

CLINTONVILLE 2023 BUDGET



City of Clintonville

2023 Budget
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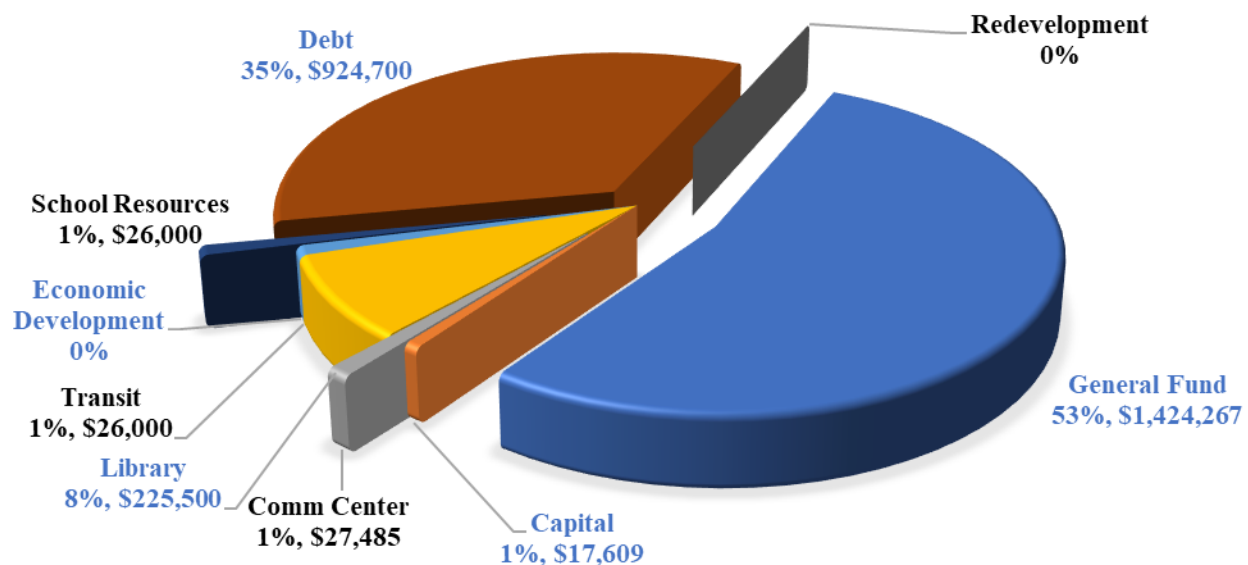
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2023 CITY OF CLINTONVILLE BUDGET SUMMARY AND ANALYSIS

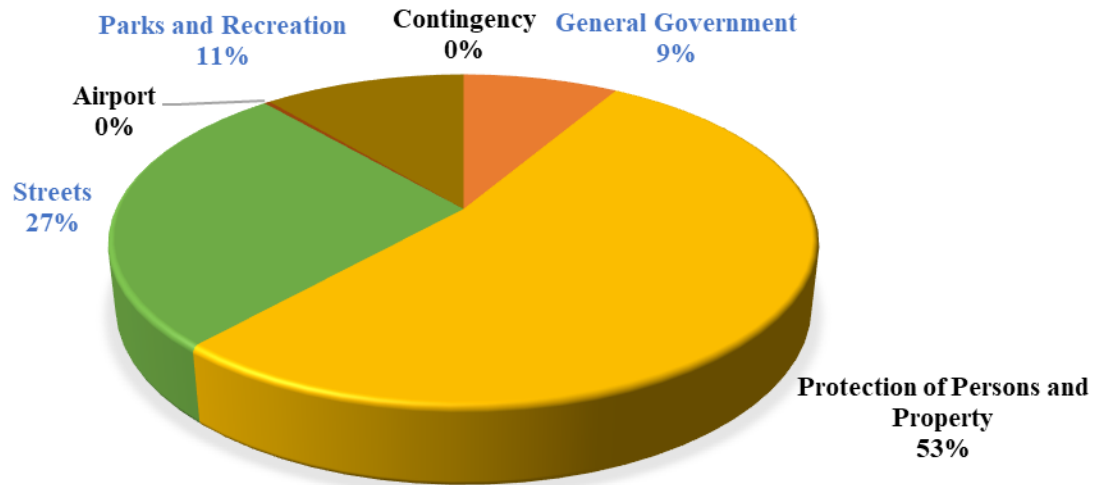
The 2023 proposed City Budget is a balanced budget with a tax levy totaling \$2,672,054. This levy is \$178,576 higher than the 2022 Budget. The assessed value tax rate for City purpose is 11.72, which is .60 cents higher than the City was operating with in 2022. The average assessed value for a single-family residential home in the City of Clintonville is approximately \$80,000. The 2023 tax rate will result in a tax rate increased of approximately \$47.72 on the tax bill for this average \$80,000 assessed value home when compared to the previous year. The City's 2022 assessed value is \$228,058,524 which is approximately \$3.7 million higher than 2021.

2023 BUDGET LEVY BREAKDOWN



The **2023 Budget Levy Breakdown Chart** shows that the two single largest uses of the property tax levy are for the operations of the General Fund (53%) and the Debt Service Fund (35%) at \$1,424,267 and \$924,700 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 \$7,485 for capital purchases in 2023.

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 (53%) at \$761,996.88.

Mill Rate History – The below table shows the City’s mill rate (exclusive of TIF) since 2018. 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.

Fiscal Year (FY)	2018	2019	2020	2021	2022	2023
Tax Rate	\$ 9.27	\$ 10.08	\$ 10.66	\$ 10.59	\$ 11.12	\$ 11.72
Operating Levy	\$ 5.72	\$ 6.33	\$ 6.75	\$ 6.78	\$ 7.06	\$ 7.66
Total Levy	\$ 2,097,448	\$ 2,257,490	\$ 2,398,673	\$ 2,405,245	\$ 2,493,478	\$ 2,672,054
Assessed Value	\$ 226,246,700	\$ 223,847,200	\$ 224,274,400	\$ 227,049,300	\$ 224,303,200	\$ 228,058,524

BUDGET HIGHLIGHTS

2023 Wages and Benefits –

The budget includes an estimated average of 5.4% salary and benefits increase per employee for all union and non-union employees. A 2% Cost-of-Living-Adjustment (COLA) was applied to position salary-midpoints on respective schedules rather than to individual wages. Moreover, employees move forward within the salary schedule depending on performance and budget affordability. 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 23.5% and Dental premiums increased by 3%.

Personnel Changes –

As seen on Page 11 within the Employee Table, the Deputy City Administrator position and the Parks & Recreation Director positions were eliminated. Expenses for the eliminated positions were pooled, which afforded for a Public Works Director, full-time Custodian and full-time Recreation Coordinator. The Parks and Recreation, Street, and Municipal Garage operations are now under the Public Works Department. The roles and responsibilities for the Custodian, now Public Works Caretaker, and Recreation Coordinator, now Public Works Coordinator, have expanded - allowing for more attention and support for the Public Works Department. The City Administrator, formerly the Deputy City Administrator overseeing Public Works, will continue to manage the Municipal Airport in addition to Administrator roles and responsibilities.

General 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 Revenues. However, the Financial Policy was increased to 30% by the Common Council in 2022. The City's Unassigned Fund Balance at year-end 2021 was \$1,576,122 (excluding non-spendable, restricted, and committed funds) or 41% of the City's 2021 General Fund Revenues. The 2022 end-of-year estimates expects there to be a deficit of \$11,000.

Debt –

The 2023 total budget for debt service \$1,024,700. The tax levy is scheduled to cover \$924,700 with the remaining balance of \$100,000 being offset 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.

State Required Expenditure Restraint Program (ERP) and Levy Limits –

The 2023 proposed budget meets the ERP and Maximum Levy Limits imposed by the State of Wisconsin. The ERP limit is 3.1% and this budget places the City at only 1.5%. Moreover, 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 \$0.60 this year to \$11.72. There has been some new development and growth but the assessment ratio has continued to decline. 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. A Full Revaluation is the most adequate method to ensure accuracy. In 2022, the Common Council committed \$100,000 of Unassigned Fund towards the planning and implementation. The Full Revaluation is scheduled to be completed by a professional assessor firm the end of 2024.

I cannot mention enough how grateful I am for the City Leadership I work with every day. The completion of the FY2023 Budget would not be possible without the tireless efforts of the City's Department Heads. Lastly, I greatly appreciate the continued support and trust given to me by the Mayor and Common Council Alderpersons. I look forward to another year great year of better the quality of life in our community of Clintonville.

Warm regards,

A handwritten signature in black ink that reads "Caz R. Muske". The signature is fluid and cursive, with the first name "Caz" being particularly prominent.

Caz R. Muske
City Administrator
Airport Manager

**CITY OF CLINTONVILLE
2022 BUDGET
CITY OFFICIALS**

Steve Kettenhoven..... Mayor

Mark Zachow..... Alderperson Dist. 1

Stephanie Bonikowske.....Alderperson Dist. 1

Tammy Strey-Hirt*.....Alderperson Dist. 2

Peggy Zaemisch.....Alderperson Dist. 2

Kody Zempel.....Alderperson Dist. 3

Branden Schirpke.....Alderperson Dist. 3

Jim Supanich*..... Alderperson Dist. 4

Darrell Hansen..... Alderperson Dist. 4

Brad Rokus*..... Council President/Alderperson Dist. 5

Brandon Braden*..... Alderperson Dist. 5

Caz R. Muske.....City Administrator

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.....Public Works Director

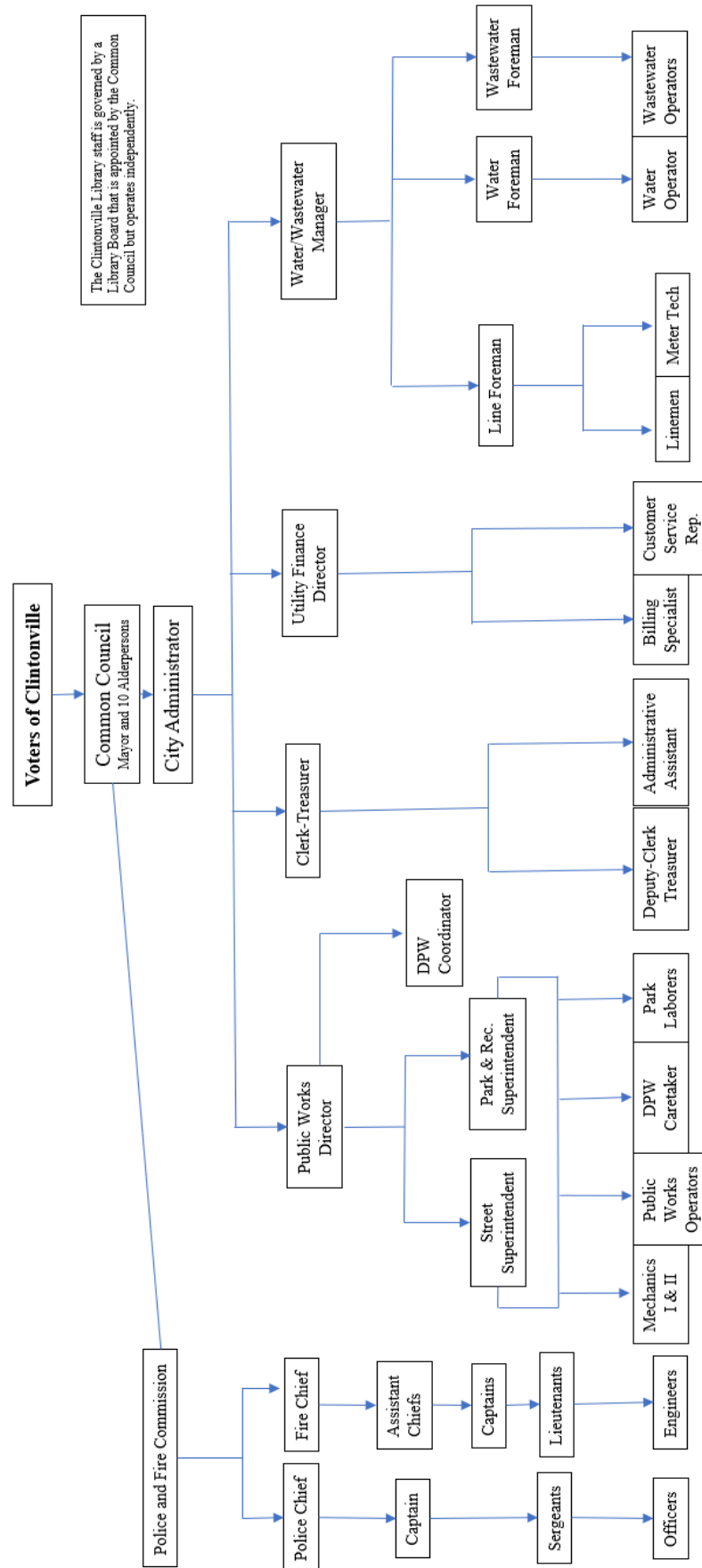
Jamie Hein.....Library Director

Servi Group..... Assessor

**Members of the Finance Committee*

Adopted by Common Council 11/08/2022

City of Clintonville Organizational Chart



Adopted by Common Council 11/08/2022

EMPLOYEE TABLE				
2023 BUDGET				
DEPARTMENT	2022 POSITIONS	2022 FTEs	2023 POSITIONS	2023 FTEs
ADMINISTRATION				
Administrator*	1.00	1.00	1.00	1.00
Deputy Administrator*	1.00	0.50	0.00	0.00
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	7.50	7.00	7.00
POLICE DEPARTMENT				
Police Chief	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00
Sergeant	3.00	3.00	3.00	3.00
Patrol Officers	6.00	5.25	6.00	5.25
Police School Liaison Assignment	1.00	0.75	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
	26.00	16.39	26.00	16.39
PUBLIC WORKS				
Public Works Director*	1.00	0.50	1.00	1.00
STREET				
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	7.00
PARKS & RECREATION				
Parks & Recreation Director*	1.00	1.00	0.00	0.00
Parks Foreman*	1.00	1.00	1.00	1.00
Laborer*	2.00	2.00	2.00	2.00
Public Works Caretaker*	1.00	0.50	1.00	1.00
Recreation Coordinator*	1.00	0.30	1.00	1.00
	6.00	4.80	5.00	5.00
UTILITIES				
Utilities Manager*	1.00	1.00	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	0.00	0.00	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	0.00	0.00	0.00	0.00
Wastewater Foreman	1.00	1.00	1.00	1.00
Wastewater Operator	2.00	2.00	2.00	2.00
	12.00	12.00	12.00	12.00
TOTAL CITY DEPARTMENTS	59.00	47.19	57.00	47.39
LIBRARY				
Library Director	1.00	1.00	1.00	1.00
Technical Services Librarian	1.00	1.00	1.00	1.00
Youth Librarian	1.00	1.00	1.00	1.00
Library Technicians	6.00	2.25	6.00	2.25
Pages	2.00	0.40	2.00	0.40
TOAL LIBRARY	11.00	5.65	11.00	5.65

Notes:

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

The Fire Department is a compensated all-volunteer force.

Adopted by Common Council 11/08/2022

NOTICE OF PUBLIC HEARING 2023 PROPOSED BUDGET - CITY OF CLINTONVILLE

NOTICE IS HEREBY GIVEN that a Public Hearing will be held on Monday, November 7, 2022 at 4:30 pm at City Hall, 50 10th St, Clintonville, Wisconsin on the proposed City of Clintonville budget for the year 2023. Any resident or taxpayer shall have the opportunity to be heard thereon. A summary of the proposed budget is open for public inspection beginning October 24, 2022 at the office of the City Clerk at City Hall and is also available on the City website. www.clintonvillewi.gov

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

Please provide comments to Clerk Peggy Johnson, pjohnson@clintonvillewi.gov, by Thursday, November 3, 2022 at 2:00 pm.

General Fund	2022	2023	Percent
<u>Revenues:</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
General Property Taxes	\$ 1,691,197	\$ 1,910,286	12.95%
Special Assessments	12,100	12,100	0.00%
Intergovernmental	1,842,202	1,840,344	-0.10%
Licenses & Permits	86,650	73,265	-15.45%
Fines & Forfeitures	62,200	63,400	1.93%
Public Charges	93,973	135,952	44.67%
Other	239,038	272,940	14.18%
Total Revenues	\$ 4,027,360	\$ 4,308,287	6.98%
<u>Expenses:</u>			
General Government	\$ 615,112	\$ 553,178	-10.07%
Public Safety	2,057,339	2,211,144	7.48%
Public Works	904,476	1,058,272	17.00%
Recreation	412,093	445,301	8.06%
Airport	38,340	40,392	5.35%
Total Expenses	\$ 4,027,360	\$ 4,308,287	6.98%

	*Total Revenues	Total	Property
	<u>Excluding Taxes</u>	<u>Expenditures</u>	<u>Tax Contribution</u>
General Fund	\$ 2,931,516	\$ 4,308,287	\$ 1,376,771
Community Center Fund	\$ 48,610	87,207	38,597
TIF 8 Fund	\$ 105,099	105,344	
TIF 9 Fund	\$ 73,982	27,878	
Library Fund	\$ 378,968	414,823	225,500
Transit Fund	\$ 96,000	125,532	29,532
Redevelopment Authority Fund	\$ 9,150	9,150	-
School Safety Resources	\$ 98,111	127,770	29,659
Debt Service Fund	\$ 1,457,676	1,024,700	1,024,700
Major Capital Fund	\$ 2,310	1,467,800	10,124
Small Capital Fund		17,200	14,890
Airport Fuel	\$ 99,974	99,974	-
Veterans Memorial	\$ 3,489	3,489	-
Aqua Park	\$ -	1,200,000	-
K-9	\$ 6,000	6,000	-
Garbage	\$ 235,900	235,900	-
Economic Development	\$ -	-	-
2% Fire Dues	\$ 29,600	29,600	-
ARPA	\$ 316,195	316,195	-
Restricted Donations	\$ -	-	-
Total	\$ 5,892,580	\$ 9,606,849	\$ 2,749,773

Peggy Johnson, Clerk-Treasurer

Adopted by Common Council 11/08/2022

**CITY OF CLINTONVILLE
TAX LEVY AND RATE COMPARISON**

	ADOPTED LEVY 2022	ADOPTED LEVY 2023	INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY SUMMARY:				
General Fund	\$ 1,167,936	\$ 1,424,267	\$ 256,331	21.95%
Small Capital	\$ 42,876	\$ 7,485	\$ (35,391)	-82.54%
Major Capital	\$ 10,124	\$ 10,124	\$ -	
Swimming Facility	\$ 23,500		\$ (23,500)	
Community Center	\$ 38,723	\$ 27,978	\$ (10,745)	-27.75%
Library	\$ 221,169	\$ 225,500	\$ 4,331	1.96%
School Safety Resources	\$ 34,933	\$ 26,000	\$ (8,933)	-25.57%
Transit	\$ 38,517	\$ 26,000	\$ (12,517)	-32.50%
Redevelopment Authority	\$ 5,700	\$ -	\$ (5,700)	-100.00%
Economic Development	\$ -	\$ -	\$ -	0.00%
Debt	\$ 910,000	\$ 924,700	\$ 14,700	1.62%
SUBTOTAL EXCLUDING TIF	\$ 2,493,478	\$ 2,672,054	\$ 178,576	7.16%

	ACTUAL TAX RATE 2022	ACTUAL TAX RATE 2023	INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX RATE SUMMARY:				
General Fund	\$ 5.2070	\$ 6.2452	\$ 1.0382	19.94%
Small Capital	\$ 0.1912	\$ 0.0328	\$ (0.1583)	-82.83%
Major Capital	\$ 0.0451	\$ 0.0444	\$ (0.0007)	-1.65%
Swimming Facility	\$ 0.1048	\$ -	\$ (0.1048)	-100.00%
Community Center	\$ 0.1726	\$ 0.1227	\$ (0.0500)	-28.94%
Library	\$ 0.9860	\$ 0.9888	\$ 0.0028	0.28%
School Safety Resources	\$ 0.1557	\$ 0.1140	\$ (0.0417)	-26.80%
Transit	\$ 0.1717	\$ 0.1140	\$ (0.0577)	-33.61%
Redevelopment Authority	\$ 0.0254	\$ -	\$ (0.0254)	-100.00%
Economic Development	\$ -	\$ -	\$ -	0.00%
Debt	\$ 4.0570	\$ 4.0547	\$ (0.0023)	-0.06%
SUBTOTAL EXCLUDING TIF	\$ 11.1166	\$ 11.7165	\$ 0.6000	5.40%

	2021	2022	DIFFERENCE	%
Assessed Value	\$ 224,303,200	\$ 228,058,524	\$ 3,755,324	1.67%
Equalized Value	\$ 260,825,400	\$ 277,648,700	\$ 16,823,300	6.45%
Assessment Ratio	0.859974527	0.821392371		

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 Accounts: The Administrative Revenue includes all revenues associated with operating a municipality that does 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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-41110	GENERAL PROPERTY TAXES	\$ 1,184,110.00	\$ 1,166,108.00	\$ 1,167,936.00	\$ 1,167,936.00	\$ 1,222,828.00	\$ 1,424,267.00
100-10-41140	MOBILE HOME FEES	\$ 15,974.43	\$ 9,999.90	\$ 15,000.00	\$ 14,359.45	\$ 11,215.00	\$ 13,075.00
100-10-41150	MANAGED FOREST LAND	\$ 371.38	\$ 291.39	\$ 375.00	\$ 7.14	\$ 284.00	\$ 285.00
100-10-41210	ROOM TAX	\$ 6,922.63	\$ 8,220.51	\$ 8,500.00	\$ 7,110.41	\$ 10,939.00	\$ 8,439.00
100-10-41310	PILT - WATER & ELECTRIC	\$ 440,054.00	\$ 480,591.00	\$ 435,000.00	\$ 307,866.64	\$ 461,800.00	\$ 465,000.00
100-10-41320	PILT - HOUSING AUTHORITY	\$ 17,539.62	\$ 17,725.69	\$ 16,500.00	\$ -	\$ 19,550.00	\$ 18,855.00
100-10-41330	PILT - Aster	\$ -	\$ 56,074.33	\$ 51,761.00	\$ 39,681.74	\$ 54,347.00	\$ 58,660.00
100-10-41800	INTEREST ON TAXES	\$ 210.55	\$ 23.67	\$ -	\$ -	\$ -	\$ -
100-10-43410	SHARED REVENUES	\$ 1,291,253.13	\$ 1,301,622.01	\$ 1,300,935.00	\$ 272,132.10	\$ 1,289,609.12	\$ 1,305,649.14
100-10-43430	EXEMPT COMPUTER AID	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750
100-10-43435	PERSONAL PROPERTY AID	\$ 14,558	\$ 11,243	\$ 14,558	\$ 40,043	\$ 14,558	\$ 20,929
100-10-43507	GRANT	\$ -	\$ -	\$ -	\$ 1,693	\$ 1,693	\$ 1,147
100-10-43528	STATE GRANTS	\$ 111,900	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-43530	TRANSPORTATION AIDS	\$ 421,986	\$ 422,497	\$ 385,938	\$ 290,646	\$ 385,938	\$ 381,044
100-10-43610	PAYMENTS FOR MUNICIPAL SERVICE	\$ 4,669	\$ 5,670	\$ 5,650	\$ 4,590	\$ 4,590	\$ 4,590
100-10-44100	BUSINESS LICENSES	\$ 18,337	\$ 19,459	\$ 18,250	\$ 16,147	\$ 17,737	\$ 17,000
100-10-44200	NONBUSINESS LICENSES	\$ 3,284	\$ 2,868	\$ 3,200	\$ 2,458	\$ 2,860	\$ 2,900
100-10-44400	COMMUNITY EVENT FEE	\$ 400	\$ 700	\$ 1,200	\$ 500	\$ 600	\$ 600
100-10-44500	CABLE FRANCHISE FEE	\$ 42,029	\$ 36,729	\$ 39,000	\$ 26,629	\$ 33,176	\$ 33,000
100-10-44600	CELL TOWER LEASE	\$ 36,031	\$ 42,775	\$ 39,480	\$ 29,497	\$ 37,014	\$ 37,443
100-10-46100	ADMINISTRATION FEES	\$ 10,466	\$ 11,472	\$ 11,000	\$ 9,847	\$ 11,275	\$ 11,000
100-10-48110	INTEREST ON INVESTMENTS	\$ 112,969	\$ 44,344	\$ 83,185	\$ 54,876	\$ 65,000	\$ 60,000
100-10-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 2,402	\$ 2,798	\$ 1,900	\$ 2,349	\$ 2,875	\$ 1,900
100-10-48201	CITY BUILDING RENTALS	\$ 19,659	\$ 19,860	\$ 19,860	\$ 14,895	\$ 19,860	\$ 19,860
100-10-48202	LAND LEASES	\$ 17,588	\$ 16,966	\$ 17,000	\$ 6,257	\$ 16,217	\$ 17,000
100-10-48205	SIGN LEASES		\$ 554	\$ 1,125	\$ 1,355	\$ 1,355	\$ 1,175
100-10-48300	CITY PROPERTY SALES	\$ -	\$ 119,578	\$ -	\$ -	\$ 1,426	\$ -
100-10-48401	INSURANCE CLAIM RECOVERIES		\$ 16,293	\$ -	\$ -	\$ 16,293	\$ -
100-10-48500	DONATIONS	\$ 100	\$ 4,050	\$ 4,050	\$ 35	\$ 2,325	\$ -
100-10-48700	OFF ROAD FUEL TAX REFUND	\$ 2,085	\$ 2,912	\$ 2,500	\$ 1,816	\$ 2,205	\$ 2,200
100-10-48850	CITY INVENTORY SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-48900	MISCELLANEOUS REVENUES	\$ 11,097	\$ -	\$ 7,500	\$ 8,470	\$ 43,927	\$ 7,500
100-10-49200	TRANSFER FROM OTHER FUNDS	\$ 1,825	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-41104	Fund Balance Applied	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
TOTAL		\$ 3,827,570	\$ 3,861,175	\$ 3,711,153	\$ 2,360,947	\$ 3,791,246	\$ 3,953,268

