ 21,300	\$ 22,181	\$ 21,750	\$ 18,063	\$ 25,600	\$ 27,000
603-63-90200-1510	Social Security - Acctg & Collections	\$ 3,270	\$ 2,852	\$ 3,250	\$ 2,244	\$ 3,110	\$ 3,150
603-63-90200-3161	Training Expenses	\$ -	\$ 71	\$ -	\$ -	\$ -	\$ -
603-63-90300-2100	Computer Expenses	\$ -	\$ 442	\$ 3,500	\$ 2,560	\$ 4,500	\$ 4,250
603-63-90300-2110	Fees-Payment Service Network	\$ 2,308	\$ 2,550	\$ 2,750	\$ 1,920	\$ 2,500	\$ 2,600
603-63-90300-3110	Postage	\$ 10,866	\$ 11,225	\$ 12,000	\$ 9,837	\$ 13,100	\$ 13,000
603-63-90300-3121	Meter Reading & Customer Accts	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 50
603-63-90400-3180	Uncollectible Accounts	\$ 204	\$ 22	\$ 750	\$ (53)	\$ 8,000	\$ 8,000
603-63-92000-1100	Salaries - Admin. & General	\$ 80,832	\$ 69,702	\$ 88,391	\$ 38,467	\$ 58,000	\$ 78,286
603-63-92000-1500	Employee Benefits - Admin. & General	\$ 16,964	\$ 16,057	\$ 17,062	\$ 15,711	\$ 18,250	\$ 18,250
603-63-92000-1510	Social Security - Admin. & General	\$ 6,189	\$ 5,254	\$ 6,300	\$ 2,817	\$ 4,200	\$ 5,200
603-63-92100-2100	Computer Expenses	\$ 1,588	\$ 1,794	\$ 750	\$ 558	\$ 750	\$ 1,600
603-63-92100-2250	Telephone Expenses	\$ 5,781	\$ 8,825	\$ 4,750	\$ 2,363	\$ 3,750	\$ 4,750
603-63-92100-3110	Postage	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-92100-3150	Office Supplies	\$ 6,294	\$ 5,267	\$ 7,000	\$ 5,590	\$ 7,000	\$ 7,250
603-63-92100-3260	Subscriptions And Periodicals	\$ -	\$ (14)	\$ 425	\$ -	\$ 250	\$ 250
603-63-92100-3490	Other Operating Expenses	\$ 479	\$ 3,862	\$ 1,500	\$ 384	\$ 1,250	\$ 1,500
603-63-92300-2110	Engineering Services	\$ 2,021	\$ 1,745	\$ 2,000	\$ 2,420	\$ 5,000	\$ 2,000
603-63-92300-2220	Other Professional Services	\$ 40,859	\$ 27,493	\$ 35,000	\$ 22,254	\$ 35,000	\$ 43,000
603-63-92400-5110	Insurance On Buildings	\$ 6,377	\$ 6,961	\$ 7,000	\$ 7,395	\$ 7,395	\$ 7,691
603-63-92400-5120	Insurance On Veh. And Equipmen	\$ 3,576	\$ 4,288	\$ 5,250	\$ 3,814	\$ 5,153	\$ 4,480
603-63-92500-5130	General Liability	\$ 974	\$ 1,020	\$ 1,400	\$ 1,070	\$ 1,466	\$ 1,211
603-63-92500-5140	Professional Liability	\$ 506	\$ 531	\$ 750	\$ 557	\$ 764	\$ 631
603-63-92800-2220	Other Professional Services	\$ 10	\$ -	\$ 500	\$ -	\$ 500	\$ 500
603-63-93000-1100	Salaries - Misc. General	\$ 11,714	\$ (13,055)	\$ 4,800	\$ 2,930	\$ 3,980	\$ 15,000
603-63-93000-1500	Employee Benefits - Misc. General	\$ 3,298	\$ 879	\$ 1,750	\$ 1,693	\$ 1,100	\$ 6,500
603-63-93000-1510	Social Security - Misc. General	\$ 737	\$ 182	\$ 250	\$ 219	\$ 300	\$ 1,100
603-63-93000-2270	Water And Electricity Expenses	\$ 8,146	\$ 7,667	\$ 9,500	\$ 6,570	\$ 9,250	\$ 9,250
603-63-93000-2300	Contracted Services	\$ 8,812	\$ 2,710	\$ 5,000	\$ 2,308	\$ 5,000	\$ 5,000
603-63-93000-3161	Training Expenses	\$ 10,741	\$ 9,001	\$ 15,000	\$ 7,858	\$ 13,600	\$ 15,000
603-63-93000-3240	Membership Dues	\$ 5,400	\$ 5,810	\$ 6,000	\$ 6,013	\$ 6,013	\$ 6,050
603-63-93000-3460	Clothing And Uniforms	\$ 9,782	\$ 9,159	\$ 11,000	\$ 6,198	\$ 10,800	\$ 11,500
603-63-93000-3490	Other Operating Expenses	\$ 44	\$ -	\$ 250	\$ 357	\$ 450	\$ 300
603-63-93000-5300	Rent On Buildings	\$ 9,029	\$ 9,029	\$ 9,121	\$ 6,838	\$ 9,120	\$ 9,394
603-63-93300-3490	Other Operating Expenses	\$ -	\$ -	\$ 150	\$ 13	\$ 125	\$ 100
603-63-93300-3510	Gas And Oil	\$ 7,142	\$ 5,008	\$ 9,500	\$ 6,794	\$ 9,100	\$ 10,500
603-63-93300-3554	Vehicle Repair/Maintenance	\$ 8,037	\$ 16,614	\$ 13,000	\$ 12,893	\$ 14,500	\$ 14,000
603-63-93300-7000	Transportation Allocations	\$ (68,805)	\$ (123,100)	\$ (10,000)	\$ (953)	\$ (10,000)	\$ (10,000)
603-63-93500-1100	Salaries - Maint. Of General Plant	\$ 10,899	\$ 3,140	\$ 11,500	\$ 2,415	\$ 7,500	\$ 8,500
603-63-93500-1500	Employee Benefits - Maint. Of General Plant	\$ 2,515	\$ -	\$ 2,750	\$ -	\$ 1,000	\$ 1,500
603-63-93500-1510	Social Security - Maint. Of General Plant	\$ 869	\$ 240	\$ 1,000	\$ 185	\$ 500	\$ 625
603-63-93500-3490	Other Operating Expenses	\$ 4,704	\$ 3,385	\$ 5,000	\$ 1,834	\$ 2,800	\$ 4,500
603-63-93600-1100	Salaries - Admin Emrgncy Leave	\$ -	\$ 20,826	\$ -	\$ -	\$ -	\$ -
603-63-93600-1500	Benefits - Admin Emrgncy Leave	\$ -	\$ 5,664	\$ -	\$ -	\$ -	\$ -
603-63-93600-1510	Soc Sec - Admin Emrgncy Leave	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
603-63-95040-1100	Salaries	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95040-1500	Employee Benefits	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95040-1510	Social Security	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95050-1100	Salaries Downtown Substation	\$ 26,036	\$ 20,417	\$ 10,000	\$ 18,907	\$ 22,000	\$ -
603-63-95050-1500	Employee Benefits Downtown Sub	\$ 5,400	\$ 5,288	\$ 2,500	\$ 4,911	\$ 6,500	\$ -
603-63-95050-1510	Social Security Downtown Sub	\$ 1,908	\$ 1,463	\$ 1,000	\$ 1,371	\$ 1,800	\$ -
603-63-96000-0000	GASB 68 - Change in Pens Exp	\$ 44,074	\$ 7,740	\$ 45,000	\$ -	\$ 45,000	\$ 40,000
603-63-96000-1500	WRS Amortization of Prior Sevi	\$ 9,955	\$ 10,104	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
603-63-96100-0000	GASB 75 EXPENSE	\$ 1,035	\$ 1,370	\$ 1,500	\$ -	\$ 1,500	\$ 1,450

