

# CLINTONVILLE

## 2024 BUDGET



**City of Clintonville**

2024 Budget  
Table of Contents

<b><u>INTRODUCTION/SUMMARY INFORMATION</u></b>	<b><u>Page</u></b>
Administration Summary and Analysis.....	5-8
Directory of Officials.....	9
Organizational Chart.....	10
Employee Summary.....	11
Notice of Public Hearing for 2024 Proposed Budget.....	12
Tax Levy and Rate Comparison.....	13

**BUDGETS**

▪ **GENERAL FUND BUDGETS**

**Revenues**

Administrative.....	14
Protection of Persons and Property.....	15-16
Public Works.....	17
Airport.....	18

**General Government Expenditures**

City Common Council.....	19
Commissions and Boards.....	19
Mayor.....	20
City Attorney.....	20

**Administrative Services Expenditures**

City Administration.....	21-22
Administrative Offices.....	22
Elections.....	23
City Hall Maintenance.....	23
Insurance.....	24
Municipal Court.....	24

**Administrative Services Expenditures Continued**

Other General Government..... 24  
 Total.....25

**Protection of Persons and Property Expenditures**

Police Protection..... 25-26  
 Animal Control..... 26  
 Police Station Maintenance..... 26  
 Fire Protection..... 27  
 Fire Station Maintenance..... 28  
 Building Inspection and Assessment..... 28  
 Health Inspection.....28  
 Ambulance..... 29  
 Total.....29

**Public Works Expenditures**

Street Management..... 29-30  
 Municipal Shop Operations..... 30  
 Machinery..... 31  
 Street Maintenance..... 31  
 Snow and Ice Control..... 31  
 Other Public Works.....32  
 Parks and Recreation Management.....32-33  
     Parks Buildings and Grounds..... 33  
 Recreation..... 34  
 Aqua Park..... 34  
  
**Airport**..... 36  
**Contingency**..... 36  
 Total General Fund.....37

▪ **OTHER FUND BUDGETS**

**Special Revenue Funds**

Library.....38-39  
 Community Center..... 40  
 Transit.....41  
 Redevelopment Authority..... 41  
 School Safety Resources.....42  
 Veterans Memorial.....43  
 Disc Golf Course.....43  
 Community Police Efforts.....44  
 K-9.....44  
 Tourism.....45

**Special Revenue Funds Continued**

Refuse Collection.....45  
2% Fire Dues.....46  
American Rescue Plan Act (ARPA).....46  
Airport Fuel.....47  
Graceland Cemetery.....48  
Major Capital.....49-52  
Debt Service.....53-54  
TID 8.....55  
TID 9.....56

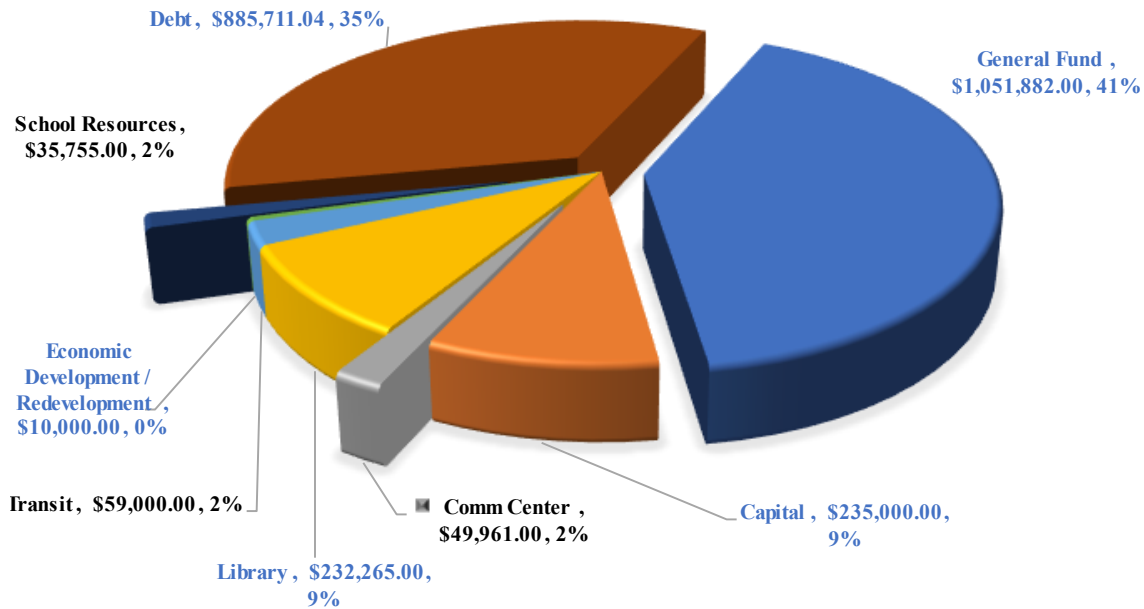
**Enterprise Funds**

Wastewater Utility.....57-59  
Electric Utility..... 60-64  
Water Utility.....64-68

## 2024 CITY OF CLINTONVILLE BUDGET SUMMARY AND ANALYSIS

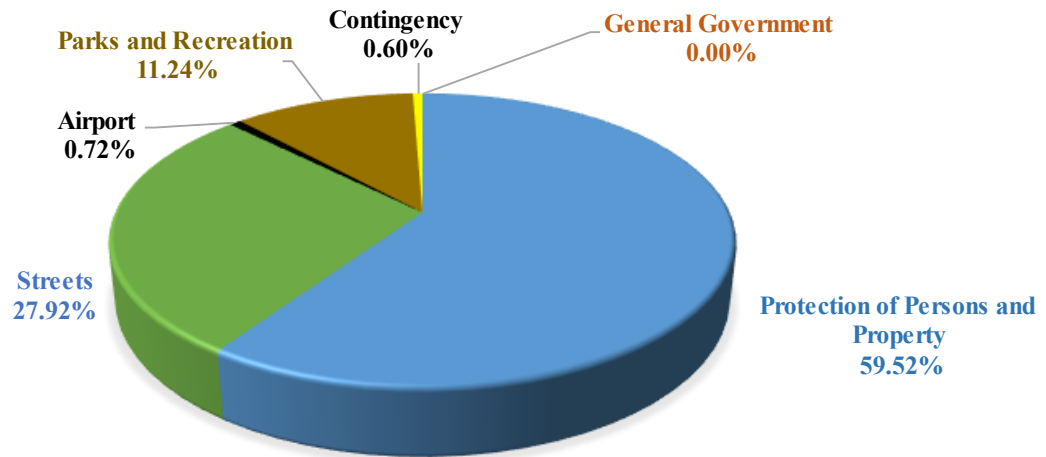
The 2024 proposed City Budget is a balanced budget with a tax levy totaling \$2,559,574. This levy is \$112,480 less than the 2023 Budget. The assessed value tax rate for the City is \$11.72, which is the same tax rate in 2023. The average assessed value for a single-family residential home in the City of Clintonville is approximately \$80,000. The 2024 tax rate will result in a \$0 tax rate increase on the tax bill for this average \$80,000 assessed value home when compared to the previous year. The City’s 2023 assessed value is \$218,380,200 which is approximately \$2.19 million lower than 2022.

### 2024 BUDGET LEVY BREAKDOWN



The **2024 Budget Levy Breakdown Chart** shows that the two single largest uses of the property tax levy are for the operations of the General Fund (41%) 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 restructuring to increase capacity for projects.

**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 (59.52%) at \$2,251,302.

**Mill Rate History** – The below table shows the City’s mill rate (exclusive of TIF) since 2019. 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)	2019	2020	2021	2022	2023	2024
<b>Tax Rate</b>	\$ 10.08	\$ 10.66	\$ 10.59	\$ 11.12	\$ 11.72	\$ 11.72
<b>Operating Levy</b>	\$ 6.33	\$ 6.75	\$ 6.78	\$ 7.06	\$ 7.66	\$ 7.66
<b>Total Levy</b>	\$ 2,257,490	\$ 2,398,673	\$ 2,405,245	\$ 2,493,478	\$ 2,672,054	\$ 2,672,054
<b>Assessed Value</b>	\$ 223,847,200	\$ 224,274,400	\$ 227,049,300	\$ 224,303,200	\$ 228,058,524	\$ 218,380,200

## **BUDGET HIGHLIGHTS**

### **2024 Wages and Benefits** –

The budget includes an estimated average of 5.27% salary and benefits increase per employee for all union and non-union employees. A 3% 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 4% and Dental premiums increased by 3%.

To reduce operational expenses and to allow for a 3% COLA, the City implemented less employer contributions for health reimbursement plans (HRA). Additionally, to address the organizational concern of wage compression with managers and non-managers, manager and non-manager/non-union employee contributions adjusted to 14% (formally 14.5%) and 16% (formally 15.5%), respectively. Members of the Clintonville Professional Police Association did not experience any change in accordance with the provision of their union contract.

Lastly, since 2021, City Leadership has discussed concerns with the implemented 2018 Compensation and Wage Study. In 2024 a firm will conduct a Compensation and Wage Study with coordinating salary adjustments beginning in the 2025 Budget.

### **Personnel Changes** –

As seen on Page 11 within the Employee Table, the City Utility Departments of Water, Wastewater, and Electric increased their team by one individual: Utility Grounds/Maintenance Worker.

### **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 30% of the subsequent year's General Fund Revenues. The City's Unassigned Fund Balance at year-end 2022 was \$1,662,381 (excluding non-spendable, restricted, and committed funds) or 45% of the City's 2022 General Fund Revenues. The 2023 end-of-year estimates expects there to be a surplus of \$613,692. The 2024 Budget is utilizing \$99,536 in Special Revenue Fund balance and \$250,600 in General Government Fund balance.

### **Debt** –

The 2024 total budget for debt service is \$1,037,858. The tax levy is scheduled to cover \$885,711 with the remaining balance of \$67,000 being offset by the General Government Fund balance which was included in the \$250,600 describe in the previous section. In order to limit the impact to the taxpayers, the City will need to continue to utilize operational savings to lower the debt levied amount.

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

The 2024 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 under the percentage. 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 remain stable at \$11.72. While there has been new development and growth, the assessment ratio has continued to decline. A full Revaluation will be conducted in 2024-2025 to bring the assessed value back in line with the market and to ensure property owners are all paying their equitable share of the property tax.

I am grateful for City Leadership. The completion of the FY2024 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 by the Mayor and Common Council Alderpersons. I look forward to another great year of bettering the quality of life in our community while also maintaining a level of excellence within the City's organization.

Warm regards,

A handwritten signature in black ink that reads "Caz R. Muske". The signature is fluid and cursive, with a long horizontal stroke at the end.

**Caz R. Muske, M.P.A.**

**City Administrator**

Airport Manager | RDA Executive Director



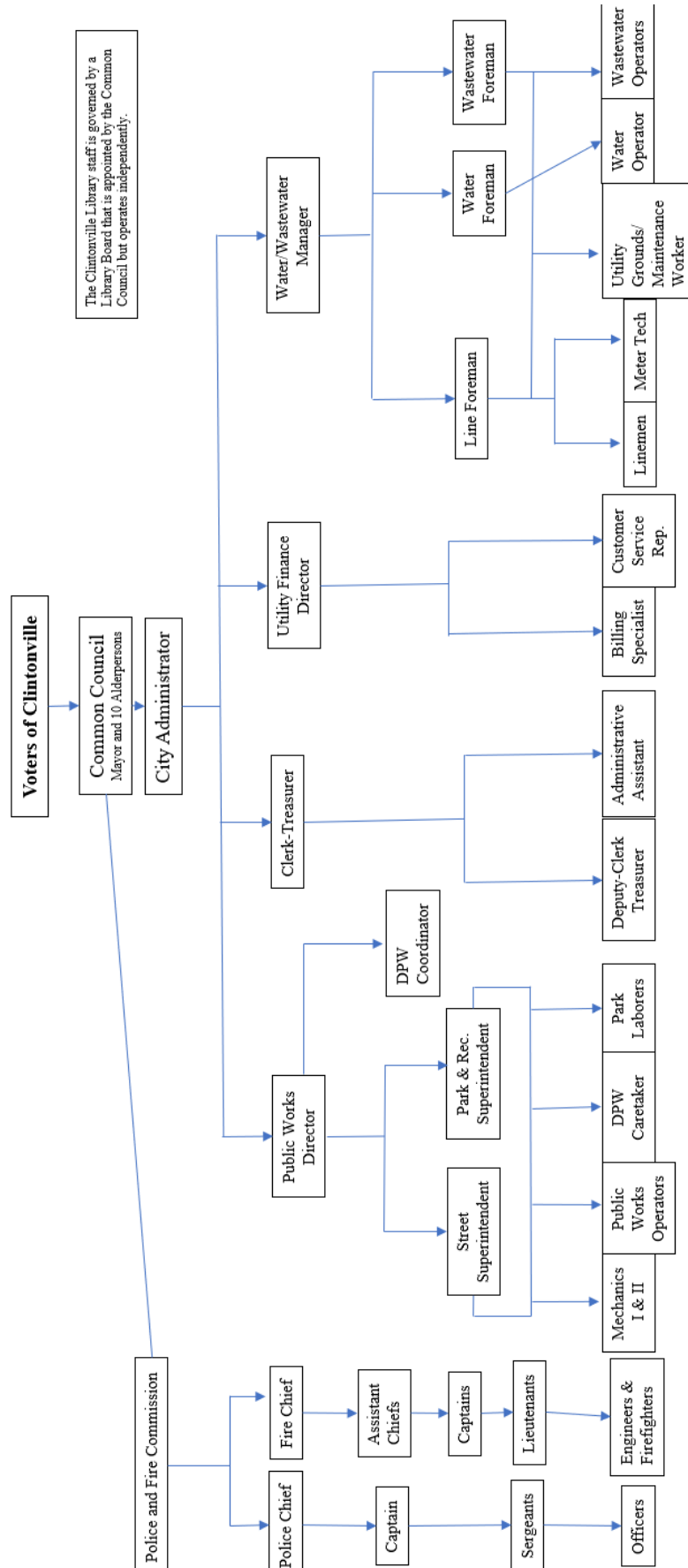
**CITY OF CLINTONVILLE**  
**2024 BUDGET**  
**CITY OFFICIALS**

- Steve Kettenhoven..... Mayor
- Tammy Strey-Hirt\*.....Council President/Aldersperson Dist. 2
- Mark Zachow..... Aldersperson Dist. 1
- Stephanie Bonikowske.....Aldersperson Dist. 1
- Peggy Zaemisch.....Aldersperson Dist. 2
- Branden Schirpke\*.....Aldersperson Dist. 3
- Kody Zempel.....Aldersperson Dist. 3
- Darrell Hansen\*..... Aldersperson Dist. 4
- Tom Lederer..... Aldersperson Dist. 4
- Greg Rose\*..... Aldersperson Dist. 5
- Brandon Braden\*..... Aldersperson Dist. 5
- Caz R. Muske.....City Administrator
- Peggy Johnson.....Clerk-Treasurer
- Kunkel Engineering..... Building Inspector
- Craig Freitag.....Police Chief
- Shane Krueger.....Fire Chief
- Justin McAuly.....Public Works Director
- Dave Tichinel.....Utilities Manager
- Stacy Sonnenberg.....Utility Finance Director
- Jamie Hein.....Library Director
- Servi Group..... Assessor

*\*Members of the Finance Committee*

*Adopted by Common Council 11/14/2023*

**City of Clintonville Organizational Chart**



Adopted by Common Council 11/14/2023

<b>EMPLOYEE TABLE</b>				
<b>2024 BUDGET</b>				
<b>DEPARTMENT</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>
	<b>POSITIONS</b>	<b>FTEs</b>	<b>POSITIONS</b>	<b>FTEs</b>
<b>ADMINISTRATION</b>				
Administrator*		1.00	1.00	1.00
Clerk-Treasurer*		1.00	1.00	1.00
Utility Finance Director*		1.00	1.00	1.00
Deputy Clerk-Treasurer*		1.00	1.00	1.00
Utility Billing Clerk*		1.00	1.00	1.00
Utility Customer Support*		1.00	1.00	1.00
Administrative Assistant		1.00	1.00	1.00
		7.00	7.00	7.00
<b>POLICE DEPARTMENT</b>				
Police Chief		1.00	1.00	1.00
Captain		1.00	1.00	1.00
Sergeant		3.00	3.00	3.00
Patrol Officers		6.00	5.25	6.00
Police School Liaison Assignment		1.00	0.75	1.00
Lead Dispatch		1.00	1.00	1.00
Dispatch		3.00	3.00	3.00
Part-time Patrol		3.00	0.10	3.00
Part-time Dispatch		7.00	1.29	7.00
		26.00	16.39	26.00
<b>PUBLIC WORKS</b>				
Public Works Director*		1.00	1.00	1.00
<b>STREET</b>				
Street Superintendent		1.00	1.00	1.00
Mechanic*		2.00	2.00	2.00
Equipment Operator		3.00	3.00	3.00
		7.00	7.00	7.00
<b>PARKS &amp; RECREATION</b>				
Parks & Recreation Director*		0.00	0.00	0.00
Parks Foreman*		1.00	1.00	1.00
Laborer*		2.00	2.00	2.00
Public Works Caretaker*		1.00	1.00	1.00
Recreation Coordinator*		1.00	1.00	1.00
		5.00	5.00	5.00
<b>UTILITIES</b>				
Utilities Manager*		1.00	1.00	1.00
Line Foreman		1.00	1.00	1.00
Journeyman Lineman		2.00	2.00	2.00
Meter Technician		1.00	1.00	1.00
Apprentice Journeyman Lineman		2.00	2.00	2.00
Water Manager		0.00	0.00	0.00
Water Foreman		1.00	1.00	1.00
Water Operator		1.00	1.00	1.00
Wastewater Manager		0.00	0.00	0.00
Wastewater Foreman		1.00	1.00	1.00
Wastewater Operator		2.00	2.00	2.00
Utility Grounds/Maintenance Worker		0.00	0.00	1.00
		12.00	12.00	13.00
<b>TOTAL CITY DEPARTMENTS</b>		<u>57.00</u>	<u>47.39</u>	<u>58.00</u>
<b>LIBRARY</b>				
Library Director		1.00	1.00	1.00
Technical Services Librarian		1.00	1.00	1.00
Youth Librarian		1.00	1.00	1.00
Library Technicians		6.00	2.25	6.00
Pages		2.00	0.40	2.00
<b>TOAL LIBRARY</b>		<u>11.00</u>	<u>5.65</u>	<u>11.00</u>

Notes:

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

The Fire Department is a compensated all-volunteer force.

Adopted by Common Council 11/14/2023

**NOTICE OF PUBLIC HEARING  
2024 PROPOSED BUDGET - CITY OF CLINTONVILLE**

NOTICE IS HEREBY GIVEN that a Public Hearing will be held on Monday, November 13, 2023 at 4:45 pm at the Community Center, 30 S. Main Street, Clintonville, Wisconsin on the proposed City of Clintonville budget for the year 2024. 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 30, 2023 at the office of the City Clerk at City Hall and is also available on the City website. [www.clintonvillewi.gov](http://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](mailto:pjohnson@clintonvillewi.gov), by Thursday, November 9, 2023 at 2:00 pm.

General Fund	2023	2024	Percent
<u>Revenues:</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
General Property Taxes	\$ 1,966,782	\$ 1,619,250	-17.67%
Special Assessments	12,100	31,500	160.33%
Intergovernmental	1,840,344	2,128,629	15.66%
Licenses & Permits	63,500	74,850	17.87%
Fines & Forfeitures	63,400	65,000	2.52%
Public Charges	127,980	165,346	29.20%
Other	256,890	557,555	117.04%
<b>Total Revenues</b>	<b>\$ 4,330,996</b>	<b>\$ 4,642,130</b>	<b>7.18%</b>
<u>Expenses:</u>			
General Government	\$ 556,910	\$ 575,637	3.36%
Public Safety	2,228,709	2,373,963	6.52%
Public Works	1,053,117	1,104,008	4.83%
Recreation	451,705	499,446	10.57%
Airport	40,555	69,076	70.33%
Contingency	-	20,000	
<b>Total Expenses</b>	<b>\$ 4,330,996</b>	<b>\$ 4,642,130</b>	<b>7.18%</b>

	*Total Revenues <u>Excluding Taxes</u>	Total <u>Expenditures</u>	Property Tax <u>Contribution</u>
General Fund	\$ 3,590,340	\$ 4,642,130	\$ 1,051,790
Community Center Fund	\$ 13,332	63,293	49,961
TIF 8 Fund	\$ 87,426	87,426	-
TIF 9 Fund	\$ 57,437	57,437	-
Library Fund	\$ 181,268	413,533	232,265
Transit Fund	\$ 88,500	147,500	59,000
Redevelopment Authority Fund	\$ -	10,000	10,000
School Safety Resources	\$ 95,220	130,975	35,755
Debt Service Fund	\$ 85,146	1,037,857	952,711
Major Capital Fund	\$ 1,273,643	1,416,643	143,000
Small Capital Fund	\$ -	-	-
Airport Fuel	\$ 118,898	118,898	-
Veterans Memorial	\$ 5,792	5,792	-
Aqua Park	\$ -	-	-
K-9	\$ 16,000	16,000	-
Garbage	\$ 280,235	280,235	-
Economic Development	\$ -	-	-
2% Fire Dues	\$ 30,440	30,440	-
Community Policing Efforts	\$ 8,000	8,000	-
Disc Golf Course	\$ 3,000	3,000	-
ARPA	\$ 101,195	101,195	-
Graceland Cemetery	\$ 88,306	88,306	-
<b>Total</b>	<b>\$ 6,124,178</b>	<b>\$ 8,658,660</b>	<b>\$ 2,534,482</b>

Peggy Johnson, Clerk-Treasurer

*Adopted by Common Council 11/14/2023*

CITY OF CLINTONVILLE TAX LEVY AND RATE COMPARISON						
		ADOPTED LEVY 2023	ADOPTED LEVY 2024	INCREASE (DECREASE)	% INCREASE (DECREASE)	
<b>PROPERTY TAX LEVY SUMMARY:</b>						
General Fund	\$	1,424,267	\$ 1,051,882	\$ (372,385)	-26.15%	
Small Capital	\$	7,485	\$ -	\$ (7,485)	-100.00%	
Major Capital	\$	10,124	\$ 235,000	\$ 224,876		
Swimming Facility	\$	-	\$ -	\$ -		
Community Center	\$	27,978	\$ 49,961	\$ 21,983	78.57%	
Library	\$	225,500	\$ 232,265	\$ 6,765	3.00%	
School Safety Resources	\$	26,000	\$ 35,755	\$ 9,755	37.52%	
Transit	\$	26,000	\$ 59,000	\$ 33,000	126.92%	
Redevelopment Authority	\$	-	\$ 10,000	\$ 10,000	100.00%	
Economic Development	\$	-	\$ -	\$ -	0.00%	
Debt	\$	924,700	\$ 885,711	\$ (38,989)	-4.22%	
<b>SUBTOTAL EXCLUDING TIF</b>	<b>\$</b>	<b>2,672,054</b>	<b>\$ 2,559,574</b>	<b>\$ (112,480)</b>	<b>-4.21%</b>	

		ACTUAL TAX RATE 2022	ACTUAL TAX RATE 2023	INCREASE (DECREASE)	% INCREASE (DECREASE)	
<b>PROPERTY TAX RATE SUMMARY:</b>						
General Fund	\$	5.2070	\$ 4.8167	\$ (0.3902)	-7.49%	
Small Capital	\$	0.1912	\$ -	\$ (0.1912)	-100.00%	
Major Capital	\$	0.0451	\$ 1.0761	\$ 1.0310	2284.17%	
Swimming Facility	\$	0.1048	\$ -	\$ (0.1048)	-100.00%	
Community Center	\$	0.1726	\$ 0.2288	\$ 0.0561	32.52%	
Library	\$	0.9860	\$ 1.0636	\$ 0.0776	7.87%	
School Safety Resources	\$	0.1557	\$ 0.1637	\$ 0.0080	5.13%	
Transit	\$	0.1717	\$ 0.2702	\$ 0.0985	57.33%	
Redevelopment Authority	\$	0.0254	\$ 0.0458	\$ 0.0204	80.20%	
Economic Development	\$	-	\$ -	\$ -	0.00%	
Debt	\$	4.0570	\$ 4.0558	\$ (0.0012)	-0.03%	
<b>SUBTOTAL EXCLUDING TIF</b>	<b>\$</b>	<b>11.1166</b>	<b>\$ 11.7207</b>	<b>\$ 0.6042</b>	<b>5.43%</b>	

	2022	2023	DIFFERENCE	%
Assessed Value	\$ 228,058,524	\$ 218,380,200	\$ (9,678,324)	-4.24%
Equalized Value	\$ 277,648,700	\$ 314,759,600	\$ 37,110,900	13.37%
Assessment Ratio	0.821392371	0.693799967		