Adopted by Common Council 11/08/2022

PROTECTION OF PERSONS AND PROPERTY**POLICE PROTECTION**

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

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-20-41170	MOTOR VEHICLE REGISTRATIONS	\$ 6,709	\$ 7,398	\$ 10,000	\$ 6,720	\$ 9,100	\$ 10,000
100-20-43521	STATE PMT FOR POLICE TRAINING	\$ 1,760	\$ 1,920	\$ 2,000	\$ -	\$ 2,000	\$ 2,240
100-20-43528	GRANTS	\$ -	\$ 10,000	\$ 3,000	\$ 462	\$ 4,620	\$ 11,500
100-20-45100	LAW AND ORDINANCE VIOLATIONS	\$ 42,491	\$ 54,153	\$ 58,000	\$ 43,837	\$ 57,000	\$ 59,000
100-20-45130	PARKING VIOLATIONS	\$ 3,790	\$ 4,380	\$ 4,200	\$ 6,040	\$ 6,500	\$ 4,400
100-20-46210	LAW ENFORCEMENT FEES	\$ 2,554	\$ 3,147	\$ 2,200	\$ 2,436	\$ 2,200	\$ 2,200
100-20-46590	DOG POUND REVENUE	\$ 645	\$ 940	\$ 700	\$ 860	\$ 900	\$ 900
100-20-47321	LAW ENFORCEMENT SERV/OTHER MUN	\$ 5,000	\$ 2,083	\$ -	\$ -		\$ -
100-20-48300	CITY PROPERTY SALES	\$ 935	\$ -	\$ 2,000	\$ 14,000	\$ 15,000	\$ 5,500
100-20-48401	INSURANCE CLAIM RECOVERIES		\$ 6,597	\$ -	\$ 8,516	\$ 8,516	\$ -
100-20-48500	DONATIONS	\$ 2,950	\$ 1,537	\$ 2,500	\$ 500	\$ 650	\$ 2,500
100-20-48900	MISCELLANEOUS REVENUES	\$ 2,046	\$ 15,144	\$ 4,500	\$ 1,070	\$ 1,300	\$ 4,500
100-20-48920	SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ -		\$ 500
TOTAL		\$ 68,881	\$ 107,300	\$ 89,100	\$ 84,441	\$ 107,786	\$ 103,240

FIRE PROTECTION

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

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-21-43420	FIRE INSURANCE	\$ -	\$ -		\$ -	\$ -	\$ -
100-21-43421	FIRE DUES/OTHER MUNICIPALITIES	\$ -	\$ -		\$ -	\$ -	\$ -
100-21-46220	RESCUE/VEHICLE CHARGES	\$ 8,790	\$ 5,050	\$ 7,000	\$ 1,400	\$ 5,000	\$ 7,000
100-21-46240	FIRE CALLS	\$ 16,720	\$ 8,125	\$ 12,000	\$ 6,500	\$ 9,000	\$ 12,000
100-21-47200	DNR/LARRABEE	\$ 137	\$ -	\$ 250	\$ -	\$ -	\$ 150
100-21-47201	DNR/MATTESON	\$ -	\$ 721	\$ 250	\$ -	\$ -	\$ 150
100-21-47202	DNR/BEAR CREEK	\$ 482	\$ -	\$ 50	\$ -	\$ -	\$ 50
100-21-47203	DNR/CLINT-MABAS				\$ 200	\$ 200	\$ 200
100-21-47323	FIRE PROTECTION CONTRACTS	\$ 87,068	\$ 65,107	\$ 87,496	\$ 58,149	\$ 87,496	\$ 84,445
100-21-48401	INSURANCE CLAIM RECOVERIES	\$ -	\$ -	\$ -		\$ -	\$ -
100-21-48500	DONATIONS		\$ 245	\$ -	\$ 1,600	\$ 1,600	\$ -
100-21-48600	FIRE INSPECTION FEES	\$ 7,780	\$ 7,760	\$ 7,700		\$ 7,700	\$ 14,000
100-21-48700	FIRE RE-INSPECTION FEES	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-48900	MISCELLANEOUS REVENUES	\$ 2,655	\$ 388	\$ -	\$ 2,293	\$ 293	\$ -
TOTAL		\$ 123,933	\$ 87,396	\$ 114,746	\$ 70,141	\$ 111,289	\$ 117,995

BUILDING INSPECTION AND ASSESSMENT

Explanation of Accounts: 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 revenue 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-11-44300	BUILDING PERMITS & INSPECT.	\$ 9,639	\$ 23,723	\$ 14,000	\$ 19,371	\$ 19,395	\$ 20,000
100-11-44400	ZONING APPEALS	\$ 815	\$ 320	\$ 500	\$ 365	\$ 365	\$ 365
100-11-45400	CODE ENFORCEMENT	\$ 384	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 10,838	\$ 24,043	\$ 14,500	\$ 19,736	\$ 19,760	\$ 20,365

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
POLICE PROTECTION	\$ 68,881	\$ 107,300	\$ 89,100	\$ 84,441	\$ 107,786	\$ 103,240
FIRE PROTECTION	\$ 123,933	\$ 87,396	\$ 114,746	\$ 70,141	\$ 111,289	\$ 117,995
BUILDING INSPECTION/ASSESSMENT	\$ 10,838	\$ 24,043	\$ 14,500	\$ 19,736	\$ 19,760	\$ 20,365
TOTAL	\$ 203,652	\$ 218,739	\$ 218,346	\$ 174,318	\$ 238,835	\$ 241,600

PUBLIC WORKS**STREET**

Explanation of Accounts: The Street Division revenues include assessments, user fees, and fees charged for services provided by the Division. 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 2023 total revenues are projected to increase \$3,648 from 2022.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-30-42301	SIDEWALK/CURB/GUTTER ASSESSMENT	\$ 9,522	\$ 29,243	\$ 10,000	\$ 5,907	\$ 5,907	\$ 10,000
100-30-46290	SNOW REMOVAL CHARGES	\$ 4,470	\$ 2,718	\$ 3,000	\$ 4,177	\$ 4,177	\$ 3,768
100-30-46310	STREET MAINTENANCE	\$ 5,400	\$ -	\$ 1,000	\$ 71	\$ 71	\$ 1,435
100-30-46431	CAWS	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-46440	WEED AND NUISANCE	\$ 1,030	\$ 1,515	\$ 1,500	\$ 386	\$ 386	\$ 1,368
100-30-46724	PETROLEUM CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-46725	PARTS CHARGES	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-46900	PUBLIC CHARGES FOR SERVICE	\$ 4,867	\$ 8,216	\$ 4,500	\$ 1,454	\$ 1,454	\$ 6,289
100-30-47400	INTERDEPARTMENTAL LABOR	\$ -	\$ 1,190	\$ 200	\$ -	\$ -	\$ 200
100-30-48130	INTEREST ON SPECIAL ASSESSMENT	\$ -	\$ 300	\$ 200	\$ -	\$ -	\$ 200
100-30-48300	CITY PROPERTY SALES	\$ 2,725	\$ 35,639	\$ 20,000	\$ 25	\$ 24,000	\$ 20,788
100-30-48401	INSURANCE CLAIM RECOVERIES	\$ 3,410	\$ 9,367	\$ -	\$ 267	\$ -	\$ -
100-30-48580	UTV/ATV DONATIONS		\$ 500	\$ -	\$ -	\$ -	\$ -
100-30-48800	DONATIONS-FLOWERS & FIRS				\$ 2,325		
100-30-48900	MISCELLANEOUS REVENUES	\$ 16,394	\$ 6,392	\$ 1,500	\$ 5,773	\$ 5,773	\$ 1,500
TOTAL		\$ 48,142	\$ 95,080	\$ 41,900	\$ 20,386	\$ 41,769	\$ 45,548

PARKS AND RECREATION

Explanation of Accounts: The City's Parks and Recreation Division Revenues include all rentals, such as shelters, and user fees, such as for the boat launch and ballfield usage, for the Division. The 2023 total revenues are projected to increase \$10,610 from 2022.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-40-43695	BOAT LAUNCH FEES	\$ 229	\$ 393	\$ 400	\$ 186	\$ 216	\$ 396
100-40-46720	PARK FEES	\$ 2,179	\$ 4,693	\$ 5,525	\$ 3,987	\$ 3,987	\$ 3,295
100-40-46721	RECREATION CENTER FEES	\$ 241	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-46730	SOCCER FEES	\$ 1,338	\$ 4,684	\$ 5,000	\$ 5,525	\$ 5,525	\$ 5,083
100-40-46740	USER FEES- REC PROGRAMS	\$ 2,493	\$ 3,591	\$ 7,112	\$ 1,542	\$ 8,552	\$ 7,860
100-40-46745	WINTER WHIRL	\$ 713	\$ 3,450	\$ 4,000	\$ 1,152	\$ 2,000	\$ 3,230
100-40-46755	WINTER PROGRAMS	\$ (213)	\$ 687	\$ 1,138	\$ 308	\$ 877	\$ 5,750
100-40-46765	EASTER EGG HUNT		\$ 100	\$ 500	\$ 820	\$ 820	\$ 454
100-40-46770	SUMMER PROGRAMS	\$ 18	\$ 2,667	\$ 2,870	\$ 2,671	\$ 2,671	\$ 4,332
100-40-46775	FALL PROGRAMS	\$ -	\$ -	\$ 1,578	\$ 284	\$ 332	\$ 752
100-40-47775	FARMER'S MARKET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-48300	CITY PROPERTY SALES	\$ 759	\$ 2,000	\$ -	\$ -	\$ 125	\$ 920
100-40-48500	DONATIONS	\$ 35	\$ -	\$ -	\$ 430	\$ 430	\$ -
100-40-48600	PARK DONATIONS	\$ 2,800	\$ 130	\$ -	\$ -	\$ -	\$ -
100-40-48900	MISCELLANEOUS REVENUES	\$ (91)	\$ 7,549	\$ -	\$ 4,703	\$ 4,497	\$ 6,661
TOTAL		\$ 10,500	\$ 29,944	\$ 28,123	\$ 21,609	\$ 30,032	\$ 38,733

AIRPORT

Explanation of Accounts: 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-50-46340	AIRPORT CHARGES	\$ 30,107	\$ 69,818	\$ 13,463	\$ 6,027	\$ 13,463	\$ 13,847
100-50-48202	LAND LEASES	\$ 14,375	\$ 14,375	\$ 14,375	\$ 9,335	\$ 28,000	\$ 28,000
100-50-48401	INSURANCE CLAIM RECOVERIES	\$ -	\$ 137,067	\$ -	\$ -	\$ -	\$ -
100-50-48875	PILOT LOUNGE SERVICES		\$ 304	\$ -	\$ -	\$ -	\$ -
100-50-48900	MISCELLANEOUS REVENUES		\$ -	\$ -	\$ 12,672	\$ -	\$ 10,000
TOTAL		\$ 44,482	\$ 221,564	\$ 27,838	\$ 28,035	\$ 41,463	\$ 51,847

TOTAL GENERAL FUND REVENUES

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
GENERAL GOVERNMENT	\$ 3,827,570	\$ 3,861,175	\$ 3,711,153	\$ 2,360,947	\$ 3,791,246	\$ 3,953,268
PROTECTION OF PERSONS AND PROPERTY	\$ 203,652	\$ 218,739	\$ 218,346	\$ 174,318	\$ 238,835	\$ 241,600
STREET	\$ 48,142	\$ 95,080	\$ 41,900	\$ 20,386	\$ 41,769	\$ 45,548
PARKS AND RECREATION	\$ 10,500	\$ 29,944	\$ 28,123	\$ 21,609	\$ 30,032	\$ 38,733
AIRPORT	\$ 44,482	\$ 221,564	\$ 27,838	\$ 28,035	\$ 41,463	\$ 51,847
TOTAL	\$ 4,134,345	\$ 4,426,501	\$ 4,027,360	\$ 2,605,294	\$ 4,143,345	\$ 4,330,996

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

CITY COUNCIL

Explanation of Accounts: 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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51101-1100	SALARIES	\$ 20,048	\$ 20,906	\$ 24,375	\$ 15,887	\$ 24,375	\$ 24,375
100-10-51101-1500	EMPLOYEE BENEFITS	\$ 1,803	\$ 1,667	\$ 1,917	\$ 1,248	\$ 1,917	\$ 1,924
100-10-51101-2100	INFORMATION TECHNOLOGY	\$ 870	\$ 1,320	\$ 2,429	\$ 2,854	\$ 3,865	\$ 3,900
100-10-51101-3150	OFFICE SUPPLIES	\$ -	\$ 9	\$ 75	\$ -	\$ -	\$ 50
100-10-51101-3161	TRAINING	\$ -	\$ 300	\$ 600	\$ 220	\$ 600	\$ 400
100-10-51101-3240	MEMBERSHIP DUES	\$ 1,184	\$ 1,220	\$ 1,275	\$ 1,877	\$ 1,878	\$ 1,880
100-10-51101-3310	EXPENSE ALLOWANCE	\$ 20	\$ 309	\$ 250	\$ 284	\$ 284	\$ 250
TOTAL		\$ 23,925	\$ 25,731	\$ 30,921	\$ 22,370	\$ 32,919	\$ 32,779

COMMISSIONS AND BOARDS

Explanation of Accounts: 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51102-1100	SALARIES	\$ 100	\$ 90	\$ 250	\$ 10	\$ 200	\$ 200
100-10-51102-3161	TRAINING	\$ 90	\$ 10	\$ 85	\$ 45	\$ 60	\$ 65
100-10-51102-3310	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 100	\$ -	\$ 50	\$ 75
TOTAL		\$ 190	\$ 100	\$ 435	\$ 55	\$ 310	\$ 340

MAYOR

Explanation of Accounts: 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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51103-1100	SALARIES	\$ 3,281	\$ 3,375	\$ 3,937	\$ 2,531	\$ 3,937	\$ 3,938
100-10-51103-1500	EMPLOYEE BENEFITS	\$ 263	\$ 266	\$ 309	\$ 200	\$ 309	\$ 310
100-10-51103-2100	INFORMATION TECHNOLOGY	\$ 109	\$ 155	\$ 268	\$ 564	\$ 560	\$ 500
100-10-51103-3150	OFFICE SUPPLIES	\$ -	\$ 303	\$ 65	\$ 61	\$ 61	\$ 65
100-10-51103-3161	TRAINING	\$ -	\$ 100	\$ 200	\$ -	\$ 200	\$ 150
100-10-51103-3310	EXPENSE ALLOWANCE	\$ 3	\$ 18	\$ 250	\$ 225	\$ 250	\$ 250
TOTAL		\$ 3,656	\$ 4,215	\$ 5,029	\$ 3,581	\$ 5,317	\$ 5,212

CITY ATTORNEY

Explanation of Accounts: 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".

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51301-1100	SALARIES	\$ 34,416	\$ 36,260	\$ 37,348	\$ 28,011	\$ 37,348	\$ 38,094
100-10-51301-2100	INFORMATION TECHNOLOGY	\$ 87	\$ 89	\$ 89	\$ 83	\$ 89	\$ 90
100-10-51301-2300	OUTSIDE LEGAL SERVICES	\$ -	\$ -	\$ 750	\$ -	\$ 750	\$ 600
100-10-51301-2350	LEGAL SRVS OUT OF CONTRACT	\$ 405	\$ -	\$ 500	\$ -	\$ 500	\$ 400
100-10-51301-3310	EXPENSE ALLOWANCE	\$ 542	\$ 334	\$ 650	\$ -	\$ 500	\$ 400
TOTAL		\$ 35,450	\$ 36,683	\$ 39,337	\$ 28,093	\$ 39,187	\$ 39,584

ADMINISTRATIVE SERVICES

Explanation of Accounts: 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, but are not limited to:

- Budget Preparation and Administration
- Tax Calculation and Collection
- Issue And Administer Licenses
- Manage Annual Independent Audit
- Purchasing And Billing
- Grant Administration
- Preparation Of Reports
- Bookkeeping And Accounting
- Long Term Financial and Debt Planning
- Committee Support
- Administration of Elections
- Personnel and Union Contract Administration
- Collection and Investment of Funds
- Maintenance of Official Records
- Insurance Administration
- Payroll Preparation

CITY ADMINISTRATOR

Explanation of Accounts: 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 finance, human resources, economic development, and airport management. A portion of the wages and benefits of the City Administrator are shared by Utility Funds, the Airport Fuel Fund, Library Fund, and the City's TIF districts. These allocated costs are not reflected in the accounts below.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51410-1100	SALARIES	\$ 74,021	\$ 71,200	\$ 73,874	\$ 17,685	\$ 46,435	\$ 46,626
100-10-51410-1500	EMPLOYEE BENEFITS	\$ 27,845	\$ 27,769	\$ 30,678	\$ 7,459	\$ 20,323	\$ 20,937
100-10-51410-2100	INFORMATION TECHNOLOGY	\$ 298	\$ 334	\$ 203	\$ 182	\$ 203	\$ 203
100-10-51410-3161	TRAINING EXPENSES	\$ 730	\$ 3,959	\$ 2,000	\$ 1,966	\$ 2,000	\$ 2,000
100-10-51410-3240	MEMBERSHIP DUES	\$ 984	\$ 1,344	\$ 1,015	\$ 331	\$ 1,015	\$ 1,000
100-10-51410-3310	EXPENSE ALLOWANCE	\$ 781	\$ 3,243	\$ 3,250	\$ 518	\$ 3,250	\$ 3,250
TOTAL		\$ 104,660	\$ 107,850	\$ 111,020	\$ 28,141	\$ 73,226	\$ 74,016

ADMINISTRATIVE OFFICES

Explanation of Accounts: The Admin Offices provide direct support to the City Administrator regarding aspects of finance and human resources as needed. This section includes the salaries and benefits of the Clerk-Treasurer, the Deputy Clerk-Treasurer, and the Administrative Assistant as well as other office operating expenses. A portion of the Clerk-Treasurer's compensation is shared by Utility Funds, Refuse Service, the Airport Fuel Fund, Library Fund, and the City's TIF districts. For the Deputy Clerk-Treasurer, compensation is shared by Utility Funds, the Airport Fuel Fund, and Library Fund.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51420-1100	SALARIES	\$ 139,448	\$ 135,530	\$ 140,390	\$ 106,309	\$ 139,920	\$ 144,678
100-10-51420-1500	EMPLOYEE BENEFITS	\$ 71,956	\$ 77,030	\$ 78,504	\$ 60,875	\$ 85,935	\$ 88,221
100-10-51420-2100	INFORMATION TECHNOLOGY	\$ -	\$ 187	\$ 560	\$ 473	\$ 634	\$ 634
100-10-51420-2250	TELEPHONE	\$ 4,795	\$ 3,378	\$ 2,540	\$ 2,037	\$ 2,901	\$ 2,860
100-10-51420-3130	DUPLICATION & COPIES	\$ 2,596	\$ 3,025	\$ 2,900	\$ 2,071	\$ 2,888	\$ 2,900
100-10-51420-3150	OFFICE SUPPLIES	\$ 9,053	\$ 7,362	\$ 9,000	\$ 4,388	\$ 9,000	\$ 9,000
100-10-51420-3161	TRAINING EXPENSES	\$ 723	\$ 1,479	\$ 2,200	\$ 1,111	\$ 1,500	\$ 2,200
100-10-51420-3240	MEMBERSHIP DUES	\$ 210	\$ 215	\$ 225	\$ 155	\$ 215	\$ 215
100-10-51420-3260	SUBSCRIPTIONS & PERIODICALS	\$ -	\$ 109	\$ 65	\$ -	\$ 65	\$ 55
100-10-51420-3261	PUBLISHING	\$ 3,472	\$ 2,549	\$ 2,250	\$ 984	\$ 1,300	\$ 2,250
100-10-51420-3265	CITIZEN NEWSLETTER	\$ 3,472	\$ 5,000	\$ -	\$ -	\$ -	\$ -
100-10-51420-3310	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 1,200	\$ 376	\$ 475	\$ 1,200
100-10-51420-3490	OPERATING EXPENSES	\$ 1,355	\$ 1,779	\$ 1,800	\$ 1,440	\$ 1,750	\$ 1,800
100-10-51420-3492	GIFT & MEMORIAL	\$ 730	\$ 425	\$ 500	\$ 122	\$ 515	\$ 500
100-10-51420-3510	GAS & OIL	\$ 26	\$ 100	\$ 100	\$ -	\$ 100	\$ 100
TOTAL		\$ 237,836	\$ 238,167	\$ 242,234	\$ 180,340	\$ 247,198	\$ 256,613

ELECTIONS

Explanation of Accounts: 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51440-1100	SALARIES	\$ 5,463	\$ 2,321	\$ 8,000	\$ 2,988	\$ 5,288	\$ 4,156
100-10-51440-1500	EMPLOYEE BENEFITS	\$ 8	\$ 10	\$ 21	\$ 18	\$ 21	\$ 11
100-10-51440-3150	OFFICE SUPPLIES	\$ 4,430	\$ 2,399	\$ 5,500	\$ 2,174	\$ 4,100	\$ 4,540
100-10-51440-3161	TRAINING	\$ 732	\$ 66	\$ -	\$ 215	\$ 300	\$ 1,228
TOTAL		\$ 10,633	\$ 4,796	\$ 13,521	\$ 5,395	\$ 9,709	\$ 9,935

CITY HALL MAINTENANCE

Explanation of Accounts: The City Hall Maintenance accounts include all costs associated with the operation of the City Hall complex. City Hall is a 13,600 square foot building that houses the Administrative, Municipal Court, Utility Billing, and Mayoral offices as well as the Fire Department. The building maintenance is overseen by the Director of Public Works who has apportioned the wages of the department employees based on the amount of time each spent at the facility. This will cause the employee salary and benefit accounts that fall under the Parks and Recreation Division to fluctuate at times. As the building continues to age, there is a higher likelihood that the costs of repairs and maintenance may increase. However, the staff has worked to reduce costs by making energy efficiency upgrades such as finishing the insulating of the ceiling, adding insulation to help with reducing energy consumption. The entire facility received a new paint job in 2022, giving the facility a new fresh look. The expenditures for City Hall Maintenance are estimated to increase by \$520 in 2023 from 2022.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51601-1100	SALARIES	\$ 7,080	\$ 6,702	\$ 15,658	\$ 10,855	\$ 14,450	\$ 12,711
100-10-51601-1500	EMPLOYEE BENEFITS	\$ 3,204	\$ 2,886	\$ 5,294	\$ 3,688	\$ 5,023	\$ 9,562
100-10-51601-2260	GAS	\$ 2,079	\$ 2,446	\$ 2,456	\$ 3,230	\$ 3,658	\$ 2,921
100-10-51601-2270	WATER & ELECTRIC	\$ 5,532	\$ 4,158	\$ 4,441	\$ 2,980	\$ 3,465	\$ 3,267
100-10-51601-2304	LANDSCAPING	\$ 141	\$ 82	\$ 334	\$ 77	\$ 100	\$ 300
100-10-51601-3310	EXPENSE ALLOWANCE	\$ 81	\$ 144	\$ 283	\$ 128	\$ 280	\$ 290
100-10-51601-3490	OPERATING EXPENSES	\$ -	\$ -		\$ -	\$ -	\$ 332
100-10-51601-3560	BLDG. REPAIR & MAINT.	\$ 13,635	\$ 7,663	\$ 3,954	\$ 2,236	\$ 3,950	\$ 3,773
100-10-51601-3575	SUPPLIES	\$ 1,254	\$ 726	\$ 400	\$ 96	\$ 100	\$ 100
TOTAL		\$ 33,006	\$ 24,807	\$ 32,820	\$ 23,290	\$ 31,026	\$ 33,256

INSURANCE

Explanation of Accounts: 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 within the benefit accounts of each City Department.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51930-5110	INSURANCE - BUILDINGS	\$ 1,765	\$ 1,880	\$ 1,925	\$ 1,772	\$ 1,772	\$ 1,821
100-10-51930-5130	INSURANCE - GEN. LIABILITY	\$ 16,970	\$ 17,708	\$ 18,500	\$ 16,295	\$ 16,295	\$ 18,720
100-10-51930-5140	INSURANCE - PROF. LIABILITY	\$ 8,335	\$ 8,741	\$ 9,200	\$ 16,586	\$ 16,586	\$ 18,022
TOTAL		\$ 27,070	\$ 28,329	\$ 29,625	\$ 34,653	\$ 34,653	\$ 38,563

MUNICIPAL COURT

Explanation of Account: These accounts include the City of Clintonville's share of expenditures as it relates to the Northern Waupaca County Joint Municipal Court. The Joint Municipal Court is a multi-jurisdictional municipal court that serves the Cities of Clintonville, Manawa, and Marion and the Villages of Iola and Ogdensburg.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-52101-2000	MUNICIPAL COURT	\$ -	\$ 3,240	\$ 2,000	\$ 1,039	\$ 2,078	\$ 2,908
TOTAL		\$ -	\$ 3,240	\$ 2,000	\$ 1,039	\$ 2,078	\$ 2,908