Presented by the Finance Committee  
November 15, 2021

CAPITAL

Explanation of Account: The capital accounts include all major additions to the Electric system, including Electric meters, infrastructure improvements, etc The Electric Capital Accounts include the Electric Utility's portion of the cost of a skid- steer, and a mini excavator, and the new roof on the storage building split with Water Utility

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
603-10706	Const. in Prog Downtown Sub	\$ 141,892	\$ 237,889	\$ 100,000	\$ 119,009	\$ 119,009	\$ -
603-36400	Poles Towers & Fixtures Elect	\$ 140,316	\$ 254,659	\$ 15,000	\$ 13,203	\$ 13,203	\$ 15,000
603-36410	99 Distribution Improvements	\$ 19,600	\$ 69,680	\$ 40,000	\$ 14,745	\$ 40,000	\$ 40,000
603-36500	Overhead Conductors	\$ -	\$ -	\$ 5,000	\$ 14,368	\$ 30,000	\$ 15,000
603-36700	Underground	\$ 5,611	\$ 60,316	\$ 10,000	\$ 3,852	\$ 10,000	\$ 30,000
603-36800	Line Transformers	\$ 4,427	\$ 28,646	\$ 50,000	\$ 9,480	\$ 50,000	\$ 50,000
603-36900	Electric Plant Services	\$ 10,813	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
603-36910	Electric Plant Services Contr	\$ 16,920	\$ 4,278	\$ 10,000	\$ 1,643	\$ 10,000	\$ 10,000
603-37000	Electric Plant Meters	\$ 7,046	\$ 2,759	\$ 20,000	\$ 6,519	\$ 37,000	\$ 45,000
603-37300	Street Lighting Equipment	\$ 6,158	\$ 1,464	\$ 10,000	\$ 9,085	\$ 9,085	\$ 10,000
603-39000	Structures Improvement Gen Pla	\$ 16,941	\$ 4,114	\$ 12,000	\$ 603	\$ 603	\$ 24,000
603-39100	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39110	Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39200	Transportation Equipment	\$ 65,647	\$ 157,709	\$ -	\$ -	\$ -	\$ 9,000
603-39400	Tools Shop & Garage Elect	\$ -	\$ 6,991	\$ 10,000	\$ 9,429	\$ 9,429	\$ 20,000
603-39500	Laboratory Equipment Electric	\$ -	\$ -		\$ -	\$ -	\$ -
603-39600	Power Operated Equipment	\$ -	\$ -		\$ -	\$ -	\$ 108,000
<b>Capital Expenditures</b>		<b>\$ 435,371</b>	<b>\$ 828,504</b>	<b>\$ 287,000</b>	<b>\$ 201,936</b>	<b>\$ 333,329</b>	<b>\$ 381,000</b>