# 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-41110	GENERAL PROPERTY TAXES	\$ 1,166,108	\$ 1,167,935	\$ 1,424,267	\$ 1,424,267	\$ 1,424,267	\$ 1,051,882
100-10-41140	MOBILE HOME FEES	\$ 10,000	\$ 11,273	\$ 13,075	\$ 14,747	\$ 12,715	\$ 12,500
100-10-41150	MANAGED FOREST LAND	\$ 291	\$ (66)	\$ 285	\$ 727	\$ 727	\$ 200
100-10-41210	ROOM TAX	\$ 8,221	\$ 12,133	\$ 8,439	\$ 6,439	\$ 10,500	\$ 10,000
100-10-41310	PILT - WATER & ELECTRIC	\$ 480,591	\$ 461,800	\$ 465,000	\$ 348,750	\$ 465,000	\$ 490,018
100-10-41320	PILT - HOUSING AUTHORITY	\$ 17,726	\$ 19,254	\$ 18,855	\$ -	\$ 18,855	\$ 20,417
100-10-41330	PILT - Aster	\$ 56,074	\$ 54,347	\$ 58,660	\$ 16,726	\$ 58,660	\$ 57,000
100-10-41800	INTEREST ON TAXES	\$ 24	\$ -	\$ -	\$ 31	\$ 50	\$ 25
100-10-43410	SHARED REVENUES	\$ 1,301,622	\$ 1,300,783	\$ 1,305,649	\$ 409,733	\$ 1,305,649	\$ 1,555,664
100-10-43430	EXEMPT COMPUTER AID	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	\$ 40,043	\$ 39,750
100-10-43435	PERSONAL PROPERTY AID	\$ 11,243	\$ 40,043	\$ 20,929	\$ 20,929	\$ 20,929	\$ 20,929
100-10-43507	GRANT	\$ -	\$ 14,260	\$ 1,147	\$ -	\$ -	\$ 1,453
100-10-43528	STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-43530	TRANSPORTATION AIDS	\$ 422,497	\$ 387,528	\$ 381,044	\$ 285,815	\$ 381,086	\$ 401,375
100-10-43610	PAYMENTS FOR MUNICIPAL SERVICE	\$ 5,670	\$ 4,590	\$ 4,590	\$ 4,842	\$ 4,842	\$ 4,547
100-10-44100	BUSINESS LICENSES	\$ 19,459	\$ 18,143	\$ 17,000	\$ 19,300	\$ 19,700	\$ 28,000
100-10-44200	NONBUSINESS LICENSES	\$ 2,868	\$ 2,882	\$ 2,900	\$ 1,348	\$ 1,950	\$ 3,650
100-10-44400	COMMUNITY EVENT FEE	\$ 700	\$ 600	\$ 600	\$ 600	\$ 600	\$ 900
100-10-44500	CABLE FRANCHISE FEE	\$ 36,729	\$ 35,657	\$ 33,000	\$ 26,764	\$ 35,000	\$ 35,000
100-10-44600	CELL TOWER LEASE	\$ 42,775	\$ 36,984	\$ 37,443	\$ 29,064	\$ 39,000	\$ 40,500
100-10-46100	ADMINISTRATION FEES	\$ 11,472	\$ 12,004	\$ 11,000	\$ 9,803	\$ 11,550	\$ 11,000
100-10-48110	INTEREST ON INVESTMENTS	\$ 44,344	\$ 122,381	\$ 60,000	\$ 288,012	\$ 400,000	\$ 400,000
100-10-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 2,798	\$ 5,799	\$ 1,900	\$ 661	\$ 1,500	\$ 1,500
100-10-48201	CITY BUILDING RENTALS	\$ 19,860	\$ 19,860	\$ 19,860	\$ 14,895	\$ 19,860	\$ 20,513
100-10-48202	LAND LEASES	\$ 16,966	\$ 16,737	\$ 17,000	\$ 6,146	\$ 17,000	\$ 17,000
100-10-48205	SIGN LEASES	\$ 554	\$ 1,630	\$ 1,175	\$ 900	\$ 1,175	\$ 1,175
100-10-48300	CITY PROPERTY SALES	\$ 119,578	\$ 35	\$ -	\$ -	\$ -	\$ -
100-10-48401	INSURANCE CLAIM RECOVERIES	\$ 16,293	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-48500	DONATIONS	\$ 4,050	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-48700	OFF ROAD FUEL TAX REFUND	\$ 2,912	\$ 2,229	\$ 2,200	\$ 1,903	\$ 2,200	\$ 2,200
100-10-48850	CITY INVENTORY SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-48900	MISCELLANEOUS REVENUES	\$ -	\$ 19,231	\$ 7,500	\$ 67,213	\$ 67,246	\$ 7,400
100-10-49200	TRANSFER FROM OTHER FUNDS	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
100-10-41104	Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,600
<b>TOTAL</b>		<b>\$ 3,861,175</b>	<b>\$ 3,817,803</b>	<b>\$ 3,953,268</b>	<b>\$ 3,039,364</b>	<b>\$ 4,360,104</b>	<b>\$ 4,358,197</b>

*Adopted by Common Council 11/14/2023*

**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 plats for all motorcycles, vehicles, and mopeds, as well as certain types of recreational vehicles. The Law and Ordinance Violation account is the City’s portion of all citations written in the City limits. The City restricts overnight parking from December through March, 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-20-41170	MOTOR VEHICLE REGISTRATIONS	\$ 7,398	\$ 5,196	\$ 10,000	\$ 3,719	\$ 6,100	\$ 9,000
100-20-43521	STATE PMT FOR POLICE TRAINING	\$ 1,920	\$ 1,920	\$ 2,240	\$ -	\$ 2,240	\$ 4,100
100-20-43528	GRANTS	\$ 10,000	\$ 4,517	\$ 11,500	\$ 1,459	\$ 126,300	\$ 5,000
100-20-45100	LAW AND ORDINANCE VIOLATIONS	\$ 54,153	\$ 58,346	\$ 59,000	\$ 46,645	\$ 61,500	\$ 60,500
100-20-45130	PARKING VIOLATIONS	\$ 4,380	\$ 6,785	\$ 4,400	\$ 4,000	\$ 4,400	\$ 4,500
100-20-46210	LAW ENFORCEMENT FEES	\$ 3,147	\$ 3,010	\$ 2,200	\$ 1,309	\$ 2,350	\$ 2,300
100-20-46590	DOG POUND REVENUE	\$ 940	\$ 1,280	\$ 900	\$ 730	\$ 1,000	\$ 1,000
100-20-47321	LAW ENFORCEMENT SERV/OTHER MUN	\$ 2,083	\$ 567	\$ -	\$ 75	\$ 75	\$ 450
100-20-48300	CITY PROPERTY SALES	\$ -	\$ -	\$ 5,500	\$ -	\$ 6,500	\$ 6,500
100-20-48401	INSURANCE CLAIM RECOVERIES	\$ 6,597	\$ 8,516	\$ -	\$ -	\$ -	\$ -
100-20-48500	DONATIONS	\$ 1,537	\$ 750	\$ 2,500	\$ 12,000	\$ 12,000	\$ 2,500
100-20-48900	MISCELLANEOUS REVENUES	\$ 15,144	\$ 1,340	\$ 4,500	\$ 1,357	\$ 1,900	\$ 4,500
100-20-48920	SPECIAL EVENTS	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 107,300</b>	<b>\$ 92,227</b>	<b>\$ 103,240</b>	<b>\$ 71,294</b>	<b>\$ 224,365</b>	<b>\$ 100,350</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-21-43420	FIRE INSURANCE	\$ -	\$ -	\$ -	\$ -		\$ -
100-21-43421	FIRE DUES/OTHER MUNICIPALITIES	\$ -	\$ -	\$ -	\$ -		\$ -
100-21-46220	RESCUE/VEHICLE CHARGES	\$ 5,050	\$ 1,435	\$ 7,000	\$ 5,455	\$ 6,000	\$ 7,000
100-21-46240	FIRE CALLS	\$ 8,125	\$ 9,850	\$ 12,000	\$ 6,650	\$ 12,000	\$ 12,500
100-21-47200	DNR/LARRABEE	\$ -	\$ -	\$ 150	\$ -	\$ 400	\$ 250
100-21-47201	DNR/MATTESON	\$ 721	\$ -	\$ 150	\$ 600		\$ 250
100-21-47202	DNR/BEAR CREEK	\$ -	\$ -	\$ 50	\$ -		\$ 100
100-21-47203	DNR/CLINT-MABAS		\$ 200	\$ 200	\$ -		\$ 200
100-21-47323	FIRE PROTECTION CONTRACTS	\$ 65,107	\$ 80,023	\$ 84,445	\$ 48,510	\$ 84,445	\$ 100,011
100-21-48401	INSURANCE CLAIM RECOVERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-21-48500	DONATIONS	\$ 245	\$ 1,850	\$ -	\$ 280	\$ 500	\$ 100
100-21-48600	FIRE INSPECTION FEES	\$ 7,760	\$ 7,760	\$ 14,000	\$ -	\$ 14,000	\$ 14,000
100-21-48700	FIRE RE-INSPECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 300
100-21-48900	MISCELLANEOUS REVENUES	\$ 388	\$ 3,893	\$ -	\$ 794	\$ 800	\$ 800
<b>TOTAL</b>		<b>\$ 87,396</b>	<b>\$ 105,010</b>	<b>\$ 117,995</b>	<b>\$ 62,289</b>	<b>\$ 118,645</b>	<b>\$ 135,511</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-11-44300	BUILDING PERMITS & INSPECT.	\$ 23,723	\$ 23,652	\$ 20,000	\$ 3,925	\$ 7,000	\$ 10,000
100-11-44400	ZONING APPEALS	\$ 320	\$ 580	\$ 365	\$ 670	\$ 630	\$ 400
100-11-45400	CODE ENFORCEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 24,043</b>	<b>\$ 24,232</b>	<b>\$ 20,365</b>	<b>\$ 4,595</b>	<b>\$ 7,630</b>	<b>\$ 10,400</b>

**TOTAL PROTECTION OF PERSONS AND PROPERTY**

	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
POLICE PROTECTION	\$ 107,300	\$ 92,227	\$ 103,240	\$ 71,294	\$ 224,365	\$ 100,350
FIRE PROTECTION	\$ 87,396	\$ 105,010	\$ 117,995	\$ 62,289	\$ 118,645	\$ 135,511
BUILDING INSPECTION/ASSESSMENT	\$ 24,043	\$ 24,232	\$ 20,365	\$ 4,595	\$ 7,630	\$ 10,400
<b>TOTAL</b>	<b>\$ 218,739</b>	<b>\$ 221,469</b>	<b>\$ 241,600</b>	<b>\$ 138,178</b>	<b>\$ 350,640</b>	<b>\$ 246,261</b>



**PUBLIC WORKS**

STREET DIVISION

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 2024 total revenues are projected to increase \$2,383 from 2023.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-30-42301	SIDEWALK/CURB/GUTTER ASSESSMENT	\$ 29,243	\$ 33,299	\$ 10,000	\$ 16,783	\$ 31,271	\$ 30,000
100-30-46290	SNOW REMOVAL CHARGES	\$ 2,718	\$ 6,997	\$ 3,768	\$ 2,906	\$ 2,748	\$ 3,513
100-30-46310	STREET MAINTENANCE	\$ -	\$ 71	\$ 1,435	\$ -	\$ -	\$ 500
100-30-46431	CAWS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-46440	WEED AND NUISANCE	\$ 1,515	\$ 1,716	\$ 1,368	\$ 40	\$ 24	\$ 500
100-30-46724	PETROLEUM CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-46725	PARTS CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-46900	PUBLIC CHARGES FOR SERVICE	\$ 8,216	\$ 1,454	\$ 6,289	\$ 89	\$ -	\$ 1,400
100-30-47400	INTERDEPARTMENTAL LABOR	\$ 1,190	\$ -	\$ 200	\$ 789	\$ 789	\$ 800
100-30-48130	INTEREST ON SPECIAL ASSESSMENT	\$ 300	\$ -	\$ 200	\$ -	\$ -	\$ -
100-30-48300	CITY PROPERTY SALES	\$ 35,639	\$ 24,001	\$ 20,788	\$ 212	\$ 212	\$ -
100-30-48401	INSURANCE CLAIM RECOVERIES	\$ 9,367	\$ 267	\$ -	\$ -	\$ -	\$ -
100-30-48580	UTV/ATV DONATIONS	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-48800	DONATIONS-FLOWERS & FIRS	\$ -	\$ 2,475	\$ -	\$ 4,195	\$ 4,160	\$ 4,243
100-30-48900	MISCELLANEOUS REVENUES	\$ 6,392	\$ 9,113	\$ 1,500	\$ 5,419	\$ 5,419	\$ 6,975
<b>TOTAL</b>		<b>\$ 95,080</b>	<b>\$ 79,394</b>	<b>\$ 45,548</b>	<b>\$ 30,433</b>	<b>\$ 44,624</b>	<b>\$ 47,931</b>

PARKS AND RECREATION DIVISION

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. New in 2024 will be Aqua Park Revenue in the form of Concessions and Fees. The 2024 total revenues are projected to increase \$35,553 from 2023.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-40-43695	BOAT LAUNCH FEES	\$ 393	\$ 272	\$ 396	\$ 256	\$ 300	\$ 322
100-40-46720	PARK FEES	\$ 4,693	\$ 4,130	\$ 3,295	\$ 2,960	\$ 3,000	\$ 3,941
100-40-46730	SOCCER FEES	\$ 4,684	\$ 5,430	\$ 5,083	\$ 6,741	\$ 6,741	\$ 7,966
100-40-46740	USER FEES- REC PROGRAMS	\$ 3,591	\$ 7,320	\$ 7,860	\$ 6,846	\$ 7,800	\$ 7,465
100-40-46745	WINTER WHIRL	\$ 3,450	\$ 1,215	\$ 3,230	\$ 3,167	\$ 3,167	\$ 2,611
100-40-46750	AQUA PARK FEES & CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,960
100-40-46755	WINTER PROGRAMS	\$ 687	\$ 829	\$ 5,750	\$ 2,299	\$ 3,000	\$ 4,275
100-40-46760	SPRING PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
100-40-46765	EASTER EGG HUNT	\$ 100	\$ 820	\$ 454	\$ 850	\$ 850	\$ 850
100-40-46770	SUMMER PROGRAMS	\$ 2,667	\$ 2,671	\$ 4,332	\$ 3,957	\$ 3,957	\$ 5,136
100-40-46775	FALL PROGRAMS	\$ -	\$ 284	\$ 752	\$ 237	\$ 284	\$ 379
100-40-48300	CITY PROPERTY SALES	\$ 2,000	\$ -	\$ 920	\$ 920	\$ -	\$ -
100-40-48500	DONATIONS	\$ -	\$ 430	\$ -	\$ 5,179	\$ 6,029	\$ 4,200
100-40-48600	PARK DONATIONS	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-48660	DOG PARK DONATIONS	\$ -	\$ 1,475	\$ -	\$ 22,673	\$ 22,578	\$ -
100-40-48900	MISCELLANEOUS REVENUES	\$ 7,549	\$ 5,245	\$ 6,661	\$ 3,740	\$ 3,492	\$ 2,881
<b>TOTAL</b>		<b>\$ 29,944</b>	<b>\$ 30,121</b>	<b>\$ 38,733</b>	<b>\$ 59,824</b>	<b>\$ 61,198</b>	<b>\$ 74,286</b>

**AIRPORT**

Explanation of Accounts: The Clintonville Municipal Airport processes approximately 1600 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 30 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-50-46340	AIRPORT CHARGES	\$ 69,818	\$ 16,721	\$ 13,847	\$ 6,403	\$ 13,847	\$ 13,847
100-50-48202	LAND LEASES	\$ 14,375	\$ 28,000	\$ 28,000	\$ 9,867	\$ 28,000	\$ 28,000
100-50-48401	INSURANCE CLAIM RECOVERIES	\$ 137,067	\$ -	\$ -	\$ -	\$ -	\$ -
100-50-48875	PILOT LOUNGE SERVICES	\$ 304	\$ 115	\$ -	\$ -	\$ -	\$ -
100-50-48900	MISCELLANEOUS REVENUES	\$ -	\$ 106	\$ 10,000	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 221,564</b>	<b>\$ 44,942</b>	<b>\$ 51,847</b>	<b>\$ 16,270</b>	<b>\$ 41,847</b>	<b>\$ 41,847</b>

**TOTAL GENERAL FUND REVENUES**

	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
GENERAL GOVERNMENT	\$ 3,861,175	\$ 3,817,803	\$ 3,953,268	\$ 3,039,364	\$ 4,360,104	\$ 4,358,197
PROTECTION OF PERSONS AND PROPERTY	\$ 218,739	\$ 221,469	\$ 241,600	\$ 138,178	\$ 350,640	\$ 246,261
STREET	\$ 95,080	\$ 79,394	\$ 45,548	\$ 30,433	\$ 44,624	\$ 47,931
PARKS AND RECREATION	\$ 29,944	\$ 30,121	\$ 38,733	\$ 59,824	\$ 61,198	\$ 74,286
AIRPORT	\$ 221,564	\$ 44,942	\$ 51,847	\$ 16,270	\$ 41,847	\$ 41,847
<b>TOTAL</b>	<b>\$ 4,426,501</b>	<b>\$ 4,193,729</b>	<b>\$ 4,330,996</b>	<b>\$ 3,284,069</b>	<b>\$ 4,858,413</b>	<b>\$ 4,768,522</b>

**EXPENDITURES**

The following accounts constitute the operating and capital expenses incurred by the City of Clintonville in the day to day provision of services including administration, police, fire, and ambulance protection, maintenance of streets and parks, assessment, building inspections, and the maintenance of a municipal airport. The Expenditures section is divided into six categories that encompass all facets of City operations. The categories are Administrative, Protection of Persons and Property, Public Works, 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51101-1100	SALARIES	\$ 20,906	\$ 21,250	\$ 24,375	\$ 16,319	\$ 22,000	\$ 24,375
100-10-51101-1500	EMPLOYEE BENEFITS	\$ 1,667	\$ 1,654	\$ 1,924	\$ 1,295	\$ 2,000	\$ 1,923
100-10-51101-2100	INFORMATION TECHNOLOGY	\$ 1,320	\$ 3,649	\$ 3,900	\$ 981	\$ 2,000	\$ 2,000
100-10-51101-3150	OFFICE SUPPLIES	\$ 9	\$ -	\$ 50	\$ -	\$ -	\$ 50
100-10-51101-3161	TRAINING	\$ 300	\$ 220	\$ 400	\$ 345	\$ 330	\$ 400
100-10-51101-3240	MEMBERSHIP DUES	\$ 1,220	\$ 3,277	\$ 1,880	\$ -	\$ 1,528	\$ 1,528
100-10-51101-3310	EXPENSE ALLOWANCE	\$ 309	\$ 284	\$ 250	\$ 60	\$ 100	\$ 150
<b>TOTAL</b>		<b>\$ 25,731</b>	<b>\$ 30,334</b>	<b>\$ 32,779</b>	<b>\$ 18,999</b>	<b>\$ 27,958</b>	<b>\$ 30,426</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51102-1100	SALARIES	\$ 90	\$ 60	\$ 200	\$ -	\$ 200	\$ 200
100-10-51102-3161	TRAINING	\$ 10	\$ 115	\$ 65	\$ 116	\$ 41	\$ 100
100-10-51102-3310	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 75	\$ 268	\$ -	\$ 50
<b>TOTAL</b>		<b>\$ 100</b>	<b>\$ 175</b>	<b>\$ 340</b>	<b>\$ 384</b>	<b>\$ 241</b>	<b>\$ 350</b>

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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51103-1100	SALARIES	\$ 3,375	\$ 3,375	\$ 3,938	\$ 2,681	\$ 3,938	\$ 3,938
100-10-51103-1500	EMPLOYEE BENEFITS	\$ 266	\$ 265	\$ 310	\$ 214	\$ 310	\$ 309
100-10-51103-2100	INFORMATION TECHNOLOGY	\$ 155	\$ 648	\$ 500	\$ 112	\$ 200	\$ 250
100-10-51103-3150	OFFICE SUPPLIES	\$ 303	\$ 81	\$ 65	\$ -	\$ 45	\$ 65
100-10-51103-3161	TRAINING	\$ 100	\$ -	\$ 150	\$ -	\$ 150	\$ 150
100-10-51103-3310	EXPENSE ALLOWANCE	\$ 18	\$ 279	\$ 250	\$ 97	\$ 328	\$ 300
<b>TOTAL</b>		<b>\$ 4,215</b>	<b>\$ 4,647</b>	<b>\$ 5,212</b>	<b>\$ 3,104</b>	<b>\$ 4,971</b>	<b>\$ 5,012</b>

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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51301-1100	SALARIES	\$ 36,260	\$ 37,347	\$ 38,094	\$ 28,322	\$ 38,094	\$ 38,820
100-10-51301-2100	INFORMATION TECHNOLOGY	\$ 89	\$ 99	\$ 90	\$ 74	\$ 90	\$ 90
100-10-51301-2300	OUTSIDE LEGAL SERVICES	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 600
100-10-51301-2350	LEGAL SRVS OUT OF CONTRACT	\$ -	\$ -	\$ 400	\$ 100	\$ 100	\$ 200
100-10-51301-3310	EXPENSE ALLOWANCE	\$ 334	\$ -	\$ 400	\$ -	\$ -	\$ 400
<b>TOTAL</b>		<b>\$ 36,683</b>	<b>\$ 37,446</b>	<b>\$ 39,584</b>	<b>\$ 28,496</b>	<b>\$ 38,284</b>	<b>\$ 40,110</b>

**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

**DEPARTMENT SERVICES INDICATORS**

General Functions:

Indicator	as of 10/31/23	Est. 2023 Total
Animal Licenses Issued	444	505
Invoices Issued	529	635
Invoices Received	3950	4740
Ordinances, Resolutions, and Proclamations	29	35
Liquor Licenses Issued	26	26
Operator’s Licenses Issued	66	73
Operator’s Licenses Denied	6	6
Open Records Requests	21	23
Council and Committee Meeting Agendas	55	59

Elections:

Indicator	as of 10/31/23	Est. 2023 Total
Total number of Elections	2	2
Total number of Voters	1,337	1,337
New registrants	14	14
Total Absentee Ballots Cast	301	301

**2023 ACCOMPLISHMENTS**

- Financial administration upon the City receipt of the Graceland Cemetery
- Obtaining better investment interest rates
- Obtaining and implementing new animal licensing software

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51410-1100	SALARIES	\$ 71,200	\$ 23,043	\$ 46,626	\$ 34,965	\$ 46,626	\$ 46,588
100-10-51410-1500	EMPLOYEE BENEFITS	\$ 27,769	\$ 9,561	\$ 20,937	\$ 15,620	\$ 20,937	\$ 20,541
100-10-51410-2100	INFORMATION TECHNOLOGY	\$ 334	\$ 211	\$ 203	\$ 135	\$ 203	\$ 205
100-10-51410-3161	TRAINING EXPENSES	\$ 3,959	\$ 1,966	\$ 2,000	\$ 904	\$ 2,000	\$ 2,000
100-10-51410-3240	MEMBERSHIP DUES	\$ 1,344	\$ 947	\$ 1,000	\$ 405	\$ 1,000	\$ 1,000
100-10-51410-3310	EXPENSE ALLOWANCE	\$ 3,243	\$ 952	\$ 3,250	\$ 767	\$ 1,500	\$ 3,250
<b>TOTAL</b>		<b>\$ 107,850</b>	<b>\$ 36,679</b>	<b>\$ 74,016</b>	<b>\$ 52,795</b>	<b>\$ 72,266</b>	<b>\$ 73,585</b>

**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. In 2023, the Common Council eliminated the ‘Opt-Out Program’ to ensure we continue to receive competitive rates for the contracted service. The City’s current single hauler - Harters Fox Valley Disposal - contract ends in December of 2026.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51420-1100	SALARIES	\$ 135,530	\$ 138,724	\$ 144,678	\$ 108,555	\$ 143,500	\$ 152,421
100-10-51420-1500	EMPLOYEE BENEFITS	\$ 77,030	\$ 77,952	\$ 88,221	\$ 66,695	\$ 88,221	\$ 91,702
100-10-51420-2100	INFORMATION TECH/INTERNET	\$ 187	\$ 633	\$ 634	\$ 510	\$ 640	\$ 634
100-10-51420-2250	TELEPHONE	\$ 3,378	\$ 2,713	\$ 2,860	\$ 2,087	\$ 2,800	\$ 2,860
100-10-51420-3130	DUPLICATION & COPIES	\$ 3,025	\$ 2,532	\$ 2,900	\$ 2,173	\$ 2,850	\$ 2,900
100-10-51420-3150	OFFICE SUPPLIES	\$ 7,362	\$ 7,639	\$ 9,000	\$ 92	\$ 9,000	\$ 9,800
100-10-51420-3161	TRAINING EXPENSES	\$ 1,479	\$ 1,111	\$ 2,200	\$ 409	\$ 2,000	\$ 2,200
100-10-51420-3240	MEMBERSHIP DUES	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215
100-10-51420-3260	SUBSCRIPTIONS & PERIODICALS	\$ 109	\$ -	\$ 55	\$ 169	\$ 169	\$ 55
100-10-51420-3261	PUBLISHING	\$ 2,549	\$ 2,043	\$ 2,250	\$ 1,355	\$ 2,250	\$ 2,350
100-10-51420-3265	CITIZEN NEWSLETTER	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-51420-3310	EXPENSE ALLOWANCE	\$ -	\$ 376	\$ 1,200	\$ 361	\$ 1,000	\$ 1,200
100-10-51420-3490	OPERATING EXPENSES	\$ 1,779	\$ 1,754	\$ 1,800	\$ 1,148	\$ 1,500	\$ 1,800
100-10-51420-3492	GIFT & MEMORIAL	\$ 425	\$ 745	\$ 500	\$ 108	\$ 400	\$ 500
100-10-51420-3510	GAS & OIL	\$ 100	\$ -	\$ 100	\$ -	\$ 50	\$ 100
<b>TOTAL</b>		<b>\$ 238,167</b>	<b>\$ 236,436</b>	<b>\$ 256,613</b>	<b>\$ 183,877</b>	<b>\$ 254,595</b>	<b>\$ 268,737</b>