OTHER GENERAL GOVERNMENT

Explanation of Accounts: 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51423-2490	NEGOTIATIONS/LABOR ATTY	\$ 3,933	\$ 13,466	\$ 8,000	\$ 1,134	\$ 1,134	\$ 4,000
100-10-51450-2100	INFORMATION TECHNOLOGY	\$ 6,356	\$ 8,205	\$ 6,400	\$ 7,932	\$ 7,692	\$ 7,692
100-10-51460-3490	OTHER OPERATING EXPENSES	\$ 231	\$ 6,353	\$ 1,000	\$ 1,443	\$ 150	\$ 500
100-10-51510-2220	AUDITING - PROF	\$ 14,618	\$ 14,000	\$ 14,500	\$ 15,129	\$ 28,171	\$ 28,171
100-10-51910-9000	ILLEGAL TAX & REFUNDS	\$ (177)	\$ 1,724	\$ -	\$ -	\$ -	\$ -
100-10-51915-9100	UNCOLLECTIBLE	\$ 50,555	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-54910-7200	CEMETERY SUBSIDY	\$ 17,000	\$ 17,000	\$ 17,000	\$ 12,750	\$ 17,000	\$ 17,340
100-10-55302-3490	CELEBRATIONS	\$ 1,400	\$ 1,300	\$ 500	\$ 75	\$ 500	\$ 1,000
100-10-56300-2300	CONTRACTED SERVICES	\$ -	\$ 9,350	\$ 22,643	\$ 8,100	\$ 8,100	\$ 5,000
100-10-56300-3480	BACKGROUND CHECKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-56300-7600	PROPERTY MAINTENANCE	\$ 2,822	\$ 18,046	\$ -	\$ -	\$ -	\$ -
100-10-59202-9000	TRANSFER TO OUTDOOR SWIMMING FUND	\$ -	\$ 66,949	\$ -	\$ -	\$ -	\$ -
100-10-59203-9000	TRANSFER TO MAIN ST BANNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-59230-9000	TRANSFER TO DEBT FUND	\$ 125,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -
100-10-59240-9000	COST REALLOCATIONS	\$ 1,233	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-59250-9040	TRANSFER TO CAPITAL FUND	\$ 140,000	\$ 173,875	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 362,971	\$ 405,269	\$ 70,043	\$ 46,564	\$ 62,747	\$ 63,703

TOTAL GENERAL GOVERNMENT

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
CITY COUNCIL	\$ 23,925	\$ 25,731	\$ 30,921	\$ 22,370	\$ 32,919	\$ 32,779
COMMISSIONS & BOARDS	\$ 190	\$ 100	\$ 435	\$ 55	\$ 310	\$ 340
MAYOR	\$ 3,656	\$ 4,215	\$ 5,029	\$ 3,581	\$ 5,317	\$ 5,212
CITY ATTORNEY	\$ 35,450	\$ 36,683	\$ 39,337	\$ 28,093	\$ 39,187	\$ 39,584
CITY ADMINISTRATION	\$ 104,660	\$ 107,850	\$ 111,020	\$ 28,141	\$ 73,226	\$ 74,016
ADMINISTRATIVE OFFICE	\$ 237,836	\$ 238,167	\$ 242,234	\$ 180,340	\$ 247,198	\$ 256,613
ELECTIONS	\$ 10,633	\$ 4,796	\$ 13,521	\$ 5,395	\$ 9,709	\$ 9,935
CITY HALL MAINTENANCE	\$ 33,006	\$ 24,807	\$ 32,820	\$ 23,290	\$ 31,026	\$ 33,256
INSURANCE	\$ 27,070	\$ 28,329	\$ 29,625	\$ 34,653	\$ 34,653	\$ 38,563
MUNICIPAL COURT	\$ -	\$ 3,240	\$ 2,000	\$ 1,039	\$ 2,078	\$ 2,908
EMERGENCY GOVERNMENT	\$ 60,877	\$ -	\$ -	\$ 361	\$ -	\$ -
OTHER GENERAL GOVERNMENT	\$ 362,971	\$ 405,269	\$ 70,043	\$ 46,564	\$ 62,747	\$ 63,703
TOTAL	\$ 900,274	\$ 879,187	\$ 576,985	\$ 373,882	\$ 538,370	\$ 556,910

PROTECTION OF PERSONS AND PROPERTY**POLICE PROTECTION**

Explanation of Accounts: The Clintonville Police Department provides the City of Clintonville with 24-hour police protection, including dispatch and lobby service to residents. The current staffing level allows two uniformed officers to be on patrol 24/7. The CPD is responsible for protecting persons and property and for providing a safe living and working environment for residents and visitors. CPD has been implementing more Community Oriented Policing strategies to better serve our community. We have taken big strides in community police activities in 2022 and look to add more for 2023. The Police Protection Salaries account includes wages for administration, patrol, and the clerk-dispatch and a Community Service Officer. The city employs 12 full-time officers that include the Chief, the Captain, and the Police School Liaison Officer (PSLO). The PSLO wages and benefits are in a separate portion of the budget because it is primarily funded by the school district. The department also budgets for part-time officer positions, which are used to provide shift coverage for vacations, compensatory time, and sick leave in order to alleviate overtime expenses. There are four full-time Clerk-Dispatchers who provide 24-hour dispatching services for the Clintonville Police Department. The Clerk-Dispatchers also provide counter services to residents, including vehicle registrations and license plate renewals. The Clerk-Dispatchers serve approximately 550 walk-in customers a month and receive approximately 850 calls for service every month. The department also budgets for part-time Clerk-Dispatchers to assist with filling vacant shifts.

POLICE PROTECTION

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-20-52101-1100	SALARIES	\$ 964,416	\$ 1,047,562	\$ 982,485	\$ 796,443	\$ 978,000	\$ 1,041,107
100-20-52101-1500	EMPLOYEE BENEFITS	\$ 399,875	\$ 452,425	\$ 461,192	\$ 356,200	\$ 450,000	\$ 514,888
100-20-52101-2100	INFORMATION TECHNOLOGY	\$ 19,151	\$ 31,202	\$ 22,000	\$ 16,128	\$ 21,500	\$ 22,320
100-20-52101-2250	TELEPHONE	\$ 11,540	\$ 9,911	\$ 8,952	\$ 6,654	\$ 8,952	\$ 10,152
100-20-52101-3140	SMALL EQUIPMENT	\$ 1,124	\$ 5,295	\$ 2,350	\$ 4,793	\$ 6,253	\$ 2,350
100-20-52101-3150	OFFICE SUPPLIES	\$ 3,878	\$ 4,463	\$ 3,900	\$ 3,236	\$ 3,900	\$ 3,900
100-20-52101-3151	CRIME PREVENTION	\$ 848	\$ 1,105	\$ 1,100	\$ 130	\$ 950	\$ 500
100-20-52101-3152	COUNTERACT MATERIALS	\$ -	\$ 306	\$ 400	\$ -	\$ 400	\$ 250
100-20-52101-3161	TRAINING EXPENSES	\$ 4,899	\$ 8,232	\$ 8,700	\$ 8,212	\$ 8,700	\$ 8,700
100-20-52101-3162	AMMUNITION/RANGE	\$ 1,105	\$ 1,136	\$ 2,500	\$ 2,369	\$ 2,500	\$ 2,500
100-20-52101-3163	HIRING & TESTING	\$ 2,519	\$ 6,712	\$ 3,500	\$ 772	\$ 2,000	\$ 2,300
100-20-52101-3460	CLOTHING & UNIFORMS	\$ 6,139	\$ 8,658	\$ 9,000	\$ 4,095	\$ 8,500	\$ 9,000
100-20-52101-3481	INVESTIGATIONS	\$ 2,104	\$ 3,183	\$ 4,000	\$ 2,117	\$ 3,800	\$ 3,800
100-20-52101-3482	SPECIAL EVENT EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -
100-20-52101-3485	ERU SUPPORT	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
100-20-52101-3490	OTHER OPERATING EXPENSES	\$ 3,343	\$ 3,289	\$ 4,300	\$ 1,367	\$ 4,300	\$ 4,200
100-20-52101-3510	GAS & OIL	\$ 13,855	\$ 23,795	\$ 21,500	\$ 25,284	\$ 26,500	\$ 23,500
100-20-52101-3554	VEHICLE REPAIR & MAINT.	\$ 8,903	\$ 16,541	\$ 10,800	\$ 13,561	\$ 17,500	\$ 11,000
100-20-52101-3555	RADIO REPAIR & MAINT.	\$ 644	\$ 489	\$ 1,100	\$ -	\$ 1,000	\$ 1,000
100-20-52101-3557	EQUIP. REPAIR & MAINT.	\$ 1,286	\$ 325	\$ 1,500	\$ 463	\$ 1,500	\$ 1,500
100-20-52101-5110	INSURANCE - BUILDINGS	\$ 883	\$ 940	\$ 936	\$ 998	\$ 998	\$ 1,068
100-20-52101-5120	INSURANCE - VEHICLE & EQUIP.	\$ 1,512	\$ 2,543	\$ 2,050	\$ 2,095	\$ 1,482	\$ 2,511
100-20-52101-5140	INSURANCE - PROF. LIABILITY	\$ 8,481	\$ 9,827	\$ 11,000	\$ 10,962	\$ 10,863	\$ 12,401
TOTAL		\$ 1,457,503	\$ 1,637,939	\$ 1,564,265	\$ 1,256,879	\$ 1,560,598	\$ 1,679,947

ANIMAL CONTROL

Explanation of Accounts: These accounts relate to expenditures of the Police Department to provide control and care for animals while utilizing the local veterinary clinics as needed.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-20-54109-1100	SALARIES	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ -
100-20-54109-1500	EMPLOYEE BENEFITS	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
100-20-54109-2260	GAS EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-20-54109-3490	OPERATING EXPENSES	\$ 2,744	\$ 2,036	\$ 2,200	\$ 1,567	\$ 2,200	\$ 2,200
TOTAL		\$ 3,110	\$ 2,036	\$ 2,200	\$ 1,567	\$ 2,200	\$ 2,200

POLICE STATION MAINTENANCE

Explanation of Accounts: The Police Station Maintenance accounts include all costs associated with the operation of the Police Station. The building maintenance is overseen by the Director of Public Works and wages of the Parks and Recreation staff is allocated based on the amount of time spent at the facility. There haven't been any major changes to the facility as a whole in 2022. Moving into 2023 there are some plans to replace the carpet in the Chief's office. The expenditures for Police Station Maintenance are estimated to increase by \$7,744 in 2023 from 2022.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-20-51601-1100	SALARIES	\$ 5,382	\$ 5,312	\$ 9,829	\$ 7,159	\$ 9,547	\$ 9,634
100-20-51601-1500	EMPLOYEE BENEFITS	\$ 1,935	\$ 1,930	\$ 3,213	\$ 2,729	\$ 3,775	\$ 7,460
100-20-51601-2260	GAS EXPENSES	\$ 1,726	\$ 1,843	\$ 1,968	\$ 1,949	\$ 2,161	\$ 2,205
100-20-51601-2270	WATER & ELECTRIC	\$ 9,287	\$ 9,169	\$ 9,343	\$ 7,314	\$ 9,531	\$ 9,540
100-20-51601-2304	LANDSCAPING	\$ 76	\$ 82	\$ 332	\$ 77	\$ 152	\$ 200
100-20-51601-3310	EXPENSE ALLOWANCE	\$ 51	\$ 117	\$ 188	\$ 80	\$ 188	\$ 221
100-20-51601-3490	OPERATING EXPENSES	\$ -	\$ -			\$ -	\$ 332
100-20-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 3,136	\$ 8,469	\$ 3,214	\$ 2,895	\$ 3,214	\$ 6,172
TOTAL		\$ 21,592	\$ 26,921	\$ 28,087	\$ 22,203	\$ 28,568	\$ 35,764

Adopted by Common Council 11/08/2022

FIRE PROTECTION

Explanation of Accounts: The Fire protection account includes the operating costs of the City of Clintonville Fire Department. The Department is managed by a Chief along with three Assistant (Battalion) Chiefs, Captains, and Lieutenants, all of whom are part-time. Fire protection is provided by up to 37 volunteer members who are responsible for responding to and mitigating fire and rescue emergencies, conducting safety inspections, and advising the City and Townships on matters related to fire safety. The Fire Department provides services to the City as well as the Townships of Bear Creek, Larrabee, and Matteson, which contract with the City to help offset these expenses. The Fire Department also works with the community to provide education and inspections to reduce property loss and increase safety of the citizens.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-21-52201-1100	SALARIES	\$ 152,765	\$ 133,825	\$ 157,500	\$ 107,760	\$ 166,225	\$ 170,000
100-21-52201-1500	EMPLOYEE BENEFITS	\$ 15,897	\$ 14,602	\$ 17,500	\$ 12,540	\$ 17,500	\$ 18,000
100-21-52201-2100	INFORMATION TECHNOLOGY	\$ 1,794	\$ 11,111	\$ 12,000	\$ 9,615	\$ 12,000	\$ 12,000
100-21-52201-2250	TELEPHONE	\$ 1,383	\$ 899	\$ 1,000	\$ 575	\$ 900	\$ 1,000
100-21-52201-2300	CONTRACTED SERVICES	\$ 9,285	\$ 7,020	\$ 6,500	\$ 6,563	\$ 8,000	\$ 6,500
100-21-52201-3135	SIREN MAINTENANCE	\$ 1,430	\$ 2,032	\$ 2,500	\$ 2,084	\$ 2,500	\$ 2,500
100-21-52201-3140	SMALL EQUIPMENT	\$ 5,141	\$ 6,463	\$ 10,000	\$ 5,179	\$ 10,000	\$ 6,500
100-21-52201-3150	OFFICE SUPPLIES	\$ 1,218	\$ 656	\$ 1,000	\$ 224	\$ 1,000	\$ 700
100-21-52201-3161	TRAINING EXPENSES	\$ 6,109	\$ 8,082	\$ 8,000	\$ 4,129	\$ 8,000	\$ 8,000
100-21-52201-3163	HIRING & TESTING	\$ 1,079	\$ 682	\$ 3,500	\$ 521	\$ 3,500	\$ 1,500
100-21-52201-3310	EXPENSE ALLOWANCE	\$ 468	\$ 73	\$ 2,000	\$ 585	\$ 2,000	\$ 1,000
100-21-52201-3460	CLOTHING & UNIFORMS	\$ 4,234	\$ 4,783	\$ 4,500	\$ 705	\$ 4,500	\$ 4,500
100-21-52201-3490	OPERATING EXPENSES	\$ 955	\$ 1,943	\$ 2,500	\$ 2,288	\$ 2,500	\$ 2,000
100-21-52201-3510	GAS & OIL	\$ 4,846	\$ 6,736	\$ 8,000	\$ 7,717	\$ 11,250	\$ 8,000
100-21-52201-3554	VEHICLE REPAIR & MAINT.	\$ 3,543	\$ 593	\$ 4,000	\$ 538	\$ 4,000	\$ 3,600
100-21-52201-3555	RADIO REPAIR & MAINT.	\$ 3,845	\$ 3,916	\$ 4,500	\$ 1,972	\$ 4,500	\$ 4,000
100-21-52201-3557	EQUIPMENT REPAIR & MAINT.	\$ 1,834	\$ 3,065	\$ 3,500	\$ 2,293	\$ 3,500	\$ 3,100
100-21-52201-5110	INSURANCE - BUILDINGS	\$ 498	\$ 531	\$ 531	\$ 563	\$ 563	\$ 602
100-21-52201-5120	INSURANCE - VEHICLE & EQUIP.	\$ 10,946	\$ 12,661	\$ 12,750	\$ 11,921	\$ 12,000	\$ 14,273
100-21-52201-5130	INSURANCE - GEN.L LIABILITY	\$ 600	\$ 630	\$ 918	\$ 576	\$ 577	\$ 667
100-21-52201-5140	INSUR - PUBLIC OFFICIALS LIAB	\$ 313	\$ 328	\$ 520	\$ 622	\$ 622	\$ 676
100-21-52201-6301	TRUCK #301	\$ 39	\$ 3,881	\$ 1,000	\$ 254	\$ 1,000	\$ 1,000
100-21-52201-6967	TRUCK #967	\$ 102	\$ 983	\$ 3,500	\$ 49	\$ 2,000	\$ 2,000
100-21-52201-6968	TRUCK #968	\$ 8	\$ 185	\$ 1,500	\$ 257	\$ 1,500	\$ 1,500
100-21-52201-6969	TRUCK #969	\$ 1,893	\$ 447	\$ 2,000	\$ 2,280	\$ 2,500	\$ 2,000
100-21-52201-6970	TRUCK #970	\$ -	\$ -	\$ 1,500	\$ 261	\$ 500	\$ 2,000
100-21-52201-6971	TRUCK #971	\$ 3,848	\$ 39,697	\$ 4,000	\$ -	\$ 500	\$ 500
100-21-52201-6972	TRUCK #972	\$ 158	\$ 200	\$ 750	\$ 111	\$ 500	\$ 750
100-21-52201-6973	TRUCK #973	\$ 455	\$ -	\$ 500	\$ 897	\$ 897	\$ 750
100-21-52201-6974	TRUCK #974	\$ -	\$ -	\$ 500	\$ 716	\$ 659	\$ 750
100-21-52201-6975	TRUCK #975	\$ -	\$ 640	\$ -	\$ 266	\$ 225	\$ 500
100-21-52201-6999	UTILITY TRUCK	\$ 3,385	\$ 219	\$ 1,000	\$ 58	\$ 58	\$ 500
TOTAL		\$ 238,070	\$ 266,880	\$ 279,469	\$ 184,118	\$ 285,976	\$ 281,368

FIRE STATION MAINTENANCE

Explanation of Accounts: The building maintenance is overseen by the Director of Public Works and staff compensation is allocated based on the amount of time spent at the facility. In 2022 the facility received new exit lighting and emergency lighting, new carpet in the office area. In 2023 the budget includes planned maintenance on the new air compressor for the Fire Station. The expenditures for the Fire Station Maintenance are estimated to decrease by \$3,832 in 2023 from 2022.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-21-51601-1100	SALARIES	\$ 2,230	\$ 2,204	\$ 2,294	\$ 1,760	\$ 2,400	\$ 2,691
100-21-51601-1500	EMPLOYEE BENEFITS	\$ 997	\$ 492	\$ 908	\$ 697	\$ 969	\$ 1,891
100-21-51601-2260	GAS EXPENSES	\$ 1,883	\$ 3,071	\$ 2,668	\$ 3,478	\$ 3,852	\$ 4,136
100-21-51601-2270	WATER & ELECTRIC	\$ 5,532	\$ 5,780	\$ 6,661	\$ 4,470	\$ 5,591	\$ 7,560
100-21-51601-2304	LANDSCAPING	\$ 76	\$ 82	\$ 127	\$ 76	\$ 76	\$ 123
100-21-51601-3310	EXPENSE ALLOWANCE	\$ 196	\$ 27	\$ 36	\$ 29	\$ 36	\$ 57
100-21-51601-3490	OPERATING EXPENSES	\$ -	\$ -		\$ 239	\$ -	\$ 332
100-21-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 3,446	\$ 818	\$ 13,189	\$ 14,322	\$ 13,189	\$ 5,245
100-21-51601-5300	RENT ON BUILDINGS	\$ 1,600	\$ 1,627	\$ 1,676	\$ 1,220	\$ 1,627	\$ 1,676
TOTAL		\$ 15,962	\$ 14,102	\$ 27,559	\$ 26,291	\$ 27,739	\$ 23,710

BUILDING INSPECTION AND ASSESSMENT

Explanation of Accounts: 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 homes and businesses are constructed correctly 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-11-51530-2300	CONTRACTED SERVICES	\$ 28,644	\$ 28,204	\$ 29,700	\$ 16,498	\$ 29,598	\$ 29,700
100-11-51530-2360	CODE & COMPLIANCE ENFORCEMENT	\$ 2,901	\$ 1,333	\$ 1,900	\$ 325	\$ 1,900	\$ 1,900
100-11-51530-3150	OFFICE SUPPLIES	\$ 425	\$ 331	\$ 500	\$ 254	\$ 400	\$ 300
100-11-51530-3490	OPERATING EXPENSES	\$ 44	\$ 89	\$ 50	\$ 66	\$ 66	\$ 70
TOTAL		\$ 32,014	\$ 29,957	\$ 32,150	\$ 17,143	\$ 31,964	\$ 31,970

HEALTH INSPECTIONS

Explanation of Accounts: Health inspections are performed by the Director of Public Works. 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 Director of Public Works, works with the Building Inspector and the Police Department to complete the more difficult or complex inspections. There are times when some minor expenses are incurred as part of completing these tasks that involve the preparation and publication of proper legal notices and documents by the City Attorney.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-11-51533-1500	EXPENSE - HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-11-51533-2360	CODE & COMPLIANCE ENFORCEMENT	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 750
TOTAL		\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 750

AMBULANCE

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

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-52300-7200	AMBULANCE SUBSIDY	\$ 109,370	\$ 109,174	\$ 122,809	\$ 122,809	\$ 123,000	\$ 173,000
TOTAL		\$ 109,370	\$ 109,174	\$ 122,809	\$ 122,809	\$ 123,000	\$ 173,000

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
POLICE PROTECTION	\$ 1,457,503	\$ 1,637,939	\$ 1,564,265	\$ 1,256,879	\$ 1,560,598	\$ 1,679,947
ANIMAL CONTROL	\$ 3,110	\$ 2,036	\$ 2,200	\$ 1,567	\$ 2,200	\$ 2,200
POLICE STATION MAINTENANCE	\$ 21,592	\$ 26,921	\$ 28,087	\$ 22,203	\$ 28,568	\$ 35,764
CROSSING GUARDS	\$ (28)	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION	\$ 238,070	\$ 266,880	\$ 279,469	\$ 184,118	\$ 285,976	\$ 281,368
FIRE INSPECTION	\$ 2,142	\$ 103	\$ -	\$ 781	\$ 781	\$ -
FIRE STATION MAINTENANCE	\$ 15,962	\$ 14,102	\$ 27,559	\$ 26,291	\$ 27,739	\$ 23,710
BUILDING INSPECTION AND ASSESSMENT	\$ 32,014	\$ 29,957	\$ 32,150	\$ 17,143	\$ 31,964	\$ 31,970
HEALTH INSPECTION	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 750
AMBULANCE	\$ 109,370	\$ 109,174	\$ 122,809	\$ 122,809	\$ 123,000	\$ 173,000
TOTAL	\$ 1,879,737	\$ 2,087,113	\$ 2,057,339	\$ 1,631,791	\$ 2,060,826	\$ 2,228,709

PUBLIC WORKSSTREET DIVISION

Explanation of Accounts: The Street Division accounts include all costs associated with operating the City Street Division. The Division's goal is to provide responsive and cost-effective maintenance of all transportation-related public infrastructure and to respond to all citizen complaints and concerns in a courteous, professional, and timely manner. The Street Division is overseen by the Director of Public Works and is staffed by a Street Superintendent, two Fleet Mechanics, three Street Operators, DPW Caretaker and DPW Coordinator. In addition, the Division works closely with the Parks & Recreation Division with cross training and sharing of equipment. The Street Superintendent is responsible for the daily direction of the Division and supervises all line staff.

Specific responsibilities of the Division include:

- Snow Plowing and Salting
- Ice & Snow Control and Enforcement
- Maintenance & Construction of Roads and Parking Areas
- Storm Sewer Maintenance
- Street Sweeping
- Installation and Maintenance of Signs
- Tree & Brush Control
- Grass & Weed Control and Enforcement
- Monitor, Operate, and Maintain City Dam
- Fleet Management and Maintenance
- Maintain Municipal Garage
- Support to Other City Departments
- Maintenance of Municipal Airport

For 2023 the Street Division will be tracking hours worked during each pay period. This form of tracking will give the Director along with the Street Committee a better understanding where time is spent each year within the Street Division. This data tracking will give the Director another tool for budgeting along with providing the public with a snapshot of the Street Division's hourly breakdown each year.