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
<b>Total Expenditures</b>		<b>\$ 11,058,404</b>	<b>\$ 10,042,604</b>	<b>\$ 10,489,864</b>	<b>\$ 7,933,758</b>	<b>\$ 10,438,566</b>	<b>\$ 10,870,788</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 84,615</b>	<b>\$ (50,411)</b>	<b>\$ 405,643</b>	<b>\$ 349,067</b>	<b>\$ 374,527</b>	<b>\$ -</b>



# CLINTONVILLE WATER UTILITY FUND

The Water Utility has seen growth and change in its 100+ years of existence and currently is made up of one 400,000-gallon water tower, one 400,000-gallon ground storage blending reservoir, one water treatment facility, five active wells, 282 fire hydrants, 909 main line valves, 204,133 feet of water main, and 2,354 service laterals and pumps approximately 128 million gallons per year. The Water Utility is run by the Utilities Manager, a Water Foreman, and a Water Operator. The Water Utility is supported by the Utility Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries and benefits are split between the three utilities. The Water Utility is regulated by the Public Service Commission.

## Department Services Indicators

Indicator	Est. 2021 Totals
Number of customers	2,021
Gallons of Water Sold (In Million Gallons)	109
Number of main water breaks	3
Gallons of water pumped (In Million Gallons)	128
Number of Water hydrants exercised 2x/year	282
Water samples processed	86

## Accomplishments

- Completed Paulina Street of the Water Utility's portion of the 2021 Road Reconstruction project.
- Completed water loop between 13<sup>th</sup> Street and Fairway Drive.

## REVENUES

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

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
604-64-41500	Merchandise, Jobbing Revenue	\$ 54,000	\$ 15,000	\$ 9,000	\$ 98,344	\$ 98,344	\$ -
604-64-41900	Interest & Dividend Income	\$ 2,992	\$ 842	\$ 1,500	\$ 102	\$ 500	\$ 850
604-64-42500	Mis Amortization	\$ 8,522	\$ 8,522	\$ 8,522	\$ -	\$ 8,522	\$ 8,522
604-64-43590	Other State Grants	\$ -	\$ 253,194		\$ -	\$ -	\$ -
604-64-46110	Meter Sales Residential	\$ 461,549	\$ 515,100	\$ 463,000	\$ 364,246	\$ 474,101	\$ 472,000
604-64-46120	Meter Sales Commercial	\$ 102,435	\$ 96,549	\$ 98,000	\$ 78,262	\$ 98,550	\$ 99,550
604-64-46130	Meter Sales Industrial	\$ 84,854	\$ 62,464	\$ 75,000	\$ 52,878	\$ 70,500	\$ 70,000
604-64-46140	Other Sales To Public Authority	\$ 47,544	\$ 35,274	\$ 38,000	\$ 30,165	\$ 36,000	\$ 38,350
604-64-46150	Meter Sales Multi-Family Res	\$ 58,723	\$ 59,588	\$ 59,000	\$ 41,921	\$ 55,500	\$ 57,500
604-64-46200	Private Fire Protection	\$ 21,880	\$ 21,886	\$ 21,500	\$ 16,058	\$ 21,400	\$ 21,412
604-64-46300	Public Fire Protection	\$ 366,974	\$ 370,577	\$ 365,000	\$ 279,195	\$ 372,000	\$ 368,000
604-64-47000	Forfeited Discounts Water	\$ 2,644	\$ 1,148	\$ 2,000	\$ 1,565	\$ 2,085	\$ 2,500
604-64-47200	Rents From Water Property	\$ 33,834	\$ 35,262	\$ 30,000	\$ 25,798	\$ 34,400	\$ 34,400
604-64-47400	Other Water Revenues	\$ 10,054	\$ 10,617	\$ 2,000	\$ 20,994	\$ 21,200	\$ 4,725
604-64-47410	Miscellaneous Service Revenues	\$ 2,889	\$ 2,066	\$ 2,000	\$ 550	\$ 750	\$ 2,200
604-64-47415	Other Water Revenues-Office	\$ 274	\$ 180	\$ 750	\$ 291	\$ 400	\$ 750
604-64-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 46	\$ 34	\$ 150	\$ 18	\$ 75	\$ 100
	Fund Balance Applied			\$ 559,573	\$ -	\$ 217,276	\$ 526,792
<b>Revenues</b>		<b>\$ 1,259,215</b>	<b>\$ 1,488,304</b>	<b>\$ 1,734,995</b>	<b>\$ 1,010,387</b>	<b>\$ 1,511,603</b>	<b>\$ 1,707,651.00</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.