**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 and Deputy Clerk-Treasurer as well as temporary paid Election inspectors. On Election Days, polls are open from 7am to 8pm. The staff ranges from five to fifteen people per election day. The annual Election budget fluctuates more than most departments since even numbered years have more elections than odd numbered years. The Office Supplies Account is for miscellaneous supplies, the County charges to the City for the cost of ballot coding for local elections, and the cost of maintaining and programming the voting machine that also provides ADA compliance for voters with accessibility needs. The increase in the 2024 budget is due to having four elections, the Spring Primary, Spring Election, Fall Primary, and General Elections, with this being a Presidential election year.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51440-1100	SALARIES	\$ 2,321	\$ 4,613	\$ 4,156	\$ 2,429	\$ 2,429	\$ 9,104
100-10-51440-1500	EMPLOYEE BENEFITS	\$ 10	\$ 18	\$ 11	\$ 38	\$ 44	\$ 41
100-10-51440-3150	OFFICE SUPPLIES	\$ 2,399	\$ 3,267	\$ 4,540	\$ 2,021	\$ 3,875	\$ 11,192
100-10-51440-3161	TRAINING	\$ 66	\$ 527	\$ 1,228	\$ 385	\$ 385	\$ 1,420
<b>TOTAL</b>		<b>\$ 4,796</b>	<b>\$ 8,425</b>	<b>\$ 9,935</b>	<b>\$ 4,874</b>	<b>\$ 6,733</b>	<b>\$ 21,757</b>

**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 improving the insulation of the facility and switching the 1979 boilers to energy efficient forced air units. The expenditures for City Hall Maintenance are estimated to increase by \$936 in 2024 from 2023.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51601-1100	SALARIES	\$ 6,702	\$ 15,097	\$ 12,711	\$ 8,976	\$ 11,657	\$ 12,882
100-10-51601-1500	EMPLOYEE BENEFITS	\$ 2,886	\$ 5,611	\$ 9,562	\$ 6,518	\$ 8,616	\$ 10,049
100-10-51601-2260	GAS	\$ 2,446	\$ 3,728	\$ 2,921	\$ 2,390	\$ 3,375	\$ 3,150
100-10-51601-2270	WATER & ELECTRIC	\$ 4,158	\$ 4,024	\$ 3,267	\$ 2,334	\$ 3,186	\$ 3,353
100-10-51601-2304	LANDSCAPING	\$ 82	\$ 94	\$ 300	\$ -	\$ 300	\$ 300
100-10-51601-3310	EXPENSE ALLOWANCE	\$ 144	\$ 1,792	\$ 290	\$ 164	\$ 290	\$ 277
100-10-51601-3490	OPERATING EXPENSES	\$ -	\$ -	\$ 332	\$ 141	\$ 332	\$ 156
100-10-51601-3560	BLDG. REPAIR & MAINT.	\$ 7,663	\$ 3,045	\$ 3,773	\$ 1,998	\$ 3,773	\$ 3,926
100-10-51601-3575	SUPPLIES	\$ 726	\$ 121	\$ 100	\$ 642	\$ 100	\$ 100
<b>TOTAL</b>		<b>\$ 24,807</b>	<b>\$ 33,513</b>	<b>\$ 33,256</b>	<b>\$ 23,164</b>	<b>\$ 31,629</b>	<b>\$ 34,192</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51930-5110	INSURANCE - BUILDINGS	\$ 1,880	\$ 1,772	\$ 1,821	\$ 1,797	\$ 1,797	\$ 1,727
100-10-51930-5130	INSURANCE - GEN. LIABILITY	\$ 17,708	\$ 16,295	\$ 18,720	\$ 16,506	\$ 16,506	\$ 17,302
100-10-51930-5140	INSURANCE - PROF. LIABILITY	\$ 8,741	\$ 16,586	\$ 18,022	\$ 18,094	\$ 18,094	\$ 19,218
<b>TOTAL</b>		<b>\$ 28,329</b>	<b>\$ 34,653</b>	<b>\$ 38,563</b>	<b>\$ 36,397</b>	<b>\$ 36,397</b>	<b>\$ 38,247</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-52101-2000	MUNICIPAL COURT	\$ 3,240	\$ 1,039	\$ 2,908	\$ -	\$ 2,908	\$ 3,000
<b>TOTAL</b>		<b>\$ 3,240</b>	<b>\$ 1,039</b>	<b>\$ 2,908</b>	<b>\$ -</b>	<b>\$ 2,908</b>	<b>\$ 3,000</b>

**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 expenses that encourage positive moral and acknowledgment of appreciation for the work the City teams conduct. An example of use of the celebration account includes an appreciation luncheon. 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 and social media records retention.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51423-2490	NEGOTIATIONS/LABOR ATTY	\$ 13,466	\$ 1,134	\$ 4,000	\$ -	\$ -	\$ 10,000
100-10-51450-2100	INFORMATION TECHNOLOGY	\$ 8,205	\$ 8,468	\$ 7,692	\$ 7,977	\$ 8,731	\$ 9,000
100-10-51460-3490	OTHER OPERATING EXPENSES	\$ 6,353	\$ 1,674	\$ 500	\$ 1,918	\$ 1,918	\$ 2,014
100-10-51510-2220	AUDITING - PROF	\$ 14,000	\$ 15,129	\$ 28,171	\$ 15,479	\$ 24,467	\$ 30,000
100-10-51910-9000	ILLEGAL TAX & REFUNDS	\$ 1,724	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-51915-9100	UNCOLLECTIBLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-54910-7200	CEMETERY SUBSIDY	\$ 17,000	\$ 17,000	\$ 17,340	\$ 4,335	\$ 4,335	\$ -
100-10-55302-3490	CELEBRATIONS	\$ 1,300	\$ 75	\$ 1,000	\$ 1,300	\$ 1,300	\$ 1,300
100-10-56300-2300	CONTRACTED SERVICES	\$ 9,350	\$ 8,300	\$ 5,000	\$ 8,200	\$ 8,200	\$ 8,000
100-10-56300-7600	PROPERTY MAINTENANCE	\$ 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	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-59240-9000	COST REALLOCATIONS	\$ -	\$ (7,641)	\$ -	\$ -	\$ -	\$ -
100-10-59250-9040	TRANSFER TO CAPITAL FUND	\$ 173,875	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 405,269</b>	<b>\$ 44,139</b>	<b>\$ 63,703</b>	<b>\$ 39,209</b>	<b>\$ 48,951</b>	<b>\$ 60,314</b>



**TOTAL GENERAL GOVERNMENT**

	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
CITY COUNCIL	\$ 25,731	\$ 30,334	\$ 32,779	\$ 18,999	\$ 27,958	\$ 30,426
COMMISSIONS & BOARDS	\$ 100	\$ 175	\$ 340	\$ 384	\$ 241	\$ 350
MAYOR	\$ 4,215	\$ 4,647	\$ 5,212	\$ 3,104	\$ 4,971	\$ 5,012
CITY ATTORNEY	\$ 36,683	\$ 37,446	\$ 39,584	\$ 28,496	\$ 38,284	\$ 40,110
CITY ADMINISTRATION	\$ 107,850	\$ 36,679	\$ 74,016	\$ 52,795	\$ 72,266	\$ 73,585
ADMINISTRATIVE OFFICE	\$ 238,167	\$ 236,436	\$ 256,613	\$ 183,877	\$ 254,595	\$ 268,737
ELECTIONS	\$ 4,796	\$ 8,425	\$ 9,935	\$ 4,874	\$ 6,733	\$ 21,757
CITY HALL MAINTENANCE	\$ 24,807	\$ 33,513	\$ 33,256	\$ 23,164	\$ 31,629	\$ 34,192
INSURANCE	\$ 28,329	\$ 34,653	\$ 38,563	\$ 36,397	\$ 36,397	\$ 38,247
MUNICIPAL COURT	\$ 3,240	\$ 1,039	\$ 2,908	\$ -	\$ 2,908	\$ 3,000
EMERGENCY GOVERNMENT	\$ -	\$ -	\$ -	\$ 442	\$ -	\$ -
OTHER GENERAL GOVERNMENT	\$ 405,269	\$ 44,139	\$ 63,703	\$ 39,209	\$ 48,951	\$ 60,314
<b>TOTAL</b>	<b>\$ 879,187</b>	<b>\$ 467,486</b>	<b>\$ 556,910</b>	<b>\$ 391,741</b>	<b>\$ 524,933</b>	<b>\$ 575,729</b>

**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 since 2022 and look to continue to improve our community policing efforts. 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-20-52101-1100	SALARIES	\$ 1,047,562	\$ 1,050,175	\$ 1,041,107	\$ 803,852	\$ 1,030,000	\$ 1,066,272
100-20-52101-1500	EMPLOYEE BENEFITS	\$ 452,425	\$ 464,503	\$ 514,888	\$ 387,516	\$ 514,000	\$ 543,308
100-20-52101-2100	INFORMATION TECHNOLOGY	\$ 31,202	\$ 23,077	\$ 22,320	\$ 13,153	\$ 21,500	\$ 34,982
100-20-52101-2250	TELEPHONE	\$ 9,911	\$ 9,719	\$ 10,152	\$ 9,628	\$ 11,500	\$ 11,000
100-20-52101-3140	SMALL EQUIPMENT	\$ 5,295	\$ 5,738	\$ 2,350	\$ 14,864	\$ 2,500	\$ 2,500
100-20-52101-3150	OFFICE SUPPLIES	\$ 4,463	\$ 4,242	\$ 3,900	\$ 2,969	\$ 3,900	\$ 3,900
100-20-52101-3151	CRIME PREVENTION	\$ 1,105	\$ 954	\$ 500	\$ 45	\$ 500	\$ 500
100-20-52101-3152	COUNTERACT MATERIALS	\$ 306	\$ -	\$ 250	\$ -	\$ 100	\$ -
100-20-52101-3161	TRAINING EXPENSES	\$ 8,232	\$ 8,857	\$ 8,700	\$ 7,376	\$ 8,700	\$ 9,000
100-20-52101-3162	AMMUNITION/RANGE	\$ 1,136	\$ 2,369	\$ 2,500	\$ 891	\$ 2,500	\$ 2,500
100-20-52101-3163	HIRING & TESTING	\$ 6,712	\$ 772	\$ 2,300	\$ 1,200	\$ 1,800	\$ 1,800
100-20-52101-3460	CLOTHING & UNIFORMS	\$ 8,658	\$ 7,653	\$ 9,000	\$ 6,127	\$ 9,000	\$ 9,000
100-20-52101-3481	INVESTIGATIONS	\$ 3,183	\$ 3,223	\$ 3,800	\$ 6,394	\$ 8,500	\$ 8,100
100-20-52101-3482	SPECIAL EVENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
100-20-52101-3485	ERU SUPPORT	\$ -	\$ 1,000	\$ 1,000	\$ 803	\$ 900	\$ 1,000
100-20-52101-3490	OTHER OPERATING EXPENSES	\$ 3,289	\$ 2,767	\$ 4,200	\$ 3,246	\$ 4,200	\$ 6,143
100-20-52101-3510	GAS & OIL	\$ 23,795	\$ 32,389	\$ 23,500	\$ 22,460	\$ 27,500	\$ 27,500
100-20-52101-3554	VEHICLE REPAIR & MAINT.	\$ 16,541	\$ 15,873	\$ 11,000	\$ 9,553	\$ 10,500	\$ 11,000
100-20-52101-3555	RADIO REPAIR & MAINT.	\$ 489	\$ 215	\$ 1,000	\$ -	\$ 850	\$ 900
100-20-52101-3557	EQUIP. REPAIR & MAINT.	\$ 325	\$ 1,850	\$ 1,500	\$ 266	\$ 1,500	\$ 1,500
100-20-52101-5110	INSURANCE - BUILDINGS	\$ 940	\$ 998	\$ 1,068	\$ 1,055	\$ 1,097	\$ 1,012
100-20-52101-5120	INSURANCE - VEHICLE & EQUIP.	\$ 2,543	\$ 2,095	\$ 2,511	\$ 2,503	\$ 3,910	\$ 2,671
100-20-52101-5140	INSURANCE - PROF. LIABILITY	\$ 9,827	\$ 10,962	\$ 12,401	\$ 11,752	\$ 12,226	\$ 12,512
<b>TOTAL</b>		<b>\$ 1,637,939</b>	<b>\$ 1,649,433</b>	<b>\$ 1,679,947</b>	<b>\$ 1,305,652</b>	<b>\$ 1,677,183</b>	<b>\$ 1,757,900</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-20-54109-3490	OPERATING EXPENSES	\$ 2,036	\$ 2,291	\$ 2,200	\$ 1,583	\$ 2,500	\$ 2,200
<b>TOTAL</b>		<b>\$ 2,036</b>	<b>\$ 2,291</b>	<b>\$ 2,200</b>	<b>\$ 1,583</b>	<b>\$ 2,500</b>	<b>\$ 2,200</b>

**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. The facility did receive an improvement in the sewer line in 2023 (slip lined). The Dispatch Office is going to receive new carpet before year end. Moving into 2024 there are some plans for the Parks & Recreation staff to replace the hallway carpet and install tile flooring. The expenditures for Police Station Maintenance are estimated to increase by \$8,949 in 2024 from 2023.

Number	Description	Actual	Actual	Budget	Actual	EOY Estimate	Budget
100-20-51601-1100	SALARIES	\$ 5,312	\$ 10,028	\$ 9,634	\$ 6,789	\$ 8,829	\$ 14,308
100-20-51601-1500	EMPLOYEE BENEFITS	\$ 1,930	\$ 4,272	\$ 7,460	\$ 5,388	\$ 7,319	\$ 11,074
100-20-51601-2260	GAS EXPENSES	\$ 1,843	\$ 2,247	\$ 2,205	\$ 1,779	\$ 2,349	\$ 2,160
100-20-51601-2270	WATER & ELECTRIC	\$ 9,169	\$ 9,800	\$ 9,540	\$ 8,146	\$ 10,647	\$ 10,076
100-20-51601-2304	LANDSCAPING	\$ 82	\$ 94	\$ 200	\$ 10	\$ 200	\$ 217
100-20-51601-3310	EXPENSE ALLOWANCE	\$ 117	\$ 182	\$ 221	\$ 131	\$ 221	\$ 247
100-20-51601-3490	OPERATING EXPENSES	\$ -	\$ -	\$ 332	\$ 141	\$ 332	\$ 156
100-20-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 8,469	\$ 3,082	\$ 6,172	\$ 1,785	\$ 6,172	\$ 6,475
<b>TOTAL</b>		<b>\$ 26,921</b>	<b>\$ 29,705</b>	<b>\$ 35,764</b>	<b>\$ 24,170</b>	<b>\$ 36,069</b>	<b>\$ 44,713</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-21-52201-1100	SALARIES	\$ 133,825	\$ 145,626	\$ 170,000	\$ 106,848	\$ 165,000	\$ 174,000
100-21-52201-1500	EMPLOYEE BENEFITS	\$ 14,602	\$ 15,922	\$ 18,000	\$ 11,175	\$ 18,000	\$ 18,500
100-21-52201-2100	INFORMATION TECHNOLOGY	\$ 11,111	\$ 10,592	\$ 12,000	\$ 3,436	\$ 12,000	\$ 12,000
100-21-52201-2250	TELEPHONE	\$ 899	\$ 890	\$ 1,000	\$ 783	\$ 1,010	\$ 1,050
100-21-52201-2300	CONTRACTED SERVICES	\$ 7,020	\$ 9,362	\$ 6,500	\$ 12,125	\$ 13,000	\$ 14,707
100-21-52201-2350	CONTRACTED SERVICES- CITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,794
100-21-52201-3135	SIREN MAINTENANCE	\$ 2,032	\$ 2,172	\$ 2,500	\$ 2,772	\$ 4,500	\$ 4,500
100-21-52201-3140	SMALL EQUIPMENT	\$ 6,463	\$ 14,782	\$ 6,500	\$ 3,612	\$ 6,500	\$ 7,500
100-21-52201-3150	OFFICE SUPPLIES	\$ 656	\$ 460	\$ 700	\$ -	\$ 600	\$ 750
100-21-52201-3161	TRAINING EXPENSES	\$ 8,082	\$ 5,912	\$ 8,000	\$ 4,733	\$ 6,500	\$ 8,000
100-21-52201-3163	HIRING & TESTING	\$ 682	\$ 521	\$ 1,500	\$ 888	\$ 750	\$ 1,000
100-21-52201-3310	EXPENSE ALLOWANCE	\$ 73	\$ 2,085	\$ 1,000	\$ 317	\$ 750	\$ 1,000
100-21-52201-3460	CLOTHING & UNIFORMS	\$ 4,783	\$ 843	\$ 4,500	\$ 793	\$ 4,500	\$ 4,500
100-21-52201-3490	OPERATING EXPENSES	\$ 1,943	\$ 2,896	\$ 2,000	\$ 2,390	\$ 4,000	\$ 3,000
100-21-52201-3510	GAS & OIL	\$ 6,736	\$ 10,114	\$ 8,000	\$ 5,712	\$ 7,750	\$ 9,000
100-21-52201-3554	VEHICLE REPAIR & MAINT.	\$ 593	\$ 2,062	\$ 3,600	\$ 2,848	\$ 5,000	\$ 5,000
100-21-52201-3555	RADIO REPAIR & MAINT.	\$ 3,916	\$ 4,486	\$ 4,000	\$ 169	\$ 8,000	\$ 5,000
100-21-52201-3557	EQUIPMENT REPAIR & MAINT.	\$ 3,065	\$ 2,699	\$ 3,100	\$ 2,985	\$ 2,500	\$ 3,250
100-21-52201-5110	INSURANCE - BUILDINGS	\$ 531	\$ 563	\$ 602	\$ 595	\$ 619	\$ 571
100-21-52201-5120	INSURANCE - VEHICLE & EQUIP.	\$ 12,661	\$ 11,921	\$ 14,273	\$ 13,426	\$ 14,127	\$ 14,361
100-21-52201-5130	INSURANCE - GEN. LIABILITY	\$ 630	\$ 576	\$ 667	\$ 578	\$ 667	\$ 1,277
100-21-52201-5140	INSUR - PUBLIC OFFICIALS LIAB	\$ 328	\$ 622	\$ 676	\$ 678	\$ 530	\$ 721
100-21-52201-6301	TRUCK #301	\$ 3,881	\$ 254	\$ 1,000	\$ 484	\$ 2,000	\$ 1,000
100-21-52201-6967	TRUCK #967	\$ 983	\$ 49	\$ 2,000	\$ -	\$ 1,000	\$ 2,000
100-21-52201-6968	TRUCK #968	\$ 185	\$ 1,107	\$ 1,500	\$ -	\$ 1,000	\$ 1,500
100-21-52201-6969	TRUCK #969	\$ 447	\$ 8,452	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
100-21-52201-6970	TRUCK #970	\$ -	\$ 261	\$ 2,000	\$ -	\$ 1,500	\$ 2,000
100-21-52201-6971	TRUCK #971	\$ 39,697	\$ -	\$ 500	\$ 194	\$ -	\$ 500
100-21-52201-6972	TRUCK #972	\$ 200	\$ 1,134	\$ 750	\$ 53	\$ 250	\$ 750
100-21-52201-6973	TRUCK #973	\$ -	\$ 897	\$ 750	\$ -	\$ 500	\$ 750
100-21-52201-6974	TRUCK #974	\$ -	\$ 1,575	\$ 750	\$ 78	\$ 250	\$ 750
100-21-52201-6975	TRUCK #975	\$ 640	\$ 266	\$ 500	\$ -	\$ -	\$ 500
100-21-52201-6999	UTILITY TRUCK	\$ 219	\$ 58	\$ 500	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 266,880</b>	<b>\$ 259,158</b>	<b>\$ 281,368</b>	<b>\$ 177,672</b>	<b>\$ 284,803</b>	<b>\$ 303,231</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-21-51601-1100	SALARIES	\$ 2,204	\$ 2,476	\$ 2,691	\$ 1,885	\$ 2,444	\$ 2,122
100-21-51601-1500	EMPLOYEE BENEFITS	\$ 492	\$ 600	\$ 1,891	\$ 1,242	\$ 1,717	\$ 1,670
100-21-51601-2260	GAS EXPENSES	\$ 3,071	\$ 4,058	\$ 4,136	\$ 3,398	\$ 4,408	\$ 3,910
100-21-51601-2270	WATER & ELECTRIC	\$ 5,780	\$ 6,037	\$ 7,560	\$ 5,446	\$ 7,470	\$ 7,860
100-21-51601-2304	LANDSCAPING	\$ 82	\$ 93	\$ 123	\$ -	\$ 123	\$ 141
100-21-51601-3310	EXPENSE ALLOWANCE	\$ 27	\$ 49	\$ 57	\$ 658	\$ 57	\$ 57
100-21-51601-3490	OPERATING EXPENSES	\$ -	\$ 73	\$ 332	\$ 166	\$ 332	\$ 156
100-21-51601-3560	BLDG. REPAIR/MAINTENANCE	\$ 818	\$ 13,029	\$ 5,245	\$ 450	\$ 5,245	\$ 5,341
100-21-51601-5300	RENT ON BUILDINGS	\$ 1,627	\$ 1,627	\$ 1,676	\$ 1,220	\$ 1,627	\$ 6,829
<b>TOTAL</b>		<b>\$ 14,102</b>	<b>\$ 28,041</b>	<b>\$ 23,710</b>	<b>\$ 14,465</b>	<b>\$ 23,422</b>	<b>\$ 28,085</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-11-51530-2300	CONTRACTED SERVICES	\$ 28,204	\$ 29,598	\$ 29,700	\$ 16,412	\$ 29,700	\$ 153,600
	CODE & COMPLIANCE						
100-11-51530-2360	ENFORCEMENT	\$ 1,333	\$ 325	\$ 1,900	\$ -		\$ 1,400
100-11-51530-3150	OFFICE SUPPLIES	\$ 331	\$ 395	\$ 300	\$ 344		\$ 200
100-11-51530-3490	OPERATING EXPENSES	\$ 89	\$ 66	\$ 70	\$ -		\$ 50
<b>TOTAL</b>		<b>\$ 29,957</b>	<b>\$ 30,384</b>	<b>\$ 31,970</b>	<b>\$ 16,755</b>	<b>\$ 29,700</b>	<b>\$ 155,250</b>

**HEALTH INSPECTIONS**

Explanation of Accounts: Health inspections are now performed by Waupaca County. The Inspections are done for the purpose of compliance with property maintenance such as properly disposed of garbage, junk vehicles, and habitable living units. Waupaca County works with the Building Inspector and the Police Department to complete the more difficult or complex inspections.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-11-51533-1500	EXPENSE - HEALTH	\$ -	\$ -	\$ -	\$ -		\$ -
	CODE & COMPLIANCE						
100-11-51533-2360	ENFORCEMENT	\$ -	\$ -	\$ 750	\$ -		\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-10-52300-7200	AMBULANCE SUBSIDY	\$ 109,174	\$ 122,809	\$ 173,000	\$ 173,382	\$ 173,000	\$ 206,184
<b>TOTAL</b>		<b>\$ 109,174</b>	<b>\$ 122,809</b>	<b>\$ 173,000</b>	<b>\$ 173,382</b>	<b>\$ 173,000</b>	<b>\$ 206,184</b>

**TOTAL PROTECTION OF PERSONS AND PROPERTY**

	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
POLICE PROTECTION	\$ 1,637,939	\$ 1,649,433	\$ 1,679,947	\$ 1,305,652	\$ 1,677,183	\$ 1,757,900
ANIMAL CONTROL	\$ 2,036	\$ 2,291	\$ 2,200	\$ 1,583	\$ 2,500	\$ 2,200
POLICE STATION MAINTENANCE	\$ 26,921	\$ 29,705	\$ 35,764	\$ 24,170	\$ 36,069	\$ 44,713
FIRE PROTECTION	\$ 266,880	\$ 259,158	\$ 281,368	\$ 177,672	\$ 284,803	\$ 303,231
FIRE INSPECTION	\$ 103	\$ -	\$ -	\$ 2,024	\$ 1,844	\$ -
FIRE STATION MAINTENANCE	\$ 14,102	\$ 28,041	\$ 23,710	\$ 14,465	\$ 23,422	\$ 28,085
BUILDING INSPECTION AND ASSESSMENT	\$ 29,957	\$ 30,384	\$ 31,970	\$ 16,755	\$ 29,700	\$ 155,250
HEALTH INSPECTION	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -
AMBULANCE	\$ 109,174	\$ 122,809	\$ 173,000	\$ 173,382	\$ 173,000	\$ 206,184
<b>TOTAL</b>	<b>\$ 2,087,113</b>	<b>\$ 2,121,821</b>	<b>\$ 2,228,709</b>	<b>\$ 1,715,703</b>	<b>\$ 2,228,522</b>	<b>\$ 2,497,563</b>