STREET MANAGEMENT

Explanation of Accounts: The Director of Public Works along with the Street Superintendent provides oversight of the Division and handles the administrative functions such as procurement and budgeting and also assists the City Administrator with the Airport. Only a portion of the Director & Street Superintendent's salaries and benefits are accounted for here.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-30-53202-1100	SALARIES	\$ 37,049	\$ 26,052	\$ 27,277	\$ 58,909	\$ 71,732	\$ 60,099
100-30-53202-1500	EMPLOYEE BENEFITS	\$ 9,135	\$ 14,055	\$ 13,063	\$ 26,112	\$ 36,958	\$ 30,955
100-30-53202-2100	INFORMATION TECHNOLOGY	\$ -	\$ -		\$ -	\$ -	\$ 2,307
100-30-53202-2250	TELEPHONE	\$ -	\$ -			\$ -	\$ 558
100-30-53202-3150	OFFICE SUPPLIES	\$ 185	\$ 247	\$ 200	\$ 168	\$ 200	\$ 774
100-30-53202-3161	TRAINING	\$ -	\$ 210	\$ 175	\$ 85	\$ 65	\$ 100
100-30-53202-3164	SAFETY PROGRAM	\$ -	\$ -			\$ -	\$ 1,095
100-30-53202-3240	MEMBERSHIP DUES	\$ -	\$ -			\$ -	\$ 243
100-30-53202-3310	EXPENSE ALLOWANCE	\$ 450	\$ 353	\$ 360	\$ 331	\$ 669	\$ 544
TOTAL		\$ 46,820	\$ 40,917	\$ 41,075	\$ 85,604	\$ 109,624	\$ 96,675

MUNICIPAL SHOP OPERATIONS

Explanation of Accounts: 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 eight full-time employees that work under the supervision of the Street Superintendent. Uniforms and personal safety equipment, facility utilities/maintenance, and training are included in these accounts.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-30-53230-1100	SALARIES	\$ 327,550	\$ 347,004	\$ 364,086	\$ 260,677	\$ 339,903	\$ 372,746
100-30-53230-1500	EMPLOYEE BENEFITS	\$ 146,553	\$ 159,978	\$ 148,167	\$ 137,848	\$ 191,102	\$ 211,419
100-30-53230-2100	INFORMATION TECHNOLOGY	\$ 3,343	\$ 3,762	\$ 4,000	\$ 2,960	\$ 3,885	\$ 3,210
100-30-53230-2250	TELEPHONE	\$ 3,259	\$ 2,748	\$ 3,200	\$ 1,995	\$ 2,121	\$ 1,799
100-30-53230-2260	GAS	\$ 3,241	\$ 4,062	\$ 4,700	\$ 5,821	\$ 6,346	\$ 6,010
100-30-53230-2270	WATER & ELECTRIC	\$ 6,199	\$ 6,481	\$ 7,000	\$ 4,641	\$ 6,946	\$ 6,899
100-30-53230-3140	SMALL EQUIPMENT	\$ -	\$ -		\$ -	\$ -	\$ 3,250
100-30-53230-3150	OFFICE SUPPLIES	\$ 175	\$ 205	\$ 155	\$ -	\$ 155	\$ 306
100-30-53230-3161	TRAINING EXPENSES	\$ 273	\$ 809	\$ 750	\$ 454	\$ 750	\$ 1,302
100-30-53230-3164	SAFETY PROGRAM	\$ 8,856	\$ 8,514	\$ 8,850	\$ 7,918	\$ 10,334	\$ 7,744
100-30-53230-3310	EXPENSE ALLOWANCES	\$ 2,384	\$ 1,375	\$ 2,000	\$ 4,443	\$ 5,533	\$ 7,985
100-30-53230-3490	OPERATING EXPENSES	\$ 2,727	\$ 6,583	\$ 6,000	\$ 3,590	\$ 6,000	\$ 2,033
100-30-53230-3530	MACHINE & EQUIPMENT PARTS	\$ 5,757	\$ 2,044	\$ 5,000	\$ 2,067	\$ 5,000	\$ 3,000
100-30-53230-3560	BLDG REPAIR & MAINTENANCE	\$ 722	\$ 8,840	\$ 4,300	\$ 4,127	\$ 4,300	\$ 5,044
100-30-53230-5110	INSURANCE - BUILDINGS	\$ 1,348	\$ 1,437	\$ 1,500	\$ 1,522	\$ 1,522	\$ 1,599
100-30-53230-5120	INSURANCE - VEHICLE & EQUIP.	\$ 10,603	\$ 10,547	\$ 11,000	\$ 10,442	\$ 10,442	\$ 10,965
TOTAL		\$ 522,991	\$ 564,389	\$ 570,708	\$ 448,507	\$ 594,340	\$ 645,310

MACHINERY

Explanation of Accounts: A majority of the machinery is kept at the Municipal Garage. The Division owns and operates loaders, graders, dump trucks, stump grinders, a leaf vacuum, and a street sweeper as well as various smaller equipment. The machinery and equipment parts account includes costs for major repairs. Since the Division provides support to other City Departments, these accounts also include parts for equipment and vehicles used by other departments. The expenses for Gas & Oil are also included in the Machinery accounts.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-30-53240-3490	OPERATING EXPENSES	\$ 1,615	\$ 3,478	\$ 3,500	\$ 1,333	\$ 3,500	\$ 2,652
100-30-53240-3510	GAS & OIL	\$ 20,135	\$ 20,916	\$ 30,000	\$ 20,116	\$ 30,000	\$ 48,575
100-30-53240-3530	MACHINE & EQUIPMENT PARTS	\$ 20,604	\$ 22,191	\$ 35,000	\$ 20,701	\$ 35,000	\$ 23,537
TOTAL		\$ 42,354	\$ 46,584	\$ 68,500	\$ 42,150	\$ 68,500	\$ 74,764

STREET MAINTENANCE

Explanation of Accounts: The City maintains 37 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 Street Division with a limited amount of routine street maintenance. The Division 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. In 2022 the City was able to pave Dodge Street with

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-30-53300-2300	CONTRACTED SERVICES	\$ 22,373	\$ 37,360	\$ 50,000	\$ 34,931	\$ 50,000	\$ 50,000
100-30-53300-3490	OPERATING EXPENSES	\$ 40,963	\$ 16,611	\$ 25,000	\$ 23,351	\$ 25,000	\$ 26,826
TOTAL		\$ 63,336	\$ 53,971	\$ 75,000	\$ 58,283	\$ 75,000	\$ 76,826

SNOW AND ICE CONTROL

Explanation of Accounts: 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 Street Division 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-30-53303-2300	CONTRACTED SERVICES	\$ 3,680	\$ 12,240	\$ 10,000	\$ 723	\$ 8,500	\$ 10,000
100-30-53303-3490	OPERATING EXPENSES	\$ 18,918	\$ 12,384	\$ 25,000	\$ 13,350	\$ 25,000	\$ 24,160
TOTAL		\$ 22,598	\$ 24,624	\$ 35,000	\$ 14,072	\$ 33,500	\$ 34,160

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, the dam, street lights/traffic controls, street paint and signs, recycling assessment with Waupaca County, Tree & Brush Control & the Flowers and Firs Program.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-30-53301-2300	BRIDGES	\$ 588	\$ 5,000	\$ 5,000	\$ 490	\$ 5,000	\$ 10,000
100-30-53305-3490	STREET SIGNS & PAINT	\$ 4,556	\$ 2,232	\$ 4,200	\$ 5,495	\$ 5,476	\$ 8,050
100-30-53330-3900	9TH STREET SIDEWALK REPL.	\$ -	\$ -		\$ -	\$ -	\$ -
100-30-53420-2270	STREET LIGHTING	\$ 83,978	\$ 79,097	\$ 85,000	\$ 57,940	\$ 80,225	\$ 85,059
100-30-53420-2375	STREET LIGHTING MAINT.	\$ 11,344	\$ 7,952	\$ 10,000	\$ 8,880	\$ 10,000	\$ 10,000
100-30-53540-3490	CITY DAM	\$ 22	\$ -	\$ 600	\$ -	\$ 600	\$ 600
100-30-53580-3495	UTV/ATV EXPENSES	\$ -	\$ 1,705	\$ -	\$ -	\$ -	\$ -
100-30-53620-3490	GARBAGE COLLECTION	\$ (90)	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-53630-3490	SOLID WASTE DISPOSAL	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ -
	WELL MONITORING	\$ -	\$ -			\$ -	\$ -
100-30-53630-3491	RECYCLING ASSESSMENT	\$ 8,035	\$ 14,807	\$ 5,893	\$ -	\$ 3,270	\$ 7,995
100-30-54109-1100	SALARIES	\$ -	\$ -		\$ -	\$ -	\$ -
100-30-56110-3490	TREE & BRUSH CONTROL	\$ 417	\$ 430	\$ 500	\$ 258	\$ 500	\$ 534
100-30-56200-3493	FLOWERS & FIRS	\$ 2,584	\$ 2,819	\$ 3,000	\$ 2,724	\$ 2,819	\$ 3,143
TOTAL		\$ 111,774	\$ 114,042	\$ 114,193	\$ 75,788	\$ 107,890	\$ 125,381

TOTAL STREET DIVISION

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
STREET MANAGEMENT	\$ 46,820	\$ 40,917	\$ 41,075	\$ 85,604	\$ 109,624	\$ 96,675
MUNICIPAL SHOP OPERATIONS	\$ 522,991	\$ 564,389	\$ 570,708	\$ 448,507	\$ 594,340	\$ 645,310
MACHINERY	\$ 42,354	\$ 46,584	\$ 68,500	\$ 42,150	\$ 68,500	\$ 74,764
STREET MAINTENANCE	\$ 63,336	\$ 53,971	\$ 75,000	\$ 58,283	\$ 75,000	\$ 76,826
SNOW & ICE CONTROL	\$ 22,598	\$ 24,624	\$ 35,000	\$ 14,072	\$ 33,500	\$ 34,160
OTHER PUBLIC WORKS	\$ 111,774	\$ 114,042	\$ 114,193	\$ 75,788	\$ 107,890	\$ 125,381
TOTAL	\$ 809,874	\$ 844,527	\$ 904,476	\$ 724,404	\$ 988,854	\$ 1,053,117

PARKS AND RECREATION DIVISION

Explanation of Account: The City Parks and Recreation Division is staffed by a Director of Public Works, a Parks & Recreation Superintendent, two Park Laborers, DPW Caretaker and DPW Coordinator, all of whom are full time. However, the staff also have janitorial and maintenance responsibilities at the Parks Office, Community Center, Police Station, Fire Department, City Hall, and Municipal Garage with minimal responsibilities at the now-closed Recreation Center. The goal of the Division is to provide a system of easily accessible and well-maintained green spaces in order to provide recreational opportunities and an enhanced quality of life to both residents and visitors. The City has three community parks and eleven neighborhood parks. In addition, there are three boat landings near Hemlock and N. 12th Streets, Pigeon Lake Wayside, and Pickerel Point. The Division is also serviced by as many as 20 seasonal part-time employees to ensure adequate staff are available to perform all functions. With a wide variety of classes and program, the Division provides many opportunities for individuals of all ages to participate in recreational activities.

PARKS AND RECREATION MANAGEMENT

Explanation of Account: The Parks and Recreation Division is managed by a full-time Director whose office is located at 99 E. Morning Glory Drive, construction of which was completed in 2019. In 2022, the Parks and Recreation Department joined Public Works all under the direction of the Director of Public Works and added managerial duties for the Parks and Recreation Superintendent.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-40-55301-1100	SALARIES	\$ 46,645	\$ 47,442	\$ 48,863	\$ 22,790	\$ 29,560	\$ 37,391
100-40-55301-1500	EMPLOYEE BENEFITS	\$ 26,423	\$ 27,425	\$ 28,081	\$ 13,355	\$ 16,926	\$ 20,838
100-40-55301-2100	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 349	\$ 573	\$ 765	\$ 580
100-40-55301-2250	TELEPHONE	\$ 1,839	\$ 1,345	\$ 738	\$ 292	\$ 354	\$ 325
100-40-55301-3150	OFFICE SUPPLIES	\$ 394	\$ 570	\$ 575	\$ 271	\$ 575	\$ 632
100-40-55301-3161	TRAINING EXPENSES	\$ 60	\$ -	\$ 150	\$ 20	\$ 20	\$ 100
100-40-55301-3164	SAFETY PROGRAM	\$ -	\$ -		\$ -	\$ -	\$ 773
100-40-55301-3240	MEMBERSHIP DUES	\$ 260	\$ 270	\$ 357	\$ -	\$ 50	\$ 174
100-40-55301-3310	EXPENSE ALLOWANCE	\$ 369	\$ 360	\$ 565	\$ 188	\$ 565	\$ 434
TOTAL		\$ 75,991	\$ 77,412	\$ 79,678	\$ 37,489	\$ 48,815	\$ 61,247

PARKS BUILDINGS AND GROUNDS

Explanation of Account: The Parks Building and Grounds expense accounts include all costs associated with maintaining fourteen parks, three boat landings, five ball diamonds, a Disc Golf Course, three soccer fields, the Veterans Memorial and a street forestry program. The Director allocates salaries and benefits to align with the time spent in budget area. The Building Repair and Maintenance Account includes the expenses to maintain twelve park buildings. In 2022, staff completed several projects, including the finishing of the primary trail at Seven Maples Nature Area, prepping the Aqua Park site with demolition of buildings, tree and playground removal, adding Pickleball Court lines at Walter A. Olen Tennis Courts, miscellaneous projects as well as the day-to-day operations.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-40-55200-1100	SALARIES	\$ 148,833	\$ 135,236	\$ 142,481	\$ 99,056	\$ 129,632	\$ 154,266
100-40-55200-1500	EMPLOYEE BENEFITS	\$ 73,877	\$ 72,949	\$ 61,806	\$ 43,037	\$ 55,020	\$ 99,182
100-40-55200-2100	INFORMATION TECHNOLOGY	\$ 4,329	\$ 6,515	\$ 6,474	\$ 6,048	\$ 6,686	\$ 2,497
100-40-55200-2250	TELEPHONE	\$ 409	\$ 67	\$ 119	\$ 439	\$ 588	\$ 510
100-40-55200-2260	GAS	\$ 559	\$ 416	\$ 423	\$ 441	\$ 530	\$ 528
100-40-55200-2270	WATER & ELECTRIC	\$ 7,794	\$ 9,336	\$ 9,201	\$ 8,264	\$ 9,984	\$ 9,512
100-40-55200-2303	SPORTS FIELD MAINTENANCE	\$ 7,463	\$ 22,512	\$ 11,781	\$ 8,029	\$ 11,780	\$ 8,993
100-40-55200-2304	LANDSCAPING	\$ 7,474	\$ 7,131	\$ 7,348	\$ 2,743	\$ 7,345	\$ 6,850
100-40-55200-2400	PARK DONATIONS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55200-3140	SMALL EQUIPMENT	\$ 2,903	\$ 20,020	\$ 3,150	\$ 2,544	\$ 3,150	\$ 3,000
100-40-55200-3150	OFFICE SUPPLIES	\$ 50	\$ 50	\$ 75	\$ 26	\$ 75	\$ 75
100-40-55200-3161	TRAINING EXPENSES	\$ 180	\$ 345	\$ 360	\$ 217	\$ 237	\$ 360
100-40-55200-3164	SAFETY PROGRAM	\$ -	\$ -		\$ -	\$ -	\$ 4,500
100-40-55200-3310	EXPENSE ALLOWANCE	\$ 2,095	\$ 2,639	\$ 2,613	\$ 1,110	\$ 2,600	\$ 2,896
100-40-55200-3490	OPERATING EXPENSES	\$ 1,526	\$ 1,354	\$ 1,001	\$ 1,238	\$ 1,332	\$ 1,443
100-40-55200-3510	GAS & OIL	\$ 5,051	\$ 7,726	\$ 9,530	\$ 8,162	\$ 9,500	\$ 11,818
100-40-55200-3530	MACHINE & EQUIPMENT PARTS	\$ 995	\$ 10,078	\$ 11,315	\$ 7,129	\$ 11,300	\$ 11,315
100-40-55200-3560	BLDG. REPAIR & MAINT.	\$ 4,592	\$ 4,378	\$ 4,194	\$ 2,046	\$ 4,190	\$ 4,302
100-40-55200-3570	BOAT LANDING EXPENSES	\$ 161	\$ 472	\$ 450	\$ 431	\$ 431	\$ 475
100-40-55200-5110	INSURANCE - BUILDINGS	\$ 1,510	\$ 1,630	\$ 1,695	\$ 1,792	\$ 1,792	\$ 1,882
100-40-55200-5120	INSURANCE - VEHICLE & EQUIP.	\$ 1,310	\$ 1,305	\$ 1,477	\$ 1,590	\$ 1,590	\$ 1,670
100-40-55200-8106	PLAYGROUND EQUIPMENT	\$ 4,952	\$ 4,900	\$ 5,000	\$ 482	\$ 5,000	\$ 4,500
100-40-55200-8110	PICNIC EQUIPMENT	\$ 3,049	\$ 1,414	\$ 2,000	\$ 81	\$ 1,999	\$ 2,000
TOTAL		\$ 279,113	\$ 310,471	\$ 282,493	\$ 194,905	\$ 264,762	\$ 332,574

RECREATION CENTER

Explanation of Account: The Recreation Center is a 21,500 square foot building located at 55 E. 12th Street that was originally built in the 1920s. The future of the building has been brought up in several committee meetings and discussions will continue as we move forward. In prior years, the building housed the Parks and Recreation Director, gymnastic programs, and other activities. The building will remain closed in 2023 to the public and continue to be used as cold storage for the City.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-40-55303-1500	EMPLOYEE BENEFITS	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55303-2260	GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55303-2270	WATER & ELECTRIC	\$ 381	\$ 391	\$ 380	\$ 319	\$ 412	\$ 403
100-40-55303-3560	BLDG. REPAIR & MAINTENANCE	\$ 10	\$ 171	\$ 172	\$ 190	\$ 190	\$ 187
100-40-55303-5110	INSURANCE - BUILDINGS	\$ 38	\$ 40	\$ 129	\$ 132	\$ 132	\$ 139
TOTAL		\$ 442	\$ 602	\$ 681	\$ 640	\$ 733	\$ 729

RECREATION

Explanation of Account: The Parks and Recreation Division provides numerous year-round programs and activities for people of all ages. The Salaries Account includes City employees that supervise, operate, and referee these recreational programs. For 2023, the department is implementing an online recreation registration and facility rental software. The Recreation programming is organized by the DPW Coordinator which has an office at the Community Center. Some of the successful programs are Summer Gymnastics, Youth Soccer, Adult Coed Volleyball, Men's and Women's Volleyball as well as Men's Basketball. Some of the better-known events include the Annual Easter Egg Hunt, Arbor Day Ceremony and Winter Whirl. The Division has added Geo Caching, Treasure Hunt, Story Walk as well as the Movies in the Park Program.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-40-55400-1100	SALARIES	\$ 4,029	\$ 11,364	\$ 28,420	\$ 16,894	\$ 22,223	\$ 20,985
100-40-55400-1500	EMPLOYEE BENEFITS	\$ 2,000	\$ 2,765	\$ 4,634	\$ 3,049	\$ 4,416	\$ 10,147
100-40-55400-2100	INFORMATION TECHNOLOGY	\$ 1,470	\$ 24	\$ 1,706	\$ 1,828	\$ 1,819	\$ 1,894
100-40-55400-2250	TELEPHONE	\$ -	\$ -			\$ -	\$ 181
100-40-55400-3150	OFFICE SUPPLIES	\$ -	\$ -			\$ -	\$ 250
100-40-55400-3161	TRAINING EXPENSES	\$ -	\$ -		\$ -	\$ -	\$ 100
100-40-55400-3164	SAFETY TRAINING	\$ -	\$ -		\$ -	\$ -	\$ 500
100-40-55400-3310	EXPENSE ALLOWANCE	\$ 97	\$ 154	\$ 443	\$ 81	\$ 440	\$ 472
100-40-55400-3490	MISC OPERATING EXPENSES	\$ 29	\$ 198	\$ 200	\$ 69	\$ 200	\$ 200
100-40-55400-3492	EASTER EGG HUNT	\$ 150	\$ 258	\$ 500	\$ 683	\$ 820	\$ 500
100-40-55400-3493	FALL PROGRAMS	\$ -	\$ 206	\$ 600	\$ -	\$ 600	\$ 600
100-40-55400-3494	WINTER PROGRAMS	\$ 182	\$ 463	\$ 2,000	\$ 48	\$ 2,000	\$ 7,000
100-40-55400-3495	SPRING PROGRAMS	\$ -	\$ 200	\$ 500	\$ -	\$ 500	\$ 500
100-40-55400-3496	SOCCER PROGRAMS	\$ 3,200	\$ 4,120	\$ 2,500	\$ 1,686	\$ 2,500	\$ 2,500
100-40-55400-3497	OPEN RECREATION	\$ 1,532	\$ 1,198	\$ 1,596	\$ 1,257	\$ 1,500	\$ 1,596
100-40-55400-3498	SUMMER PROGRAM EXPENSES	\$ 445	\$ 1,817	\$ 2,100	\$ 826	\$ 2,100	\$ 1,800
100-40-55400-3502	WINTER WHIRL	\$ 2,009	\$ 106	\$ 4,000	\$ 2,513	\$ 4,000	\$ 4,000
TOTAL		\$ 15,141	\$ 22,873	\$ 49,199	\$ 28,932	\$ 43,118	\$ 53,225

AQUA PARK

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

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-40-55420-1500	EMPLOYEE BENEFITS	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55420-2250	TELEPHONE	\$ 35	\$ 40	\$ 42	\$ 7	\$ 7	\$ -
100-40-55420-2260	GAS	\$ -	\$ -		\$ -	\$ -	\$ 281
100-40-55420-2270	WATER & ELECTRIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,340
100-40-55420-2304	LANDSCAPING	\$ -	\$ -			\$ -	\$ 364
100-40-55420-3310	EXPENSE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55420-3560	BLDG. REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 656
100-40-55420-5110	INSURANCE - BUILDINGS	\$ 137	\$ -	\$ -	\$ -	\$ -	\$ 290
TOTAL		\$ 172	\$ 40	\$ 42	\$ 7	\$ 7	\$ 3,931

TOTAL PARKS AND RECREATION

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

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
PARKS AND RECREATION MANAGEMENT	\$ 75,991	\$ 77,412	\$ 79,678	\$ 37,489	\$ 48,815	\$ 61,247
PARKS	\$ 279,113	\$ 310,471	\$ 282,493	\$ 194,905	\$ 264,762	\$ 332,574
RECREATION CENTER	\$ 442	\$ 602	\$ 681	\$ 640	\$ 733	\$ 729
RECREATION	\$ 15,141	\$ 22,873	\$ 49,199	\$ 28,932	\$ 43,118	\$ 53,225
AQUA PARK	\$ 172	\$ 40	\$ 42	\$ 7	\$ 7	\$ 3,931
TOTAL	\$ 370,860	\$ 411,397	\$ 412,093	\$ 261,973	\$ 357,436	\$ 451,705

TOTAL PUBLIC WORKS

The Public Works 2023 Budget has decreased \$44,968 from 2022. This savings is a result of the reorganization of the Public Works Department.

AIRPORT

Explanation of Account: The City owns and operates a Municipal Airport on the southeast corner of the City. The Airport has two paved runways that are 4,600 and 3,299 feet long, and one grass runway that is 2,010 feet long. The City owns a Snow Removal Equipment Building and two commercial hangars along the ramps that are leased by three different aviation-related companies. There are approximately 26 private hangars that others have built on land leased to them by the City. There is no City water or sewer at the site so the buildings are served by a private well and septic tank. The Airport Manager's tasks are the responsibility of the City Administrator.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-50-53510-1100	SALARIES	\$ 683	\$ 3,257	\$ 5,935	\$ 4,840	\$ 5,935	\$ 6,994
100-50-53510-1500	EMPLOYEE BENEFITS	\$ 237	\$ 1,427	\$ 2,924	\$ 2,427	\$ 2,924	\$ 3,428
100-50-53510-2100	INFORMATION TECHNOLOGY				\$ 269	\$ 626	\$ 626
100-50-53510-2250	TELEPHONE EXPENSES	\$ 3,176	\$ 1,904	\$ 1,600	\$ 502	\$ 800	\$ 800
100-50-53510-2260	GAS	\$ 992	\$ 1,199	\$ 1,000	\$ 2,114	\$ 3,252	\$ 3,252
100-50-53510-2270	WATER & ELECTRIC	\$ 5,835	\$ 5,693	\$ 5,641	\$ 4,410	\$ 6,010	\$ 6,010
100-50-53510-2301	RUNWAY MAINTENANCE	\$ 796	\$ -	\$ 2,000	\$ 3,684	\$ 3,684	\$ 2,000
100-50-53510-2490	CONTRACTED SERVICES	\$ 2,410	\$ 70	\$ 3,500	\$ 167,475	\$ 167,475	\$ 3,500
100-50-53510-3140	SMALL EQUIPMENT	\$ 81	\$ 324	\$ 800	\$ -	\$ -	\$ 800
100-50-53510-3170	ADVERTISING & PROMOTION	\$ 205	\$ 91	\$ 500	\$ 4,395	\$ 4,395	\$ 500
100-50-53510-3490	OPERATING EXPENSES	\$ 524	\$ 1,003	\$ 2,700	\$ 691	\$ 1,010	\$ 2,000
100-50-53510-3510	GAS & OIL	\$ 1,101	\$ 3,918	\$ 4,000	\$ 4,049	\$ 4,049	\$ 4,000
100-50-53510-3554	VEHICLE REPAIR & MAINT.	\$ 90	\$ 32	\$ 700	\$ -	\$ -	\$ 700
100-50-53510-3560	BLDG. REPAIR & MAINT.	\$ (136)	\$ 3,933	\$ 4,000	\$ 634	\$ 2,000	\$ 3,000
100-50-53510-5110	INSURANCE - BUILDINGS	\$ 2,190	\$ 163	\$ 2,250	\$ 2,053	\$ 2,053	\$ 2,197
100-50-53510-5120	INSURANCE - VEHICLE & EQUIP.	\$ 388	\$ 323	\$ 400	\$ 315	\$ 315	\$ 365
100-50-53511-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-50-53510-5130	GENERAL LIABILITY	\$ 284	\$ 297	\$ 390	\$ 338	\$ 339	\$ 383
TOTAL		\$ 18,855	\$ 23,634	\$ 38,340	\$ 198,196	\$ 204,867	\$ 40,555

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. Due to tax levy limits and budget constraints, the undesignated contingency fund was decreased to \$0.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
100-10-51100-9000	CONTINGENCY	\$ 23,793	\$ -	\$ 38,127	\$ 3,000	\$ 3,000	\$ -
100-10-51100-9010	DESIGNATED RESERVE-POOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 23,793	\$ -	\$ 38,127	\$ 3,000	\$ 3,000	\$ -

TOTAL GENERAL FUND EXPENDITURES

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
GENERAL GOVERNMENT	\$ 900,274	\$ 879,187	\$ 576,985	\$ 373,882	\$ 538,370	\$ 556,910
PROTECTION OF PERSONS AND PROPERTY	\$ 1,879,737	\$ 2,087,113	\$ 2,057,339	\$ 1,631,791	\$ 2,060,826	\$ 2,228,709
STREET	\$ 809,874	\$ 844,527	\$ 904,476	\$ 724,404	\$ 988,854	\$ 1,053,117
PARKS AND RECREATION	\$ 370,860	\$ 411,397	\$ 412,093	\$ 261,973	\$ 357,436	\$ 451,705
AIRPORT	\$ 18,855	\$ 23,634	\$ 38,340	\$ 198,196	\$ 204,867	\$ 40,555
CONTINGENCY	\$ 23,793	\$ -	\$ 38,127	\$ 3,000	\$ 3,000	\$ -
TOTAL	\$ 4,003,392	\$ 4,245,858	\$ 4,027,360	\$ 3,193,246	\$ 4,153,353	\$ 4,330,996

GENERAL FUND REVENUE VS EXPENDITURES

	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
REVENUES	\$ 4,134,345	\$ 4,426,501	\$ 4,027,360	\$ 2,605,294	\$ 4,143,345	\$ 4,330,996
EXPENDITURES	\$ 4,003,392	\$ 4,245,858	\$ 4,027,360	\$ 3,193,246	\$ 4,153,353	\$ 4,330,996
TOTAL	\$ 130,953	\$ 180,643	\$ -	\$ (587,952)	\$ (10,008)	\$ 0