604-64-40300-7000	Depreciation Expense	\$ 304,384	\$ 315,701	\$ 307,000	\$ 230,250	\$ 307,000	\$ 312,000
604-64-40800-3242	PSC Remainder Assessment	\$ 1,150	\$ 1,261	\$ 1,250	\$ 1,261	\$ 1,261	\$ 1,300
604-64-40800-5100	Taxes	\$ 207,049	\$ 226,487	\$ 210,000	\$ 155,940	\$ 210,000	\$ 226,800
604-64-41600-3490	Jobbing Other Operating Exp's	\$ 28,425	\$ 24,060	\$ -	\$ 80	\$ -	\$ -
604-64-42600-7000	Depreciation on Contributed Pl	\$ 17,579	\$ 17,549	\$ 18,000	\$ 13,500	\$ 18,000	\$ 18,000
604-64-42700-6200	Interest On Long Term Debt	\$ 26,508	\$ 25,267	\$ 22,000	\$ 16,500	\$ 22,000	\$ 20,000
604-64-60200-3490	Other Operating Expenses	\$ -	\$ 348	\$ 250	\$ -	\$ -	\$ 150
604-64-60500-2300	Contracted Services	\$ -	\$ 990	\$ 500	\$ -	\$ 500	\$ 550
604-64-60500-3490	Other Operating Expenses	\$ 2,153	\$ 2,752	\$ 2,500	\$ 644	\$ 1,000	\$ 1,100
604-64-62000-1100	Salaries - Operation Pumping	\$ 31,307	\$ 23,136	\$ 33,500	\$ 18,957	\$ 27,500	\$ 29,500
604-64-62000-1500	Benefits - Operation Pumping	\$ 10,738	\$ 11,170	\$ 11,500	\$ 8,963	\$ 12,000	\$ 11,000
604-64-62000-1510	Soc. Sec. - Operation Pumping	\$ 2,314	\$ 1,723	\$ 2,500	\$ 1,390	\$ 1,900	\$ 2,275
604-64-62200-2270	Water And Electricity Expenses	\$ 19,266	\$ 19,211	\$ 21,000	\$ 15,464	\$ 21,000	\$ 21,000
604-64-62300-3490	Other Operating Expenses	\$ 272	\$ 268	\$ 750	\$ 254	\$ 300	\$ 500
604-64-62500-1100	Salaries - Maint. Pumping Plnt	\$ 17,076	\$ 7,126	\$ 18,500	\$ 6,046	\$ 9,500	\$ 11,500
604-64-62500-1500	Benefits - Maint. Pumping Plnt	\$ 4,123	\$ 3,502	\$ 5,100	\$ 2,235	\$ 4,500	\$ 4,000
604-64-62500-1510	Soc. Sec. - Maint. Pumping Plnt	\$ 1,274	\$ 601	\$ 1,500	\$ 456	\$ 1,100	\$ 1,150
604-64-62500-2300	Contracted Services	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
604-64-62500-3490	Other Operating Expenses	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 1,000
604-64-62500-7001	Equipment Replacement - Wells	\$ 1,106	\$ 325	\$ 10,000	\$ 101	\$ 5,000	\$ 10,000
604-64-63000-1100	Salaries	\$ 9,314	\$ 12,516	\$ 15,500	\$ 11,222	\$ 17,500	\$ 17,250
604-64-63000-1500	Benefits	\$ 1,942	\$ 3,882	\$ 4,500	\$ 3,696	\$ 5,200	\$ 4,300
604-64-63000-1510	Social Security	\$ 643	\$ 887	\$ 1,225	\$ 806	\$ 1,300	\$ 1,150
604-64-63100-3551	Chemicals	\$ 20,696	\$ 21,217	\$ 23,000	\$ 17,477	\$ 22,000	\$ 23,000
604-64-63200-3490	Other Operating Expenses	\$ 7,468	\$ 7,201	\$ 8,000	\$ 5,302	\$ 7,650	\$ 7,710
604-64-63500-2300	Contracted Services	\$ 29,051	\$ 18,503	\$ 700	\$ 14,685	\$ 16,000	\$ 17,000.00
604-64-63500-3490	Other Operating Expenses	\$ -	\$ 3,579	\$ 1,000	\$ -	\$ -	\$ 1,000.00
604-64-63500-7001	Equipment Replace-Treatment	\$ 352	\$ 1,178	\$ 10,000	\$ 391	\$ 1,500	\$ 10,000
604-64-64000-1100	Salaries - Operation Labor	\$ 12,881	\$ 10,125	\$ 13,250	\$ 6,526	\$ 9,800	\$ 11,500
604-64-64000-1500	Benefits - Operation Labor	\$ 2,344	\$ 2,046	\$ 2,500	\$ 1,719	\$ 2,500	\$ 2,200
604-64-64000-1510	Soc. Sec. - Operation Labor	\$ 955	\$ 741	\$ 1,000	\$ 476	\$ 800	\$ 900
604-64-64100-3490	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65000-2300	Contracted Services	\$ -	\$ 16,700	\$ 9,600	\$ -	\$ 9,600	\$ 500.00
604-64-65000-3490	Other Operating Expenses	\$ 295	\$ 1,157	\$ 900	\$ 195	\$ 350	\$ 750.00
604-64-65100-1100	Salaries - Maint. Of Mains	\$ 3,129	\$ 1,039	\$ 3,250	\$ 1,959	\$ 2,750	\$ 2,900
604-64-65100-1500	Benefits - Maint. Of Mains	\$ 698	\$ 265	\$ 750	\$ 376	\$ 550	\$ 525
604-64-65100-1510	Soc. Sec. - Maint. Of Mains	\$ 234	\$ 76	\$ 500	\$ 146	\$ 450	\$ 275
604-64-65100-2300	Contracted Services	\$ 16,141	\$ 25,004	\$ 20,000	\$ 18,391	\$ 20,000	\$ 25,000
604-64-65100-3490	Other Operating Expenses	\$ 3,989	\$ -	\$ 4,500	\$ -	\$ -	\$ -
604-64-65200-1100	Salaries - Maint. Of Services	\$ 16,144	\$ 9,963	\$ 16,500	\$ 7,124	\$ 10,500	\$ 12,500
604-64-65200-1500	Benefits - Maint. Of Services	\$ 4,285	\$ 4,598	\$ 4,750	\$ 3,090	\$ 4,750	\$ 3,750
604-64-65200-1510	Soc. Sec. - Maint. Of Services	\$ 1,228	\$ 792	\$ 1,250	\$ 525	\$ 800	\$ 950
604-64-65200-2300	Contracted Services	\$ 24,473	\$ 22,578	\$ 30,000	\$ 33,709	\$ 36,000	\$ 30,000
604-64-65200-3490	Other Operating Expenses	\$ 4,373	\$ 3,335	\$ 500	\$ 26	\$ 350	\$ 500
604-64-65300-1100	Salaries - Maint. Of Meters	\$ 7,794	\$ 4,704	\$ 15,500	\$ 12,834	\$ 17,250	\$ 11,500
604-64-65300-1500	Benefits - Maint. Of Meters	\$ 1,170	\$ 511	\$ 2,750	\$ 948	\$ 1,750	\$ 1,400
604-64-65300-1510	Soc. Sec. - Maint. Of Meters	\$ 560	\$ 353	\$ 1,000	\$ 980	\$ 1,100	\$ 800
604-64-65300-2300	Contracted Services	\$ 1,844	\$ 1,218	\$ 2,500	\$ 2,160	\$ 2,160	\$ 2,500
604-64-65300-3490	Other Operating Expenses	\$ 3,593	\$ -	\$ -	\$ 196	\$ 196	\$ 200
604-64-65400-1100	Salaries - Maint. Of Hydrants	\$ 3,046	\$ 2,192	\$ 3,250	\$ 1,348	\$ 2,500	\$ 2,250
604-64-65400-1500	Benefits - Maint. Of Hydrants	\$ 753	\$ 728	\$ 750	\$ 437	\$ 700	\$ 600
604-64-65400-1510	Soc. Sec. - Maint. Of Hydrants	\$ 235	\$ 157	\$ 250	\$ 97	\$ 125	\$ 160
604-64-65400-3490	Other Operating Expenses	\$ 4,969	\$ 3,837	\$ 1,000	\$ 974	\$ 1,000	\$ 1,000