**PUBLIC WORKS**

**STREET 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 2024 the Street Division will continue 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-30-53202-1100	SALARIES	\$ 26,052	\$ 79,721	\$ 60,099	\$ 46,796	\$ 60,733	\$ 46,362
100-30-53202-1500	EMPLOYEE BENEFITS	\$ 14,055	\$ 34,179	\$ 30,955	\$ 24,052	\$ 31,601	\$ 23,356
100-30-53202-2100	INFORMATION TECHNOLOGY	\$ -	\$ 12	\$ 2,307	\$ 711	\$ 920	\$ 727
100-30-53202-2250	TELEPHONE	\$ -	\$ -	\$ 558	\$ 287	\$ 403	\$ 419
100-30-53202-3150	OFFICE SUPPLIES	\$ 247	\$ 200	\$ 774	\$ 235	\$ 774	\$ 774
100-30-53202-3161	TRAINING	\$ 210	\$ 85	\$ 100	\$ -	\$ 100	\$ 500
100-30-53202-3164	SAFETY PROGRAM	\$ -	\$ -	\$ 1,095	\$ 818	\$ 1,090	\$ 902
100-30-53202-3240	MEMBERSHIP DUES	\$ -	\$ -	\$ 243	\$ -	\$ 243	\$ 408
100-30-53202-3310	EXPENSE ALLOWANCE	\$ 353	\$ 840	\$ 544	\$ 177	\$ 544	\$ 435
<b>TOTAL</b>		<b>\$ 40,917</b>	<b>\$ 115,036</b>	<b>\$ 96,675</b>	<b>\$ 73,075</b>	<b>\$ 96,409</b>	<b>\$ 73,883</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-30-53230-1100	SALARIES	\$ 347,004	\$ 352,949	\$ 372,746	\$ 274,654	\$ 357,328	\$ 391,621
100-30-53230-1500	EMPLOYEE BENEFITS	\$ 159,978	\$ 178,331	\$ 211,419	\$ 169,137	\$ 224,884	\$ 221,633
100-30-53230-2100	INFORMATION TECHNOLOGY	\$ 3,762	\$ 3,752	\$ 3,210	\$ 2,412	\$ 3,339	\$ 7,176
100-30-53230-2250	TELEPHONE	\$ 2,748	\$ 2,955	\$ 1,799	\$ 1,339	\$ 1,778	\$ 1,940
100-30-53230-2260	GAS	\$ 4,062	\$ 6,590	\$ 6,010	\$ 5,825	\$ 7,526	\$ 6,311
100-30-53230-2270	WATER & ELECTRIC	\$ 6,481	\$ 6,078	\$ 6,899	\$ 4,264	\$ 6,077	\$ 6,962
100-30-53230-3140	SMALL EQUIPMENT	\$ -	\$ -	\$ 3,250	\$ 962	\$ 3,250	\$ 3,250
100-30-53230-3150	OFFICE SUPPLIES	\$ 205	\$ 155	\$ 306	\$ 40	\$ 306	\$ 331
100-30-53230-3161	TRAINING EXPENSES	\$ 809	\$ 454	\$ 1,302	\$ -	\$ 1,302	\$ 1,342
100-30-53230-3164	SAFETY PROGRAM	\$ 8,514	\$ 10,334	\$ 7,744	\$ 5,531	\$ 7,375	\$ 7,796
100-30-53230-3310	EXPENSE ALLOWANCES	\$ 1,375	\$ 8,028	\$ 7,985	\$ 2,901	\$ 7,985	\$ 9,227
100-30-53230-3490	OPERATING EXPENSES	\$ 6,583	\$ 5,515	\$ 2,033	\$ 1,028	\$ 2,033	\$ 4,186
100-30-53230-3530	MACHINE & EQUIPMENT PARTS	\$ 2,044	\$ 2,403	\$ 3,000	\$ 765	\$ 3,000	\$ 3,000
100-30-53230-3560	BLDG REPAIR & MAINTENANCE	\$ 8,840	\$ 4,624	\$ 5,044	\$ 1,198	\$ 5,044	\$ 5,352
100-30-53230-5110	INSURANCE - BUILDINGS	\$ 1,437	\$ 1,522	\$ 1,599	\$ 1,610	\$ 1,674	\$ 1,543
100-30-53230-5120	INSURANCE - VEHICLE & EQUIP.	\$ 10,547	\$ 10,442	\$ 10,965	\$ 11,061	\$ 10,760	\$ 11,857
<b>TOTAL</b>		<b>\$ 564,389</b>	<b>\$ 594,131</b>	<b>\$ 645,310</b>	<b>\$ 482,728</b>	<b>\$ 643,660</b>	<b>\$ 683,526</b>

**MACHINERY**

Explanation of Accounts: A majority of the machinery is kept at the Municipal Garage. The Division owns and operates loaders, graders, dump trucks, mowers, stump grinders, a leaf vacuum, UTVs, 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-30-53240-3490	OPERATING EXPENSES	\$ 3,478	\$ 1,529	\$ 2,652	\$ 1,300	\$ 2,652	\$ 2,974
100-30-53240-3510	GAS & OIL	\$ 20,916	\$ 35,210	\$ 48,575	\$ 26,761	\$ 40,324	\$ 46,656
100-30-53240-3530	MACHINE & EQUIPMENT PARTS	\$ 22,191	\$ 29,729	\$ 23,537	\$ 17,076	\$ 25,627	\$ 26,592
<b>TOTAL</b>		<b>\$ 46,584</b>	<b>\$ 66,468</b>	<b>\$ 74,764</b>	<b>\$ 45,136</b>	<b>\$ 68,603</b>	<b>\$ 76,222</b>

**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, sidewalk program, and rights-of-way, such as gravel, asphalt, culverts, topsoil, and grass seed. In 2023 the City was able repair and replace several blocks worth of sidewalks, crosswalk ramps, driveway aprons, and curb and gutters.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-30-53300-2300	CONTRACTED SERVICES	\$ 37,360	\$ 47,054	\$ 50,000	\$ 11,952	\$ 50,000	\$ 25,000
100-30-53300-3490	OPERATING EXPENSES	\$ 16,611	\$ 25,504	\$ 26,826	\$ 14,594	\$ 26,826	\$ 22,784
100-30-53300-4500	SIDEWALK PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<b>TOTAL</b>		<b>\$ 53,971</b>	<b>\$ 72,558</b>	<b>\$ 76,826</b>	<b>\$ 26,546</b>	<b>\$ 76,826</b>	<b>\$ 77,784</b>

**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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-30-53303-2300	CONTRACTED SERVICES	\$ 12,240	\$ 448	\$ 10,000	\$ 9,875	\$ 17,068	\$ 19,487
100-30-53303-3490	OPERATING EXPENSES	\$ 12,384	\$ 17,847	\$ 24,160	\$ 9,493	\$ 23,891	\$ 19,494
<b>TOTAL</b>		<b>\$ 24,624</b>	<b>\$ 18,294</b>	<b>\$ 34,160</b>	<b>\$ 19,368</b>	<b>\$ 40,959</b>	<b>\$ 38,981</b>

**OTHER PUBLIC WORKS**

Explanation of Account: The Other Public Works accounts include operations necessary for the upkeep of City property and infrastructure such as the five bridges that span the Pigeon River, the dam, street lights/traffic controls, street paint and signs, recycling assessment with Waupaca County, Publishing, Tree & Brush Control, the Flowers and Firs Program and new in 2024, Landfill Monitoring.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-30-53301-2300	BRIDGES	\$ 5,000	\$ 490	\$ 10,000	\$ 6,784	\$ 6,784	\$ 10,000
100-30-53305-3490	STREET SIGNS & PAINT	\$ 2,232	\$ 5,564	\$ 8,050	\$ 7,609	\$ 8,050	\$ 10,890
100-30-53330-3900	9TH STREET SIDEWALK REPL.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-53420-2270	STREET LIGHTING	\$ 79,097	\$ 80,267	\$ 85,059	\$ 58,060	\$ 82,226	\$ 87,872
100-30-53420-2375	STREET LIGHTING MAINT.	\$ 7,952	\$ 9,425	\$ 10,000	\$ 1,866		\$ 11,544
100-30-53540-3490	CITY DAM	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 455
100-30-53580-3495	UTV/ATV EXPENSES	\$ 1,705	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-53620-3490	GARBAGE COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-53630-2150	LANDFILL MONITORING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,210
100-30-53630-3490	CAWS SUBSIDY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
100-30-53410-3261	PUBLISHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760
100-30-53630-3491	RECYCLING ASSESSMENT	\$ 14,807	\$ -	\$ 7,995	\$ 3,338	\$ 3,338	\$ 6,872
100-30-54109-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-30-56110-3490	TREE & BRUSH CONTROL	\$ 430	\$ 450	\$ 534	\$ 288	\$ 534	\$ -
100-30-56200-3493	FLOWERS & FIRS	\$ 2,819	\$ 2,724	\$ 3,143	\$ 2,912	\$ 3,627	\$ 4,008
<b>TOTAL</b>		<b>\$ 114,042</b>	<b>\$ 98,921</b>	<b>\$ 125,381</b>	<b>\$ 80,858</b>	<b>\$ 104,559</b>	<b>\$ 153,611</b>

**TOTAL STREET DIVISION**

	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
STREET MANAGEMENT	\$ 40,917	\$ 115,036	\$ 96,675	\$ 73,075	\$ 96,409	\$ 73,883
MUNICIPAL SHOP OPERATIONS	\$ 564,389	\$ 594,131	\$ 645,310	\$ 482,728	\$ 643,660	\$ 683,526
MACHINERY	\$ 46,584	\$ 66,468	\$ 74,764	\$ 45,136	\$ 68,603	\$ 76,222
STREET MAINTENANCE	\$ 53,971	\$ 72,558	\$ 76,826	\$ 26,546	\$ 76,826	\$ 77,784
SNOW & ICE CONTROL	\$ 24,624	\$ 18,294	\$ 34,160	\$ 19,368	\$ 40,959	\$ 38,981
OTHER PUBLIC WORKS	\$ 114,042	\$ 98,921	\$ 125,381	\$ 80,858	\$ 104,559	\$ 153,611
<b>TOTAL</b>	<b>\$ 844,527</b>	<b>\$ 965,409</b>	<b>\$ 1,053,117</b>	<b>\$ 727,711</b>	<b>\$ 1,031,017</b>	<b>\$ 1,104,008</b>

**PARKS AND RECREATION DIVISION**

Explanation of Account: The City Parks and Recreation Division is staffed by a Director of Public Works, a Parks 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 Hangar #440 at the Airport. 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 30 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 Superintendent.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-40-55301-1100	SALARIES	\$ 47,442	\$ 29,124	\$ 37,391	\$ 27,870	\$ 36,880	\$ 28,278
100-40-55301-1500	EMPLOYEE BENEFITS	\$ 27,425	\$ 16,604	\$ 20,838	\$ 15,744	\$ 21,219	\$ 14,573
100-40-55301-2100	INFORMATION TECHNOLOGY	\$ -	\$ 777	\$ 580	\$ 293	\$ 370	\$ 355
100-40-55301-2250	TELEPHONE	\$ 1,345	\$ 379	\$ 325	\$ 253	\$ 341	\$ 184
100-40-55301-3150	OFFICE SUPPLIES	\$ 570	\$ 575	\$ 632	\$ 585	\$ 630	\$ 700
100-40-55301-3161	TRAINING EXPENSES	\$ -	\$ 20	\$ 100	\$ 45	\$ 45	\$ 100
100-40-55301-3164	SAFETY PROGRAM	\$ -	\$ -	\$ 773	\$ 625	\$ 834	\$ 579
100-40-55301-3240	MEMBERSHIP DUES	\$ 270	\$ 50	\$ 174	\$ -	\$ 174	\$ 210
100-40-55301-3310	EXPENSE ALLOWANCE	\$ 360	\$ 342	\$ 434	\$ 134	\$ 434	\$ 307
<b>TOTAL</b>		<b>\$ 77,412</b>	<b>\$ 47,871</b>	<b>\$ 61,247</b>	<b>\$ 45,550</b>	<b>\$ 60,926</b>	<b>\$ 45,286</b>

**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 2023, staff completed several projects, including the finishing of the secondary trail at Seven Maples Nature Area, seeding the Aqua Park lawn, planting native plants (donation) at Flutterby Field, tree planting and removals, miscellaneous projects as well as the day-to-day operations.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-40-55200-1100	SALARIES	\$ 135,236	\$ 126,714	\$ 154,266	\$ 104,846	\$ 140,220	\$ 140,237
100-40-55200-1500	EMPLOYEE BENEFITS	\$ 72,949	\$ 55,531	\$ 99,182	\$ 58,604	\$ 78,312	\$ 85,626
100-40-55200-2100	INFORMATION TECHNOLOGY	\$ 6,515	\$ 6,586	\$ 2,497	\$ 2,276	\$ 2,976	\$ 6,011
100-40-55200-2250	TELEPHONE	\$ 67	\$ 584	\$ 510	\$ 355	\$ 470	\$ 653
100-40-55200-2260	GAS	\$ 416	\$ 531	\$ 528	\$ 456	\$ 667	\$ 590
100-40-55200-2270	WATER & ELECTRIC	\$ 9,336	\$ 9,971	\$ 9,512	\$ 8,250	\$ 10,141	\$ 10,399
100-40-55200-2303	SPORTS FIELD MAINTENANCE	\$ 22,512	\$ 8,504	\$ 8,993	\$ 14,144	\$ 19,993	\$ 9,952
100-40-55200-2304	LANDSCAPING	\$ 7,131	\$ 4,766	\$ 6,850	\$ 4,990	\$ 9,350	\$ 7,161
100-40-55200-2400	PARK DONATIONS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-40-55200-3140	SMALL EQUIPMENT	\$ 20,020	\$ 4,084	\$ 3,000	\$ 2,285	\$ 3,000	\$ 3,000
100-40-55200-3150	OFFICE SUPPLIES	\$ 50	\$ 54	\$ 75	\$ 75	\$ 75	\$ 100
100-40-55200-3161	TRAINING EXPENSES	\$ 345	\$ 459	\$ 360	\$ 136	\$ 360	\$ 360
100-40-55200-3164	SAFETY PROGRAM	\$ -	\$ -	\$ 4,500	\$ 3,607	\$ 4,810	\$ 5,050
100-40-55200-3310	EXPENSE ALLOWANCE	\$ 2,639	\$ 1,991	\$ 2,896	\$ 1,453	\$ 2,800	\$ 2,414
100-40-55200-3490	OPERATING EXPENSES	\$ 1,354	\$ 1,968	\$ 1,443	\$ 614	\$ 1,400	\$ 3,070
100-40-55200-3510	GAS & OIL	\$ 7,726	\$ 9,804	\$ 11,818	\$ 5,751	\$ 11,800	\$ 10,621
100-40-55200-3530	MACHINE & EQUIPMENT PARTS	\$ 10,078	\$ 8,747	\$ 11,315	\$ 4,605	\$ 11,300	\$ 12,550
100-40-55200-3560	BLDG. REPAIR & MAINT.	\$ 4,378	\$ 3,298	\$ 4,302	\$ 4,555	\$ 4,302	\$ 4,294
100-40-55200-3570	BOAT LANDING EXPENSES	\$ 472	\$ 431	\$ 475	\$ -	\$ 475	\$ 503
100-40-55200-5110	INSURANCE - BUILDINGS	\$ 1,630	\$ 1,792	\$ 1,882	\$ 1,895	\$ 1,971	\$ 2,018
100-40-55200-5120	INSURANCE - VEHICLE & EQUIP.	\$ 1,305	\$ 1,590	\$ 1,670	\$ 1,680	\$ 1,618	\$ 2,466
100-40-55200-8106	PLAYGROUND EQUIPMENT	\$ 4,900	\$ 5,250	\$ 4,500	\$ 507	\$ 4,500	\$ 3,500
100-40-55200-8110	PICNIC EQUIPMENT	\$ 1,414	\$ 1,999	\$ 2,000	\$ 1,970	\$ 2,000	\$ 1,500
<b>TOTAL</b>		<b>\$ 310,471</b>	<b>\$ 254,653</b>	<b>\$ 332,574</b>	<b>\$ 223,055</b>	<b>\$ 312,539</b>	<b>\$ 312,074</b>

**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 2024, the department will continue using their 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, Light Up Clintonville 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-40-55400-1100	SALARIES	\$ 11,364	\$ 20,910	\$ 20,985	\$ 18,967	\$ 20,985	\$ 24,633
100-40-55400-1500	EMPLOYEE BENEFITS	\$ 2,765	\$ 3,637	\$ 10,147	\$ 7,390	\$ 10,147	\$ 6,710
100-40-55400-2100	INFORMATION TECHNOLOGY	\$ 24	\$ 1,957	\$ 1,894	\$ 1,708	\$ 1,733	\$ 1,647
100-40-55400-2250	TELEPHONE	\$ -	\$ -	\$ 181	\$ 171	\$ 187	\$ 196
100-40-55400-3150	OFFICE SUPPLIES	\$ -	\$ 24	\$ 250	\$ 250	\$ 250	\$ 500
100-40-55400-3161	TRAINING EXPENSES	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
100-40-55400-3164	SAFETY TRAINING	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
100-40-55400-3310	EXPENSE ALLOWANCE	\$ 154	\$ 96	\$ 472	\$ 252	\$ 470	\$ 388
100-40-55400-3490	MISC OPERATING EXPENSES	\$ 198	\$ 101	\$ 200	\$ 80	\$ 200	\$ 450
100-40-55400-3492	EASTER EGG HUNT	\$ 258	\$ 683	\$ 500	\$ 790	\$ 850	\$ 775
100-40-55400-3493	FALL PROGRAMS	\$ 206	\$ 365	\$ 600	\$ 59	\$ 600	\$ 600
100-40-55400-3494	WINTER PROGRAMS	\$ 463	\$ 650	\$ 7,000	\$ 2,296	\$ 7,000	\$ 6,750
100-40-55400-3495	SPRING PROGRAMS	\$ 200	\$ 440	\$ 500	\$ 23	\$ 500	\$ 500
100-40-55400-3496	SOCCER PROGRAMS	\$ 4,120	\$ 2,472	\$ 2,500	\$ 7,508	\$ 5,700	\$ 7,200
100-40-55400-3497	OPEN RECREATION	\$ 1,198	\$ 1,593	\$ 1,596	\$ 1,310	\$ 1,596	\$ 1,596
100-40-55400-3498	SUMMER PROGRAM EXPENSES	\$ 1,817	\$ 1,398	\$ 1,800	\$ 1,376	\$ 1,800	\$ 1,800
100-40-55400-3502	WINTER WHIRL	\$ 106	\$ 3,203	\$ 4,000	\$ 2,482	\$ 3,000	\$ 3,000
<b>TOTAL</b>		<b>\$ 22,873</b>	<b>\$ 37,529</b>	<b>\$ 53,225</b>	<b>\$ 44,762</b>	<b>\$ 55,118</b>	<b>\$ 56,845</b>

**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 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 project started in February of 2023 and was finished in July of 2023. The City plans on having ice skating in the Winter of 2023/2024 and open to the public for swimming in June of 2024.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 Budget
100-40-55420-1100	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,692
100-40-55420-1500	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,616
100-40-55420-2100	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 2,186
100-40-55420-2250	TELEPHONE	\$ 40	\$ 7	\$ -	\$ -	\$ -	\$ 480
100-40-55420-2260	GAS	\$ -	\$ -	\$ 281	\$ 35	\$ 198	\$ 794
100-40-55420-2270	WATER & ELECTRIC	\$ -	\$ -	\$ 2,340	\$ 2,201	\$ 3,361	\$ 3,797
100-40-55420-2302	SYSTEM MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,400
100-40-55420-2304	LANDSCAPING	\$ -	\$ -	\$ 364	\$ 364	\$ 360	\$ 864
100-40-55420-3150	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,556
100-40-55420-3161	TRAINING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850
100-40-55420-3241	LICENSE/PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
100-40-55420-3310	EXPENSE ALLOWANCE	\$ -	\$ -	\$ -	\$ 8	\$ 8	\$ 701
100-40-55420-3490	OPRERATING EXPENSES	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ 11,158
100-40-55420-3551	CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
100-40-55420-3560	BLDG. REPAIR & MAINTENANCE	\$ -	\$ -	\$ 656	\$ 468	\$ 650	\$ 1,793
100-40-55420-5110	INSURANCE - BUILDINGS	\$ -	\$ -	\$ 290	\$ -	\$ -	\$ 854
<b>TOTAL</b>		<b>\$ 40</b>	<b>\$ 7</b>	<b>\$ 3,931</b>	<b>\$ 3,087</b>	<b>\$ 5,087</b>	<b>\$ 85,241</b>

Adopted by Common Council 11/14/2023

TOTAL PARKS AND RECREATION DIVISION

PARKS AND RECREATION MANAGEMENT	\$ 77,412	\$ 47,871	\$ 61,247	\$ 45,550	\$ 60,926	\$ 45,286
PARKS	\$ 310,471	\$ 254,653	\$ 332,574	\$ 223,055	\$ 312,539	\$ 312,074
RECREATION CENTER	\$ 602	\$ 744	\$ 729	\$ 268	\$ 410	\$ -
RECREATION	\$ 22,873	\$ 37,529	\$ 53,225	\$ 44,762	\$ 55,118	\$ 56,845
AQUA PARK	\$ 40	\$ 7	\$ 3,931	\$ 3,087	\$ 5,087	\$ 85,241
<b>TOTAL</b>	<b>\$ 411,397</b>	<b>\$ 340,804</b>	<b>\$ 451,705</b>	<b>\$ 316,723</b>	<b>\$ 434,080</b>	<b>\$ 499,446</b>

TOTAL PUBLIC WORKS

The Public Works 2024 Budget has increased \$98,632 from 2023. The majority of the increase comes from the addition of the Aqua Park.

**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 30 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-50-53510-1100	SALARIES	\$ 3,257	Actual	\$ 6,994	\$ 5,188		\$ 24,934
100-50-53510-1500	EMPLOYEE BENEFITS	\$ 1,427	\$ 3,068	\$ 3,428	\$ 2,754		\$ 13,855
100-50-53510-2100	INFORMATION TECHNOLOGY		\$ 607	\$ 626	\$ 670	\$ 626	\$ 630
100-50-53510-2250	TELEPHONE EXPENSES	\$ 1,904	\$ 905	\$ 800	\$ 907	\$ 800	\$ 800
100-50-53510-2260	GAS	\$ 1,199	\$ 2,512	\$ 3,252	\$ 2,098	\$ 3,252	\$ 3,252
100-50-53510-2270	WATER & ELECTRIC	\$ 5,693	\$ 5,832	\$ 6,010	\$ 4,831	\$ 6,010	\$ 6,311
100-50-53510-2301	RUNWAY MAINTENANCE	\$ -	\$ 3,684	\$ 2,000	\$ 1,024	\$ 2,000	\$ 2,000
100-50-53510-2490	CONTRACTED SERVICES	\$ 70	\$ 167,475	\$ 3,500	\$ 2,204	\$ 3,000	\$ 3,500
100-50-53510-3140	SMALL EQUIPMENT	\$ 324	\$ 72	\$ 800	\$ -	\$ 500	\$ 800
100-50-53510-3170	ADVERTISING & PROMOTION	\$ 91	\$ 4,395	\$ 500	\$ 283	\$ 500	\$ 500
100-50-53510-3490	OPERATING EXPENSES	\$ 1,003	\$ 2,357	\$ 2,000	\$ 530	\$ 2,000	\$ 2,000
100-50-53510-3510	GAS & OIL	\$ 3,918	\$ 4,049	\$ 4,000	\$ 3,364	\$ 4,000	\$ 4,000
100-50-53510-3554	VEHICLE REPAIR & MAINT.	\$ 32	\$ 575	\$ 700	\$ 62	\$ 700	\$ 700
100-50-53510-3560	BLDG. REPAIR & MAINT.	\$ 3,933	\$ 1,422	\$ 3,000	\$ 1,381		\$ 3,000
100-50-53510-5110	INSURANCE - BUILDINGS	\$ 163	\$ 2,053	\$ 2,197	\$ 2,171	\$ 2,258	\$ 2,083
100-50-53510-5120	INSURANCE - VEHICLE & EQUIP.	\$ 323	\$ 315	\$ 365	\$ 307	\$ 242	\$ 330
100-50-53510-5130	GENERAL LIABILITY	\$ 297	\$ 338	\$ 383	\$ 359	\$ 282	\$ 383
<b>TOTAL</b>		<b>\$ 23,634</b>	<b>\$ 199,658</b>	<b>\$ 40,555</b>	<b>\$ 28,134</b>	<b>\$ 26,170</b>	<b>\$ 69,076</b>

**CONTINGENCY**

Explanation of Account: The contingency account is used to pay for items which arise throughout the fiscal year that are not planned in the previous year at the time the budget is complete.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
100-10-51100-9000	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,700
100-10-51100-9010	DESIGNATED RESERVE-POOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,700</b>

## TOTAL GENERAL FUND EXPENDITURES

	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
GENERAL GOVERNMENT	\$ 879,187	\$ 467,486	\$ 556,910	\$ 391,741	\$ 524,933	\$ 575,729
PROTECTION OF PERSONS AND PROPERTY	\$ 2,087,113	\$ 2,121,821	\$ 2,228,709	\$ 1,715,703	\$ 2,228,522	\$ 2,497,563
STREET	\$ 844,527	\$ 965,409	\$ 1,053,117	\$ 727,711	\$ 1,031,017	\$ 1,104,008
PARKS AND RECREATION	\$ 411,397	\$ 340,804	\$ 451,705	\$ 316,723	\$ 434,080	\$ 499,446
AIRPORT	\$ 23,634	\$ 199,658	\$ 40,555	\$ 28,134	\$ 26,170	\$ 69,076
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,700
<b>TOTAL</b>	<b>\$ 4,245,858</b>	<b>\$ 4,095,179</b>	<b>\$ 4,330,996</b>	<b>\$ 3,180,011</b>	<b>\$ 4,244,721</b>	<b>\$ 4,768,522</b>

### GENERAL FUND REVENUE VS EXPENDITURES

	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
REVENUES	\$ 4,426,501	\$ 4,193,729	\$ 4,330,996	\$ 3,284,069	\$ 4,858,413	\$ 4,768,522
EXPENDITURES	\$ 4,245,858	\$ 4,095,179	\$ 4,330,996	\$ 3,180,011	\$ 4,244,721	\$ 4,768,522
<b>TOTAL</b>	<b>\$ 180,643</b>	<b>\$ 98,550</b>	<b>\$ 0</b>	<b>\$ 104,058</b>	<b>\$ 613,692</b>	<b>\$ 0</b>