SPECIAL REVENUE FUNDS**COMMUNITY CENTER FUND**

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

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$88,002.00				\$ 37,377
201-40-41110	GENERAL PROPERTY TAXES	\$ 38,500.00	\$35,954.00	\$38,723.00	\$ 38,723.00	\$ 28,496.50	\$ 27,978
201-40-46743	COMMUNITY CENTER FEES	\$ 7,668.28	\$ 7,717.56	\$ 7,386.00	\$ 10,538.25	\$ 11,189.61	\$ 8,610
201-40-48500	DONATIONS/FEES	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -
201-40-49200	FUND BALANCE	\$ -	\$ -	\$30,000.00	\$ -	\$ -	\$ 50,625
Revenues		\$ 46,168.28	\$43,771.56	\$76,109.00	\$ 49,361.25	\$ 39,786.11	\$ 87,213
201-40-55140-1100	SALARIES	\$ 15,252.56	\$15,740.44	\$22,167.00	\$ 14,753.20	\$ 18,174.04	\$ 23,448
201-40-55140-1500	EMPLOYEE BENEFITS	\$ 7,555.79	\$ 6,514.67	\$ 9,272.00	\$ 5,205.86	\$ 7,114.93	\$ 18,115
201-40-55140-2100	INFORMATION TECHNOLOGY	\$ 634.08	\$ 2,481.56	\$ 2,365.00	\$ 2,191.57	\$ 2,619.43	\$ 2,940
201-40-55140-2250	TELEPHONE	\$ 782.89	\$ 429.46	\$ 531.00	\$ 278.65	\$ 410.23	\$ 568
201-40-55140-2260	GAS	\$ 1,964.14	\$ 2,252.45	\$ 2,300.00	\$ 2,196.17	\$ 2,441.02	\$ 2,319
201-40-55140-2270	WATER & ELECTRIC	\$ 3,083.79	\$ 2,924.31	\$ 3,858.00	\$ 2,535.38	\$ 3,432.46	\$ 3,805
201-40-55140-2304	LANDSCAPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264
201-40-55140-3310	EXPENSE ALLOWANCE	\$ 162.50	\$ 132.02	\$ 308.00	\$ 100.94	\$ 300.00	\$ 334
201-40-55140-3490	OPERATING EXPENSES	\$ 157.79	\$ 740.87	\$ 502.00	\$ 634.86	\$ 500.00	\$ 460
201-40-55140-3560	BLDG. REPAIR/MAINTENANCE	\$ 3,395.01	\$ 4,988.58	\$ 4,175.00	\$ 2,347.05	\$ 4,150.00	\$ 4,283
201-40-55140-5110	INSURANCE - BUILDINGS	\$ 570.00	\$ 607.00	\$ 631.00	\$ 644.00	\$ 644.00	\$ 677
201-40-55140-8222	CAPITAL IMPROVEMENTS	\$ 1,419.33	\$ -	\$30,000.00	\$ -	\$ -	\$ 30,000
Expenditures		\$ 34,977.88	\$36,811.36	\$76,109.00	\$ 30,887.68	\$ 39,786.11	\$ 87,213
TOTAL SURPLUS/(DEFICIT)		\$ 11,190.40	\$ 6,960.20	\$ -	\$ 18,473.57	\$ -	\$ (0)

LIBRARY FUND

The library is a 14,132 square foot building located at 75 Hemlock Street. The Library is managed by a full-time Library Director with full-time support from a Youth Services Librarian and a Technical Services Librarian, and part-time support from five Library Technicians, three Library Pages, and two part-time maintenance staff. The Library is open 56 hours per week year-round and averages 260 patrons per day who check materials out, get help with various questions, attend programs or meetings, or use the Internet. The Library offers many programs throughout the 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	2021 Actual	a/o 9/30/22	Estimated 2022	% Change from 2021
Hours open per year	50	56	56	12.00%
Physical items checked-out	26,245	37,398	49,864	89.99%
E-books and electronic materials checked-out	10,000	8,416	11,222	12.22%
Total programs (Children, Teens, and Adults)	85	87	116	36.47%
Meeting/Study room use	0	142	189	%
Public internet session	1,184	1,569	2,092	76.68%
Wireless sessions	4,072	4,077	5,436	33.49%

2022 ACCOMPLISHMENTS

- Installed new carpeting and rearranged shelves, tables, and seating

- Drafted a marketing plan
- Implemented a new Library website
- Awarded East Asia in WI grant from UW-Madison

Explanation of Accounts: The Library Fund Revenues are primarily comprised of General Property Taxes and a subsidy funded by the Outagamie and Waupaca county governments as well as OWLS (Outagamie Waupaca Library System) and NFLS (Nicolet Federated Library System). Outagamie and Waupaca counties tax all municipalities located in the County that do not operate a Library. Those taxes are then transferred in the form of a subsidy to those operating libraries. For 2023, the OWLS subsidy decreased \$5,510 from 2022. 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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
204-41-41104	SURPLUS APPLIED	\$ -	\$ -	\$ 63,500.00	\$ -	\$ 94,053.00	\$ -
204-41-41110	GENERAL PROPERTY TAXES	\$ 215,000.00	\$ 219,269.00	\$ 221,169.00	\$ 221,169.00	\$ 221,169.00	\$ 225,500.00
204-41-43790	OWLS SUBSIDY	\$ 177,912.14	\$ 175,171.65	\$ 161,868.00	\$ 162,091.05	\$ 162,091.00	\$ 156,358.00
204-41-46710	LIBRARY FINES	\$ 1,757.40	\$ 948.32	\$ 250.00	\$ 1,155.75	\$ 1,500.00	\$ 750.00
204-41-46711	COPY MACHINE REVENUE	\$ 1,277.81	\$ 1,158.42	\$ 3,000.00	\$ 2,345.04	\$ 3,000.00	\$ 3,000.00
204-41-48500	DONATIONS		\$ 35.00	\$ -	\$ -	\$ -	\$ -
204-41-48600	E RATE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204-41-48900	MISCELLANEOUS REVENUES	\$ 1,291.95	\$ 2,435.33	\$ 4,000.00	\$ 1,063.75	\$ 4,000.00	\$ 4,000.00
204-41-49300	FUND BALANCE APPLIED	\$ -	\$ -				\$ 14,513.94
	FUND BALANCE		\$ 211,360.00				\$ 196,846.06
Revenues		\$ 397,239.30	\$ 399,017.72	\$ 453,787.00	\$ 387,824.59	\$ 485,813.00	\$ 404,121.94
204-41-55110-1100	SALARIES	\$ 181,698.17	\$ 175,457.85	\$ 208,277.00	\$ 152,977.88	\$ 203,000.00	\$ 215,289.83
204-41-55110-1110	JANITOR SALARIES	\$ 16,264.78	\$ 15,810.94	\$ 17,652.00	\$ 12,528.47	\$ 17,500.00	\$ 19,233.47
204-41-55110-1500	EMPLOYEE BENEFITS	\$ 52,787.32	\$ 56,425.70	\$ 64,060.00	\$ 52,316.61	\$ 67,814.00	\$ 78,503.64
204-41-55110-2100	INFORMATION TECHNOLOGY	\$ 26,900.15	\$ 37,830.74	\$ 21,500.00	\$ 17,922.00	\$ 21,500.00	\$ 16,500.00
204-41-55110-2250	TELEPHONE	\$ 5,092.07	\$ 2,832.82	\$ 2,700.00	\$ 1,956.45	\$ 2,600.00	\$ 2,600.00
204-41-55110-2260	GAS	\$ 3,333.85	\$ 3,826.00	\$ 3,500.00	\$ 3,889.79	\$ 4,150.00	\$ 4,200.00
204-41-55110-2270	WATER & ELECTRIC	\$ 8,770.77	\$ 9,658.98	\$ 9,250.00	\$ 7,937.94	\$ 9,300.00	\$ 9,300.00
204-41-55110-3110	POSTAGE	\$ 409.95	\$ 343.80	\$ 700.00	\$ 603.25	\$ 750.00	\$ 700.00
204-41-55110-3112	COPY EXPENSE	\$ 1,742.13	\$ 1,814.67	\$ 1,700.00	\$ 1,806.78	\$ 2,000.00	\$ 1,700.00
204-41-55110-3122	STAFF DEVELOPMENT	\$ 571.63	\$ 1,916.50	\$ 1,500.00	\$ 618.00	\$ 2,000.00	\$ 1,500.00
204-41-55110-3123	MAINTENANCE	\$ 1,018.81	\$ 3,196.18	\$ 1,600.00	\$ 648.44	\$ 1,600.00	\$ 1,600.00
204-41-55110-3150	OFFICE SUPPLIES	\$ 4,893.66	\$ 4,998.05	\$ 3,200.00	\$ 3,566.38	\$ 3,750.00	\$ 3,000.00
204-41-55110-3260	SUBSCRIPTIONS & PERIODICALS	\$ 1,909.24	\$ 766.79	\$ 750.00	\$ 472.91	\$ 500.00	\$ 150.00
204-41-55110-3261	MARKETING	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -
204-41-55110-3269	BOOKS-ADULT	\$ 15,790.26	\$ 25,389.58	\$ 15,500.00	\$ 15,418.97	\$ 20,000.00	\$ 12,500.00
204-41-55110-3270	BOOKS-JUVENILE	\$ 17,530.33	\$ 22,835.72	\$ 15,750.00	\$ 13,006.03	\$ 20,000.00	\$ 12,500.00
204-41-55110-3272	ECONTENT	\$ 4,862.16	\$ 4,861.16	\$ 5,000.00	\$ 4,148.25	\$ 5,000.00	\$ 5,000.00
204-41-55110-3280	PROGRAMS	\$ 2,069.51	\$ 2,639.72	\$ 3,200.00	\$ 1,194.05	\$ 2,500.00	\$ 3,000.00
204-41-55110-3285	A/V MATERIALS-ADULT	\$ 5,541.33		\$ 4,000.00	\$ 3,354.14	\$ 4,500.00	\$ 3,500.00
204-41-55110-3286	A/V MATERIALS-JUVENILE	\$ 3,110.41		\$ 3,698.00	\$ 3,442.23	\$ 4,250.00	\$ 3,000.00
204-41-55110-3310	TRAVEL & TRAINING EXPENSES	\$ 180.64		\$ 750.00	\$ 710.55	\$ 1,500.00	\$ 1,000.00
204-41-55110-3490	OPERATING EXPENSES	\$ 849.32		\$ 1,500.00	\$ 1,307.74	\$ 2,000.00	\$ 1,500.00
204-41-55110-3560	BLDG. REPAIR/MAINTENANCE	\$ 10,514.70		\$ 64,500.00	\$ 7,730.34	\$ 86,000.00	\$ 4,000.00
204-41-55110-5110	INSURANCE - BUILDINGS	\$ 3,210.83		\$ 3,500.00	\$ 3,598.85	\$ 3,599.00	\$ 3,845.00
204-41-55112-8200	CAPITAL IMPROVEMENTS	\$ -		\$ -	\$ -	\$ -	\$ -
204-41-59250-9050	TRANSFER TO SMALL CAPITAL	\$ -		\$ -	\$ -	\$ -	\$ -
Expenditures		\$ 369,072.02	\$ 370,605.20	\$ 453,787.00	\$ 311,156.05	\$ 485,813.00	\$ 404,121.94
TOTAL SURPLUS/(DEFICIT)		\$ 28,167.28	\$ 28,412.52	\$ -	\$ 76,668.54	\$ -	\$ -

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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 49,337				\$ 35,805
205-10-49300	FUND BALANCE APPLIED						\$ 13,532
4	INSURANCE RECOVERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205-40-41110	GENERAL PROPERTY TAXES	\$ 32,825	\$ 32,405	\$ 41,017	\$ 41,017	\$ 32,200	\$ 26,000
205-40-43200	RIDE FARES	\$ 14,030	\$ 4,648	\$ 12,500	\$ 11,673	\$ 9,400	\$ 10,000
205-40-43227	FEDERAL GRANT	\$ 43,889	\$ 80,110	\$ 48,000	\$ 21,879	\$ 80,836	\$ 58,500
205-40-43537	STATE GRANT	\$ 18,510	\$ 41,769	\$ 17,500	\$ 13,875	\$ 13,875	\$ 17,500
Revenues		\$ 109,254	\$ 158,932	\$ 119,017	\$ 88,444	\$ 136,311	\$ 125,532
205-40-53520-3490	OPERATING EXPENSES	\$ 128,282	\$ 138,244	\$ 119,017	\$ 112,282	\$ 122,500	\$ 125,532
Expenditures		\$ 128,282	\$ 138,244	\$ 119,017	\$ 112,282	\$ 122,500	\$ 125,532
TOTAL SURPLUS/(DEFICIT)		\$ (19,028)	\$ 20,688	\$ -	\$ (23,838)	\$ 13,811	\$ -

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 offers a Building Improvement Grant Program (BIGP) 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 25,083			\$ 65,253	\$ 56,103
206-10-41104	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,150
206-10-41110	GENERAL PROPERTY TAXES	\$ 5,200	\$ 5,300	\$ 5,700	\$ 5,700	\$ 5,700	\$ -
206-10-46850	CLOSEOUT RLF REVENUE	\$ 5,230	\$ 5,038	\$ 4,500	\$ 3,600	\$ 4,531	\$ -
206-10-48110	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206-10-48360	PROPERTY REDEVELOPMENT SALES	\$ -	\$ -	\$ -	\$ -	\$ 40,170	\$ -
206-10-48901	PRINCIPAL LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		\$ 10,430	\$ 10,338	\$ 10,200	\$ 9,300	\$ 50,401	\$ 9,150
206-10-56700-3490	OPERATING EXPENSES	\$ 7,167	\$ 5,394	\$ 5,600	\$ 4,791	\$ 4,791	\$ 5,150
206-10-56700-4500	PROPERTY REDEVELOPMENT PURCHAS	\$ 1,530	\$ 105	\$ -	\$ -	\$ -	\$ -
206-10-56700-7500	REDEVELOPMENT INCENTIVES	\$ 3,608	\$ 8,185	\$ 4,000	\$ 4,063	\$ 4,063	\$ 4,000
Expenditures		\$ 12,304	\$ 13,683	\$ 9,600	\$ 8,854	\$ 8,854	\$ 9,150
TOTAL SURPLUS/(DEFICIT)		\$ (1,874)	\$ (3,345)	\$ 600	\$ 446	\$ 41,547	\$ -

Adopted by Common Council 11/08/2022

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 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 36,706				\$ 22,872
	FUND BALANCE APPLIED						\$ 13,834
207-20-41110	GENERAL PROPERTY TAXES	\$ 34,234	\$ 34,024	\$ 34,933	\$ 34,933	\$ 34,933	\$ 26,000
207-20-47321	SERVICE-OTHER MUNIC	\$ 87,074	\$ 88,979	\$ 88,111	\$ 66,083	\$ 88,111	\$ 88,111
207-20-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		\$ 121,308	\$ 123,003	\$ 123,044	\$ 101,016	\$ 123,044	\$ 127,945
207-20-52101-1100	SALARIES	\$ 74,058	\$ 75,698	\$ 80,087	\$ 56,517	\$ 80,087	\$ 82,268
207-20-52101-1500	EMPLOYEE BENEFITS	\$ 32,275	\$ 25,318	\$ 38,662	\$ 24,703	\$ 38,662	\$ 42,035
207-20-52101-2100	INFORMATION TECHNOLOGY	\$ 212	\$ 215	\$ 223	\$ 191	\$ 223	\$ 223
207-20-52101-2250	TELEPHONE EXPENSES	\$ 300	\$ -	\$ 600	\$ 369	\$ 600	\$ 600
207-20-52101-3161	TRAINING EXPENSES	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ 400
207-20-52101-3310	EXPENSE ALLOWANCE	\$ -	\$ 36	\$ 400	\$ 499	\$ 400	\$ 400
207-20-52101-3460	CLOTHING & UNIFORMS	\$ 631	\$ 141	\$ 650	\$ 55	\$ 650	\$ 600
207-20-52101-5120	INSURANCE-VEHICLE & EQUIPMENT	\$ 341	\$ 299	\$ 561	\$ 289	\$ 561	\$ 369
207-20-52101-5130	GENERAL LIABILITY	\$ 265	\$ 265	\$ 271	\$ 218	\$ 271	\$ 222
207-20-52101-5140	POLICE PROFESSIONAL	\$ 565	\$ 655	\$ 790	\$ 731	\$ 790	\$ 827
Expenditures		\$ 108,647	\$ 102,627	\$ 123,044	\$ 83,572	\$ 123,044	\$ 127,945
TOTAL SURPLUS/(DEFICIT)		\$ 12,662	\$ 20,376	\$ -	\$ 17,445	\$ -	\$ 0

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 Public Works Director advises the committee and is responsible for the day-to-day maintenance of the memorial. All funds remaining from the original fundraising campaign were given to the City to help pay for 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 47,136				\$ 43,647
211-40-48500	DONATIONS	\$ 2,700	\$ 320	\$ -	\$ 25	\$ 25	\$ -
211-40-48510	DONATIONS-WALL BRICKS	\$ 700	\$ 400	\$ -	\$ 200	\$ 200	\$ -
211-40-48520	DONATIONS-SIDEWALK BRICKS	\$ 3,050	\$ 225	\$ -	\$ -	\$ -	\$ -
211-40-48550	DONATIONS-FUTURE PROJECTS	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -
211-40-49200	FUND BALANCE APPLIED	\$ -	\$ -	\$ 3,489	\$ -	\$ 4,838	\$ 3,489
Revenues		\$ 6,450	\$ 980	\$ 3,489	\$ 225	\$ 5,063	\$ 3,489
211-40-55140-2270	WATER & ELECTRIC	\$ 511	\$ 768	\$ 826	\$ 622	\$ 765	\$ 831
211-40-55140-2304	LANDSCAPING	\$ 105	\$ 87	\$ 1,555	\$ 213	\$ 213	\$ 1,417
211-40-55140-3490	OTHER OPERATING EXPENSES	\$ 276	\$ 253	\$ 274	\$ 3,890	\$ 3,890	\$ 389
211-40-55140-3550	ENGRAVING	\$ 32	\$ 40	\$ 500	\$ -	\$ -	\$ 500
211-40-55140-3560	REPAIRS & MAINTENANCE	\$ 128	\$ 118	\$ 210	\$ 68	\$ 69	\$ 215
211-40-55140-5110	INSURANCE - BUILDINGS	\$ 112	\$ 119	\$ 124	\$ 127	\$ 127	\$ 137
Expenditures		\$ 1,163	\$ 1,385	\$ 3,489	\$ 4,920	\$ 5,063	\$ 3,489
TOTAL SURPLUS/(DEFICIT)		\$ 5,287	\$ (405)	\$ -	\$ (4,695)	\$ 0	\$ (0)

DISC GOLF

This fund is dedicated to improve the disc golf course.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 6,668				\$ 4,668
	FUND BALANCE APPLIED						\$ 2,000
220-40-48500	DONATIONS-DISC GOLF COURSE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							\$ 2,000.00
220-40-55200-7130	DISC GOLF COURSE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
Expenditures							\$ 2,000.00
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

K-9 UNIT

The Police Department took delivery of a new K-9 dog in in October 2022. K9 Thor is two years old and is a German Sheppard. We expect many more years of service from Thor. The Police Department fundraises and solicits donations to support this program. In 2022 we held our very own K-9 golf outing and it was very successful.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 19,576			\$ 11,591	
	FUND BALANCE APPLIED					\$ 7,985	
214-20-48900	MISC REVENUES	\$ -	\$ 629	\$ -	\$ 5,803	\$ 5,803	\$ 500
214-20-48902	K-9 MISC FUNDRAISING REVENUE	\$ 1,780	\$ -	\$ 3,500	\$ 5,092	\$ 5,300	\$ 3,000
214-20-48909	K-9 DONATIONS	\$ 13,970	\$ 2,754	\$ 2,500	\$ 2,242	\$ 2,800	\$ 2,500
Revenues		\$ 15,750	\$ 3,382	\$ 6,000	\$ 13,137	\$ 21,888	\$ 6,000
214-20-52109-3161	K-9 TRAINING	\$ 39	\$ 795	\$ 1,000	\$ 306	\$ 1,000	\$ 1,000
214-20-52109-3310	K-9 EXPENSE	\$ 4,644	\$ 4,305	\$ 4,000	\$ 1,822	\$ 18,000	\$ 4,000
214-20-52109-3494	K-9 FUNDRAISING EXPENSES	\$ 1,026	\$ 2,178	\$ 800	\$ 2,888	\$ 2,888	\$ 1,000
Expenditures		\$ 5,709	\$ 7,278	\$ 5,800	\$ 5,015	\$ 21,888	\$ 6,000
TOTAL SURPLUS/(DEFICIT)		\$ 10,041	\$ (3,895)	\$ 200	\$ 8,121	\$ -	\$ -

COMMUNITY POLICE EFFORTS

In 2022, this fund was created to earmark fundraising efforts specifically for community policing efforts such as developing community partnerships, engaging the community in problem solving, and implementing community policing organizational features.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE						\$ 10,150
	FUND BALANCE APPLIED					\$ -	\$ -
226-20-48902	FUNDRAISING REVENUE	\$ -	\$ -	\$ -	\$ 14,076.50	\$ 14,076.50	\$ 4,500.00
226-20-48909	DONATIONS	\$ -	\$ -	\$ -	\$ 4,335.76	\$ 4,535.76	\$ 4,500.00
Revenues		\$ -	\$ -	\$ -	\$ 18,412.26	\$ 18,612.26	\$ 9,000.00
226-20-52101-3490	OTHER OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 3,751.83	\$ 3,751.83	\$ 4,000.00
226-20-52101-3494	FUNDRAISING EXPENSES	\$ -	\$ -	\$ -	\$ 4,710.50	\$ 4,710.50	\$ 5,000.00
Expenditures		\$ -	\$ -	\$ -	\$ 8,462.33	\$ 8,462.33	\$ 9,000.00
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ -	\$ -	\$ 9,949.93	\$ 10,149.93	\$ -

TOURISM COMMISSION

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

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 47,136			\$ 40,864	\$ 40,864
	FUND BALANCE APPLIED					\$ 6,272	\$ 3,910
218-10-41210	ROOM TAX	\$ 17,801	\$ 21,138	\$ 19,000	\$ 18,284	\$ 21,138	\$ 21,000
Revenues						\$ 27,410	\$ 24,910
218-10-56700-3490	TOURISM FUNDING	\$ 5,709	\$ 24,910	\$ 7,000	\$ 15,250	\$ 27,410	\$ 24,910
TOTAL SURPLUS/(DEFICIT)		\$ 12,092	\$ (3,771)	\$ 12,000	\$ 3,034	\$0	\$ -

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. 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 25,368				\$ 21,886
	FUND BALANCE APPLIED						\$ 4,298
219-30-46420	REFUSE COLLECTION	\$ 208,672	\$ 216,462	\$ 231,602	\$ 8,465	\$ 231,602	\$ 235,775
Revenues		\$ 208,672	\$ 216,462	\$ 231,602	\$ 8,465	\$ 231,602	\$ 235,775
219-30-53600-2300	CONTRACTED SERVICES	\$ 190,375	\$ 223,865	\$ 226,057	\$ 142,468	\$ 226,057	\$ 231,000
219-30-53600-3490	OPERATING EXPENSES	\$ 2,823	\$ 5,161	\$ 4,729	\$ 2,606	\$ 4,729	\$ 4,775
Expenditures		\$ 193,198	\$ 229,026	\$ 230,786	\$ 145,073	\$ 230,786	\$ 235,775
TOTAL SURPLUS/(DEFICIT)		\$ 15,474	\$ (12,564)	\$ 816	\$ (136,608)	\$ 816	\$ (0)

2% FIRE DUES

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

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 4,318				
224-21-43420	FIRE INSURANCE	\$ 10,673	\$ 11,175	\$ 11,175	\$ 11,600	\$ 11,600	\$ 11,600
224-21-43421	FIRE DUES/OTHER MUNICIPALITIES	\$ 6,574	\$ 6,778	\$ 7,000	\$ 7,041	\$ 7,041	\$ 7,041
224-21-48500	DONATIONS		\$ 550	\$ -	\$ -		\$ -
224-21-49210	TRANSFER FROM GENERAL FUND	\$ 2,142	\$ -	\$ -	\$ -	\$ 10,653	\$ 10,959
224-21-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		\$ 19,389	\$ 18,504	\$ 18,175	\$ 18,640	\$ 29,293	\$ 29,600
224-21-52202-1100	SALARIES	\$ 6,295	\$ 22,346	\$ 20,000	\$ 15,390	\$ 25,725	\$ 26,000
224-21-52202-1500	EMPLOYEE BENEFITS	\$ 657	\$ 1,059	\$ 1,600	\$ 1,177	\$ 1,968	\$ 2,000
224-21-52202-3161	TRAINING EXPENSES	\$ 387	\$ 636	\$ 600	\$ -	\$ 600	\$ 600
224-21-52202-3310	EXPENSE ALLOWANCE	\$ 803	\$ 802	\$ 1,000	\$ 306	\$ 1,000	\$ 1,000
Expenditures		\$ 8,142	\$ 24,843	\$ 23,200	\$ 16,874	\$ 29,293	\$ 29,600
TOTAL SURPLUS/(DEFICIT)		\$ 11,247	\$ (6,340)	\$ (5,025)	\$ 1,767	\$ 0	\$ -

ARPA

The City established this fund in 2021 for the purposes of tracking revenue and expenditures for the American Rescue Plan Act (ARPA) funding received in 2021-2022.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 167,331			\$ 327,877	\$ 11,682
	FUND BALANCE APPLIED						\$ 316,195
225-10-21800	UNEARNED REVENUE	\$ -	\$ 167,331	\$ 229,800	\$ -		\$ -
225-10-43520	ARPA GRANTS	\$ -	\$ 62,469	\$ 229,800	\$ 229,800	\$ 229,800	\$ -
Revenues		\$ -	\$ 62,469	\$ 229,800	\$ 229,800	\$ 229,800	\$ 316,195
225-10-52550-1100	COVID SALARIES	\$ -	\$ 7,364	\$ -	\$ -	\$ -	\$ -
225-10-52550-1500	COVID BENEFITS		\$ 469			\$ -	\$ -
225-10-52550-3490	MISC EXPENSES	\$ -	\$ 14,564	\$ -	\$ 412	\$ 412	\$ 200,000
225-10-52550-7930	RESIDENTIAL UTILITY ASSISTANCE	\$ -	\$ 26,267	\$ 35,000	\$ (349)	\$ (349)	\$ -
225-10-52550-7940	BUSINESS GRANTS	\$ -	\$ 9,805	\$ 10,000	\$ 5,190	\$ 7,190	\$ 72,195
225-10-52550-7950	NON-PROFIT GRANTS	\$ -	\$ 4,000	\$ 15,000	\$ 1,159	\$ 2,000	\$ 44,000
Expenditures		\$ -	\$ 62,469	\$ 60,000	\$ 6,413	\$ 9,253	\$ 316,195
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ -	\$ 169,800	\$ 223,387	\$ 220,547	\$ -

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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 30,155			\$ 37,202	\$ 39,595
	FUND BALANCE APPLIED						\$ -
501-50-46342	FUEL SALES	\$ 90,603	\$ 98,534	\$ 95,000	\$ 98,191	\$ 95,000	\$ 100,126
Revenues		\$ 90,603	\$ 98,534	\$ 95,000	\$ 98,191	\$ 95,000	\$ 100,126
501-50-53510-2100	INFORMATION TECHNOLOGY	\$ 775	\$ 1,592	\$ 400	\$ 1,295	\$ 1,132	\$ 1,132
501-50-53510-2250	TELEPHONE EXPENSES	\$ -	\$ -	\$ 2,100	\$ -	\$ -	
501-50-53510-2270	WATER & ELECTRICITY	\$ 910	\$ 674	\$ 1,100	\$ 544	\$ 1,100	\$ 1,100
501-50-53510-3490	OTHER OPERATING EXPENSES	\$ 7,238	\$ 25,664	\$ 13,000	\$ 4,940	\$ 13,000	\$ 1,300
501-50-53510-3510	FUEL PURCHASES	\$ 68,446	\$ 79,516	\$ 65,000	\$ 53,945	\$ 65,000	\$ 82,956
	GENERAL LIABILITY						
501-50-53510-5130	INSURANCE	\$ 1,983	\$ 2,040	\$ 2,100	\$ 2,117	\$ 2,024	\$ 2,197
501-50-53510-7600	ADMINISTRATION	\$ 2,669	\$ 3,153	\$ 10,351	\$ 6,615	\$ 10,351	\$ 11,441
Expenditures		\$ 82,020	\$ 112,639	\$ 94,051	\$ 69,457	\$ 92,607	\$ 100,126
TOTAL SURPLUS/(DEFICIT)		\$ 8,583	\$ (14,106)	\$ 949	\$ 28,734	\$ 2,393	\$ (0)

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. In an effort to improve long-range capital planning, the Common Council approved a seven-year CIP for 2023-2029.