## CITY OF CLINTONVILLE

## 2022 BUDGET

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
604-64-65500-1100	Salaries - Maint. Of Other Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65500-1500	Benefits - Maint. Of Other Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65500-1510	Soc. Sec. - Maint. Of Other Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-90100-1100	Salaries - Meter Reading	\$ 6,899	\$ 3,275	\$ 10,500	\$ 2,454	\$ 8,500	\$ 8,000
604-64-90100-1500	Benefits - Meter Reading	\$ 1,650	\$ 1,151	\$ 2,000	\$ 214	\$ 800	\$ 1,550
604-64-90100-1510	Soc. Sec. - Meter Reading	\$ 529	\$ 296	\$ 700	\$ 182	\$ 450	\$ 600
604-64-90200-1100	Salaries - Acctg & Collections	\$ 21,505	\$ 20,713	\$ 22,000	\$ 15,962	\$ 22,350	\$ 21,500
604-64-90200-1500	Benefits - Acctg & Collections	\$ 10,302	\$ 11,172	\$ 11,750	\$ 9,048	\$ 12,500	\$ 10,350
604-64-90200-1510	Soc. Sec. - Acctg & Collections	\$ 1,545	\$ 1,449	\$ 1,600	\$ 1,137	\$ 1,590	\$ 1,550
604-64-90300-2100	Computer Expenses	\$ 426	\$ 2,626	\$ 12,500	\$ 14,470	\$ 14,470	\$ 1,500
604-64-90300-2110	Fees-Payment Service Network	\$ 1,154	\$ 1,272	\$ 1,200	\$ 960	\$ 1,220	\$ 1,300
604-64-90300-3110	Postage	\$ 5,446	\$ 6,230	\$ 6,450	\$ 4,927	\$ 5,800	\$ 6,100
604-64-90300-3121	Safety Equipment	\$ 135	\$ 651	\$ 1,000	\$ 198	\$ 750	\$ 1,000
604-64-90400-3180	Uncollectible Accounts	\$ 105	\$ 144	\$ 300	\$ 40	\$ 300	\$ 300
604-64-90600-1100	Salaries - Cust Svc & Info.	\$ 75	\$ 328	\$ 500	\$ 508	\$ 550	\$ 500
604-64-90600-1500	Benefits - Cust. Service & Info.	\$ 3	\$ 24	\$ 50	\$ 34	\$ 50	\$ 30
604-64-90600-1510	Soc. Sec. - Cust. Service & Info.	\$ 3	\$ 27	\$ 50	\$ 39	\$ 50	\$ 45
604-64-92000-1100	Salaries - Admin. & General	\$ 57,398	\$ 65,097	\$ 69,200	\$ 50,459	\$ 71,900	\$ 65,000
604-64-92000-1500	Benefits - Admin. & General	\$ 19,092	\$ 22,407	\$ 26,400	\$ 21,079	\$ 28,000	\$ 22,500
604-64-92000-1510	Soc. Sec. - Admin. & General	\$ 4,182	\$ 4,646	\$ 5,200	\$ 3,663	\$ 5,200	\$ 5,300
604-64-92100-2100	Computer Expenses	\$ 513	\$ 2,422	\$ 1,200	\$ 676	\$ 1,200	\$ 2,000
604-64-92100-2250	Telephone Expenses	\$ 4,378	\$ 6,320	\$ 4,000	\$ 3,341	\$ 5,200	\$ 5,350
604-64-92100-3150	Office Supplies	\$ 3,865	\$ 3,139	\$ 4,000	\$ 3,327	\$ 4,000	\$ 4,250
604-64-92100-3260	Subscriptions And Periodicals	\$ -	\$ (10)	\$ 50	\$ -	\$ 40	\$ 50
604-64-92100-3490	Other Operating Expenses	\$ 216	\$ 10,219	\$ 500	\$ 275	\$ 495	\$ 10,000
604-64-92300-2110	Engineering Services	\$ 36	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
604-64-92300-2220	Other Professional Services	\$ 40,727	\$ 29,284	\$ 36,000	\$ 36,110	\$ 42,000	\$ 40,000