## SPECIAL REVENUE FUNDS

### 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, two Library Pages, and two part-time maintenance staff. The Library is open 56 hours per week year-round and averages 175 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	2022 Actual	a/o 9/30/23	Estimated 2023	% change from 2022
Hours open per year	56	56	56	0.00%
Physical items checked-out	47,776	38,626	51,501	7.79%
E-books and electronic materials checked-out	10,666	8,692	11,590	8.66%
Total programs (Children, Teens, and Adults)	117	76	106	-9.40%
Meeting/Study room use	185	128	171	-7.56%
Public internet session	1,939	1,545	2,060	6.24%
Wireless sessions	5,562	5,464	7,285	30.97%

#### 2023 ACCOMPLISHMENTS

- Installed updated signage throughout Library
- Created new logo
- Updated Non-Fiction to subject-based organization
- Added a Library App
- Replaced Hot Water Pumps
- Hosted Open House Event to celebrate new carpeting and layout
- Added Nintendo Switch to kids and teen programs
- Hired a new Youth Services Librarian

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 2024, the OWLS subsidy increased \$7,919 from 2023. 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.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
Library Gift/Memorial	FUND BALANCE		\$ 549,326				
Library	FUND BALANCE		\$ 119,725				
<b>Revenues</b>							
204-41-41104	SURPLUS APPLIED	\$ -	\$ -	\$ -	\$ -		
204-41-41110	GENERAL PROPERTY TAXES	\$ 219,269	\$ 221,169	\$ 225,500	\$ 225,500	225,500	\$ 232,265
204-41-43790	OWLS SUBSIDY	\$ 175,172	\$ 162,091	\$ 156,358	\$ 156,462	156,358	\$ 164,277
204-41-46710	LIBRARY FINES	\$ 948	\$ 1,659	\$ 750	\$ 1,455	1,500	\$ 750
204-41-46711	COPY MACHINE REVENUE	\$ 1,158	\$ 3,136	\$ 3,000	\$ 3,334	4,400	\$ 4,000
204-41-48500	DONATIONS	\$ 35	\$ -	\$ -	\$ -		
204-41-48600	E RATE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -		
204-41-48900	MISCELLANEOUS REVENUES	\$ 2,435	\$ 1,106	\$ 4,000	\$ 8,441	10,441	\$ 6,800
204-41-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 14,514	\$ -	20,904	\$ 5,441
<b>TOTALS</b>		<b>\$ 399,018</b>	<b>\$ 389,161</b>	<b>\$ 404,122</b>	<b>\$ 395,192</b>	<b>419,103</b>	<b>\$ 413,533</b>
<b>Expenditures</b>							
204-41-55110-1100	SALARIES	\$ 175,458	\$ 200,697	\$ 215,290	\$ 153,166	201,152	205,991
204-41-55110-1110	JANITOR SALARIES	\$ 15,811	\$ 16,496	\$ 19,233	\$ 12,888	16,748	19,891
204-41-55110-1500	EMPLOYEE BENEFITS	\$ 56,426	\$ 67,352	\$ 78,504	\$ 55,250	68,636	94,080
204-41-55110-2100	INFORMATION TECHNOLOGY	\$ 37,831	\$ 18,058	\$ 16,500	\$ 17,572	20,500	17,000
204-41-55110-2250	TELEPHONE	\$ 2,833	\$ 2,634	\$ 2,600	\$ 2,195	2,700	2,600
204-41-55110-2260	GAS	\$ 3,826	\$ 4,644	\$ 4,200	\$ 4,389	4,900	4,700
204-41-55110-2270	WATER & ELECTRIC	\$ 9,659	\$ 10,680	\$ 9,300	\$ 9,118	10,800	10,000
204-41-55110-3110	POSTAGE	\$ 344	\$ 862	\$ 700	\$ 834	1,000	700
204-41-55110-3112	COPY EXPENSE	\$ 1,815	\$ 2,437	\$ 1,700	\$ 2,495	3,000	2,500
204-41-55110-3122	STAFF DEVELOPMENT	\$ 1,917	\$ 2,030	\$ 1,500	\$ 1,784	1,800	1,500
204-41-55110-3123	MAINTENANCE	\$ 3,196	\$ 1,077	\$ 1,600	\$ 781	1,500	1,500
204-41-55110-3150	OFFICE SUPPLIES	\$ 4,998	\$ 4,038	\$ 3,000	\$ 2,354	3,000	3,000
204-41-55110-3260	SUBSCRIPTIONS & PERIODICALS	\$ 767	\$ 627	\$ 150	\$ 509	450	150
204-41-55110-3261	MARKETING	\$ -	\$ -	\$ -	\$ -		
204-41-55110-3269	BOOKS-ADULT	\$ 25,390	\$ 21,574	\$ 12,500	\$ 11,107	14,500	10,697
204-41-55110-3270	BOOKS-JUVENILE	\$ 22,836	\$ 15,666	\$ 12,500	\$ -	14,250	10,688
204-41-55110-3272	ECONTENT	\$ 4,861	\$ 4,963	\$ 5,000	\$ 5,365	6,200	7,000
204-41-55110-3280	PROGRAMS	\$ 2,640	\$ 2,742	\$ 3,000	\$ 3,289	3,500	3,000
204-41-55110-3285	A/V MATERIALS-ADULT		\$ 4,909	\$ 3,500	\$ 2,583	3,350	3,500
204-41-55110-3286	A/V MATERIALS-JUVENILE		\$ 3,733	\$ 3,000	\$ 2,015	3,000	3,000
204-41-55110-3310	TRAVEL & TRAINING EXPENSES		\$ 1,727	\$ 1,000	\$ 741	1,600	1,500
204-41-55110-3490	OPERATING EXPENSES		\$ 2,971	\$ 1,500	\$ 1,421	1,550	1,000
204-41-55110-3560	BLDG. REPAIR/MAINTENANCE		\$ 87,280	\$ 4,000	\$ (44,367)	31,000	4,000
204-41-55110-5110	INSURANCE - BUILDINGS		\$ 3,599	\$ 3,845	\$ 3,815	3,967	3,676
204-41-55110-5130	INSURANCE - GEN. LIABILITY						1,860
204-41-55112-8200	CAPITAL IMPROVEMENTS		\$ -	\$ -	\$ -		
204-41-59250-9050	TRANSFER TO SMALL CAPITAL		\$ -	\$ -	\$ -		
<b>TOTALS</b>		<b>\$ 370,605</b>	<b>\$ 480,796</b>	<b>\$ 404,122</b>	<b>\$ 249,302</b>	<b>419,103</b>	<b>413,533</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 28,413</b>	<b>\$ (91,635)</b>	<b>\$ 14,514</b>	<b>\$ 145,889</b>	<b>0</b>	<b>(0)</b>

## 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 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. The Community Center has a kitchen, (2) offices, conference room, and a large meeting area that can be divided into three rooms using movable walls. A full-time DPW Coordinator works at the Community Center and has an office on-site. The facility is available to the public for rent. The Community Center is funded primarily through the general property tax, though approximately 21% of its revenue comes from rent paid by users and nominal event fees.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 88,002	\$ 100,007			\$ 51,304	\$ 51,304
<b>Revenues</b>							
201-40-41110	GENERAL PROPERTY TAXES	\$ 35,954	\$ 38,723	\$ 27,978	\$ 27,978	\$ 27,978.00	\$ 49,961
201-40-46743	COMMUNITY CENTER FEES	\$ 7,718	\$ 14,240	\$ 8,610	\$ 13,642	\$ 13,000.00	\$ 13,332
201-40-48500	DONATIONS/FEES	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -
201-40-49200	FUND BALANCE APPLIED	\$ -		\$ 50,625		\$ 48,703.09	\$ -
<b>TOTAL</b>		<b>\$ 43,772</b>	<b>\$ 53,063</b>	<b>\$ 87,213</b>	<b>\$ 41,620</b>	<b>\$ 89,681.09</b>	<b>\$ 63,293</b>
<b>Expenditures</b>							
201-40-55140-1100	SALARIES	\$ 15,740	\$ 19,664	\$ 23,448	\$ 16,634	\$ 22,014.38	\$ 29,147
201-40-55140-1500	EMPLOYEE BENEFITS	\$ 6,515	\$ 6,836	\$ 18,115	\$ 11,651	\$ 17,237.23	\$ 17,039
201-40-55140-2100	INFORMATION TECHNOLOGY	\$ 2,482	\$ 2,607	\$ 2,940	\$ 2,318	\$ 2,701.28	\$ 3,078
201-40-55140-2250	TELEPHONE	\$ 429	\$ 410	\$ 568	\$ 109	\$ 187.40	\$ 248
201-40-55140-2260	GAS	\$ 2,252	\$ 2,552	\$ 2,319	\$ 1,953	\$ 2,716.32	\$ 2,535
201-40-55140-2270	WATER & ELECTRIC	\$ 2,924	\$ 3,482	\$ 3,805	\$ 2,771	\$ 3,866.48	\$ 3,696
201-40-55140-2304	LANDSCAPING	\$ -	\$ -	\$ 264	\$ 125	\$ 260.00	\$ 282
201-40-55140-3310	EXPENSE ALLOWANCE	\$ 132	\$ 205	\$ 334	\$ 166	\$ 330.00	\$ 351
201-40-55140-3490	OPERATING EXPENSES	\$ 741	\$ 839	\$ 460	\$ 455	\$ 460.00	\$ 290
201-40-55140-3560	BLDG. REPAIR/MAINTENANCE	\$ 4,989	\$ 3,821	\$ 4,283	\$ 1,145	\$ 4,200.00	\$ 5,798
201-40-55140-5110	INSURANCE - BUILDINGS	\$ 607	\$ 644	\$ 677	\$ 681	\$ 708.00	\$ 653
201-40-55140-5130	INSURANCE - GEN. LIABILITY						\$ 176
201-40-55140-8222	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 30,000	\$ -	\$ 35,000.00	\$ -
<b>TOTAL</b>		<b>\$ 36,811</b>	<b>\$ 41,060</b>	<b>\$ 87,213</b>	<b>\$ 38,008</b>	<b>\$ 89,681.09</b>	<b>\$ 63,293</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 6,960</b>	<b>\$ 12,003</b>	<b>\$ (0)</b>	<b>\$ 3,612</b>	<b>\$ -</b>	<b>\$ 0</b>



## TRANSIT

The City of Clintonville contracts with a private company to provide taxi service to the community. A five-member Transit Commission oversees all operations of the taxi service. The Commission owns three taxis and a radio system, all of which are leased to the contracted provider. The City signed a two-year contract with three additional optional years with Running Inc. for the Clintonville Taxi for service beginning January 1st, 2023.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 49,337	\$ 38,876			\$ 1,826	\$ 1,826
<b>Revenues</b>							
205-10-49300	FUND BALANCE APPLIED			\$ 13,532		\$ 37,050	\$ -
205-10-48901	INSURANCE RECOVERIES	\$ -		\$ -	\$ -	\$ -	\$ -
205-40-41110	GENERAL PROPERTY TAXES	\$ 32,405	\$ 38,517	\$ 26,000	\$ -	\$ 39,000	\$ 59,000
205-40-43200	RIDE FARES	\$ 4,648	\$ 12,477	\$ 10,000	\$ 7,994	\$ 8,200	\$ 8,000
205-40-43227	FEDERAL GRANT	\$ 80,110	\$ 47,265	\$ 58,500	\$ 55,450	\$ 66,584	\$ 66,000
205-40-43537	STATE GRANT	\$ 41,769	\$ 13,875	\$ 17,500	\$ -	\$ 13,310	\$ 14,500
<b>TOTAL</b>		<b>\$ 158,932</b>	<b>\$ 112,134</b>	<b>\$ 112,000</b>	<b>\$ 63,444</b>	<b>\$ 164,144</b>	<b>\$ 147,500</b>
<b>Expenditures</b>							
205-40-53520-3490	OPERATING EXPENSES	\$ 138,244	\$ 150,867	\$ 125,532	\$ 105,610	\$ 147,500	\$ 147,500
<b>TOTAL</b>		<b>\$ 138,244</b>	<b>\$ 150,867</b>	<b>\$ 125,532</b>	<b>\$ 105,610</b>	<b>\$ 147,500</b>	<b>\$ 147,500</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 20,688</b>	<b>\$ (38,733)</b>	<b>\$ (13,532)</b>	<b>\$ (42,166)</b>	<b>\$ 16,644</b>	<b>\$ -</b>

## REDEVELOPMENT AUTHORITY

The Redevelopment Authority was created by the City in 1994 as set forth by Wisconsin State Statutes. There are seven members on the Authority and their responsibilities include assisting with financing, grants, and loans for development and redevelopment, as well as to develop strategies for the City’s industrial and business needs. Once the budget is adopted by the City Council, the Authority has complete autonomy on how to spend those funds. The RDA continues to contribute towards the City’s membership in the Waupaca County Economic Development Corporation and the Clintonville Area Chamber of Commerce. The RDA 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 25,083	\$ 24,202			\$ 11,502	\$ 11,502
<b>Revenues</b>							
206-10-41104	FUND BALANCE APPLIED	\$ -	\$ -	\$ 9,150	\$ -	\$ 12,700	\$ -
206-10-41110	GENERAL PROPERTY TAXES	\$ 5,300	\$ 5,700	\$ -	\$ -	\$ -	\$ 10,000
206-10-46850	CLOSEOUT RLF REVENUE	\$ 5,038	\$ 4,531	\$ -	\$ -	\$ -	\$ -
206-10-48110	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206-10-48360	PROPERTY REDEVELOPMENT SALES	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
206-10-48901	PRINCIPAL LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 10,338</b>	<b>\$ 10,231</b>	<b>\$ 9,150</b>	<b>\$ 5,000</b>	<b>\$ 12,700</b>	<b>\$ 10,000</b>
<b>Expenditures</b>							
206-10-56700-3490	OPERATING EXPENSES	\$ 5,394	\$ 7,049	\$ 5,150	\$ 8,771	\$ 8,700	\$ 6,000
206-10-56700-4500	PROPERTY REDEVELOPMENT PURCHAS	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -
206-10-56700-7500	REDEVELOPMENT INCENTIVES	\$ 8,185	\$ 4,063	\$ 4,000	\$ 3,079	\$ 4,000	\$ 4,000
<b>TOTAL</b>		<b>\$ 13,683</b>	<b>\$ 11,112</b>	<b>\$ 9,150</b>	<b>\$ 11,850</b>	<b>\$ 12,700</b>	<b>\$ 10,000</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (3,345)</b>	<b>\$ (881)</b>	<b>\$ -</b>	<b>\$ (6,850)</b>	<b>\$ -</b>	<b>\$ -</b>

*Adopted by Common Council 11/14/2023*

## 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 36,706	\$ 39,218			\$ 25,384	\$ 15,664
<b>Revenues</b>							
207-20-41110	GENERAL PROPERTY TAXES	\$ 34,024	\$ 34,933	\$ 26,000	\$ 26,000	\$ 26,000	\$ 35,755
207-20-47321	SERVICE-OTHER MUNIC	\$ 88,979	\$ 86,287	\$ 88,111	\$ 67,670	\$ 88,111	\$ 85,500
207-20-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ 13,834	\$ 13,834	\$ 9,720
<b>TOTAL</b>		<b>\$ 123,003</b>	<b>\$ 121,220</b>	<b>\$ 114,111</b>	<b>\$ 107,504</b>	<b>\$ 127,945</b>	<b>\$ 130,975</b>
<b>Expenditures</b>							
207-20-52101-1100	SALARIES	\$ 75,698	\$ 82,533	\$ 82,268	\$ 58,252	\$ 82,268	\$ 81,812
207-20-52101-1500	EMPLOYEE BENEFITS	\$ 25,318	\$ 33,449	\$ 42,035	\$ 30,353	\$ 42,035	\$ 44,849
207-20-52101-2100	INFORMATION TECHNOLOGY	\$ 215	\$ 229	\$ 223	\$ 173	\$ 230	\$ 230
207-20-52101-2250	TELEPHONE EXPENSES	\$ -	\$ 504	\$ 600	\$ 404	\$ 560	\$ 600
207-20-52101-3161	TRAINING EXPENSES	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ 400
207-20-52101-3310	EXPENSE ALLOWANCE	\$ 36	\$ 499	\$ 400	\$ 150	\$ 400	\$ 500
207-20-52101-3460	CLOTHING & UNIFORMS	\$ 141	\$ 256	\$ 600	\$ 89	\$ 500	\$ 600
207-20-52101-5120	INSURANCE-VEHICLE & EQUIPMENT	\$ 299	\$ 289	\$ 369	\$ 307	\$ 369	\$ 531
207-20-52101-5130	GENERAL LIABILITY	\$ 265	\$ 218	\$ 222	\$ 184	\$ 222	\$ 618
207-20-52101-5140	POLICE PROFESSIONAL	\$ 655	\$ 731	\$ 827	\$ 783	\$ 827	\$ 834
<b>TOTAL</b>		<b>\$ 102,627</b>	<b>\$ 118,708</b>	<b>\$ 127,945</b>	<b>\$ 90,696</b>	<b>\$ 127,811</b>	<b>\$ 130,975</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 20,376</b>	<b>\$ 2,512</b>	<b>\$ (13,834)</b>	<b>\$ 16,808</b>	<b>\$ 134</b>	<b>\$ (0)</b>

## VETERANS MEMORIAL

In 2009, the City dedicated a new Veterans Memorial on Main Street, with the project entirely funded through fundraising. Originally managed by an Ad Hoc Committee, the memorial is now overseen by the Director of Public Works. The annual Veteran’s Day Ceremony is held at the facility at the 11th hour of the 11th Day of the 11th Month. All funds remaining from the original fundraising campaign were given to the City to help pay for the maintenance. In 2023 the City built a wall addition to the North side of the original memorial. The City currently is in the process of fundraising to get a black granite insert installed on the addition. In any given year when there are additional funds raised above the annual maintenance expenses, those funds will remain with the Veterans Memorial Account.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 47,136	\$ 43,566			\$ 20,111	\$ 14,319
<b>Revenues</b>							
211-40-48500	DONATIONS	\$ 320	\$ 2,025	\$ -	\$ 25,185	\$ 26,800	\$ -
211-40-48510	DONATIONS-WALL BRICKS	\$ 400	\$ 200	\$ -	\$ 1,650	\$ 450	\$ -
211-40-48520	DONATIONS-SIDEWALK BRICKS	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -
211-40-48550	DONATIONS-FUTURE PROJECTS	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
211-40-49200	FUND BALANCE APPLIED	\$ -	\$ -	\$ 3,489	\$ -	\$ 23,455	\$ 5,792
<b>TOTAL</b>		<b>\$ 980</b>	<b>\$ 2,225</b>	<b>\$ 3,489</b>	<b>\$ 26,835</b>	<b>\$ 50,705</b>	<b>\$ 5,792</b>
<b>Expenditures</b>							
211-40-55140-2270	WATER & ELECTRIC	\$ 768	\$ 728	\$ 831	\$ 376	\$ 643	\$ 832
211-40-55140-2304	LANDSCAPING	\$ 87	\$ 239	\$ 1,417	\$ 59	\$ 350	\$ 3,354
211-40-55140-3490	OTHER OPERATING EXPENSES	\$ 253	\$ 5,165	\$ 389	\$ 817	\$ 818	\$ 412
211-40-55140-3550	ENGRAVING	\$ 40	\$ -	\$ 500	\$ -	\$ -	\$ 775
211-40-55140-3560	REPAIRS & MAINTENANCE	\$ 118	\$ 68	\$ 215	\$ 48,754	\$ 48,754	\$ 226
211-40-55140-5110	INSURANCE - BUILDINGS	\$ 119	\$ 127	\$ 137	\$ 134	\$ 139	\$ 193
<b>TOTAL</b>		<b>\$ 1,385</b>	<b>\$ 6,327</b>	<b>\$ 3,489</b>	<b>\$ 50,140</b>	<b>\$ 50,705</b>	<b>\$ 5,792</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (405)</b>	<b>\$ (4,102)</b>	<b>\$ (0)</b>	<b>\$ (23,305)</b>	<b>\$ 0</b>	<b>\$ -</b>

## DISC GOLF

This fund is dedicated to improve the disc golf course.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 6,668	\$ 6,668			\$ 6,668	\$ 3,668
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -	\$ 2,000	\$ -	\$ -	\$ 3,000
220-40-48500	DONATIONS-DISC GOLF COURSE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>
<b>Expenditures</b>							
220-40-55200-7130	DISC GOLF COURSE EXPENSES	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 3,000
<b>TOTAL</b>							<b>\$ 3,000</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ -	\$ 39,218			\$ 39,218	\$ 39,218
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -		\$ -	\$ -	\$ -
226-20-48902	FUNDRAISING/DONATIONS	\$ -	\$ 14,377	\$ 4,500	\$ 19,613	\$ 12,500	\$ 10,500
226-20-48909	DONATIONS	\$ -	\$ 4,676	\$ 4,500	\$ 1,225	\$ 1,225	
<b>TOTAL</b>		\$ -	\$ 19,053	\$ 9,000	\$ 20,838	\$ 13,725	\$ 10,500
<b>Expenditures</b>							
226-20-52101-3490	OPERATING EXPENSES	\$ -	\$ 4,647	\$ 4,000	\$ 13,753	\$ 6,000	\$ 8,000
226-20-52101-3494	FUNDRAISING EXPENSES	\$ -	\$ 4,711	\$ 5,000	\$ 2,143	\$ 3,500	
<b>TOTAL</b>		\$ -	\$ 9,357	\$ 9,000	\$ 15,896	\$ 9,500	\$ 8,000
<b>TOTAL SURPLUS/(DEFICIT)</b>		\$ -	\$ 9,695	\$ -	\$ 4,943	\$ 4,225	\$ 2,500

## 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 19,576	\$ 11,183			\$ 11,183	\$ 2,683
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -		\$ -	\$ -	\$ 8,500
214-20-48900	MISC REVENUES	\$ 629	\$ 5,803	\$ 500	\$ 550	\$ -	\$ -
214-20-48902	K-9 FUNDRAISING/DONATIONS	\$ -	\$ 5,433	\$ 3,000	\$ 9,565	\$ 5,500	\$ 7,500
214-20-48909	K-9 DONATIONS	\$ 2,754	\$ 2,491	\$ 2,500	\$ 4,389	\$ 5,000	\$ -
<b>TOTAL</b>		\$ 3,382	\$ 13,726	\$ 6,000	\$ 14,504	\$ 10,500	\$ 16,000
<b>Expenditures</b>							
214-20-52109-3161	K-9 TRAINING	\$ 795	\$ 578	\$ 1,000	\$ 125	\$ 400	\$ 1,000
214-20-52109-3310	K-9 EXPENSE	\$ 4,305	\$ 18,654	\$ 4,000	\$ 2,086	\$ 2,500	\$ 14,000
214-20-52109-3494	K-9 FUNDRAISING EXPENSES	\$ 2,178	\$ 2,888	\$ 1,000	\$ 600	\$ 599	\$ 1,000
<b>TOTAL</b>		\$ 7,278	\$ 22,119	\$ 6,000	\$ 2,811	\$ 3,499	\$ 16,000
<b>TOTAL SURPLUS/(DEFICIT)</b>		\$ (3,895)	\$ (8,393)	\$ -	\$ 11,693	\$ 7,001	\$ -

*Adopted by Common Council 11/14/2023*

## **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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 47,136	\$ 58,193			\$ 54,283	\$ 54,283
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -	\$ 3,910	\$ -	\$ 3,910	\$ -
218-10-41210	ROOM TAX	\$ 21,138	\$ 31,200	\$ 21,000	\$ 16,698	\$ 21,000	\$ 21,000
<b>TOTAL</b>		<b>\$ 21,138</b>	<b>\$ 31,200</b>	<b>\$ 24,910</b>	<b>\$ 16,698</b>	<b>\$ 24,910</b>	<b>\$ 21,000</b>
<b>Expenditures</b>							
218-10-56700-3490	TOURISM FUNDING	\$ 24,910	\$ 20,143	\$ 24,910	\$ 4,135	\$ 24,910	\$ 21,000
<b>TOTAL</b>		<b>\$ 24,910</b>	<b>\$ 20,143</b>	<b>\$ 24,910</b>	<b>\$ 4,135</b>	<b>\$ 24,910</b>	<b>\$ 21,000</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (3,771)</b>	<b>\$ 11,057</b>	<b>\$ -</b>	<b>\$ 12,563</b>	<b>\$ -</b>	<b>\$ -</b>

## **REFUSE COLLECTION**

In 2017, the City contracted with a single hauler for residential refuse and recycling collection. The City awarded a five-year contract to Harter's Fox Valley Disposal to provide this service and opted to extend the contract for an additional five years for service years 2022-2026. 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 25,368	\$ 29,836			\$ 29,836	\$ 29,836
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -	\$ 4,298	\$ -	\$ -	\$ -
219-30-46420	REFUSE COLLECTION	\$ 216,462	\$ 230,896	\$ 235,775	\$ 8,177	\$ 235,775	\$ 281,107
<b>TOTAL</b>		<b>\$ 216,462</b>	<b>\$ 230,896</b>	<b>\$ 235,775</b>	<b>\$ 8,177</b>	<b>\$ 235,775</b>	<b>\$ 281,107</b>
<b>Expenditures</b>							
219-30-53600-2300	CONTRACTED SERVICES	\$ 223,865	\$ 223,054	\$ 231,000	\$ 153,689	\$ 231,000	\$ 277,107
219-30-53600-3490	OPERATING EXPENSES	\$ 5,161	\$ 3,375	\$ 4,775	\$ 3,742	\$ 4,775	\$ 4,000
<b>TOTAL</b>		<b>\$ 229,026</b>	<b>\$ 226,429</b>	<b>\$ 235,775</b>	<b>\$ 157,430</b>	<b>\$ 235,775</b>	<b>\$ 281,106</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (12,564)</b>	<b>\$ 4,467</b>	<b>\$ (0)</b>	<b>\$ (149,253)</b>	<b>\$ -</b>	<b>\$ 0</b>