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. Since 2022, the City has levies a portion for major capital projects. The intent is to continue to increase this levy each year to reduce borrowing needs.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
401-10-41110	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ 10,124	\$ 10,124	\$ 10,124	\$ 10,124
401-10-43503	TOWNSHIP SUBSIDY	\$ 4,307	\$ 112,458	\$ -	\$ 116,176	\$ 74,250	\$ 300,000
401-10-43505	TRANSIT GRANT	\$ -	\$ 24,447	\$ 30,000	\$ -	\$ -	\$ -
401-10-43580	GRANT	\$ 559,745	\$ 23,931	\$ 760,000	\$ 972,898	\$ 760,000	\$ -
401-10-43585	USDA GRANT	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
401-10-43590	OTHER STATE GRANTS		\$ -	\$ 490,000	\$ -	\$ 450,000	\$ -
401-10-43600	DOT REIMBURSEMENT-MAIN ST PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-48300	CITY PROPERTY SALES	\$ 126,075	\$ 45,384	\$ 93,000	\$ 39,396	\$ 12,730	\$ 92,500
401-10-48401	INSURANCE CLAIM RECOVERIES		\$ -	\$ -	\$ 24,551	\$ 24,551	\$ -
401-10-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-48900	MISCELLANEOUS REVENUE	\$ 24,391	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-49100	PROCEEDS OF LONG-TERM DEBT	\$ -	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -
401-10-49202	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-49210	TRANSFER FROM GENERAL FUND	\$ 140,000	\$ 160,000	\$ -	\$ -	\$ -	\$ 150,000
401-10-49220	TRANSFER FROM TIF #1	\$ 42,206	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 1,417,106	\$ -	\$ 794,913	\$ 916,976
Revenue		\$ 896,723	\$ 2,716,220	\$ 2,950,230	\$ 1,163,145	\$ 2,126,568	\$ 1,619,600

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 and the contingency.

401-10-51100-9000	CONTINGENCY	\$ 4,970	\$ -	\$ 12,000	\$ -	\$ -	\$ -
401-10-57120-8100	CAPITAL OUTLAY	\$ 15,853	\$ 29,927	\$ 545,000	\$ 533,215	\$ 540,000	\$ -
401-10-57120-8102	COMPUTERS & EQUIPMENT	\$ 21,092	\$ 152	\$ -	\$ -	\$ -	\$ -
401-10-57120-8250	COMMUNITY REVITALIZATION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-57140-8215	CAPITAL OUTLAY	\$ 88,851	\$ -	\$ 127,000	\$ 9,310	\$ 9,310	\$ 115,000
401-10-57230-8101	VEHICLES (AMBULANCE)	\$ 73,779	\$ -	\$ 68,000	\$ 65,532	\$ 66,005	\$ -
401-10-58200-6900	DEBT SERVICE FISCAL CHARGES	\$ -	\$ -	\$ -	\$ -		\$ -
401-10-58200-7600	ADMINISTRATION	\$ 27,258	\$ 11,272	\$ -	\$ 1,313	\$ 1,313	\$ 3,200

POLICE

Explanation of Account: The Police Capital accounts are for all major vehicle and equipment purchases.

401-20-57210-8101	VEHICLES	\$ 66,389	\$ -	\$ 80,500	\$ 87,980	\$ 78,000	\$ 41,000
401-20-57210-8102	COMPUTERS & EQUIPMENT	\$ 10,360	\$ 35,088	\$ -	\$ -	\$ -	
401-20-57210-8104	SMALL EQUIPMENT	\$ 7,163	\$ -	\$ -	\$ -	\$ -	\$ -
401-20-57210-8105	VEHICLE EQUIPMENT	\$ 11,016	\$ -	\$ -	\$ -	\$ -	\$ 12,300

FIRE

Explanation of Account: The Fire Capital accounts are for all major vehicle and equipment purchases.

401-21-57220-8100	CAPITAL OUTLAY	\$ -	\$ 320,045	\$ -	\$ -	\$ -	-
401-21-57220-8101	VEHICLES	\$ 339,183	\$ -	\$ -	\$ -	\$ -	\$ 852,000
401-21-57220-8102	COMPUTERS & EQUIPMENT	\$ 1,719	\$ -	\$ -	\$ -	\$ -	-
401-21-57220-8104	SMALL EQUIPMENT	\$ 14,970	\$ 658	\$ -	\$ -	\$ -	-

PUBLIC WORKS

Explanation of Account: The Public Works accounts include all capital expenditures for major equipment replacement or refurbishment as well as infrastructure improvements.

401-30-57310-8102	COMPUTERS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8107	SHOP EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8108	MACHINERY & EQUIPMENT	\$ 4,204	\$ -	\$ 530,000	\$ -	\$ -	\$ 317,100
401-30-57310-8201	SIDEWALK/CURB & GUTTER	\$ -	\$ 22,725	\$ 11,000	\$ 1,660	\$ 11,000	\$ -
401-30-57310-8202	STREET REPAIR/IMPROVEMENTS	\$ 16,737	\$ 30,965	\$ -	\$ (536)	\$ -	\$ 150,000
401-30-57310-8203	GENERAL STREET CONSTRUCTION	\$ (4,270)	\$ 68,670	\$ 50,000	\$ -	\$ -	
401-30-57310-8204	ENGINEERING	\$ 47,935	\$ 26,313	\$ 45,000	\$ 39,765	\$ 45,000	\$ -
401-30-57310-8206	MAJOR STREET RECONSTRUCTION	\$ 14,115	\$ 77,581	\$ 1,048,191	\$ 938,938	\$ 1,000,000	\$ -
401-30-57310-8207	LANDFILL MONITORING	\$ 16,887	\$ 17,926	\$ 16,500	\$ 8,652	\$ 16,500	\$ 17,000
401-30-57310-8210	BRIDGE IMPROVEMENTS		\$ -	\$ 35,000	\$ 27,580	\$ 27,580	\$ -
401-30-57310-8211	WELL MONITORING	\$ 16,969	\$ 7,106	\$ -	\$ -	\$ -	\$ -
401-30-57310-8212	DAM & RIVER REHAB IMPROVEMENTS	\$ 93,277	\$ 27,152	\$ -	\$ -	\$ -	\$ -
401-30-57310-8213	MAJOR STORM WATER RECONSTRUCTION		\$ 57,124	\$ 250,778	\$ 284,418	\$ 284,418	\$ -
401-30-57310-8220	CATCH BASINS	\$ 11,389	\$ 9,530	\$ 11,000	\$ (1,088)	\$ 11,000	\$ -
401-30-57310-8345	REAL ESTATE PURCHASES (PR 27)	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ -

PARKS

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

401-40-57352-8101	VEHICLES (TAXI)	\$ -	\$ -	\$ 37,261	\$ 32,000	\$ -	\$ 30,000
401-40-57620-8101	VEHICLES	\$ -	\$ 29,711	\$ -	\$ -	\$ -	\$ 35,000
401-40-57620-8106	PLAYGROUND EQUIPMENT	\$ -	\$ 2,115	\$ -	\$ -	\$ -	\$ -
401-40-57620-8108	MACHINERY & EQUIPMENT	\$ 6,985	\$ -	\$ 65,000	\$ 18,443	\$ 18,443	\$ 35,000
401-40-57620-8208	OFFICE IMPROVEMENTS	\$ 12,334	\$ -	\$ -	\$ -	\$ -	\$ -
401-40-57620-8213	PLAYGROUND SURFACING	\$ -	\$ 20,169	\$ -	\$ -	\$ -	\$ -
401-40-57620-8222	PARK IMPROVEMENTS	\$ 6,858	\$ 140,189	\$ -	\$ -	\$ -	\$ -

AIRPORT

Explanation of Account: The Airport Capital account includes all costs associated with the improvements of hangars, infrastructure, and equipment.

401-50-57351-8108	MACHINERY & EQUIPMENT	\$ -	\$ 15,633	\$ -	\$ -	\$ -	\$ -
401-50-57351-8200	CAPITAL IMPROVEMENTS	\$ 30,591	\$ -	\$ -	\$ -	\$ -	\$ -
401-50-57351-8211	RUNWAY IMPROVEMENTS	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 12,000
401-50-57351-8215	BUILDING IMPROVEMENTS	\$ -	\$ 3,187	\$ 15,000	\$ 15,000	\$ 15,000	\$ -

AQUA PARK

The Common Council made the decision to pursue a plan to establish a swimming pond in the location of the pool, which has sense been demolished. The engineering for this project occurred in 2021 as well as the funding plan. Construction is planned for 2023 with the facility opening in 2024.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
403-40-41110	GENERAL PROPERTY TAXES		\$ -	\$ 23,500	\$ 23,500	\$ 23,500	\$ -
403-40-43580	GRANT		\$ -	\$ 300,000	\$ -	\$ -	\$ -
403-40-49210	TRANSFER FROM OTHER FUNDS		\$ 66,949	\$ -	\$ -	\$ -	\$ -
403-40-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ 408	\$ 1,200,000
Revenues		\$ -	\$ 66,949	\$ 323,500	\$ 23,500	\$ 23,908	\$ 1,200,000
403-40-57620-8204	ENGINEERING/DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403-40-57620-8215	FACILITY CONSTRUCTION	\$ -	\$ -	\$ 300,000	\$ 408	\$ 408	\$ 1,200,000
Expenditures		\$ -	\$ -	\$ 300,000	\$ 408	\$ 408	\$ 1,200,000
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ 66,949	\$ 23,500	\$ 23,092	\$ 23,500	\$ -

TOTAL CAPITAL

Revenue	\$ 896,723	\$ 2,716,220	\$ 2,950,230	\$ 1,163,145	\$ 2,126,568	\$ 1,619,600
Expenditures	\$ 956,414	\$ 953,239	\$ 2,950,230	\$ 2,062,180	\$ 2,126,569	\$ 1,619,600
TOTAL SURPLUS/(DEFICIT)	\$ (59,691)	\$ 1,762,982	\$ -	\$ (899,035)	\$ (0)	\$ -

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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 17,078				\$ -
410-10-41110	GENERAL PROPERTY TAXES	\$ -	\$ 43,500	\$ 42,876	\$ 42,876	\$ 42,876	\$ 7,485
410-10-43503	TOWNSHIP SUBSIDY	\$ -	\$ -	\$ 3,976	\$ 2,914	\$ 3,976	\$ 9,104
410-10-49300	FUND BALANCE APPLIED		\$ -	\$ 8,948	\$ -	\$ 10,873	\$ 13,817
410-10-49410	TRANSFER FROM LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		\$ -	\$ 43,500	\$ 55,800	\$ 45,790	\$ 57,725	\$ 30,406
410-10-51110-9000	CONTINGENCY	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -
410-10-57120-8102	INFORMATION TECH-ADMIN	\$ -	\$ 219	\$ 2,250	\$ -	\$ 2,250	\$ 6,900
410-20-57210-8102	INFORMATION TECH-POLICE	\$ -	\$ 7,540	\$ 5,000	\$ -	\$ 3,000	\$ 3,300
410-20-57210-8104	SMALL EQUIPMENT-POLICE	\$ -	\$ 7,258	\$ 19,200	\$ 21,324	\$ 21,325	\$ -
410-20-57210-8215	FACILITIES-POLICE		\$ -	\$ 8,000	\$ -	\$ 8,000	-
410-21-57220-8102	INFORMATION TECH-FIRE	\$ -	\$ -	\$ 2,000	\$ 236	\$ 5,000	\$ 7,000
410-21-57220-8104	SMALL EQUIPMENT-FIRE	\$ -	\$ 11,405	\$ 15,000	\$ 14,750	\$ 15,000	\$ 13,206
410-21-57220-8208	OFFICE EQUIPMENT-FIRE		\$ -	\$ 3,000	\$ 1,194	\$ 3,000	\$ -
410-30-57310-8208	OFFICE EQUIPMENT-STREET		\$ -	\$ 150	\$ -	\$ 150	\$ -
410-41-57610-8102	INFORMATION TECH-LIBRARY	\$ -	\$ -		\$ -	\$ -	\$ -
Expenditures		\$ -	\$ 26,422	\$ 55,800	\$ 37,504	\$ 57,725	\$ 30,406
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ 17,078	\$ -	\$ 8,286	\$ -	\$ -

TAX INCREMENTAL FINANCING FUND

In 2017, the City closed all its Tax Increment Finance Districts (TID). TIF is used by Wisconsin municipalities to promote the development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the City installs any necessary infrastructure that is needed to facilitate development. At the time the district is created, the property tax base within each district is frozen, and the increment taxes that result from increases to the property tax base are used to pay 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 Clerk-Treasurer, Public Works Director, Utilities Manager, and the Attorney are allocated to the TIDs for the work they do in relation to the TIDs. TID information prior to 2021, 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	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ 21,481				\$ 21,044
	FUND BALANCE APPLIED						\$ 437
428-10-41128	PROPERTY TAX - TIF #8	\$ -	\$ 94,767	\$ 100,000	\$ -	\$ 105,099	\$ 105,099
428-10-49100	PROCEEDS FROM L-T DEBT		\$ 105,000	\$ -	\$ -	\$ -	\$ -
Revenues		\$ -	\$ 199,767	\$ 100,000	\$ -	\$ 105,099	\$ 105,536
428-10-56608-6000	DEBT SERVICE PRINCIPLE PYMNT		\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
428-10-56608-6200	DEBT SERVICE INTEREST PYMNT		\$ -	\$ -	\$ -	\$ -	\$ -
428-10-56608-7400	PUBLIC WORKS	\$ -	\$ 101,140	\$ -	\$ -	\$ -	\$ -
428-10-56608-7500	DEVELOPMENT INCENTIVE	\$ -	\$ 56,492	\$ 56,492	\$ 60	\$ 61,552	\$ 86,492
428-10-56608-7600	ADMINISTRATION	\$ -	\$ 18,556	\$ 16,200	\$ 23,697	\$ 26,266	\$ 14,044
Expenditures		\$ -	\$ 176,188	\$ 77,692	\$ 23,757	\$ 92,818	\$ 105,536
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ 23,579	\$ 22,308	\$ (23,757)	\$ 12,281	\$ (0)

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.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
	FUND BALANCE		\$ (36,270)				\$ -
	FUND BALANCE APPLIED						\$ (36,270)
429-10-41129	PROPERTY TAX - TIF #9	\$ -	\$ 61,281	\$ 65,000	\$ -	\$ 73,982	\$ 74,013
429-10-49100	PROCEEDS FROM L-T DEBT		\$ 115,000	\$ -	\$ -	\$ -	
Revenues		\$ -	\$ 176,281	\$ 65,000	\$ -	\$ 73,982	\$ 37,743
429-10-56609-6000	DEBT SERVICE PRINCIPLE PYMNT		\$ -	\$ 5,000		\$ 5,000	\$ 5,000
429-10-56609-6200	DEBT SERVICE INTEREST PYMNT		\$ -	\$ -	\$ -	\$ -	\$ -
429-10-56609-7400	PUBLIC WORKS	\$ -	\$ 112,237	\$ -	\$ -	\$ -	\$ -
429-10-56609-7500	DEVELOPMENT INCENTIVE	\$ -	\$ 11,478	\$ 11,478	\$ -	\$ 11,478	\$ 19,938
429-10-56609-7600	ADMINISTRATION	\$ -	\$ 18,630	\$ 17,450	\$ 8,568	\$ 11,033	\$ 12,805
Expenditures		\$ -	\$ 142,344	\$ 33,928	\$ 8,568	\$ 27,511	\$ 37,743
TOTAL SURPLUS/(DEFICIT)		\$ -	\$ 33,937	\$ 31,072	\$ (8,568)	\$ 46,471	\$ (0)

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 582,000 gallons of water per day or 212,616,000 gallons from October 1, 2021 till October 1, 2022. The facility recycles approximately 682,000 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.

2022 Accomplishments

- Received a 4 out of 4 on the Compliance Maintenance Annual Report for 2021
- Completed road reconstruction project for W 13th, W 14th Paulina, and Shaw Streets for 2021/2022 project
- Completed slip lining of Dodge Street as well as sections of 15th street
- Aided other communities and local private businesses twelve times last year with Jetting/Vac services, we received nearly \$8,800 in revenue
- Finished Televising 13% of our collection system mains.

REVENUES

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

Account Number	Account Description	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	As Of 8/31 Actual	2022 EOY Estimate	2023 Budget
602-62-43590	OTHER STATE GRANTS	368,710	-	-	-	-	-
602-62-45100	FORFEITED DISCOUNTS	1,340	2,552	3,200	2,027	3,100	3,125
602-62-46410	SEWAGE SERVICE	13,015	4,634	7,500	-	4,500	2,500
602-62-46414	SEWAGE SERVICE-RESIDENTIAL	825,763	781,099	768,000	520,860	781,000	772,000
602-62-46415	SEWAGE SERVICE-COMMERCIAL	147,581	154,898	154,400	107,887	157,000	152,000
602-62-46416	SEWAGE SERVICE-INDUSTRIAL	72,335	74,494	78,525	47,926	71,800	74,200
602-62-46417	SEWAGE SERVICE-PUBLIC AUTHORITY	35,860	47,662	40,100	28,549	42,800	43,000
602-62-46418	SEWAGE SERVICE-MULTIFAMILY	107,807	101,444	104,850	73,575	108,500	105,000
602-62-47340	SEPTIC/HOLDING TANK	11,316	9,338	8,800	8,152	9,000	9,200
602-62-47341	LABORATORY CHARGES	4,945	6,947	5,500	4,047	6,050	6,000
602-62-47345	JETTING & VACTORING	3,809	6,542	4,000	2,001	3,000	4,000
602-62-47346	INDUSTRIAL SURCHARGES	5,646	6,232	8,200	4,514	6,500	6,250
602-62-48110	INTEREST ON INVESTMENTS	2,902	3,123	500	2,296	3,450	3,500
602-62-48130	INTEREST ON SPECIAL ASSESSMENT	345	3,136	500	363	515	500
602-62-48900	MISCELLANEOUS REVENUES	3,510	1,898	7,500	267	400	1,000
602-62-48901	OTHER REVENUE-OFFICE	1,069	878	1,000	565	845	800
	FUND BALANCE APPLIED	-	-	452,050	-	350,790	533,652
Revenues		\$ 1,605,953	\$ 1,204,876	\$ 1,644,625	\$ 803,027	\$ 1,549,250	\$ 1,716,727

EXPENDITURES

FACILITY

Explanation of Account: Facility expenses are all costs associated with operating and maintaining the treatment facility. Although a portion of salaries, utilities, vehicles and equipment costs can be attributed to the Collection System and Lab, all costs are included in the Facility budget. The DNR Replacement Fund account is funds set aside for maintaining existing equipment at the facility and lift stations.

602-62-53610-1100	SALARIES	254,047	260,964	267,863	168,552	266,500	281,459
602-62-53610-1101	SALARIES - ADMIN EMRGNCY LEAVE	10,015	-	-	-	-	-
602-62-53610-1500	EMPLOYEE BENEFITS	98,138	112,683	119,600	62,047	102,500	115,321
602-62-53610-2110	FEES-PAYMENT SERVICE NETWORK	1,268	1,365	1,280	1,014	1,575	1,500
602-62-53610-2250	TELEPHONE EXPENSES	5,013	3,555	3,500	2,392	3,590	3,600
602-62-53610-2260	GAS EXPENSES	3,638	5,240	6,000	8,567	12,850	13,000
602-62-53610-2270	WATER AND ELECTRICITY EXPENSES	56,257	54,565	62,000	39,803	59,800	62,000
602-62-53610-2300	CONTRACTED SERVICES	59,837	69,201	62,500	20,180	61,000	63,000
602-62-53610-2302	SYSTEMS MAINTENANCE	10,179	10,043	10,500	8,288	10,500	11,500
602-62-53610-3121	SAFETY EQUIPMENT & TRAINING	8,112	8,535	7,500	4,989	8,000	7,500
602-62-53610-3150	OFFICE SUPPLIES	3,422	3,480	3,600	2,998	3,600	4,000
602-62-53610-3161	TRAINING EXPENSES	2,040	1,594	1,600	562	1,500	1,600
602-62-53610-3180	UNCOLLECTIBLE ACCOUNTS	124	68	1,000	239	400	850
602-62-53610-3240	MEMBERSHIP DUES	50	60	50	-	50	100
602-62-53610-3241	LICENSING/PERMIT FEES	4,081	4,069	4,700	4,235	4,700	4,700
602-62-53610-3310	EXPENSE ALLOWANCE	939	189	3,850	1,118	1,700	3,600
602-62-53610-3490	OTHER OPERATING EXPENSES	6,350	4,880	3,500	3,486	3,500	5,000
602-62-53610-3510	GAS AND OIL	2,695	4,060	4,700	4,725	6,800	5,500
602-62-53610-3551	CHEMICALS	7,227	14,335	15,500	12,003	15,650	17,000
602-62-53610-3554	VEHICLE REPAIR/MAINTENANCE	1,602	891	1,500	1,110	1,500	1,750
602-62-53610-3557	SMALL EQUIPMENT REPAIR AND MAI	63	74	500	660	700	700
602-62-53610-3560	BLDG. REPAIR/MAINTENANCE	3,801	44	500	287	500	500
602-62-53610-5110	INSURANCE ON BUILDINGS	10,901	11,627	12,093	12,338	12,338	12,708
602-62-53610-5120	INSURANCE ON VEH. AND EQUIPMEN	8,021	9,373	10,699	7,409	10,190	10,595
602-62-53610-5130	GENERAL LIABILITY	3,215	1,945	2,179	3,001	3,464	2,070
602-62-53610-5140	PROFESSIONAL LIABILITY	886	929	1,050	1,293	1,765	1,822
602-62-53610-5300	RENT ON BUILDINGS	4,515	4,558	4,697	3,039	4,697	4,697
602-62-53610-6200	DEBT SERVICE INTEREST PAYMENTS	218,291	207,744	212,000	101,965	205,000	200,000
602-62-53610-6900	DEBT SERVICE FISCAL CHARGES	20	20	-	-	-	-
602-62-53610-7000	DEPRECIATION	525,943	553,669	218,000	145,333	300,000	560,000
602-62-53610-7001	DNR REPLACEMENT	14,836	349	25,000	4,761	10,000	25,000
602-62-96000-0000	GASB 68 - CHANGE IN PENS EXP	2,223	(22,774)	15,000	14,365	20,000	15,000
602-62-96000-1500	WRS AMORTIZATION OF PRIOR SEVI	4,012	4,072	5,000	-	5,000	5,000
602-62-96100-0000	GASB 75 EXPENSE	(183)	1,364	1,000	-	1,000	1,000
Facility Expenditures		\$ 1,331,575	\$ 1,332,769	\$ 1,088,461	\$ 640,760	\$ 1,140,369	\$ 1,442,072

COLLECTION SYSTEM

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

602-62-53611-2302	SYSTEMS MAINTENANCE	7,642	3,059	25,500	15,380	25,000	25,000
602-62-53611-3490	OTHER OPERATING EXPENSES	-	-	22,000	-	-	-
602-62-53611-3561	METER EXPENSE	-	-	-	-	25,000	25,000
602-62-53611-6200	DEBT SERVICE INTEREST PAYMENTS	1,032	5,956	1,000	-	5,000	5,000
602-62-53611-8200	CAPITAL IMPROVEMENTS	5,200	5,064	3,000	4,581	4,581	5,000
Collection System Expenditures		\$ 13,874	\$ 14,080	\$ 51,500	\$ 19,961	\$ 59,581	\$ 60,000

LAB

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

602-62-53612-3490	OTHER OPERATING EXPENSES	28,657	35,051	9,000	9,226	10,800	12,000
Lab Expenditures		\$ 28,657	\$ 35,051	\$ 9,000	\$ 9,226	\$ 10,800	\$ 12,000

CAPITAL

Explanation of Account: Expenditures relating to the extension of wastewater main along Kratzke Road north of Country Club Drive, a new Auger/Manhole cutter, the purchase of an office vehicle for Utility Administration office split with the three utilities.