604-64-92400-5110	Insurance On Buildings	\$ 7,455	\$ 8,099	\$ 8,250	\$ 8,636	\$ 8,636	\$ 8,981
604-64-92400-5120	Insurance On Veh. & Equip.	\$ 1,594	\$ 1,639	\$ 2,200	\$ 1,654	\$ 1,655	\$ 1,921
604-64-92500-5130	Insurance - General Liability	\$ 649	\$ 680	\$ 950	\$ 714	\$ 714	\$ 807
604-64-92500-5140	Insurance - Professional Liability	\$ 337	\$ 354	\$ 500	\$ 372	\$ 372	\$ 420
604-64-93000-1100	Salaries - Misc. General	\$ 12,462	\$ 5,866	\$ 14,500	\$ 5,682	\$ 8,500	\$ 8,700
604-64-93000-1500	Benefits - Misc. General	\$ 6,191	\$ 7,735	\$ 7,250	\$ 6,818	\$ 6,900	\$ 7,300
604-64-93000-1510	Soc. Sec. - Misc. General	\$ 743	\$ 370	\$ 1,000	\$ 415	\$ 500	\$ 625
604-64-93000-2270	Water And Electricity Expenses	\$ 6,791	\$ 6,593	\$ 8,500	\$ 5,563	\$ 7,000	\$ 7,200
604-64-93000-2300	Contracted Services	\$ 4,830	\$ 983	\$ 1,600	\$ 294	\$ 1,000	\$ 1,250
604-64-93000-3161	Training Expenses	\$ 5,726	\$ 5,206	\$ 6,500	\$ 3,321	\$ 5,500	\$ 5,700
604-64-93000-3240	Membership Dues	\$ 545	\$ 500	\$ 650	\$ 617	\$ 700	\$ 650
604-64-93000-3460	Clothing And Uniforms	\$ 3,849	\$ 2,334	\$ 3,200	\$ 1,859	\$ 2,300	\$ 2,900
604-64-93000-3490	Other Operating Expenses	\$ 7	\$ -	\$ 150	\$ 34	\$ 150	\$ 100
604-64-93000-5300	Rent On Buildings	\$ 4,515	\$ 4,515	\$ 4,560	\$ 3,418	\$ 4,560	\$ 4,651
604-64-93300-3490	Other Operating Expenses	\$ -	\$ 45	\$ 100	\$ 13	\$ 100	\$ 130
604-64-93300-3510	Gas And Oil	\$ 4,134	\$ 2,491	\$ 4,000	\$ 2,526	\$ 3,050	\$ 4,000
604-64-93300-3554	Vehicle Repair/Maintenance	\$ 806	\$ 2,016	\$ 1,800	\$ 1,621	\$ 1,800	\$ 1,800
604-64-93500-1100	Salaries - Maint. General Plnt	\$ 11,902	\$ 9,403	\$ 13,000	\$ 6,607	\$ 12,000	\$ 10,500
604-64-93500-1500	Benefits - Maint. General Plnt	\$ 2,378	\$ 1,034	\$ 2,000	\$ 709	\$ 1,750	\$ 1,300
604-64-93500-1510	Soc. Sec. - Maint. General Plnt	\$ 855	\$ 685	\$ 1,000	\$ 496	\$ 800	\$ 900
604-64-93500-3490	Other Operating Expenses	\$ 3,822	\$ 2,753	\$ 3,500	\$ 1,629	\$ 3,250	\$ 3,500
604-64-93600-1100	Salaries - Admin Emrgncy Leave	\$ -	\$ 3,460	\$ -	\$ -	\$ -	\$ -
604-64-93600-1500	Benefits - Admin Emrgncy Leave	\$ -	\$ 1,269	\$ -	\$ -	\$ -	\$ -
604-64-93600-1510	Soc. Sec. - Admin Emrgncy Leave	\$ -	\$ 247	\$ -	\$ -	\$ -	\$ -
604-64-96000-0000	GASB 68 - Change In Pens Exp	\$ 20,240	\$ 4,448	\$ 21,000	\$ -	\$ 21,000	\$ 15,000
604-64-96000-1500	WRS Amortization of Prior Sevi	\$ 3,597	\$ 3,651	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
604-64-96100-0000	GASB 75 Expense	\$ 826	\$ 180	\$ 1,500	\$ -	\$ 1,500	\$ 1,000
<b>Operating Expenditures</b>		<b>\$ 1,143,766</b>	<b>\$ 1,131,997</b>	<b>\$ 1,201,185</b>	<b>\$ 841,957</b>	<b>\$ 1,164,843</b>	<b>\$ 1,173,005.00</b>