## 2% FIRE DUES

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 4,318	\$ 2,807			\$ 2,807	\$ -
<b>Revenues</b>							
224-21-43420	FIRE INSURANCE	\$ 11,175	\$ 11,600	\$ 11,600	\$ 1,232	\$ 12,331	\$ 12,331
224-21-43421	FIRE DUES/OTHER MUNICIPALITIES	\$ 6,778	\$ 7,041	\$ 7,041	\$ 3,884	\$ 6,569	\$ 6,569
224-21-48500	DONATIONS	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -
224-21-49210	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 10,959	\$ -	\$ -	\$ 8,733
224-21-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,807
<b>TOTAL</b>		<b>\$ 18,504</b>	<b>\$ 18,640</b>	<b>\$ 29,600</b>	<b>\$ 5,115</b>	<b>\$ 18,900</b>	<b>\$ 30,440</b>
<b>Expenditures</b>							
224-21-52202-1100	SALARIES	\$ 22,346	\$ 17,547	\$ 26,000	\$ 15,779	\$ 25,000	\$ 26,780
224-21-52202-1500	EMPLOYEE BENEFITS	\$ 1,059	\$ 1,513	\$ 2,000	\$ 1,207	\$ 2,000	\$ 2,060
224-21-52202-3161	TRAINING EXPENSES	\$ 636	\$ -	\$ 600	\$ -	\$ 500	\$ 600
224-21-52202-3310	EXPENSE ALLOWANCE	\$ 802	\$ 1,091	\$ 1,000	\$ 195	\$ 750	\$ 1,000
<b>TOTAL</b>		<b>\$ 24,843</b>	<b>\$ 20,152</b>	<b>\$ 29,600</b>	<b>\$ 17,182</b>	<b>\$ 28,250</b>	<b>\$ 30,440</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (6,340)</b>	<b>\$ (1,512)</b>	<b>\$ -</b>	<b>\$ (12,066)</b>	<b>\$ (9,350)</b>	<b>\$ -</b>

## 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE						
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -	\$ 316,195	\$ -	\$ 120,000	\$ 101,195
225-10-21800	UNEARNED REVENUE	\$ 167,331	\$ 385,070	\$ -	\$ -	\$ -	\$ -
225-10-43520	ARPA GRANTS	\$ 62,469	\$ 12,061	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 229,800</b>	<b>\$ 397,130</b>	<b>\$ 316,195</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 101,195</b>
<b>Expenditures</b>							
225-10-52550-1100	COVID SALARIES	\$ 7,364	\$ -	\$ -	\$ -	\$ -	\$ -
225-10-52550-1500	COVID BENEFITS	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ -
225-10-52550-3490	MISC EXPENSES	\$ 14,564	\$ 1,712	\$ 200,000	\$ -	\$ 100,000	\$ -
225-10-52550-7930	RESIDENTIAL UTILITY ASSISTANCE	\$ 26,267	\$ (349)	\$ -	\$ -	\$ -	\$ -
225-10-52550-7940	BUSINESS GRANTS	\$ 9,805	\$ 9,190	\$ 72,195	\$ 2,000	\$ 10,000	\$ 67,195
225-10-52550-7950	NON-PROFIT GRANTS	\$ 4,000	\$ 1,159	\$ 44,000	\$ -	\$ 10,000	\$ 34,000
<b>TOTAL</b>		<b>\$ 62,469</b>	<b>\$ 11,712</b>	<b>\$ 316,195</b>	<b>\$ 2,000</b>	<b>\$ 120,000</b>	<b>\$ 101,195</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 167,331</b>	<b>\$ 385,418</b>	<b>\$ -</b>	<b>\$ (2,000)</b>	<b>\$ -</b>	<b>\$ -</b>

*Adopted by Common Council 11/14/2023*

## **AIRPORT FUEL**

The Airport Fuel Fund was established in 2009 after a new fuel system was installed in 2007 at the Clintonville Municipal Airport (CLI). 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, CLI offers 100 Low-Lead and Jet (with additives) self-serve fuel options. The City aims to set 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 30,155	\$ 29,131			\$ 8,330	\$ 399
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -		\$ -	\$ 20,801	\$ 7,931
501-50-46342	FUEL SALES	\$ 98,534	\$ 120,196	\$ 100,126	\$ 80,774	\$ 111,000	\$ 110,967
<b>TOTAL</b>		<b>\$ 98,534</b>	<b>\$ 120,196</b>	<b>\$ 100,126</b>	<b>\$ 80,774</b>	<b>\$ 131,801</b>	<b>\$ 118,898</b>
<b>Expenditures</b>							
501-50-53510-2100	INFORMATION TECHNOLOGY	\$ 1,592	\$ 1,712	\$ 1,132	\$ 1,161	\$ 1,200	\$ 1,200
501-50-53510-2250	TELEPHONE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-50-53510-2270	WATER & ELECTRICITY	\$ 674	\$ 674	\$ 1,100	\$ 476	\$ 953	\$ 750
501-50-53510-3490	OTHER OPERATING EXPENSES	\$ 25,664	\$ 7,713	\$ 1,300	\$ 6,101	\$ 5,100	\$ 5,000
501-50-53510-3510	FUEL PURCHASES	\$ 79,516	\$ 100,088	\$ 82,956	\$ 112,063	\$ 111,160	\$ 100,000
	GENERAL LIABILITY						
501-50-53510-5130	INSURANCE	\$ 2,040	\$ 2,117	\$ 2,197	\$ 2,265	\$ 2,197	\$ 383
501-50-53510-7600	ADMINISTRATION	\$ 3,153	\$ 8,917	\$ 11,441	\$ 8,268	\$ 11,441	\$ 11,565
<b>TOTAL</b>		<b>\$ 112,639</b>	<b>\$ 121,221</b>	<b>\$ 100,126</b>	<b>\$ 130,333</b>	<b>\$ 132,051</b>	<b>\$ 118,898</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (14,106)</b>	<b>\$ (1,024)</b>	<b>\$ (0)</b>	<b>\$ (49,559)</b>	<b>\$ (250)</b>	<b>\$ 0</b>

## GRACELAND CEMETERY

The Public Works Department oversees the approximately 19-acre facility, located at 320 S. Main Street. The City currently contracts with Tony's Cemetery Service for all day-to-day operations relating to the facility, which ends in 2028. In 1910 the Graceland Cemetery Association managed the facility with City subsidy until the Association's dissolution in 2023.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE					\$ 263,453	\$ 201,947
<b>Revenues</b>							
227-40-46540	GRAVE SALES	\$ -	\$ -	\$ -	\$ 7,223	\$ 7,473	\$ 11,000
227-40-46541	BURIALS & CREMAINS	\$ -	\$ -	\$ -	\$ 10,450	\$ 10,450	\$ 14,000
227-40-46542	VETERAN'S CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
227-40-46543	LOCATIONS/MONUMENTS	\$ -	\$ -	\$ -	\$ 1,335	\$ 1,335	\$ 1,700
227-40-46544	CEMETERY FEES	\$ -	\$ -	\$ -	\$ 288	\$ 288	\$ 100
227-40-46545	PERPETUITY CEMETERY INCOME						
227-40-46890	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ 17,280	\$ 17,280	\$ -
227-40-48500	PERPETUITY DONATIONS						
	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ 12,905	\$ 61,506
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,335</b>	<b>\$ 49,731</b>	<b>\$ 88,306</b>
<b>Expenditures</b>							
227-40-54910-2100	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,491
227-40-54910-2260	GAS	\$ -	\$ -	\$ -	\$ 82	\$ 255	\$ 509
227-40-54910-2270	WATER & ELECTRIC				\$ 206	\$ 565	\$ 890
227-40-54910-2300	CONTRACTED SERVICES				\$ 29,957	\$ 46,397	\$ 68,160
227-40-54910-2304	LANDSCAPING					\$ -	\$ 4,370
227-40-54910-3310	EXPENSE ALLOWANCE						
227-40-54910-3490	OPERATING EXPENSES				\$ 354	\$ 513	\$ 399
227-40-54910-3510	GAS & OIL						
227-40-54910-3560	BUILDING REPAIR & MAINT.				\$ 1,283	\$ 2,000	\$ 4,176
227-40-54910-5110	INSURANCE - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,731</b>	<b>\$ 88,306</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,335</b>	<b>\$ (0)</b>	<b>\$ -</b>



# CONSTRUCTION FUNDS

## MAJOR CAPITAL FUND

Capital projects include major equipment and projects with at least a five-year life cycle and that exceed \$10,000 in cost. The City funds its capital projects by borrowing funds every three years. In 2024, the City will borrow funds for Capital Improvements Projects from 2024-2026. The next borrowing planned is in 2027. In an effort to improve long-range capital planning, the Common Council approved a seven-year CIP for 2024-2030.

### 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 levied 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	Fund Balance		\$ 1,380,768			\$ 463,792	\$ -
<b>Revenue</b>							
401-10-41110	GENERAL PROPERTY TAXES	\$ -	\$ 10,124	\$ 10,124	\$ 10,124	\$ 10,124	\$ 235,000
401-10-43503	TOWNSHIP SUBSIDY	\$ 112,458	\$ 116,176	\$ 300,000	\$ 300,000	\$ 309,172	\$ 38,045
401-10-43505	TRANSIT GRANT	\$ 24,447	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-43580	GRANT	\$ 23,931	\$ 972,898	-	\$ -	\$ -	\$ -
401-10-43585	USDA GRANT	\$ -	\$ -	\$ 150,000	\$ 27,102	\$ 27,102	\$ -
401-10-43590	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ 230,000	\$ 230,000	\$ 275,000
401-10-43600	DOT REIMBURSEMENT-MAIN ST PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-48300	CITY PROPERTY SALES	\$ 45,384	\$ 94,064	\$ 92,500	\$ 53,536	\$ 92,500	\$ 66,500
401-10-48401	INSURANCE CLAIM RECOVERIES	\$ -	\$ 24,551	\$ -	\$ -	\$ -	\$ -
401-10-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-48900	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-49100	PROCEEDS OF LONG-TERM DEBT	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ 2,157,000
401-10-49202	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-49210	TRANSFER FROM GENERAL FUND	\$ 160,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 60,000
401-10-49220	TRANSFER FROM TIF #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-49300	FUND BALANCE APPLIED	\$ -	\$ -	\$ 916,976	\$ -	\$ 916,976	\$ 463,792
<b>TOTALS</b>		<b>\$ 2,716,220</b>	<b>\$ 1,217,814</b>	<b>\$ 1,619,600</b>	<b>\$ 620,762</b>	<b>\$ 1,735,874</b>	<b>\$ 3,295,337</b>

### EXPENDITURES

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

ADMINISTRATION

Explanation of Account: The Administration Capital Expenditures account includes costs for special projects, debt service charges, improvements for city hall, and the City’s share for ambulance purchases and the contingency.

401-10-51100-9000	CONTINGENCY	\$ -	\$ -	\$ -	\$ 46,204		\$ 2,200
401-10-57120-8100	CAPITAL OUTLAY	\$ 29,927	\$ 544,365	-	\$ 9,121	\$ 225	\$ 54,000
401-10-57120-8102	COMPUTERS & EQUIPMENT	\$ 152	\$ -	-	\$ -	\$ -	\$ -
401-10-57120-8250	COMMUNITY REVITALIZATION PLAN	\$ -	\$ -	-	\$ -		\$ -
401-10-57140-8215	CAPITAL OUTLAY	\$ -	\$ 9,310	\$ 115,000	\$ -	\$ -	\$ -
401-10-57230-8101	VEHICLES (AMBULANCE)	\$ -	\$ 65,532	\$ -	\$ -	\$ -	\$ -
401-10-58200-6900	DEBT SERVICE FISCAL CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-10-58200-7600	ADMINISTRATION	\$ 11,272	\$ 1,313	\$ 3,200	\$ 1,378	\$ 1,378	\$ 2,000
401-10-59260-9060	TRANSFER TO GENERAL FUND		\$ 10,000		\$ -	\$ -	\$ -

**POLICE**

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

401-20-57210-8101	VEHICLES	\$ -	\$ 87,980	\$ 41,000	\$ 41,374	\$ 41,374	\$ 143,000
401-20-57210-8102	COMPUTERS & EQUIPMENT	\$ 35,088	\$ -	\$ -	\$ -	\$ -	\$ 119,000
401-20-57210-8104	SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ -		\$ 55,000
401-20-57210-8105	VEHICLE EQUIPMENT	\$ -	\$ -	\$ 12,300	\$ 12,657	\$ 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	\$ -	-	\$ 34,850		\$ 75,000
401-21-57220-8101	VEHICLES	\$ -	\$ -	\$ 852,000	\$ 1,199,669	\$ 1,150,000	\$ -
401-21-57220-8102	COMPUTERS & EQUIPMENT	\$ -	\$ -	-	\$ -	\$ 7,000	\$ 2,500
401-21-57220-8104	SMALL EQUIPMENT	\$ 658	\$ -	-	\$ -	\$ 20,000	\$ 120,000

**PUBLIC WORKS – STREET DIVISION**

Explanation of Account: The Streets accounts include all capital expenditures for major equipment replacement or refurbishment as well as infrastructure improvements. The City is planning to purchase large equipment such as a plow truck and loader. Engineering will take place for the next rounds of streets (16th Street, N. Main Street to Garfield Avenue & Harriet Street, W. Green Tree Road to 20th Street). In addition, this budget includes the construction costs associated with street and storm sewer for the 2021 road reconstruction project.

401-30-57310-8102	COMPUTERS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8107	SHOP EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8108	MACHINERY & EQUIPMENT	\$ -	\$ 62,828	\$ 317,100	\$ 102,312	\$ 102,312	\$ 537,600
401-30-57310-8201	SIDEWALK/CURB & GUTTER	\$ 22,725	\$ 5,379	\$ -	\$ 5,286	\$ 1,078	\$ -
401-30-57310-8202	STREET REPAIR/IMPROVEMENTS	\$ 30,965	\$ (536)	\$ 150,000	\$ 37,876	\$ 30,922	\$ 60,000
401-30-57310-8203	GENERAL STREET CONSTRUCTION	\$ 68,670	\$ 15,332		\$ -	\$ -	\$ -
401-30-57310-8204	ENGINEERING	\$ 26,313	\$ 43,161	\$ -	\$ -	\$ -	\$ 76,343
401-30-57310-8206	MAJOR STREET RECONSTRUCTION	\$ 77,581	\$ 949,079	\$ -	\$ 4,997	\$ 4,997	\$ -
401-30-57310-8207	LANDFILL MONITORING	\$ 17,926	\$ 16,623	\$ 17,000	\$ 7,412	\$ 17,000	\$ -
401-30-57310-8210	BRIDGE IMPROVEMENTS	\$ -	\$ 27,580	\$ -	\$ -		\$ 300,000
401-30-57310-8211	WELL MONITORING	\$ 7,106	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8212	DAM & RIVER REHAB IMPROVEMENTS	\$ 27,152	\$ -	\$ -	\$ -	\$ -	\$ -
401-30-57310-8213	MAJOR STORM WATER RECONSTRUCTION	\$ 57,124	\$ 294,559	\$ -	\$ -	\$ -	\$ -
401-30-57310-8220	CATCH BASINS	\$ 9,530	\$ (1,088)	\$ -	\$ 1,689	\$ 854	\$ -
401-30-57310-8345	REAL ESTATE PURCHASES (PR 27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS – PARKS & REC. DIVISION

Explanation of Account: The Parks Capital accounts contains all expenses related to major park improvements, vehicles, and repairs. The major projects budgeted for 2024 include the ADA Playground Project. The City plans on working with a non-profit to finish the project.

401-40-57352-8101	VEHICLES (TAXI)	\$ -		\$ 30,000			\$ -
401-40-57620-8101	VEHICLES	\$ 29,711	\$ 32,000	\$ 35,000	\$ 31,704	\$ -	\$ -
401-40-57620-8106	PLAYGROUND EQUIPMENT	\$ 2,115	\$ -	\$ -	\$ -	\$ -	\$ 50,000
401-40-57620-8108	MACHINERY & EQUIPMENT	\$ -	\$ 18,443	\$ 35,000	\$ 26,287	\$ 35,000	\$ -
401-40-57620-8204	ENGINEERING/DESIGN				\$ -	\$ -	\$ -
401-40-57620-8208	OFFICE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-40-57620-8213	PLAYGROUND SURFACING	\$ 20,169	\$ 4,340	\$ -	\$ -	\$ -	\$ -
401-40-57620-8215	FACILITY CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-40-57620-8222	PARK IMPROVEMENTS	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401-50-57351-8211	RUNWAY IMPROVEMENTS	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -
401-50-57351-8215	BUILDING IMPROVEMENTS	\$ 3,187	\$ 15,000	\$ -	\$ -	\$ -	\$ -

**TOTAL CAPITAL**

<b>TOTALS</b>		\$ 953,239	\$ 2,201,199	\$ 1,619,600	\$ 1,562,814	\$ 1,436,440	\$ 1,596,643
	<b>TOTAL SURPLUS/(DEFICIT)</b>	\$ 1,762,982	\$ (983,386)	\$ -	\$ (942,053)	\$ 299,434	\$ 1,698,694

## 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 Debt Service budget is funded through transfers from various contributing sources including the General Property Taxes and the Water and Wastewater Utilities. 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE		\$ 41,891				
<b>Revenues</b>							
301-10-41110	GENERAL PROPERTY TAXES	\$ 866,000	\$ 910,000	\$ 924,700	\$ 924,700	\$ 924,700	\$ 885,711
301-10-49200	DEBT PREMIUM	\$ 91,726	\$ -	\$ -	\$ -	\$ -	\$ 2,661
301-10-49210	TRANSFER FROM GENERAL FUND	\$ 75,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 67,000
301-10-49220	TRANSFER FROM TID		\$ -	\$ -	\$ -	\$ -	\$ 46,809
301-10-49228	BAB CREDIT-RD LOAN		\$ -	\$ -	\$ -	\$ -	\$ 5,302
301-10-49229	FUND BALANCE		\$ -	\$ 100,000	\$ -	\$ -	\$ -
301-10-49260	TRANSFER FROM CWWU		\$ -	\$ -	\$ -	\$ -	\$ 15,188
301-10-49270	TRANSFER FROM WATER		\$ -	\$ -	\$ -	\$ -	\$ 15,188
<b>TOTALS</b>		<b>\$ 1,032,726</b>	<b>\$ 910,000</b>	<b>\$ 1,024,700</b>	<b>\$ 924,700</b>	<b>\$ 1,024,700</b>	<b>\$ 1,037,858</b>
<b>Expenditures</b>							
301-10-58100-6000	PRINCIPAL PAYMENT	\$ 854,022	\$ 856,572	\$ 892,000	\$ 845,881	\$ 892,000	\$ 930,749
301-10-58200-6200	INTEREST PAYMENTS	\$ 124,260	\$ 149,779	\$ 127,000	\$ 116,639	\$ 127,000	\$ 102,108
301-10-58200-6900	FISCAL CHARGES	\$ 74,064	\$ 9,150	\$ 5,700	\$ 2,013	\$ 4,200	\$ 5,001
<b>TOTALS</b>		<b>\$ 1,052,345</b>	<b>\$ 1,015,501</b>	<b>\$ 1,024,700</b>	<b>\$ 964,534</b>	<b>\$ 1,023,200</b>	<b>\$ 1,037,858</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ (19,619)</b>	<b>\$ (105,501)</b>	<b>\$ -</b>	<b>\$ (39,834)</b>	<b>\$ 1,500</b>	<b>\$ (0)</b>

GENERAL OBLIGATION ISSUANCES AND DEBT LIMIT

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. City policy further restricts our debt limit to 2.5% of equalized value. As of December 31, 2023, total general obligation debt (G.O. Debt) will be \$5,079,999 or 64.56% of the debt limit set by City policy.

<u>Issue</u>	<u>Date of Maturity</u>	<u>Principal Balance*</u>
2010 Taxable Refunding Bonds	12/1/2030	\$ 226,000
2014A G.O. Notes	3/1/2024	\$ 250,000
2016 State Trust Fund Loan	3/15/2029	\$ 308,999
2016A G.O. Notes	3/1/2026	\$ 620,000
2018A G. O. Notes	3/1/2028	\$ 1,500,000
2021A G.O. Notes	3/1/2028	\$ 2,175,000
<b>Total G. O. Debt (projected balance as of 12/31/23)</b>		<b>\$ 5,079,999</b>

*\*Based on Ehlers Public Financial Advisors' 2023 Municipal Secondary Market Disclosure Annual Report*

	<u>State of WI</u>	<u>City Policy</u>
2023 Equalized Value	\$ 314,759,600.00	\$ 314,759,600.00
Allowable % of Equalized Value	0.05	0.025
Statutory Debt Limit	\$ 15,737,980.00	\$ 7,868,990.00
Less: General Obligation Debt	\$ 5,079,999.00	\$ 5,079,999.00
Unused Debt Limit as of 12/31/2023	\$ 10,657,981.00	\$ 2,788,991.00
Actual % of Debt Limits as of 12/31/2023	32.28%	64.56%

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>Date of Maturity</u>	<u>Principal Balance*</u>
2017 Sewerage System Mortgage Revenue Bonds	5/1/2057	\$ 7,139,100
2020 Clean Water Sewer Revenue Bond	5/1/2024	\$ 79,365
2021B Sewerage System Revenue Bonds	5/1/2032	\$ 458,750
2008 Safe Drinking Water Revenue Bond	5/1/2027	\$ 850,351
2020 Clean Water Revenue Bond	5/1/2024	\$ 76,188
2021C Water System Revenue Bond	5/1/2032	\$ 566,750
<b>Total Revenue Bonds (projected balance as of 12/31/23)</b>		<b>\$ 9,170,504</b>

*\*Based on Ehlers Public Financial Advisors' 2023 Municipal Secondary Market Disclosure Annual Report*

## TAX INCREMENTAL FINANCING FUND

In 2017, the City closed all its Tax Increment Finance Districts (TID) and generated two new ones in 2028. 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. 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.

### TIF-TID #8

TID #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. The Project Plan for TID #8 includes:

- 2018-2022 - Premier Clintonville LLC I & II
- 2021 – Specialized Products
- 2021 - 16th Street (reconstruction & sidewalk)
- 2021 – Grant Street (reconstruction)

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ 21,481	\$ 82,173			\$ 62,004	\$ 132,332
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -	\$ 437	\$ -	\$ 20,169	\$ -
428-10-41128	PROPERTY TAX - TIF #8	\$ 94,767	\$ 100,272	\$ 105,099	\$ 105,099	\$ 162,754	\$ 162,754
428-10-49100	PROCEEDS FROM L-T DEBT	\$ 105,000	\$ -	\$ -	\$ -		
<b>TOTALS</b>		<b>\$ 199,767</b>	<b>\$ 100,272</b>	<b>\$ 105,099</b>	<b>\$ 105,099</b>	<b>\$ 182,923</b>	<b>\$ 162,754</b>
<b>Expenditures</b>							
428-10-56608-6000	DEBT SERVICE PRINCIPLE PYM	\$ -	\$ 6,795	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
428-10-56608-6200	DEBT SERVICE INTEREST PYMN	\$ -	\$ -	\$ -	\$ 1,125	\$ 1,125	\$ 1,025
428-10-56608-7400	PUBLIC WORKS	\$ 101,140	\$ -	\$ -	\$ -	\$ -	
428-10-56608-7500	DEVELOPMENT INCENTIVE	\$ 56,492	\$ 5,060	\$ 86,492	\$ -	\$ 142,984	\$ 61,492
428-10-56608-7600	ADMINISTRATION	\$ 18,556	\$ 27,724	\$ 14,044	\$ 12,089	\$ 14,044	\$ 14,909
<b>TOTALS</b>		<b>\$ 176,188</b>	<b>\$ 39,579</b>	<b>\$ 105,536</b>	<b>\$ 18,214</b>	<b>\$ 163,153</b>	<b>\$ 92,426</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 23,579</b>	<b>\$ 60,693</b>	<b>\$ (437)</b>	<b>\$ 86,885</b>	<b>\$ 19,770</b>	<b>\$ 70,328</b>

## TID-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. The Project Plan for TID #9 includes:

- 2018-2019 - Summer Street and Commercial Avenue Intersection (culvert and road repair)
- 2021 - Specialized Products (Development B)
- 2021 - Autumn Street (pulverizing and paving)
- 2022 - Industrial Ave (pulverizing and paving)
- TBD – Electric Utility Installation north of industrial park

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
	FUND BALANCE	\$ (36,270)	\$ 11,940			\$ 39,559	\$ 334,503
<b>Revenues</b>							
	FUND BALANCE APPLIED		\$ -	\$ (36,270)	\$ -	\$ -	\$ -
429-10-41129	PROPERTY TAX - TIF #9	\$ 61,281	\$ 66,828	\$ 74,013	\$ 74,013	\$ 74,630	\$ 77,381
429-10-49100	PROCEEDS FROM L-T DEBT	\$ 115,000	\$ -		\$ -	\$ -	\$ 275,000
<b>TOTALS</b>		<b>\$ 176,281</b>	<b>\$ 66,828</b>	<b>\$ 74,013</b>	<b>\$ 74,013</b>	<b>\$ 74,630</b>	<b>\$ 352,381</b>
<b>Expenditures</b>							
429-10-56609-6000	DEBT SERVICE PRINCIPLE PYM	\$ -	\$ 7,023	\$ 5,000	\$ 10,000	\$ 10,000	\$ 30,000
429-10-56609-6200	DEBT SERVICE INTEREST PYMN	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,050
429-10-56609-7400	PUBLIC WORKS	\$ 112,237	\$ -	\$ -	\$ -	\$ -	\$ -
429-10-56609-7500	DEVELOPMENT INCENTIVE	\$ 11,478	\$ -	\$ 19,938	\$ 22,956	\$ 22,956	\$ 11,478
429-10-56609-7600	ADMINISTRATION	\$ 18,630	\$ 11,594	\$ 12,805	\$ 11,183	\$ 12,805	\$ 14,909
<b>TOTALS</b>		<b>\$ 142,344</b>	<b>\$ 18,617</b>	<b>\$ 37,743</b>	<b>\$ 45,389</b>	<b>\$ 47,011</b>	<b>\$ 57,437</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>\$ 33,937</b>	<b>\$ 48,211</b>	<b>\$ 36,270</b>	<b>\$ 28,624</b>	<b>\$ 27,619</b>	<b>\$ 294,944</b>



## ENTERPRISE FUNDS

### CLINTONVILLE WASTEWATER UTILITY FUND

The Clintonville Wastewater Utility (CWWU) facility was originally constructed in 1988 but underwent a major \$11 million upgrade and reconstruction of the plant and lift stations in 2017, which was partially funded by a USDA RD grant of roughly \$2.9 million. The facility was designed and built to protect the health and welfare of the citizens of Clintonville and surrounding areas. The Utilities Manager oversees all operations of the Utility and is assisted by a Wastewater Foreman and two Wastewater Operators. In addition, the CWWU is supported by a Utilities Finance Director, a Billing Specialist, and a Customer Service Representative, who are in the Administrative Department but whose salaries and benefits are split between the three utilities. The facility is located at 350 East Fifteenth Street. The treatment facility consistently removes 95-100% of pollutants that would otherwise enter the Pigeon River while processing approximately 582,000 gallons of water per day or 212,616,000 gallons 2023. 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.