602-62-53613-8100	CAPITAL EQUIPMENT	-	-	-	-	-	-
602-62-53613-8200	CAPITAL IMPROVEMENTS	12,653	9,177	495,664	102,893	338,500	202,655
Capital Expenditures		\$ 12,653	\$ 9,177	\$ 495,664	\$ 102,893	\$ 338,500	\$ 202,655
Total Expenditures		\$ 1,386,759	\$ 1,391,077	\$ 1,644,625	\$ 772,840	\$ 1,549,250	\$ 1,716,727
TOTAL SURPLUS/(DEFICIT)		\$ 219,194	\$ (186,201)	\$ -	\$ 30,187	\$ -	\$ (0)

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 department is overseen by the Utilities Manager, and is staffed by a Line Foreman, two Journeyman Linemen, a Meter Technician, and an Apprentice Lineman. In addition, the Electric Utility is supported by a Utility Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries are split between the three utilities.

In 1984, the City of Clintonville and the City of Shawano joined forces to create a joint action agency, Badger Power Marketing Authority (BPMA) as a result of a study which concluded that the two cities could purchase wholesale power for less cost as a whole than if each entity purchases wholesale power individually. In 2000 Clintonville and Shawano (as members of BPMA) joined Great Lakes Utilities (GLU) to further hold down costs by purchasing power with 11 other communities. Power supply costs have been trending upward in the past year and the GLU board voted to add a PCAC to help offset rising cost. This PCAC adjustment will help the burden that is passed along to the customers of Clintonville Utilities.

2022 Accomplishments

- Rebuilt part of the Industrial Substation feeder
- Replaced overhead power lines to underground on Sweitzer Road
- Replaced underground service to the new Elementary School

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	2020 Actual	2021 Actual	2022 Budget	As Of 8/31 Actual	2022 EOY Estimate	2023 Budget
603-63-41500	Merchandise, Jobbing Revenue	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
603-63-41600	Merchandise, Jobbing Income	\$ -	\$ 5,425	\$ 1,500	\$ 51,680	\$ 55,000	\$ 7,500
603-63-41700	Income from Non Utility Operations	\$ -	\$ 12,968	\$ -	\$ -	\$ -	\$ -
603-63-41900	Interest & Dividend Income	\$ 1,232	\$ 197	\$ 1,000	\$ 786	\$ 1,025	\$ 1,000
603-63-42100	Capital Contributions	\$ 10,223	\$ 6,458	\$ 15,000	\$ -	\$ 5,000	\$ 7,500
603-63-42110	Investor Earnings Badger Power	\$ 37,651	\$ 21,485	\$ 40,000	\$ -	\$ 30,000	\$ 20,000
603-63-42500	Miscellaneous Amortization	\$ 4,557	\$ 4,557	\$ 4,557	\$ 4,557	\$ 4,557	\$ 4,557
603-63-43590	Other State Grants	\$ 13,582	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-44000	Residential Sales	\$ 1,964,382	\$ 2,057,976	\$ 1,950,000	\$ 1,442,472	\$ 2,153,700	\$ 1,970,000
603-63-44200	Small Commercial and Industria	\$ 911,109	\$ 951,638	\$ 967,000	\$ 667,624	\$ 975,000	\$ 970,000
603-63-44300	Large Commercial and Industria	\$ 6,786,006	\$ 7,486,419	\$ 7,585,000	\$ 5,496,035	\$ 8,100,000	\$ 7,690,000
603-63-44400	Public Street & Highway Lighti	\$ 46,272	\$ 46,019	\$ 46,250	\$ 31,271	\$ 46,500	\$ 46,100
603-63-44500	Other Sales to Public Authorit	\$ 163,631	\$ 171,644	\$ 177,800	\$ 117,416	\$ 176,000	\$ 172,500
603-63-45000	Forfeited Discounts	\$ 2,484	\$ 9,321	\$ 11,200	\$ 8,006	\$ 11,500	\$ 10,250
603-63-45100	Misc Service Revenues	\$ 23,056	\$ 15,823	\$ 17,000	\$ 7,575	\$ 11,000	\$ 12,500
603-63-45400	Pole Rental Income	\$ 22,905	\$ 34,214	\$ 30,015	\$ 15,957	\$ 48,490	\$ 33,500
603-63-45600	Other Electric Revenues	\$ 4,497	\$ 16,119	\$ 15,000	\$ 10,332	\$ 13,000	\$ 12,500
603-63-45615	Other Electric Revenues-Office	\$ 480	\$ 456	\$ 1,000	\$ 297	\$ 400	\$ 750
603-63-48130	Interest on Special Assessments	\$ 125	\$ 447	\$ 150	\$ -	\$ 50	\$ 100
	Fund Balance Applied	\$ -	\$ -	\$ 5,816	\$ -	\$ -	\$ 816,707
Revenues		\$ 9,992,192	\$ 10,841,166	\$ 10,870,788	\$ 7,854,006	\$ 11,631,222	\$ 11,775,464

EXPENDITURES

OPERATING

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

603-63-40300-7000	Depreciation Expense	\$ 465,953	\$ 487,005	\$ 445,000	\$ 296,667	\$ 445,000	\$ 490,000
603-63-40800-3242	PSC Remainder Assessment	\$ 11,630	\$ 11,821	\$ 12,200	\$ -	\$ 12,200	\$ 12,500
603-63-10800-3243	Gross Revenue License Fee	\$ 9,062	\$ 9,803	\$ 11,500	\$ 4,701	\$ 11,500	\$ 10,500
603-63-40800-5100	Taxes	\$ 250,445	\$ 245,584	\$ 235,000	\$ 156,667	\$ 235,000	\$ 245,000
603-63-41600-1100	Salaries	\$ 22,816	\$ 11,085	\$ 15,500	\$ 26,838	\$ 30,500	\$ 27,750
603-63-41600-1500	Employee Benefits	\$ 6,106	\$ 2,892	\$ 4,000	\$ 7,015	\$ 10,500	\$ 10,750
603-63-41600-1510	Social Security	\$ 1,646	\$ 778	\$ 1,750	\$ 1,946	\$ 2,500	\$ 2,745
603-63-41600-3490	Other Operating Expenses	\$ -	\$ -	\$ 1,000	\$ 388	\$ 776	\$ 1,000
603-63-42600-7000	Deprec On Cont Plant	\$ 24,618	\$ 23,759	\$ 23,000	\$ 15,333	\$ 23,000	\$ 25,000
603-63-42600-7010	MEUW Dues-Legislative Portion	\$ 1,937	\$ 2,004	\$ 2,200	\$ -	\$ 2,200	\$ 2,250
603-63-42700-6200	Interest On Long Term Debt	\$ 14,183	\$ 9,267	\$ 14,000	\$ 9,333	\$ 5,100	\$ -
603-63-42750-6200	Interest on Deposits/Credits	\$ 324	\$ 18	\$ 500	\$ 0	\$ 500	\$ 500
603-63-42900-6300	Amort Of Debt Premium	\$ (7,260)	\$ (7,260)	\$ (7,260)	\$ (4,840)	\$ (7,260)	\$ (7,260)
603-63-54500-2270	Water And Electricity Expenses	\$ 7,770,610	\$ 8,603,076	\$ 8,650,000	\$ 6,362,413	\$ 9,265,000	\$ 8,950,000
603-63-56100-1100	Salaries - Line & Station	\$ 2,616	\$ -	\$ 20,000	\$ -	\$ 16,000	\$ 17,500
603-63-56100-1500	Employee Benefits - Line & Station	\$ 1,392	\$ 750	\$ 5,500	\$ -	\$ 3,500	\$ 4,525
603-63-56100-1510	Social Security - Line & Station	\$ 209	\$ 57	\$ 900	\$ -	\$ 600	\$ 580

CITY OF CLINTONVILLE

2023 BUDGET

603-63-56200-3490	Other Operating Expenses	\$ 15,516	\$ 11,139	\$ 14,500	\$ 8,542	\$ 12,900	\$ 15,000
603-63-56500-1100	Salaries - Street Lighting	\$ -	\$ -	\$ 1,750	\$ -	\$ 1,250	\$ 1,750
603-63-56500-1500	Employee Benefits - Street Lighting	\$ -	\$ -	\$ 1,000	\$ -	\$ 650	\$ 1,125
603-63-56500-1510	Social Security - Street Lighting	\$ -	\$ -	\$ 225	\$ -	\$ 175	\$ 230
603-63-56500-3490	Other Operating Expenses	\$ 7	\$ -	\$ 50	\$ -	\$ 50	\$ 50
603-63-56600-1100	Salaries - Meter Expenses	\$ 24,110	\$ 25,082	\$ 25,500	\$ 17,496	\$ 26,500	\$ 28,500
603-63-56600-1500	Employee Benefits - Meter Expenses	\$ 8,888	\$ 11,205	\$ 11,000	\$ 8,214	\$ 12,500	\$ 14,850
603-63-56600-1510	Social Security - Meter Expenses	\$ 1,722	\$ 1,795	\$ 1,800	\$ 1,250	\$ 1,875	\$ 1,950
603-63-56600-3490	Other Operating Expenses	\$ 1,347	\$ 820	\$ 3,000	\$ 5,450	\$ 8,250	\$ 8,500
603-63-56700-1100	Salaries - Customer Installations	\$ 919	\$ 390	\$ 4,750	\$ 884	\$ 1,350	\$ 4,700
603-63-56700-1500	Employee Benefits - Customer Installations	\$ 209	\$ 129	\$ 2,000	\$ 150	\$ 225	\$ 1,985
603-63-56700-1510	Social Security - Customer Installations	\$ 60	\$ 29	\$ 800	\$ 66	\$ 100	\$ 710
603-63-56700-3490	Other Operating Expenses	\$ -	\$ 66	\$ 100	\$ -	\$ 100	\$ 100
603-63-56900-1100	Salaries - Misc. Distribution	\$ 845	\$ 13,616	\$ 23,000	\$ 11,652	\$ 22,500	\$ 25,500
603-63-56900-1500	Employee Benefits - Misc. Distribution	\$ 297	\$ 2,131	\$ 5,000	\$ 2,391	\$ 4,250	\$ 4,850
603-63-56900-1510	Social Security - Misc. Distribution	\$ 81	\$ 974	\$ 1,600	\$ 856	\$ 1,500	\$ 1,625
603-63-56900-3490	Other Operating Expenses	\$ -	\$ -	\$ 250	\$ -	\$ 150	\$ 250
603-63-57100-1100	Salaries - Maint. Of Structures	\$ -	\$ -	\$ 750	\$ -	\$ 700	\$ 1,000
603-63-57100-1500	Employee Benefits - Maint. Of Structures	\$ -	\$ -	\$ 250	\$ -	\$ 200	\$ 315
603-63-57100-1510	Social Security - Maint. Of Structures	\$ -	\$ -	\$ 30	\$ -	\$ 20	\$ 35
603-63-57100-2300	Contracted Services	\$ 10,342	\$ 6,905	\$ 6,000	\$ 2,298	\$ 5,500	\$ 6,000
603-63-57100-3490	Other Operating Expenses	\$ 545	\$ (2,092)	\$ 400	\$ -	\$ 350	\$ 400
603-63-57200-1100	Salaries - Maint. of Lines	\$ 162,841	\$ 284,920	\$ 285,000	\$ 131,343	\$ 255,750	\$ 299,300
603-63-57200-1500	Employee Benefits - Maint. Of Lines	\$ 60,176	\$ 90,927	\$ 83,500	\$ 61,772	\$ 92,750	\$ 99,900
603-63-57200-1510	Social Security - Maint. Of Lines	\$ 17,625	\$ 20,950	\$ 22,350	\$ 12,616	\$ 19,250	\$ 23,600
603-63-57200-2300	Contracted Services	\$ 848	\$ 1,044	\$ 2,500	\$ 818	\$ 1,500	\$ 2,500
603-63-57200-3490	Other Operating Expenses	\$ 1,990	\$ 5,421	\$ 6,000	\$ 5,737	\$ 7,500	\$ 7,500
603-63-57300-1100	Salaries - Maint. Of Transform.	\$ (2,045)	\$ 299	\$ 1,250	\$ 1,302	\$ 2,250	\$ 3,500
603-63-57300-1500	Employee Benefits - Maint. Of Transform.	\$ 52	\$ 36	\$ 500	\$ 243	\$ 405	\$ 685
603-63-57300-1510	Social Security - Maint. Of Transform.	\$ 27	\$ 23	\$ 125	\$ 96	\$ 155	\$ 200
603-63-57300-2300	Contracted Services	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -
603-63-57300-3490	Other Operating Expenses	\$ 51	\$ 2,070	\$ 1,500	\$ -	\$ 1,200	\$ 1,500
603-63-57400-1100	Salaries - Maint. Of Street Lights	\$ 1,344	\$ 1,602	\$ 5,500	\$ 1,831	\$ 3,250	\$ 5,250
603-63-57400-1500	Employee Benefits	\$ 343	\$ 391	\$ 2,500	\$ 482	\$ 915	\$ 2,550
603-63-57400-1510	Social Security	\$ 97	\$ 112	\$ 600	\$ 132	\$ 215	\$ 550
603-63-57400-3490	Other Operating Expenses	\$ 736	\$ 6,395	\$ 8,000	\$ -	\$ 7,000	\$ 8,000
603-63-57500-1100	Salaries - Maint. Of Meters	\$ 22,441	\$ 22,951	\$ 24,250	\$ 16,097	\$ 30,250	\$ 26,775
603-63-57500-1500	Employee Benefits - Maint. Of Meters	\$ 7,839	\$ 9,072	\$ 10,000	\$ 6,502	\$ 11,750	\$ 12,250
603-63-57500-1510	Social Security - Maint. Of Meters	\$ 1,597	\$ 1,630	\$ 2,000	\$ 1,150	\$ 1,770	\$ 2,115
603-63-57500-2300	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
603-63-57500-3490	Other Operating Expenses	\$ -	\$ -	\$ 300	\$ -	\$ 200	\$ 300
603-63-90100-1100	Salaries - Meter Reading	\$ 38,706	\$ 40,482	\$ 35,500	\$ 35,851	\$ 42,500	\$ 45,500
603-63-90100-1500	Employee Benefits - Meter Reading	\$ 11,592	\$ 12,520	\$ 13,000	\$ 13,314	\$ 19,250	\$ 20,750
603-63-90100-1510	Social Security - Meter Reading	\$ 2,684	\$ 2,821	\$ 3,150	\$ 2,588	\$ 4,040	\$ 4,125
603-63-90200-1100	Salaries - Acctg & Collections	\$ 40,811	\$ 40,657	\$ 48,500	\$ 17,667	\$ 35,333	\$ 42,500
603-63-90200-1500	Employee Benefits - Acctg & Collections	\$ 22,181	\$ 21,626	\$ 27,000	\$ 9,761	\$ 19,521	\$ 21,800
603-63-90200-1510	Social Security - Acctg & Collections	\$ 2,852	\$ 2,971	\$ 3,150	\$ 1,258	\$ 2,517	\$ 3,150
603-63-90200-3161	Training Expenses	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-90300-2100	Computer Expenses	\$ 442	\$ 2,560	\$ 4,250	\$ 5,849	\$ 5,018	\$ 17,500
603-63-90300-2110	Fees-Payment Service Network	\$ 2,550	\$ 2,733	\$ 2,600	\$ 2,027	\$ 4,054	\$ 2,700
603-63-90300-3110	Postage	\$ 11,225	\$ 12,391	\$ 13,000	\$ 7,704	\$ 15,407	\$ 13,000

Adopted by Common Council 11/08/2022

CITY OF CLINTONVILLE

2023 BUDGET

603-63-90300-3121	Meter Reading & Customer Accts	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ 50
603-63-90400-3180	Uncollectible Accounts	\$ 22	\$ 31	\$ 8,000	\$ 11,670	\$ 11,000	\$ 2,000
603-63-92000-1100	Salaries - Admin. & General	\$ 69,702	\$ 62,375	\$ 78,286	\$ 47,299	\$ 94,598	\$ 74,750
603-63-92000-1500	Employee Benefits - Admin. & General	\$ 16,057	\$ 20,504	\$ 18,250	\$ 17,371	\$ 27,250	\$ 23,750
603-63-92000-1510	Social Security - Admin. & General	\$ 5,254	\$ 4,490	\$ 5,200	\$ 3,416	\$ 6,832	\$ 4,900
603-63-92000-2250	Telephone Expenses	\$ -	\$ -	\$ -	\$ 48	\$ 96	\$ 100
603-63-92100-1500	Employee Benefits	\$ -	\$ -	\$ -	\$ 7	\$ 20	\$ 25
603-63-92100-1510	Social Security	\$ -	\$ -	\$ -	\$ 5	\$ 10	\$ 15
603-63-92100-2100	Computer Expenses	\$ 1,794	\$ 788	\$ 1,600	\$ 641	\$ 1,600	\$ 1,600
603-63-92100-2250	Telephone Expenses	\$ 8,825	\$ 3,397	\$ 4,750	\$ 2,194	\$ 4,500	\$ 5,000
603-63-92100-3110	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-92100-3150	Office Supplies	\$ 5,267	\$ 7,317	\$ 7,250	\$ 5,155	\$ 7,250	\$ 7,750
603-63-92100-3260	Subscriptions And Periodicals	\$ (14)	\$ -	\$ 250	\$ -	\$ 125	\$ 250
603-63-92100-3490	Other Operating Expenses	\$ 3,862	\$ 1,446	\$ 1,500	\$ 592	\$ 1,184	\$ 1,650
603-63-92300-2110	Engineering Services	\$ 1,745	\$ 2,545	\$ 2,000	\$ 1,358	\$ 2,000	\$ 2,000
603-63-92300-2220	Other Professional Services	\$ 27,493	\$ 25,953	\$ 43,000	\$ 28,653	\$ 57,306	\$ 35,000
603-63-92400-5110	Insurance On Buildings	\$ 6,961	\$ 7,395	\$ 7,691	\$ 7,810	\$ 7,810	\$ 8,045
603-63-92400-5120	Insurance On Veh. And Equipmen	\$ 4,288	\$ 3,814	\$ 4,480	\$ 3,813	\$ 5,250	\$ 4,800
603-63-92500-5130	General Liability	\$ 1,020	\$ 1,070	\$ 1,211	\$ 701	\$ 1,100	\$ 1,200
603-63-92500-5140	Professional Liability	\$ 531	\$ 557	\$ 631	\$ 776	\$ 1,058	\$ 1,100
603-63-92800-2220	Other Professional Services	\$ -	\$ -	\$ 500	\$ 94	\$ 500	\$ 500
603-63-93000-1100	Salaries - Misc. General	\$ (13,055)	\$ 3,940	\$ 15,000	\$ 2,812	\$ 11,000	\$ 14,500
603-63-93000-1500	Employee Benefits - Misc. General	\$ 879	\$ 5,109	\$ 6,500	\$ 3,790	\$ 5,055	\$ 5,725
603-63-93000-1510	Social Security - Misc. General	\$ 182	\$ 296	\$ 1,100	\$ 207	\$ 800	\$ 945
603-63-93000-2270	Water And Electricity Expenses	\$ 7,667	\$ 8,087	\$ 9,250	\$ 8,270	\$ 15,000	\$ 17,500
603-63-93000-2300	Contracted Services	\$ 2,710	\$ 2,650	\$ 5,000	\$ 2,512	\$ 4,500	\$ 5,000
603-63-93000-3161	Training Expenses	\$ 9,001	\$ 10,809	\$ 15,000	\$ 8,677	\$ 15,000	\$ 15,000
603-63-93000-3240	Membership Dues	\$ 5,810	\$ 6,013	\$ 6,050	\$ 7,596	\$ 7,596	\$ 8,000
603-63-93000-3460	Clothing And Uniforms	\$ 9,159	\$ 9,282	\$ 11,500	\$ 6,295	\$ 11,000	\$ 12,000
603-63-93000-3490	Other Operating Expenses	\$ -	\$ 357	\$ 300	\$ 102	\$ 300	\$ 300
603-63-93000-5300	Rent On Buildings	\$ 9,029	\$ 9,118	\$ 9,394	\$ 6,078	\$ 9,394	\$ 9,394
603-63-93300-3490	Other Operating Expenses	\$ -	\$ 13	\$ 100	\$ -	\$ 100	\$ 100
603-63-93300-3510	Gas And Oil	\$ 5,008	\$ 9,324	\$ 10,500	\$ 8,737	\$ 17,474	\$ 14,000
603-63-93300-3554	Vehicle Repair/Maintenance	\$ 16,614	\$ 14,188	\$ 14,000	\$ 9,071	\$ 14,000	\$ 14,000
603-63-93300-7000	Transportation Allocations	\$ (123,100)	\$ (1,636)	\$ (10,000)	\$ (29,140)	\$ (16,500)	\$ (10,000)
603-63-93500-1100	Salaries - Maint. Of Gen. Plant	\$ 3,140	\$ 2,470	\$ 8,500	\$ 1,782	\$ 6,500	\$ 8,250
603-63-93500-1500	Employee Benefits - Maint. Of Gen. Plant	\$ -	\$ 17	\$ 1,500	\$ -	\$ 900	\$ 1,250
603-63-93500-1510	Social Security - Maint. Of Gen. Plant	\$ 240	\$ 189	\$ 625	\$ 136	\$ 500	\$ 500
603-63-93500-3490	Other Operating Expenses	\$ 3,385	\$ 3,214	\$ 4,500	\$ 3,056	\$ 4,500	\$ 4,750
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95040-1500	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95040-1510	Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95050-1100	Salaries Downtown Substation	\$ 20,417	\$ 19,091	\$ -	\$ -	\$ -	\$ -
603-63-95050-1500	Employee Benefits Downtown Sub	\$ 5,288	\$ 4,986	\$ -	\$ -	\$ -	\$ -
603-63-95050-1510	Social Security Downtown Sub	\$ 1,463	\$ 1,398	\$ -	\$ -	\$ -	\$ -
603-63-96000-0000	GASB 68 - Change in Pens Exp	\$ 7,740	\$ (54,708)	\$ 40,000	\$ 33,645		\$ 20,000
603-63-96000-1500	WRS Amortization of Prior Sevi	\$ 10,104	\$ 10,256	\$ 10,000	\$ -		\$ 10,250
603-63-96100-0000	GASB 75 EXPENSE	\$ 1,370	\$ 1,939	\$ 1,450	\$ -		\$ 1,750
Operating Expenditures		\$ 9,214,100	\$ 10,267,517	\$ 10,489,788	\$ 7,477,075	\$ 11,078,070	\$ 10,913,964

Adopted by Common Council 11/08/2022

CAPITAL

Explanation of Account: The Electric Capital Accounts include all major additions to the electric system, including electric meters, transformers, poles, etc. Expenditures for 2023 include engineering for a new shop/office split with water utility for 2024, a new Digger/Derrick Truck to replace a current 2003, engineering for the upgrades to the Industrial substation for 2024, and purchase of an office vehicle for Utility Administration office split with the three utilities.

603-10706	Const. in Prog Downtown Sub	\$ 237,889	\$ 30,685	\$ -	\$ -	\$ -	\$ 25,000
603-36400	Poles Towers & Fixtures Elect	\$ 254,659	\$ 45,877	\$ 15,000	\$ 57,702	\$ 60,000	\$ 20,000
603-36410	99 Distribution Improvements	\$ 69,680	\$ (60,905)	\$ 40,000	\$ 30,452	\$ 40,000	\$ 10,000
603-36500	Overhead Conductors	\$ -	\$ 14,368	\$ 15,000	\$ 20,405	\$ 25,000	\$ 15,000
603-36700	Underground	\$ 60,316	\$ 3,852	\$ 30,000	\$ 72,146	\$ 80,000	\$ 30,000
603-36800	Line Transformers	\$ 28,646	\$ 9,480	\$ 50,000	\$ 37,876	\$ 50,000	\$ 50,000
603-36900	Electric Plant Services	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
603-36910	Electric Plant Services Contr	\$ 4,278	\$ 5,005	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
603-37000	Electric Plant Meters	\$ 2,759	\$ 10,773	\$ 45,000	\$ 8,542	\$ 45,000	\$ 20,000
603-37300	Street Lighting Equipment	\$ 1,464	\$ 9,085	\$ 10,000	\$ -	\$ 9,800	\$ 10,000
603-39000	Structures Improvement Gen Pla	\$ 4,114	\$ -	\$ 24,000	\$ 22,537	\$ 24,000	\$ 297,000
603-39100	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39110	Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39200	Transportation Equipment	\$ 157,709	\$ -	\$ 9,000	\$ 8,182	\$ 8,182	\$ 349,500
603-39400	Tools Shop & Garage Elect	\$ 6,991	\$ 9,429	\$ 20,000	\$ 19,000	\$ 19,500	\$ 20,000
603-39500	Laboratory Equipment Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39600	Power Operated Equipment	\$ -	\$ -	\$ 108,000	\$ 52,841	\$ 108,000	\$ -
Capital Expenditures		\$ 828,504	\$ 77,649	\$ 381,000	\$ 329,684	\$ 484,482	\$ 861,500
Total Expenditures		\$ 10,042,604	\$ 10,345,166	\$ 10,870,788	\$ 7,806,759	\$ 11,562,552	\$ 11,775,464
TOTAL SURPLUS/(DEFICIT)		\$ (50,411)	\$ 496,000	\$ -	\$ 47,246	\$ 68,670	\$ -

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, 285 fire hydrants, 935 main line valves, 207,897 feet of water main, and 2,348 service laterals which serve water as well as public fire protection to approximately 2,021 customers. The water system pumps approximately 341,890 gallons per day or 124,790,000 gallons per year. The Water Utility is run by the Utilities Manager who splits his time between the three utilities, a Water Foreman, and a Water Operator. In addition, the Water Utility is supported by the Utility Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries and benefits are split between the three utilities. The Water Utility is regulated by the Public Service Commission of Wisconsin.