CAPITAL

**Explanation of Account:** The capital accounts include all major additions to the water system, including water meters, infrastructure improvements (paving projects), etc. These accounts include the Water Utility's portion of the 2022 Road Reconstruction project for W. 13<sup>th</sup> Street, W. 14<sup>th</sup> Street, and Shaw Street. Additionally, it will be splitting the cost of a skid steer, a mini excavator, and the new roof on the 7<sup>th</sup> street storage building with Electric Utility.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
604-31400	Wells and Springs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-32500	Electric Pumping Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-34300	Water Transmission & Distribut	\$ 136,502	\$ -	\$ -	\$ -	\$ -	\$ -
604-34500	Water Services	\$ 220,786	\$ 20,156	\$ 459,810	\$ 89,402	\$ 280,855	\$ 390,646
604-34600	Water Plant Meters	\$ 15,985	\$ 94,413	\$ 1,000	\$ 943	\$ 943	\$ 25,000
604-34800	Hydrants Water Plant	\$ 42,610	\$ 24,975	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
604-39000	Structures Improvement Gen Pla	\$ 6,910	\$ 3,579	\$ 8,000	\$ 402	\$ 2,000	\$ 16,000
604-39100	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-39110	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-39200	Transporation Equipment	\$ -	\$ 73,950	\$ 40,000	\$ 37,962	\$ 37,962	\$ 6,000
604-39400	Tools Shop & Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-39600	Power Operated Equipment				\$ -	\$ -	\$ 72,000
<b>Capital Expenses</b>		<b>\$ 422,793</b>	<b>\$ 217,073</b>	<b>\$ 533,810</b>	<b>\$ 128,709</b>	<b>\$ 346,760</b>	<b>\$ 534,646</b>

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
<b>Total Expenditures</b>		<b>\$ 1,566,559</b>	<b>\$ 1,349,070</b>	<b>\$ 1,734,995</b>	<b>\$ 970,666</b>	<b>\$ 1,511,603</b>	<b>\$ 1,707,651.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (307,344)</b>	<b>\$ 139,235</b>	<b>\$ -</b>	<b>\$ 39,721</b>	<b>\$ (0)</b>	<b>\$ -</b>

# DEBT SERVICE

The Debt Service budget represents payments made by the City to repay borrowed funds which are used by the City to finance major public improvements, development projects, and capital purchases. The Debt Service budget is funded through transfers from various contributing sources including the General Property Taxes. The main funding for debt payments is the tax levy. The Debt Service budget includes the principal and interest payments for the City's general obligation debt. The payments include funds due from seven separate borrowings. The levy for the debt service payment will increase \$44,000. The City is planning to use \$105,400 of available debt service fund balance, which comes from money the Council has previously transferred from the General Fund as a result of operational savings and, for 2022, debt service premium from the 2021 borrowing.