### 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 2023 with a 5% increase. The rate increase is associated with paying for the costs of maintaining the upgraded wastewater treatment plant and lift stations. Clintonville Utilities Water Utility performs meter reading, billing, and collections for CWWU. CWWU pays the Water Utility to provide these services. In 2023, a Wastewater Rate Case Study was conducted by the City’s Municipal Advisors – Ehlers, which resulted in Common Council Approving a 5% rate increase.

Account Number	Account Description	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 BUDGET
602-62-43590	OTHER STATE GRANTS	-	-	-	2,000	2,000	-
602-62-45100	FORFEITED DISCOUNTS	2,552	3,814	3,125	2,145	3,000	3,000
602-62-46410	SEWAGE SERVICE	4,634	-	2,500	-	4,500	-
602-62-46414	SEWAGE SERVICE-RESIDENTIAL	781,099	743,143	772,000	583,119	775,000	797,500
602-62-46415	SEWAGE SERVICE-COMMERCIAL	154,898	158,483	152,000	125,764	164,600	168,500
602-62-46416	SEWAGE SERVICE-INDUSTRIAL	74,494	70,989	74,200	56,804	75,250	78,500
602-62-46417	SEWAGE SERVICE-PUBLIC AUTHORITY	47,662	44,114	43,000	34,626	46,000	48,100
602-62-46418	SEWAGE SERVICE-MULTIFAMILY	101,444	110,801	105,000	81,613	108,000	113,500
602-62-47340	SEPTIC/HOLDING TANK	9,338	11,674	9,200	9,370	12,100	12,500
602-62-47341	LABORATORY CHARGES	6,947	6,834	6,000	5,121	6,500	6,500
602-62-47345	JETTING & VACTORING	6,542	6,602	4,000	2,694	3,600	5,750
602-62-47346	INDUSTRIAL SURCHARGES	6,232	5,682	6,250	1,262	6,250	5,950
602-62-48110	INTEREST ON INVESTMENTS	3,123	7,899	3,500	17,823	23,100	12,500
602-62-48130	INTEREST ON SPECIAL ASSESSMENT	3,136	476	500	74	125	500
602-62-48900	MISCELLANEOUS REVENUES	1,898	239	1,000	187	250	1,000
602-62-48901	OTHER REVENUE-OFFICE	878	940	800	575	750	850
	FUND BALANCE APPLIED	186,201	236,380	533,652	175,559	325,046	383,318
<b>Revenues</b>		<b>\$ 1,391,077</b>	<b>\$ 1,408,071</b>	<b>\$ 1,716,727</b>	<b>\$ 1,098,734</b>	<b>\$ 1,556,071</b>	<b>\$ 1,637,968</b>

*Adopted by Common Council 11/14/2023*

**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.

Account Number	Account Description	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 BUDGET
602-62-53610-1100	SALARIES	260,964	258,673	281,459	207,908	277,500	296,500
602-62-53610-1101	SALARIES - ADMIN EMRGNCY LEAVE	-	-	-	-	-	-
602-62-53610-1500	EMPLOYEE BENEFITS	112,683	94,628	115,321	82,198	110,500	125,450
602-62-53610-2110	FEES-PAYMENT SERVICE NETWORK	1,365	1,518	1,500	1,361	1,820	2,000
602-62-53610-2250	TELEPHONE EXPENSES	3,555	3,658	3,600	2,842	3,790	3,800
602-62-53610-2260	GAS EXPENSES	5,240	10,901	13,000	8,349	11,500	13,000
602-62-53610-2270	WATER AND ELECTRICITY EXPENSES	54,565	60,679	62,000	45,106	60,250	62,000
602-62-53610-2300	CONTRACTED SERVICES	69,201	54,734	63,000	33,437	61,000	66,500
602-62-53610-2302	SYSTEMS MAINTENANCE	10,043	10,805	11,500	10,848	11,500	12,000
602-62-53610-3121	SAFETY EQUIPMENT & TRAINING	8,535	7,759	7,500	5,450	7,750	7,500
602-62-53610-3150	OFFICE SUPPLIES	3,480	3,762	4,000	3,348	4,000	4,750
602-62-53610-3161	TRAINING EXPENSES	1,594	562	1,600	575	1,500	1,500
602-62-53610-3180	UNCOLLECTIBLE ACCOUNTS	68	243	850	182	300	700
602-62-53610-3240	MEMBERSHIP DUES	60	60	100	60	80	60
602-62-53610-3241	LICENSING/PERMIT FEES	4,069	4,326	4,700	4,561	4,700	4,600
602-62-53610-3310	EXPENSE ALLOWANCE	189	1,685	3,600	175	1,700	3,500
602-62-53610-3490	OTHER OPERATING EXPENSES	4,880	2,009	5,000	3,127	4,750	5,000
602-62-53610-3510	GAS AND OIL	4,060	7,251	5,500	5,809	6,900	7,000
602-62-53610-3551	CHEMICALS	14,335	14,919	17,000	8,999	15,650	17,000
602-62-53610-3554	VEHICLE REPAIR/MAINTENANCE	891	2,378	1,750	3,240	3,240	3,950
602-62-53610-3557	SMALL EQUIPMENT REPAIR AND MAI	74	673	700	372	700	750
602-62-53610-3560	BLDG. REPAIR/MAINTENANCE	44	611	500	65	500	500
602-62-53610-5110	INSURANCE ON BUILDINGS	11,627	12,338	12,708	13,044	13,044	13,435
602-62-53610-5120	INSURANCE ON VEH. AND EQUIPMEN	9,373	10,189	10,595	11,649	11,400	11,742
602-62-53610-5130	GENERAL LIABILITY	1,945	3,464	2,070	1,752	1,910	2,075
602-62-53610-5140	PROFESSIONAL LIABILITY	929	1,762	1,822	1,922	2,004	2,100
602-62-53610-5300	RENT ON BUILDINGS	4,558	4,558	4,697	3,419	4,558	3,421
602-62-53610-6200	DEBT SERVICE INTEREST PAYMENTS	207,744	215,085	200,000	99,884	205,000	199,768
602-62-53610-6900	DEBT SERVICE FISCAL CHARGES	20	-	-	-	-	-
602-62-53610-7000	DEPRECIATION	553,669	558,775	560,000	420,003	560,000	560,000
602-62-53610-7001	DNR REPLACEMENT	349	13,596	25,000	9,571	25,000	60,000
602-62-96000-0000	GASB 68 - CHANGE IN PENS EXP	(22,774)	(22,893)	15,000	-	(22,000)	(22,000)
602-62-96000-1500	WRS AMORTIZATION OF PRIOR SEVI	4,072	4,133	5,000	-	4,200	4,250
602-62-96100-0000	GASB 75 EXPENSE	1,364	1,283	1,000	-	1,325	1,375
<b>Facility Expenditures</b>		<b>\$ 1,332,769</b>	<b>\$ 1,344,123</b>	<b>\$ 1,442,072</b>	<b>\$ 989,254</b>	<b>\$ 1,396,071</b>	<b>\$ 1,474,227</b>

COLLECTION SYSTEM

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

Account Number	Account Description	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 BUDGET
602-62-53611-2302	SYSTEMS MAINTENANCE	3,059	24,474	25,000	13,734	25,000	23,000
602-62-53611-3490	OTHER OPERATING EXPENSES	-	-	-	-	-	-
602-62-53611-3561	METER EXPENSE	-	-	25,000	-	25,000	25,000
602-62-53611-6200	DEBT SERVICE INTEREST PAYMENTS	5,956	303	5,000	490	5,000	4,750
602-62-53611-8200	CAPITAL IMPROVEMENTS	5,064	4,581	5,000	5,000	5,000	5,000
<b>Collection System Expenditures</b>		<b>\$ 14,080</b>	<b>\$ 29,357</b>	<b>\$ 60,000</b>	<b>\$ 19,224</b>	<b>\$ 60,000</b>	<b>\$ 57,750</b>

LAB

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

Account Number	Account Description	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 BUDGET
602-62-53612-3490	OTHER OPERATING EXPENSES	35,051	34,591	12,000	9,078	12,000	19,000
<b>Lab Expenditures</b>		<b>\$ 35,051</b>	<b>\$ 34,591</b>	<b>\$ 12,000</b>	<b>\$ 9,078</b>	<b>\$ 12,000</b>	<b>\$ 19,000</b>

CAPITAL

Explanation of Account: Expenditures relating to capital projects for the CWWU.

Account Number	Account Description	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	As Of 9/30 ACTUAL	2023 EOY Estimate	2024 BUDGET
602-62-53613-8100	CAPITAL EQUIPMENT	-	-	-	-	-	-
602-62-53613-8200	CAPITAL IMPROVEMENTS	9,177	-	202,655	81,177	88,000	85,391
<b>Capital Expenditures</b>		<b>\$ 9,177</b>	<b>\$ -</b>	<b>\$ 202,655</b>	<b>\$ 81,177</b>	<b>\$ 88,000</b>	<b>\$ 85,391</b>

<b>Total Expenditures</b>	<b>\$ 1,391,077</b>	<b>\$ 1,408,071</b>	<b>\$ 1,716,727</b>	<b>\$ 1,098,733</b>	<b>\$ 1,556,071</b>	<b>\$ 1,636,368</b>
Operating Surplus/(Deficit)	\$ 9,178	\$ 0	\$ 202,655	\$ 81,177	\$ 88,000	\$ 86,991
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 1,600</b>

# 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.

## 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. In 2023, an Electric Rate Case Study was conducted by the City's Municipal Advisors – Ehlers

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
603-63-41500	Merchandise, Jobbing Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-41600	Merchandise, Jobbing Income	\$ 5,425	\$ 57,016	\$ 7,500	\$ 17,363	\$ 22,500	\$ 10,000
603-63-41700	Income from Non Utility Operations	\$ 12,968	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-41900	Interest & Dividend Income	\$ 197	\$ 2,450	\$ 1,000	\$ 5,601	\$ 7,200	\$ 5,000
603-63-42100	Capital Contributions	\$ 6,458	\$ 17,790	\$ 7,500	\$ -	\$ 7,500	\$ 10,000
603-63-42110	Investor Earnings Badger Power	\$ 21,485	\$ (75,732)	\$ 20,000	\$ -	\$ -	\$ 20,000
603-63-42500	Miscellaneous Amortization	\$ 4,557	\$ 4,557	\$ 4,557	\$ -	\$ -	\$ -
603-63-43590	Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-44000	Residential Sales	\$ 2,057,976	\$ 1,828,943	\$ 1,970,000	\$ 1,554,922	\$ 2,070,000	\$ 1,975,000
603-63-44200	Small Commercial and Industrial	\$ 951,638	\$ 998,115	\$ 970,000	\$ 815,870	\$ 1,075,500	\$ 980,000
603-63-44300	Large Commercial and Industrial	\$ 7,486,419	\$ 8,296,074	\$ 7,690,000	\$ 6,394,916	\$ 8,526,000	\$ 7,890,000
603-63-44400	Public Street & Highway Lighting	\$ 46,019	\$ 48,206	\$ 46,100	\$ 37,161	\$ 49,500	\$ 47,500
603-63-44500	Other Sales to Public Authorit	\$ 171,644	\$ 174,180	\$ 172,500	\$ 122,721	\$ 164,000	\$ 172,000
603-63-45000	Forfeited Discounts	\$ 9,321	\$ 12,530	\$ 10,250	\$ 8,461	\$ 11,290	\$ 11,000
603-63-45100	Misc Service Revenues	\$ 15,823	\$ 9,150	\$ 12,500	\$ 11,115	\$ 14,850	\$ 13,000
603-63-45400	Pole Rental Income	\$ 34,214	\$ 30,110	\$ 33,500	\$ 17,182	\$ 37,500	\$ 34,500
603-63-45600	Other Electric Revenues	\$ 16,119	\$ 16,276	\$ 12,500	\$ 5,557	\$ 7,350	\$ 12,500
603-63-45615	Other Electric Revenues-Office	\$ 456	\$ 2,971	\$ 750	\$ 270	\$ 390	\$ 1,000
603-63-48130	Interest on Special Assessments	\$ 447	\$ 260	\$ 100	\$ -	\$ 50	\$ 200
	Fund Balance Applied	\$ -	\$ 803,984	\$ 816,707	\$ 308,943	\$ 816,707	\$ 4,828,150
<b>Revenues</b>		<b>\$ 10,841,166</b>	<b>\$ 12,226,879</b>	<b>\$ 11,775,464</b>	<b>\$ 9,300,083</b>	<b>\$ 12,810,337</b>	<b>\$ 16,009,850</b>

*Adopted by Common Council 11/14/2023*

# EXPENDITURES

## OPERATING

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
603-63-40300-7000	Depreciation Expense	\$ 487,005	\$ 507,374	\$ 490,000	\$ 367,497	\$ 490,000	\$ 515,000
603-63-40800-3242	PSC Remainder Assessment	\$ 11,821	\$ 10,468	\$ 12,500	\$ 10,183	\$ 10,183	\$ 12,500
603-63-40800-3243	Gross Revenue License Fee	\$ 9,803	\$ 10,132	\$ 10,500	\$ 5,127	\$ 11,500	\$ 11,750
603-63-40800-5100	Taxes	\$ 245,584	\$ 250,054	\$ 245,000	\$ 183,753	\$ 255,000	\$ 275,000
603-63-41600-1100	Salaries	\$ 11,085	\$ 39,779	\$ 27,750	\$ 23,197	\$ 31,250	\$ 37,500
603-63-41600-1500	Employee Benefits	\$ 2,892	\$ 9,848	\$ 10,750	\$ 7,438	\$ 9,975	\$ 11,500
603-63-41600-1510	Social Security	\$ 778	\$ 2,776	\$ 2,745	\$ 1,656	\$ 2,225	\$ 2,700
603-63-41600-3490	Other Operating Expenses	\$ -	\$ 388	\$ 1,000	\$ 1,031	\$ 1,400	\$ 750
603-63-42600-7000	Deprec On Cont Plant	\$ 23,759	\$ 24,117	\$ 25,000	\$ 18,747	\$ 25,000	\$ 25,250
603-63-42600-7010	MEUW Dues-Legislative Portion	\$ 2,004	\$ -	\$ 2,250	\$ -	\$ 2,250	\$ 2,250
603-63-42700-6200	Interest On Long Term Debt	\$ 9,267	\$ 4,250	\$ -	\$ -	\$ -	\$ -
603-63-42750-6200	Interest on Deposits/Credits	\$ 18	\$ 47	\$ 500	\$ 41	\$ 300	\$ 400
603-63-42900-6300	Amort Of Debt Premium	\$ (7,260)	\$ (6,072)	\$ (7,260)	\$ -	\$ -	\$ -
603-63-54500-2270	Water And Electricity Expenses	\$ 8,603,076	\$ 9,644,567	\$ 8,950,000	\$ 7,509,341	\$ 10,012,500	\$ 9,500,000
603-63-56100-1100	Salaries - Line & Station	\$ -	\$ -	\$ 17,500	\$ -	\$ 16,000	\$ 12,500
603-63-56100-1500	Employee Benefits - Line & Station	\$ 750	\$ -	\$ 4,525	\$ -	\$ 3,500	\$ 2,500
603-63-56100-1510	Social Security - Line & Station	\$ 57	\$ -	\$ 580	\$ -	\$ 600	\$ 300
603-63-56200-3490	Other Operating Expenses	\$ 11,139	\$ 14,337	\$ 15,000	\$ 4,362	\$ 13,500	\$ 15,000
603-63-56500-1100	Salaries - Street Lighting	\$ -	\$ -	\$ 1,750	\$ -	\$ 1,250	\$ 1,500
603-63-56500-1500	Employee Benefits - Street Lighting	\$ -	\$ -	\$ 1,125	\$ -	\$ 900	\$ 1,000
603-63-56500-1510	Social Security - Street Lighting	\$ -	\$ -	\$ 230	\$ -	\$ 175	\$ 250
603-63-56500-3490	Other Operating Expenses	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ -
603-63-56600-1100	Salaries - Meter Expenses	\$ 25,082	\$ 25,376	\$ 28,500	\$ 18,970	\$ 25,300	\$ 27,000
603-63-56600-1500	Employee Benefits - Meter Expenses	\$ 11,205	\$ 11,046	\$ 14,850	\$ 9,143	\$ 12,500	\$ 13,500
603-63-56600-1510	Social Security - Meter Expenses	\$ 1,795	\$ 1,811	\$ 1,950	\$ 1,336	\$ 1,785	\$ 1,900
603-63-56600-3490	Other Operating Expenses	\$ 820	\$ 5,450	\$ 8,500	\$ 25	\$ 1,000	\$ 4,000
603-63-56700-1100	Salaries - Customer Installations	\$ 390	\$ 2,132	\$ 4,700	\$ 1,902	\$ 2,600	\$ 4,000
603-63-56700-1500	Employee Benefits - Customer Installations	\$ 129	\$ 493	\$ 1,985	\$ 504	\$ 675	\$ 1,200
603-63-56700-1510	Social Security - Customer Installations	\$ 29	\$ 156	\$ 710	\$ 138	\$ 185	\$ 500
603-63-56700-3490	Other Operating Expenses	\$ 66	\$ -	\$ 100	\$ -	\$ 100	\$ 100
603-63-56900-1100	Salaries - Misc. Distribution	\$ 13,616	\$ 15,725	\$ 25,500	\$ 7,365	\$ 18,000	\$ 20,000
603-63-56900-1500	Employee Benefits - Misc. Distribution	\$ 2,131	\$ 3,230	\$ 4,850	\$ 2,723	\$ 4,000	\$ 4,000
603-63-56900-1510	Social Security - Misc. Distribution	\$ 974	\$ 1,081	\$ 1,625	\$ 529	\$ 1,000	\$ 1,250
603-63-56900-3490	Other Operating Expenses	\$ -	\$ -	\$ 250	\$ 183	\$ 250	\$ 250
603-63-57100-1100	Salaries - Maint. Of Structures	\$ -	\$ -	\$ 1,000	\$ -	\$ 700	\$ 1,000
603-63-57100-1500	Employee Benefits - Maint. Of Structures	\$ -	\$ -	\$ 315	\$ -	\$ 300	\$ 400
603-63-57100-1510	Social Security - Maint. Of Structures	\$ -	\$ -	\$ 35	\$ -	\$ 25	\$ 50
603-63-57100-2300	Contracted Services	\$ 6,905	\$ 2,298	\$ 6,000	\$ 1,252	\$ 5,500	\$ 6,000
603-63-57100-3490	Other Operating Expenses	\$ (2,092)	\$ 1,806	\$ 400	\$ -	\$ 350	\$ 400
603-63-57200-1100	Salaries - Maint. of Lines	\$ 284,920	\$ 206,351	\$ 299,300	\$ 131,148	\$ 275,000	\$ 315,000
603-63-57200-1500	Employee Benefits - Maint. Of Lines	\$ 90,927	\$ 89,490	\$ 99,900	\$ 81,199	\$ 99,900	\$ 110,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
603-63-57200-1510	Social Security - Maint. Of Lines	\$ 20,950	\$ 20,299	\$ 23,600	\$ 18,005	\$ 24,010	\$ 25,000
603-63-57200-2300	Contracted Services	\$ 1,044	\$ 897	\$ 2,500	\$ 818	\$ 1,750	\$ 2,000
603-63-57200-3490	Other Operating Expenses	\$ 5,421	\$ 11,613	\$ 7,500	\$ 9,014	\$ 12,100	\$ 9,000
603-63-57300-1100	Salaries - Maint. Of Transform.	\$ 299	\$ 1,515	\$ 3,500	\$ 1,288	\$ 1,800	\$ 3,000
603-63-57300-1500	Employee Benefits - Maint. Of Transform.	\$ 36	\$ 309	\$ 685	\$ 413	\$ 575	\$ 1,000
603-63-57300-1510	Social Security - Maint. Of Transform.	\$ 23	\$ 111	\$ 200	\$ 90	\$ 150	\$ 225
603-63-57300-2300	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-57300-3490	Other Operating Expenses	\$ 2,070	\$ 1,470	\$ 1,500	\$ 187	\$ 1,200	\$ 1,500
603-63-57400-1100	Salaries - Maint. Of Street Lights	\$ 1,602	\$ 3,503	\$ 5,250	\$ 1,492	\$ 2,800	\$ 5,000
603-63-57400-1500	Employee Benefits	\$ 391	\$ 940	\$ 2,550	\$ 499	\$ 725	\$ 1,500
603-63-57400-1510	Social Security	\$ 112	\$ 257	\$ 550	\$ 105	\$ 175	\$ 300
603-63-57400-3490	Other Operating Expenses	\$ 6,395	\$ 6,708	\$ 8,000	\$ 1,346	\$ 7,000	\$ 7,500
603-63-57500-1100	Salaries - Maint. Of Meters	\$ 22,951	\$ 23,681	\$ 26,775	\$ 18,680	\$ 24,950	\$ 27,300
603-63-57500-1500	Employee Benefits - Maint. Of Meters	\$ 9,072	\$ 9,148	\$ 12,250	\$ 7,907	\$ 10,950	\$ 12,250
603-63-57500-1510	Social Security - Maint. Of Meters	\$ 1,630	\$ 1,694	\$ 2,115	\$ 1,315	\$ 1,850	\$ 2,100
603-63-57500-2300	Contracted Services	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
603-63-57500-3490	Other Operating Expenses	\$ -	\$ -	\$ 300	\$ -	\$ 200	\$ -
603-63-90100-1100	Salaries - Meter Reading	\$ 40,482	\$ 57,780	\$ 45,500	\$ 43,267	\$ 58,000	\$ 60,100
603-63-90100-1500	Employee Benefits - Meter Reading	\$ 12,520	\$ 19,123	\$ 20,750	\$ 18,820	\$ 25,100	\$ 26,500
603-63-90100-1510	Social Security - Meter Reading	\$ 2,821	\$ 4,155	\$ 4,125	\$ 3,083	\$ 4,125	\$ 4,400
603-63-90200-1100	Salaries - Acctg & Collections	\$ 40,657	\$ 27,324	\$ 42,500	\$ 31,629	\$ 42,200	\$ 42,500
603-63-90200-1500	Employee Benefits - Acctg & Collections	\$ 21,626	\$ 13,798	\$ 21,800	\$ 15,237	\$ 20,500	\$ 21,500
603-63-90200-1510	Social Security - Acctg & Collections	\$ 2,971	\$ 1,921	\$ 3,150	\$ 2,189	\$ 2,950	\$ 2,850
603-63-90200-3161	Training Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-90300-2100	Computer Expenses	\$ 2,560	\$ 5,849	\$ 17,500	\$ 9,551	\$ 10,000	\$ 2,000
603-63-90300-2110	Fees-Payment Service Network	\$ 2,733	\$ 3,036	\$ 2,700	\$ 2,722	\$ 3,650	\$ 4,000
603-63-90300-3110	Postage	\$ 12,391	\$ 12,291	\$ 13,000	\$ 11,051	\$ 14,750	\$ 16,500
603-63-90300-3121	Meter Reading & Customer Accts	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
603-63-90400-3180	Uncollectible Accounts	\$ 31	\$ 11,699	\$ 2,000	\$ (151)	\$ 2,000	\$ (301)
603-63-92000-1100	Salaries - Admin. & General	\$ 62,375	\$ 73,836	\$ 74,750	\$ 58,844	\$ 78,500	\$ 87,500
603-63-92000-1500	Employee Benefits - Admin. & General	\$ 20,504	\$ 24,516	\$ 23,750	\$ 25,061	\$ 33,450	\$ 28,000
603-63-92000-1510	Social Security - Admin. & General	\$ 4,490	\$ 5,346	\$ 4,900	\$ 4,291	\$ 5,750	\$ 5,400
603-63-92000-2250	Telephone Expenses	\$ -	\$ 48	\$ 100	\$ -	\$ 100	\$ 75
603-63-92100-1500	Employee Benefits	\$ -	\$ 16	\$ 25	\$ 23	\$ 32	\$ 47
603-63-92100-1510	Social Security	\$ -	\$ 13	\$ 15	\$ 16	\$ 22	\$ 32
603-63-92100-2100	Computer Expenses	\$ 788	\$ 989	\$ 1,600	\$ 999	\$ 1,350	\$ 1,400
603-63-92100-2250	Telephone Expenses	\$ 3,397	\$ 3,650	\$ 5,000	\$ 3,183	\$ 5,000	\$ 5,000
603-63-92100-3110	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-92100-3150	Office Supplies	\$ 7,317	\$ 6,651	\$ 7,750	\$ 5,344	\$ 7,750	\$ 8,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
603-63-92100-3260	Subscriptions And Periodicals	\$ -	\$ -	\$ 250	\$ -	\$ 100	\$ -
603-63-92100-3490	Other Operating Expenses	\$ 1,446	\$ 944	\$ 1,650	\$ 473	\$ 1,250	\$ 1,650
603-63-92300-2110	Engineering Services	\$ 2,545	\$ 1,358	\$ 2,000	\$ 458	\$ 2,000	\$ 2,000
603-63-92300-2220	Other Professional Services	\$ 25,953	\$ 42,168	\$ 35,000	\$ 27,382	\$ 27,500	\$ 35,100
603-63-92400-5110	Insurance On Buildings	\$ 7,395	\$ 7,810	\$ 8,045	\$ 8,297	\$ 8,297	\$ 8,900
603-63-92400-5120	Insurance On Veh. And Equipmen	\$ 3,814	\$ 5,246	\$ 4,800	\$ 5,217	\$ 5,464	\$ 5,685
603-63-92500-5130	General Liability	\$ 1,070	\$ 979	\$ 1,200	\$ 201	\$ 460	\$ 1,200
603-63-92500-5140	Professional Liability	\$ 557	\$ 1,057	\$ 1,100	\$ 1,153	\$ 1,204	\$ 1,335
603-63-92800-2220	Other Professional Services	\$ -	\$ 94	\$ 500	\$ 2,980	\$ 3,500	\$ 1,000
603-63-93000-1100	Salaries - Misc. General	\$ 3,940	\$ 4,212	\$ 14,500	\$ 3,242	\$ 4,500	\$ 7,500
603-63-93000-1500	Employee Benefits - Misc. General	\$ 5,109	\$ 3,790	\$ 5,725	\$ 491	\$ 1,000	\$ 900
603-63-93000-1510	Social Security - Misc. General	\$ 296	\$ 310	\$ 945	\$ 247	\$ 350	\$ 350
603-63-93000-2270	Water And Electricity Expenses	\$ 8,087	\$ 10,672	\$ 17,500	\$ 9,226	\$ 15,500	\$ 17,500
603-63-93000-2300	Contracted Services	\$ 2,650	\$ 3,810	\$ 5,000	\$ 4,881	\$ 5,000	\$ 5,000
603-63-93000-3161	Training Expenses	\$ 10,809	\$ 15,216	\$ 15,000	\$ 11,532	\$ 15,000	\$ 17,000
603-63-93000-3240	Membership Dues	\$ 6,013	\$ 7,596	\$ 8,000	\$ 8,171	\$ 8,171	\$ 8,250
603-63-93000-3460	Clothing And Uniforms	\$ 9,282	\$ 11,133	\$ 12,000	\$ 8,937	\$ 12,000	\$ 11,000
603-63-93000-3490	Other Operating Expenses	\$ 357	\$ 102	\$ 300	\$ 304	\$ 410	\$ 300
603-63-93000-5300	Rent On Buildings	\$ 9,118	\$ 9,118	\$ 9,394	\$ 6,838	\$ 9,394	\$ 6,842
603-63-93300-3490	Other Operating Expenses	\$ 13	\$ -	\$ 100	\$ 41	\$ 75	\$ 100
603-63-93300-3510	Gas And Oil	\$ 9,324	\$ 12,488	\$ 14,000	\$ 9,291	\$ 14,000	\$ 14,000
603-63-93300-3554	Vehicle Repair/Maintenance	\$ 14,188	\$ 12,341	\$ 14,000	\$ 11,658	\$ 14,000	\$ 14,000
603-63-93300-7000	Transportation Allocations	\$ (1,636)	\$ (52,038)	\$ (10,000)	\$ (70,270)	\$ (75,000)	\$ (140,540)
603-63-93500-1100	Salaries - Maint. Of Gen. Plant	\$ 2,470	\$ 2,139	\$ 8,250	\$ 3,676	\$ 5,500	\$ 3,750
603-63-93500-1500	Employee Benefits - Maint. Of Gen. Plant	\$ 17	\$ -	\$ 1,250	\$ -	\$ 700	\$ 1,000
603-63-93500-1510	Social Security - Maint. Of Gen. Plant	\$ 189	\$ 164	\$ 500	\$ 281	\$ 375	\$ 400
603-63-93500-3490	Other Operating Expenses	\$ 3,214	\$ 3,672	\$ 4,750	\$ 4,761	\$ 5,800	\$ 4,750
603-63-95050-1100	Salaries Downtown Substation	\$ 19,091	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95050-1500	Employee Benefits Downtown Sub	\$ 4,986	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-95050-1510	Social Security Downtown Sub	\$ 1,398	\$ -	\$ -	\$ -	\$ -	\$ -
603-63-96000-0000	GASB 68 - Change in Pens Exp	\$ (54,708)	\$ (59,121)	\$ 20,000	\$ -	\$ (40,000)	\$ (40,000)
603-63-96000-1500	WRS Amortization of Prior Sevi	\$ 10,256	\$ 10,410	\$ 10,250	\$ -	\$ 10,500	\$ 10,750
603-63-96100-0000	GASB 75 EXPENSE	\$ 1,939	\$ 3,246	\$ 1,750	\$ -	\$ 3,500	\$ 3,750
<b>Operating Expenditures</b>		<b>\$ 10,267,517</b>	<b>\$ 11,291,613</b>	<b>\$ 10,913,964</b>	<b>\$ 8,744,575</b>	<b>\$ 11,802,742</b>	<b>\$ 11,360,850</b>