2022 Accomplishments

- In 2021/2022, the Capital Outlay paid for the Water Utility's portion of the road reconstruction project for W 13th, W 14th Paulina, and Shaw Streets for 2021/2022 project
- Water shared with Electric added a 2022 Skid Steer, a mini excavator, and a trailer

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	2020 Actual	2021 Actual	2022 Budget	As Of 8/31 Actual	2022 EOY Estimate	2023 Budget
604-64-41500	Merchandise, Jobbing Revenue	\$ 15,000	\$ 98,344	\$ -	\$ -	\$ -	\$ -
604-64-41900	Interest & Dividend Income	\$ 842	\$ 134	\$ 850	\$ 545	\$ 925	\$ 950
604-64-42500	Mis Amortization	\$ 8,522	\$ 8,522	\$ 8,522	\$ 8,522	\$ 8,522	\$ 8,522
604-64-43590	Other State Grants	\$ 253,194	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-46110	Meter Sales Residential	\$ 515,100	\$ 475,208	\$ 472,000	\$ 316,368	\$ 473,250	\$ 472,000
604-64-46120	Meter Sales Commercial	\$ 96,549	\$ 100,778	\$ 99,550	\$ 66,545	\$ 98,995	\$ 99,500
604-64-46130	Meter Sales Industrial	\$ 62,464	\$ 68,535	\$ 70,000	\$ 44,200	\$ 66,200	\$ 67,500
604-64-46140	Other Sales To Public Authorit	\$ 35,274	\$ 39,888	\$ 38,350	\$ 25,452	\$ 38,300	\$ 36,750
604-64-46150	Meter Sales Multi-Family Res	\$ 59,588	\$ 54,356	\$ 57,500	\$ 39,214	\$ 58,825	\$ 59,500
604-64-46200	Private Fire Protection	\$ 21,886	\$ 21,288	\$ 21,412	\$ 13,928	\$ 20,890	\$ 21,100
604-64-46300	Public Fire Protection	\$ 370,577	\$ 372,377	\$ 368,000	\$ 248,610	\$ 371,000	\$ 370,250
604-64-47000	Forfeited Discounts Water	\$ 1,148	\$ 2,148	\$ 2,500	\$ 1,616	\$ 2,225	\$ 2,125
604-64-47200	Rents From Water Property	\$ 35,262	\$ 37,894	\$ 34,400	\$ 24,589	\$ 34,620	\$ 35,250
604-64-47400	Other Water Revenues	\$ 10,617	\$ 32,351	\$ 4,725	\$ 5,940	\$ 6,750	\$ 6,500
604-64-47410	Miscellaneous Service Revenues	\$ 2,066	\$ 630	\$ 2,200	\$ 555	\$ 830	\$ 1,675
604-64-47415	Other Water Revenues-Office	\$ 180	\$ 326	\$ 750	\$ 180	\$ 225	\$ 400
604-64-48130	Interest on Special Assessments	\$ 34	\$ 475	\$ 100	\$ 323	\$ 425	\$ 200
	Fund Balance Applied	\$ -	\$ -	\$ 526,792	\$ -	\$ 508,043	\$ 464,014
Revenues		\$ 1,488,304	\$ 1,313,251	\$ 1,707,651	\$ 796,588	\$ 1,690,025	\$ 1,646,236

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	\$ 315,701	\$ 325,738	\$ 312,000	\$ 208,000	\$ 312,000	\$ 330,000
604-64-40800-3242	PSC Remainder Assessment	\$ 1,261	\$ 1,410	\$ 1,300	\$ -	\$ 1,170	\$ 1,450
604-64-40800-5100	Taxes	\$ 226,487	\$ 210,438	\$ 226,800	\$ 151,200	\$ 226,800	\$ 220,000
604-64-41600-3490	Jobbing Other Operating Exp's	\$ 24,060	\$ 106,320	\$ -	\$ -	\$ -	\$ -
604-64-42600-7000	Depreciation on Contributed Pl	\$ 17,549	\$ (12,261)	\$ 18,000	\$ 12,000	\$ 18,000	\$ 15,000
604-64-42700-6200	Interest On Long Term Debt	\$ 25,267	\$ 25,900	\$ 20,000	\$ 13,333	\$ 34,440	\$ 28,860
604-64-60200-3490	Other Operating Expenses	\$ 348	\$ -	\$ 150	\$ -	\$ -	\$ 150
604-64-60500-2300	Contracted Services	\$ 990	\$ 660	\$ 550	\$ -	\$ 500	\$ 550
604-64-60500-3490	Other Operating Expenses	\$ 2,752	\$ 769	\$ 1,100	\$ 276	\$ 800	\$ 10,600
604-64-62000-1100	Salaries - Operation Pumping	\$ 23,136	\$ 26,918	\$ 29,500	\$ 18,967	\$ 29,500	\$ 29,250
604-64-62000-1500	Benefits - Operation Pumping	\$ 11,170	\$ 12,898	\$ 11,000	\$ 9,097	\$ 13,400	\$ 15,500
604-64-62000-1510	Soc. Sec. - Operation Pumping	\$ 1,723	\$ 2,049	\$ 2,275	\$ 1,395	\$ 2,180	\$ 2,000
604-64-62200-2270	Water And Electricity Expenses	\$ 19,211	\$ 20,097	\$ 21,000	\$ 14,628	\$ 21,500	\$ 22,500
604-64-62300-3490	Other Operating Expenses	\$ 268	\$ 254	\$ 500	\$ 248	\$ 450	\$ 500
604-64-62500-1100	Salaries - Maint. Pumping Plnt	\$ 7,126	\$ 9,658	\$ 11,500	\$ 6,459	\$ 9,750	\$ 11,250

CITY OF CLINTONVILLE

2023 BUDGET

604-64-62500-1500	Benefits - Maint. Pumping Plnt	\$ 3,502	\$ 3,751	\$ 4,000	\$ 2,201	\$ 3,550	\$ 5,250
604-64-62500-1510	Soc. Sec. - Maint. Pumping Plnt	\$ 601	\$ 770	\$ 1,150	\$ 498	\$ 785	\$ 1,125
604-64-62500-2300	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-62500-3490	Other Operating Expenses	\$ -	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000
604-64-62500-7001	Equipment Replacement - Wells	\$ 325	\$ 182	\$ 10,000	\$ 3,072	\$ 12,000	\$ 10,000
604-64-63000-1100	Salaries	\$ 12,516	\$ 15,076	\$ 17,250	\$ 10,707	\$ 16,750	\$ 17,250
604-64-63000-1500	Benefits	\$ 3,882	\$ 4,947	\$ 4,300	\$ 3,622	\$ 5,250	\$ 6,250
604-64-63000-1510	Social Security	\$ 887	\$ 1,093	\$ 1,150	\$ 766	\$ 1,200	\$ 1,175
604-64-63100-3551	Chemicals	\$ 21,217	\$ 21,657	\$ 23,000	\$ 16,906	\$ 24,600	\$ 26,500
604-64-63200-3490	Other Operating Expenses	\$ 7,201	\$ 7,032	\$ 7,710	\$ 4,852	\$ 7,550	\$ 7,800
604-64-63500-2300	Contracted Services	\$ 18,503	\$ 24,952	\$ 17,000	\$ 16,966	\$ 17,000	\$ 10,000
604-64-63500-3490	Other Operating Expenses	\$ 3,579	\$ -	\$ 1,000	\$ -	\$ 750	\$ 1,000
604-64-63500-7001	Equipment Replace-Treatment	\$ 1,178	\$ 1,841	\$ 10,000	\$ 395	\$ 2,500	\$ 10,000
604-64-64000-1100	Salaries - Operation Labor	\$ 10,125	\$ 9,435	\$ 11,500	\$ 6,722	\$ 10,800	\$ 11,500
604-64-64000-1500	Benefits - Operation Labor	\$ 2,046	\$ 2,137	\$ 2,200	\$ 1,927	\$ 2,600	\$ 3,250
604-64-64000-1510	Soc. Sec. - Operation Labor	\$ 741	\$ 702	\$ 900	\$ 488	\$ 780	\$ 900
604-64-64100-3490	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65000-2300	Contracted Services	\$ 16,700	\$ 9,100	\$ 500	\$ -	\$ -	\$ 8,000
604-64-65000-3490	Other Operating Expenses	\$ 1,157	\$ 267	\$ 750	\$ 203	\$ 525	\$ 750
604-64-65100-1100	Salaries - Maint. Of Mains	\$ 1,039	\$ 2,954	\$ 2,900	\$ 1,381	\$ 2,550	\$ 3,250
604-64-65100-1500	Benefits - Maint. Of Mains	\$ 265	\$ 518	\$ 525	\$ 288	\$ 525	\$ 1,100
604-64-65100-1510	Soc. Sec. - Maint. Of Mains	\$ 76	\$ 221	\$ 275	\$ 102	\$ 205	\$ 225
604-64-65100-2300	Contracted Services	\$ 25,004	\$ 24,773	\$ 25,000	\$ 12,317	\$ 25,000	\$ 35,000
604-64-65100-3490	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65200-1100	Salaries - Maint. Of Services	\$ 9,963	\$ 10,363	\$ 12,500	\$ 7,915	\$ 11,950	\$ 12,750
604-64-65200-1500	Benefits - Maint. Of Services	\$ 4,598	\$ 4,760	\$ 3,750	\$ 3,122	\$ 4,700	\$ 5,750
604-64-65200-1510	Soc. Sec. - Maint. Of Services	\$ 792	\$ 827	\$ 950	\$ 595	\$ 925	\$ 950
604-64-65200-2300	Contracted Services	\$ 22,578	\$ 33,709	\$ 30,000	\$ 4,920	\$ 20,000	\$ 25,000
604-64-65200-3490	Other Operating Expenses	\$ 3,335	\$ 243	\$ 500	\$ 126	\$ 375	\$ 500
604-64-65300-1100	Salaries - Maint. Of Meters	\$ 4,704	\$ 8,185	\$ 11,500	\$ 11,715	\$ 15,950	\$ 18,500
604-64-65300-1500	Benefits - Maint. Of Meters	\$ 511	\$ 603	\$ 1,400	\$ 1,434	\$ 1,650	\$ 3,750
604-64-65300-1510	Soc. Sec. - Maint. Of Meters	\$ 353	\$ 621	\$ 800	\$ 885	\$ 1,280	\$ 1,175
604-64-65300-2300	Contracted Services	\$ 1,218	\$ 1,080	\$ 2,500	\$ 100	\$ 3,000	\$ 3,300
604-64-65300-3490	Other Operating Expenses	\$ -	\$ 598	\$ 200	\$ -	\$ 200	\$ 200
604-64-65400-1100	Salaries - Maint. Of Hydrants	\$ 2,192	\$ 2,490	\$ 2,250	\$ 1,376	\$ 2,025	\$ 3,125
604-64-65400-1500	Benefits - Maint. Of Hydrants	\$ 728	\$ 820	\$ 600	\$ 332	\$ 580	\$ 975
604-64-65400-1510	Soc. Sec. - Maint. Of Hydrants	\$ 157	\$ 179	\$ 160	\$ 101	\$ 155	\$ 195
604-64-65400-2300	Contracted Services		\$ 6,016		\$ -	\$ -	\$ -
604-64-65400-3490	Other Operating Expenses	\$ 3,837	\$ 1,191	\$ 1,000	\$ 389	\$ 800	\$ 1,000
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	\$ 3,275	\$ 3,802	\$ 8,000	\$ 2,557	\$ 5,250	\$ 5,850
604-64-90100-1500	Benefits - Meter Reading	\$ 1,151	\$ 1,068	\$ 1,550	\$ 146	\$ 1,025	\$ 1,500
604-64-90100-1510	Soc. Sec. - Meter Reading	\$ 296	\$ 359	\$ 600	\$ 201	\$ 395	\$ 600
604-64-90200-1100	Salaries - Acctg & Collections	\$ 20,713	\$ 20,492	\$ 21,500	\$ 8,477	\$ 14,150	\$ 20,250
604-64-90200-1500	Benefits - Acctg & Collections	\$ 11,172	\$ 10,837	\$ 10,350	\$ 4,754	\$ 7,600	\$ 11,750

Adopted by Common Council 11/08/2022

CITY OF CLINTONVILLE

2023 BUDGET

604-64-90200-1510	Soc. Sec. - Acctg & Collections	\$ 1,449	\$ 1,492	\$ 1,550	\$ 605	\$ 1,005	\$ 1,250
604-64-90300-2100	Computer Expenses	\$ 2,626	\$ 14,470	\$ 1,500	\$ 1,310	\$ 1,800	\$ 2,670
604-64-90300-2110	Fees-Payment Service Network	\$ 1,272	\$ 1,365	\$ 1,300	\$ 1,014	\$ 1,585	\$ 1,500
604-64-90300-3110	Postage	\$ 6,230	\$ 7,456	\$ 6,100	\$ 3,864	\$ 6,100	\$ 6,400
604-64-90300-3121	Safety Equipment	\$ 651	\$ 1,024	\$ 1,000	\$ 701	\$ 1,000	\$ 1,000
604-64-90400-3180	Uncollectible Accounts	\$ 144	\$ 73	\$ 300	\$ 290	\$ 300	\$ 400
604-64-90600-1100	Salaries - Cust Svc & Info.	\$ 328	\$ 601	\$ 500	\$ 39	\$ 350	\$ 500
604-64-90600-1500	Benefits - Cust. Service & Info.	\$ 24	\$ 41	\$ 30	\$ 16	\$ 24	\$ 50
604-64-90600-1510	Soc. Sec. - Cust. Service & Info.	\$ 27	\$ 46	\$ 45	\$ 3	\$ 20	\$ 45
604-64-92000-1100	Salaries - Admin. & General	\$ 65,097	\$ 71,523	\$ 65,000	\$ 47,312	\$ 71,000	\$ 73,500
604-64-92000-1500	Benefits - Admin. & General	\$ 22,407	\$ 25,856	\$ 22,500	\$ 16,313	\$ 24,600	\$ 29,500
604-64-92000-1510	Soc. Sec. - Admin. & General	\$ 4,646	\$ 5,158	\$ 5,300	\$ 3,421	\$ 5,250	\$ 6,500
604-64-92000-2250	Telephone Expenses	\$ -	\$ -	\$ -	\$ 24	\$ 24	\$ -
604-64-92100-2100	Computer Expenses	\$ 2,422	\$ 843	\$ 2,000	\$ 641	\$ 2,000	\$ 2,250
604-64-92100-2250	Telephone Expenses	\$ 6,320	\$ 4,602	\$ 5,350	\$ 2,564	\$ 5,150	\$ 5,500
604-64-92100-3150	Office Supplies	\$ 3,139	\$ 4,366	\$ 4,250	\$ 2,660	\$ 4,250	\$ 4,750
604-64-92100-3260	Subscriptions And Periodicals	\$ (10)	\$ -	\$ 50	\$ 96	\$ 192	\$ 200
604-64-92100-3490	Other Operating Expenses	\$ 10,219	\$ 1,767	\$ 10,000	\$ 177	\$ 2,250	\$ 2,500
604-64-92300-2110	Engineering Services	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
604-64-92300-2220	Other Professional Services	\$ 29,284	\$ 41,369	\$ 40,000	\$ 19,209	\$ 37,500	\$ 36,600
604-64-92400-5110	Insurance On Buildings	\$ 8,099	\$ 8,636	\$ 8,981	\$ 9,148	\$ 9,148	\$ 9,450
604-64-92400-5120	Insurance On Veh. & Equip.	\$ 1,639	\$ 1,654	\$ 1,921	\$ 963	\$ 1,770	\$ 1,805
604-64-92500-5130	Insurance - General Liability	\$ 680	\$ 714	\$ 807	\$ 467	\$ 653	\$ 675
604-64-92500-5140	Insurance - Professional Liability	\$ 354	\$ 372	\$ 420	\$ 517	\$ 705	\$ 725
604-64-93000-1100	Salaries - Misc. General	\$ 5,866	\$ 8,690	\$ 8,700	\$ 4,602	\$ 7,400	\$ 7,850
604-64-93000-1500	Benefits - Misc. General	\$ 7,735	\$ 10,747	\$ 7,300	\$ 4,288	\$ 6,300	\$ 9,250
604-64-93000-1510	Soc. Sec. - Misc. General	\$ 370	\$ 627	\$ 625	\$ 334	\$ 535	\$ 500
604-64-93000-2270	Water And Electricity Expenses	\$ 6,593	\$ 6,849	\$ 7,200	\$ 7,225	\$ 10,250	\$ 13,600
604-64-93000-2300	Contracted Services	\$ 983	\$ 455	\$ 1,250	\$ 601	\$ 1,200	\$ 1,250
604-64-93000-3161	Training Expenses	\$ 5,206	\$ 4,207	\$ 5,700	\$ 3,405	\$ 5,700	\$ 5,700
604-64-93000-3240	Membership Dues	\$ 500	\$ 617	\$ 650	\$ 525	\$ 650	\$ 650
604-64-93000-3460	Clothing And Uniforms	\$ 2,334	\$ 2,582	\$ 2,900	\$ 1,388	\$ 2,800	\$ 2,900
604-64-93000-3490	Other Operating Expenses	\$ -	\$ 34	\$ 100	\$ -	\$ -	\$ 100
604-64-93000-5300	Rent On Buildings	\$ 4,515	\$ 4,557	\$ 4,651	\$ 3,038	\$ 4,560	\$ 4,651
604-64-93300-3490	Other Operating Expenses	\$ 45	\$ 13	\$ 130	\$ 46	\$ 130	\$ 130
604-64-93300-3510	Gas And Oil	\$ 2,491	\$ 3,333	\$ 4,000	\$ 3,071	\$ 4,880	\$ 7,250
604-64-93300-3554	Vehicle Repair/Maintenance	\$ 2,016	\$ 1,695	\$ 1,800	\$ 1,241	\$ 1,875	\$ 2,000
604-64-93500-1100	Salaries - Maint. General Plnt	\$ 9,403	\$ 8,649	\$ 10,500	\$ 4,940	\$ 10,450	\$ 9,500
604-64-93500-1500	Benefits - Maint. General Plnt	\$ 1,034	\$ 1,025	\$ 1,300	\$ 423	\$ 1,280	\$ 2,150
604-64-93500-1510	Soc. Sec. - Maint. General Plnt	\$ 685	\$ 662	\$ 900	\$ 374	\$ 795	\$ 875
604-64-93500-3490	Other Operating Expenses	\$ 2,753	\$ 2,513	\$ 3,500	\$ 2,430	\$ 3,500	\$ 5,000
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	\$ 4,448	\$ (24,322)	\$ 15,000	\$ 14,658	\$ 15,000	\$ 15,000
604-64-96000-1500	WRS Amortization of Prior Sevi	\$ 3,651	\$ 3,706	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
604-64-96100-0000	GASB 75 Expense	\$ 180	\$ 598	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Operating Expenditures		\$ 1,131,997	\$ 1,201,160	\$ 1,173,005	\$ 732,100	\$ 1,156,901	\$ 1,247,181

Adopted by Common Council 11/08/2022

CAPITAL

Explanation of Account: The capital accounts include all major additions to the water system, including water meters, infrastructure improvements (paving projects), etc. Expenditures for 2023 include the extension of water main along Kratzke Road north of Country Club Drive, engineering for a new shop/office split with Electric utility for 2024, and the purchase of an office vehicle for Utility Administration office split with the three utilities.

604-31400	Wells and Springs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-32500	Electric Pumping Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-34300	Water Transmission & Distribut	\$ -	\$ 83,540	\$ -	\$ -	\$ -	\$ -
604-34500	Water Services	\$ 20,156	\$ 71,202	\$ 390,646	\$ 293,756	\$ 390,646	\$ 133,555
604-34600	Water Plant Meters	\$ 73,085	\$ (17,757)	\$ 25,000	\$ 23,069	\$ 25,000	\$ 25,000
604-34800	Hydrants Water Plant	\$ 24,975	\$ 24,878	\$ 25,000	\$ 5,815	\$ 25,000	\$ 30,000
604-39000	Structures Improvement Gen Pla	\$ 3,579	\$ -	\$ 16,000	\$ 15,024	\$ 15,024	\$ 198,000
604-39100	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-39110	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-39200	Transporation Equipment	\$ 73,950	\$ 21,607	\$ 6,000	\$ 5,454	\$ 5,454	\$ 7,500
604-39400	Tools Shop & Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
604-39600	Power Operated Equipment	\$ -	\$ -	\$ 72,000	\$ 35,989	\$ 72,000	\$ -
Capital Expenses		\$ 195,746	\$ 183,469	\$ 534,646	\$ 379,107	\$ 533,124	\$ 399,055
Total Expenditures		\$ 1,327,742	\$ 1,384,629	\$ 1,707,651	\$ 1,111,207	\$ 1,690,025	\$ 1,646,236
TOTAL SURPLUS/(DEFICIT)		\$ 160,562	\$ (71,378)	\$ -	\$ (314,620)	\$ 0	\$ -

DEBT SERVICE

The Debt Service budget represents payments made by the City to repay borrowed funds which are used by the City to finance major public improvements, development projects, and capital purchases. The Debt Service budget is funded through transfers from various contributing sources including the General Property Taxes. 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 separate borrowings.

Account Number	Account Description	2020 Actual	2021 Actual	2022 Budget	As Of 9/30 Actual	2022 EOY Estimate	2023 Budget
301-10-41110	GENERAL PROPERTY TAXES	\$ 875,757	\$ 866,000	\$ 910,000	\$ 910,000	\$ 910,000	\$ 924,700
301-10-49200	DEBT PREMIUM	\$ -	\$ 91,726	\$ -	\$ -	\$ -	\$ -
301-10-49210	TRANSFER FROM GENERAL FUND	\$ 125,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -
301-10-49220	TRANSFER FROM TIF #1	\$ -		\$ -	\$ -	\$ -	\$ -
301-10-49228	BAB CREDIT-RD LOAN	\$ -		\$ -	\$ -	\$ -	\$ -
301-10-49229	FUND BALANCE	\$ -		\$ 105,400	\$ -	\$ 100,174	\$ 100,000
301-10-49260	TRANSFER FROM CWWU	\$ -		\$ -	\$ -	\$ -	\$ -
301-10-49270	TRANSFER FROM WATER	\$ -		\$ -	\$ -	\$ -	\$ -
Revenues		\$ 1,000,757	\$ 1,032,726	\$ 1,015,400	\$ 910,000	\$ 1,010,174	\$ 1,024,700
301-10-58100-6000	PRINCIPAL PAYMENT	\$ 856,674	\$ 854,022	\$ 848,258	\$ 853,872	\$ 853,873	\$ 892,000
301-10-58200-6200	INTEREST PAYMENTS	\$ 142,048	\$ 124,260	\$ 161,942	\$ 150,450	\$ 150,451	\$ 127,000
301-10-58200-6900	FISCAL CHARGES	\$ 5,332	\$ 74,064	\$ 5,200	\$ 5,700	\$ 5,850	\$ 5,700
Expenditures		\$ 1,004,053	\$ 1,052,345	\$ 1,015,400	\$ 1,010,022	\$ 1,010,174	\$ 1,024,700
TOTAL SURPLUS/(DEFICIT)		\$ (3,296)	\$ (19,619)	\$ -	\$ (100,022)	\$ -	\$ -

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, 2022, total general obligation debt (G.O. Debt) will be \$3,560,998 or 51.30% of the debt limit set by City policy.

<u>Issue</u>	<u>Date of Maturity</u>	<u>Interest Rates</u>	<u>Principal Balance*</u>
Taxable GO Land Remediation Notes	5/1/2023		\$ 48,478
2010 Taxable Refunding Bonds	12/1/2030	3.75%	\$ 251,600
2014A G.O. Notes	3/1/2024	1.90%-2.50%	\$ 485,000
2016 State Trust Fund Loan	3/15/2034	3.75%	\$ 355,920
2016A G.O. Notes	3/1/2026	2.00%-2.20%	\$ 620,000
2018A G. O. Notes	3/1/2028	3.00%	\$ 995,000
2021A G.O. Notes	3/1/2028	1.00%-2.00%	\$ 805,000
Total G. O. Debt (projected balance as of 12/31/22)			\$ 3,560,998

**Based on Ehlers Public Financial Advisors' Potential Refunding of Existing Bonds 09/20/22 Document*

	<u>State of WI</u>	<u>City Policy</u>
2022 Equalized Value	\$ 277,648,700.00	\$ 277,648,700.00
Allowable % of Equalized Value	0.05	0.025
Statutory Debt Limit	\$ 13,882,435.00	\$ 6,941,217.50
Less: General Obligation Debt	\$ 3,560,998.00	\$ 3,560,998.00
Unused Debt Limit as of 12/31/2022	\$ 10,321,437.00	\$ 3,380,219.50
Actual % of Debt Limits as of 12/31/2022	25.65%	51.30%

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.

<u>Revenue Bonds</u>		<u>Principal Balance*</u>
2017 Sewerage System Mortgage Revenue Bonds	5/1/2027	\$ 7,264,300
2021B Sewerage System Revenue Bonds	5/1/2032	\$ 503,750
2021C Water System Revenue Bond	5/1/2032	\$ 622,250

**Based on Ehlers Public Financial Advisors' Potential Refunding of Existing Bonds 09/20/22 Document*