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	As Of 9/30 Actual	2021 EOY Estimate	2022 Budget
301-10-41110	GENERAL PROPERTY TAXES	\$ 839,622.00	\$ 875,757.00	\$ 866,000.00	\$ 866,000.00	\$ 866,000.00	\$ 910,000.00
301-10-49200	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ 56,620.00	\$ -
301-10-49210	TRANSFER FROM GENERAL FUND	\$ -	\$ 125,000.00	\$ -	\$ -	\$ 100,000.00	\$ -
301-10-49220	TRANSFER FROM TIF #1	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
301-10-49228	BAB CREDIT-RD LOAN	\$ -	\$ -	\$ 3,475.00	\$ -	\$ -	\$ -
301-10-49229	FUND BALANCE	\$ -	\$ -	\$ 117,500.00	\$ -	\$ 21,187.00	\$ 105,400.00
301-10-49260	TRANSFER FROM CWWU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301-10-49270	TRANSFER FROM WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>		<b>\$ 964,622.00</b>	<b>\$ 1,000,757.00</b>	<b>\$ 986,975.00</b>	<b>\$ 866,000.00</b>	<b>\$ 1,043,807.00</b>	<b>\$ 1,015,400.00</b>
301-10-58100-6000	PRINCIPAL PAYMENT	\$ 824,677.81	\$ 856,673.56	\$ 859,521.00	\$ 868,821.81	\$ 881,022.00	\$ 848,258.00
301-10-58200-6200	INTEREST PAYMENTS	\$ 183,338.25	\$ 142,047.78	\$ 122,254.00	\$ 93,788.81	\$ 99,785.00	\$ 161,942.00
301-10-58200-6900	FISCAL CHARGES	\$ 4,690.00	\$ 5,332.06	\$ 5,200.00	\$ 1,460.00	\$ 63,000.00	\$ 5,200.00
<b>Expenditures</b>		<b>\$ 1,012,706.06</b>	<b>\$ 1,004,053.40</b>	<b>\$ 986,975.00</b>	<b>\$ 964,070.62</b>	<b>\$ 1,043,807.00</b>	<b>\$ 1,015,400.00</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (48,084.06)</b>	<b>\$ (3,296.40)</b>	<b>\$ -</b>	<b>\$ (98,070.62)</b>	<b>\$ -</b>	<b>\$ -</b>

## GENERAL OBLIGATION ISSUANCES AND DEBT LIMIT

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. City policy further restricts our debt limit to 2.5% of equalized value. As of December 31, 2021, total general obligation debt (G.O. Debt) will be \$6,956,029 or 113.75% of the debt limit set by City policy. Exceeding the limit set by Council policy was anticipated and noted as such in the 2021 Budget. It is anticipated that the City will be within policy by the end of 2023.

<u>Issue</u>	<u>Date of Maturity</u>	<u>Interest Rates</u>	<u>Principal Balance</u>
2003 Taxable Land Remediation GO Notes	5/1/2023	0%	\$ 96,956
2010 Taxable Refunding Bonds	12/1/2030	3.75%	\$ 264,100
2011A G.O. Notes	3/1/2021	3%	\$ -
2014A G.O. Notes	3/1/2024	1.90%-2.50%	\$ 720,000
2015 State Trust Fund Loan	3/15/2034	3.75%	\$ 504,973
2016A G.O. Notes	3/1/2026	2.00%-2.20%	\$ 1,000,000
2018A G. O. Notes	3/1/2028	3.00%	\$ 1,800,000
2021A G.O. Notes	3/1/2028	1.00%-2.00%	\$ 2,570,000
<b>Total G. O. Debt (projected balance as of 12/31/21)</b>			<b>\$ 6,956,029</b>

	State of WI	City Policy
2020 Equalized Value	\$ 244,611,400.00	\$ 244,611,400.00
Allowable % of Equalized Value	0.05	0.025
Statutory Debt Limit	\$ 12,230,570.00	\$ 6,115,285.00
Less: General Obligation Debt	\$ 6,956,029.00	\$ 6,956,029.00
Unused Debt Limit as of 12/31/2021	\$ 5,274,541.00	\$ (840,744.00)
Actual % of Debt Limits as of 12/31/2021	56.87%	113.75%

REVENUE BONDS

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

**Revenue Bonds**

2012 Electric System Revenue Bonds	11/1/2022	\$ 260,100
2017 Sewerage System Mortgage Revenue Bonds	5/1/2027	\$ 7,013,000
2020 Sewerage System Revenue Bonds	5/1/2024	\$ 234,601
2008 Water System Revenue Bonds	5/1/2027	\$ 1,248,964
2020 Water System Revenue Bonds	5/1/2024	\$ 225,211
2021 Sewerage System Revenue Bonds	5/1/2032	503750
2001 Water System Revenue Bonds	5/1/2032	622250