**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.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
603-10706	Const. in Prog Substations	\$ 30,685	\$ -	\$ 25,000	\$ 3,430	\$ 7,500	\$ 300,000
603-36200	Station Equipment	\$ -	\$ 537,036	\$ -	\$ -	\$ -	\$ -
603-36400	Poles Towers & Fixtures Elect	\$ 45,877	\$ 110,871	\$ 20,000	\$ 158,080	\$ 165,000	\$ 20,000
603-36410	99 Distribution Improvements	\$ (60,905)	\$ -	\$ 10,000	\$ 36,480	\$ 40,000	\$ 10,000
603-36500	Overhead Conductors	\$ 14,368	\$ 17,215	\$ 15,000	\$ 55,938	\$ 55,938	\$ 15,000
603-36700	Underground	\$ 3,852	\$ 70,693	\$ 30,000	\$ 85,562	\$ 90,000	\$ 40,000
603-36800	Line Transformers	\$ 9,480	\$ 53,491	\$ 50,000	\$ 49,644	\$ 50,000	\$ 120,000
603-36900	Electric Plant Services	\$ -	\$ 16,737	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
603-36910	Electric Plant Services Contr	\$ 5,005	\$ 9,123	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
603-37000	Electric Plant Meters	\$ 10,773	\$ 10,830	\$ 20,000	\$ 46,069	\$ 55,000	\$ 15,000
603-37300	Street Lighting Equipment	\$ 9,085	\$ -	\$ 10,000	\$ 4,892	\$ 10,000	\$ 5,000
603-39000	Structures Improvement Gen Pla	\$ -	\$ 27,596	\$ 297,000	\$ 27,570	\$ 297,000	\$ 4,089,000
603-39100	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39110	Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39200	Transportation Equipment	\$ -	\$ 8,181	\$ 349,500	\$ 14,299	\$ 350,196	\$ -
603-39400	Tools Shop & Garage Elect	\$ 9,429	\$ 19,000	\$ 20,000	\$ 15,861	\$ 19,500	\$ 20,000
603-39500	Laboratory Equipment Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603-39600	Power Operated Equipment	\$ -	\$ 54,494	\$ -	\$ 57,683	\$ 57,683	\$ -
<b>Capital Expenditures</b>		<b>\$ 77,649</b>	<b>\$ 935,267</b>	<b>\$ 861,500</b>	<b>\$ 555,508</b>	<b>\$ 1,212,817</b>	<b>\$ 4,649,000</b>

<b>Total Expenditures</b>	<b>\$ 10,345,166</b>	<b>\$ 12,226,880</b>	<b>\$ 11,775,464</b>	<b>\$ 9,300,083</b>	<b>\$ 13,015,559</b>	<b>\$ 16,009,850</b>
Operating Surplus/(Deficit)	\$ 573,649	\$ 935,266	\$ 861,500	\$ 555,508	\$ 1,007,595	\$ 4,649,000
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ 496,000</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (205,222)</b>	<b>\$ 0</b>

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

The Water Utility has seen growth and change in its 100+ years of existence and currently is made up of one 400,000-gallon water tower, one 400,000-gallon ground storage blending reservoir, one water treatment facility, five active wells, 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. In 2023, the Common Council accepted the 8% rate increase imposed through the Public Service Commission’s Simplified Rate Case, which was preformed by the City’s Municipal Advisors – Ehlers.

*Adopted by Common Council 11/14/2023*



## 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	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
604-64-41500	Merchandise, Jobbing Revenue	\$ 98,344	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-41900	Interest & Dividend Income	\$ 134	\$ 1,702	\$ 950	\$ 3,896	\$ 5,100	\$ 3,500
604-64-42500	Mis Amortization	\$ 8,522	\$ 8,522	\$ 8,522	\$ -	\$ 8,522	\$ 8,522
604-64-43590	Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-46110	Meter Sales Residential	\$ 475,208	\$ 440,682	\$ 472,000	\$ 353,871	\$ 470,000	\$ 472,500
604-64-46120	Meter Sales Commercial	\$ 100,778	\$ 98,322	\$ 99,500	\$ 80,991	\$ 103,500	\$ 105,000
604-64-46130	Meter Sales Industrial	\$ 68,535	\$ 64,254	\$ 67,500	\$ 46,984	\$ 62,500	\$ 70,750
604-64-46140	Other Sales To Public Authorit	\$ 39,888	\$ 40,531	\$ 36,750	\$ 32,474	\$ 42,250	\$ 43,000
604-64-46150	Meter Sales Multi-Family Res	\$ 54,356	\$ 58,289	\$ 59,500	\$ 39,529	\$ 53,000	\$ 60,000
604-64-46200	Private Fire Protection	\$ 21,288	\$ 20,891	\$ 21,100	\$ 15,667	\$ 20,750	\$ 21,500
604-64-46300	Public Fire Protection	\$ 372,377	\$ 372,893	\$ 370,250	\$ 279,945	\$ 372,000	\$ 385,000
604-64-47000	Forfeited Discounts Water	\$ 2,148	\$ 2,857	\$ 2,125	\$ 1,770	\$ 2,225	\$ 2,400
604-64-47200	Rents From Water Property	\$ 37,894	\$ 35,185	\$ 35,250	\$ 31,162	\$ 37,750	\$ 36,500
604-64-47400	Other Water Revenues	\$ 32,351	\$ 16,608	\$ 6,500	\$ 1,771	\$ 3,000	\$ 15,000
604-64-47410	Miscellaneous Service Revenues	\$ 630	\$ 2,738	\$ 1,675	\$ 450	\$ 600	\$ 1,250
604-64-47415	Other Water Revenues-Office	\$ 326	\$ 115	\$ 400	\$ 180	\$ 240	\$ 200
604-64-48130	Interest on Special Assessments	\$ 475	\$ 526	\$ 200	\$ 11	\$ 15	\$ 200
	Fund Balance Applied	\$ 71,378	\$ 176,670	\$ 464,014	\$ 52,163	\$ 327,576	\$ 2,858,404
<b>Revenues</b>		<b>\$ 1,384,629</b>	<b>\$ 1,340,783</b>	<b>\$ 1,646,236</b>	<b>\$ 940,862</b>	<b>\$ 1,509,028</b>	<b>\$ 4,083,726</b>

## EXPENDITURES

### OPERATING

Explanation of Account: The Water Department Operating expenses are all costs associated with operating and maintaining the water system. Large infrastructure improvements are budgeted in the capital section of this budget. The objective of the operating portion of the budget is to maintain the water utility in an efficient, compliant and safe manner.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
604-64-40300-7000	Depreciation Expense	\$ 325,738	\$ 333,417	\$ 330,000	\$ 247,500	\$ 340,000	\$ 345,000
604-64-40800-3242	PSC Remainder Assessment	\$ 1,410	\$ 1,170	\$ 1,450	\$ 1,028	\$ 1,028	\$ 1,250
604-64-40800-5100	Taxes	\$ 210,438	\$ 215,018	\$ 220,000	\$ 164,997	\$ 220,000	\$ 230,000
604-64-41600-3490	Jobbing Other Operating Exp's	\$ 106,320	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-42600-7000	Depreciation on Contributed Pl	\$ (12,261)	\$ 17,957	\$ 15,000	\$ 11,250	\$ 18,000	\$ 18,600
604-64-42700-6200	Interest On Long Term Debt	\$ 25,900	\$ 33,202	\$ 28,860	\$ 21,645	\$ 34,440	\$ 43,290
604-64-60200-3490	Other Operating Expenses	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -
604-64-60500-2300	Contracted Services	\$ 660	\$ -	\$ 550	\$ 718	\$ 1,000	\$ 1,000
604-64-60500-3490	Other Operating Expenses	\$ 769	\$ 702	\$ 10,600	\$ 5,933	\$ 7,925	\$ 1,000
604-64-62000-1100	Salaries - Operation Pumping	\$ 26,918	\$ 31,795	\$ 29,250	\$ 27,883	\$ 31,500	\$ 34,250
604-64-62000-1500	Benefits - Operation Pumping	\$ 12,898	\$ 13,736	\$ 15,500	\$ 14,183	\$ 18,250	\$ 18,900
604-64-62000-1510	Soc. Sec. - Operation Pumping	\$ 2,049	\$ 2,277	\$ 2,000	\$ 1,978	\$ 2,600	\$ 2,630
604-64-62200-2270	Water And Electricity Expenses	\$ 20,097	\$ 20,940	\$ 22,500	\$ 16,426	\$ 22,500	\$ 23,000
604-64-62300-3490	Other Operating Expenses	\$ 254	\$ 248	\$ 500	\$ 254	\$ 254	\$ 300
604-64-62500-1100	Salaries - Maint. Pumping Plnt	\$ 9,658	\$ 10,095	\$ 11,250	\$ 12,442	\$ 16,000	\$ 17,000

*Adopted by Common Council 11/14/2023*

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
604-64-62500-1500	Benefits - Maint. Pumping Plnt	\$ 3,751	\$ 3,828	\$ 5,250	\$ 6,620	\$ 8,500	\$ 8,800
604-64-62500-1510	Soc. Sec. - Maint. Pumping Plnt	\$ 770	\$ 768	\$ 1,125	\$ 876	\$ 1,150	\$ 1,175
604-64-62500-2300	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-62500-3490	Other Operating Expenses	\$ -	\$ (124)	\$ 1,000	\$ -	\$ 750	\$ 1,000
604-64-62500-7001	Equipment Replacement - Wells	\$ 182	\$ 11,858	\$ 10,000	\$ 500	\$ 7,500	\$ 10,000
604-64-63000-1100	Salaries	\$ 15,076	\$ 17,696	\$ 17,250	\$ 13,322	\$ 17,250	\$ 18,750
604-64-63000-1500	Benefits	\$ 4,947	\$ 6,004	\$ 6,250	\$ 5,409	\$ 6,800	\$ 6,550
604-64-63000-1510	Social Security	\$ 1,093	\$ 1,256	\$ 1,175	\$ 935	\$ 1,175	\$ 1,700
604-64-63100-3551	Chemicals	\$ 21,657	\$ 25,664	\$ 26,500	\$ 22,792	\$ 26,750	\$ 27,500
604-64-63200-3490	Other Operating Expenses	\$ 7,032	\$ 7,150	\$ 7,800	\$ 5,608	\$ 7,750	\$ 8,000
604-64-63500-2300	Contracted Services	\$ 24,952	\$ 16,974	\$ 10,000	\$ 704	\$ 1,000	\$ 10,000
604-64-63500-3490	Other Operating Expenses	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
604-64-63500-7001	Equipment Replace-Treatment	\$ 1,841	\$ 3,608	\$ 10,000	\$ 283	\$ 5,000	\$ 10,000
604-64-64000-1100	Salaries - Operation Labor	\$ 9,435	\$ 8,940	\$ 11,500	\$ 4,854	\$ 6,500	\$ 11,500
604-64-64000-1500	Benefits - Operation Labor	\$ 2,137	\$ 2,775	\$ 3,250	\$ 1,937	\$ 2,700	\$ 3,425
604-64-64000-1510	Soc. Sec. - Operation Labor	\$ 702	\$ 650	\$ 900	\$ 343	\$ 500	\$ 900
604-64-64100-3490	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65000-2300	Contracted Services	\$ 9,100	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 10,000
604-64-65000-3490	Other Operating Expenses	\$ 267	\$ 312	\$ 750	\$ 740	\$ 1,000	\$ 750
604-64-65100-1100	Salaries - Maint. Of Mains	\$ 2,954	\$ 2,257	\$ 3,250	\$ 1,334	\$ 1,850	\$ 3,350
604-64-65100-1500	Benefits - Maint. Of Mains	\$ 518	\$ 587	\$ 1,100	\$ 532	\$ 800	\$ 1,200
604-64-65100-1510	Soc. Sec. - Maint. Of Mains	\$ 221	\$ 165	\$ 225	\$ 93	\$ 150	\$ 250
604-64-65100-2300	Contracted Services	\$ 24,773	\$ 21,429	\$ 35,000	\$ 4,201	\$ 35,000	\$ 25,000
604-64-65100-3490	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65200-1100	Salaries - Maint. Of Services	\$ 10,363	\$ 11,561	\$ 12,750	\$ 9,950	\$ 13,250	\$ 13,500
604-64-65200-1500	Benefits - Maint. Of Services	\$ 4,760	\$ 4,595	\$ 5,750	\$ 5,523	\$ 7,400	\$ 5,900
604-64-65200-1510	Soc. Sec. - Maint. Of Services	\$ 827	\$ 855	\$ 950	\$ 710	\$ 950	\$ 1,000
604-64-65200-2300	Contracted Services	\$ 33,709	\$ 9,430	\$ 25,000	\$ 5,029	\$ 20,000	\$ 20,000
604-64-65200-3490	Other Operating Expenses	\$ 243	\$ 2	\$ 500	\$ -	\$ 375	\$ 500
604-64-65300-1100	Salaries - Maint. Of Meters	\$ 8,185	\$ 5,856	\$ 18,500	\$ 4,517	\$ 6,050	\$ 8,000
604-64-65300-1500	Benefits - Maint. Of Meters	\$ 603	\$ 748	\$ 3,750	\$ 1,831	\$ 2,450	\$ 2,500
604-64-65300-1510	Soc. Sec. - Maint. Of Meters	\$ 621	\$ 451	\$ 1,175	\$ 315	\$ 430	\$ 550
604-64-65300-2300	Contracted Services	\$ 1,080	\$ 1,553	\$ 3,300	\$ 3,912	\$ 3,912	\$ 1,500
604-64-65300-3490	Other Operating Expenses	\$ 598	\$ -	\$ 200	\$ -	\$ 200	\$ 200
604-64-65400-1100	Salaries - Maint. Of Hydrants	\$ 2,490	\$ 2,846	\$ 3,125	\$ 1,394	\$ 1,900	\$ 3,000
604-64-65400-1500	Benefits - Maint. Of Hydrants	\$ 820	\$ 929	\$ 975	\$ 398	\$ 600	\$ 950
604-64-65400-1510	Soc. Sec. - Maint. Of Hydrants	\$ 179	\$ 204	\$ 195	\$ 97	\$ 135	\$ 185
604-64-65400-2300	Contracted Services	\$ 6,016	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-65400-3490	Other Operating Expenses	\$ 1,191	\$ 18,110	\$ 1,000	\$ 1,162	\$ 1,550	\$ 1,700
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	\$ 3,802	\$ 7,990	\$ 5,850	\$ 9,689	\$ 13,000	\$ 14,500
604-64-90100-1500	Benefits - Meter Reading	\$ 1,068	\$ 2,441	\$ 1,500	\$ 5,060	\$ 6,750	\$ 7,050
604-64-90100-1510	Soc. Sec. - Meter Reading	\$ 359	\$ 556	\$ 600	\$ 664	\$ 900	\$ 1,000
604-64-90200-1100	Salaries - Acctg & Collections	\$ 20,492	\$ 12,243	\$ 20,250	\$ 13,445	\$ 18,100	\$ 18,500
604-64-90200-1500	Benefits - Acctg & Collections	\$ 10,837	\$ 6,562	\$ 11,750	\$ 6,857	\$ 9,200	\$ 10,100
604-64-90200-1510	Soc. Sec. - Acctg & Collections	\$ 1,492	\$ 864	\$ 1,250	\$ 924	\$ 1,240	\$ 1,250
604-64-90300-2100	Computer Expenses	\$ 14,470	\$ 1,310	\$ 2,670	\$ -	\$ 1,800	\$ 1,000
604-64-90300-2110	Fees-Payment Service Network	\$ 1,365	\$ 1,518	\$ 1,500	\$ 1,361	\$ 1,815	\$ 2,000
604-64-90300-3110	Postage	\$ 7,456	\$ 6,175	\$ 6,400	\$ 5,525	\$ 7,400	\$ 8,000
604-64-90300-3121	Safety Equipment	\$ 1,024	\$ 721	\$ 1,000	\$ 56	\$ 1,000	\$ 1,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
604-64-90400-3180	Uncollectible Accounts	\$ 73	\$ 293	\$ 400	\$ 170	\$ 315	\$ 500
604-64-90600-1100	Salaries - Cust Svc & Info.	\$ 601	\$ 39	\$ 500	\$ -	\$ 250	\$ 500
604-64-90600-1500	Benefits - Cust. Service & Info.	\$ 41	\$ 16	\$ 50	\$ -	\$ 20	\$ 50
604-64-90600-1510	Soc. Sec. - Cust. Service & Info.	\$ 46	\$ 3	\$ 45	\$ -	\$ 15	\$ 45
604-64-92000-1100	Salaries - Admin. & General	\$ 71,523	\$ 73,207	\$ 73,500	\$ 52,123	\$ 71,500	\$ 78,000
604-64-92000-1500	Benefits - Admin. & General	\$ 25,856	\$ 23,190	\$ 29,500	\$ 20,704	\$ 27,750	\$ 30,875
604-64-92000-1510	Soc. Sec. - Admin. & General	\$ 5,158	\$ 5,298	\$ 6,500	\$ 3,770	\$ 5,250	\$ 5,700
604-64-92000-2250	Telephone Expenses	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -
604-64-92100-2100	Computer Expenses	\$ 843	\$ 892	\$ 2,250	\$ 888	\$ 1,200	\$ 1,200
604-64-92100-2250	Telephone Expenses	\$ 4,602	\$ 4,685	\$ 5,500	\$ 3,987	\$ 5,500	\$ 5,500
604-64-92100-3150	Office Supplies	\$ 4,366	\$ 3,380	\$ 4,750	\$ 2,723	\$ 4,250	\$ 4,750
604-64-92100-3260	Subscriptions And Periodicals	\$ -	\$ 192	\$ 200	\$ -	\$ -	\$ 100
604-64-92100-3490	Other Operating Expenses	\$ 1,767	\$ 449	\$ 2,500	\$ 465	\$ 1,750	\$ 2,500
604-64-92300-2110	Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-64-92300-2220	Other Professional Services	\$ 41,369	\$ 34,213	\$ 36,600	\$ 29,676	\$ 36,600	\$ 41,510
604-64-92400-5110	Insurance On Buildings	\$ 8,636	\$ 9,148	\$ 9,450	\$ 9,687	\$ 9,687	\$ 10,500
604-64-92400-5120	Insurance On Veh. & Equip.	\$ 1,654	\$ 1,463	\$ 1,805	\$ 1,730	\$ 1,730	\$ 1,790
604-64-92500-5130	Insurance - General Liability	\$ 714	\$ 653	\$ 675	\$ 627	\$ 627	\$ 675
604-64-92500-5140	Insurance - Professional Liability	\$ 372	\$ 705	\$ 725	\$ 769	\$ 769	\$ 800
604-64-93000-1100	Salaries - Misc. General	\$ 8,690	\$ 6,747	\$ 7,850	\$ 5,800	\$ 7,800	\$ 8,800
604-64-93000-1500	Benefits - Misc. General	\$ 10,747	\$ 4,718	\$ 9,250	\$ 1,522	\$ 2,350	\$ 2,850
604-64-93000-1510	Soc. Sec. - Misc. General	\$ 627	\$ 508	\$ 500	\$ 423	\$ 570	\$ 630
604-64-93000-2270	Water And Electricity Expenses	\$ 6,849	\$ 9,246	\$ 13,600	\$ 7,890	\$ 11,000	\$ 14,000
604-64-93000-2300	Contracted Services	\$ 455	\$ 994	\$ 1,250	\$ 676	\$ 1,200	\$ 1,250
604-64-93000-3161	Training Expenses	\$ 4,207	\$ 4,471	\$ 5,700	\$ 1,677	\$ 4,500	\$ 4,500
604-64-93000-3240	Membership Dues	\$ 617	\$ 525	\$ 650	\$ 525	\$ 525	\$ 525
604-64-93000-3460	Clothing And Uniforms	\$ 2,582	\$ 2,788	\$ 2,900	\$ 1,846	\$ 2,500	\$ 2,250
604-64-93000-3490	Other Operating Expenses	\$ 34	\$ -	\$ 100	\$ 3	\$ 3	\$ 50
604-64-93000-5300	Rent On Buildings	\$ 4,557	\$ 4,557	\$ 4,651	\$ 3,418	\$ 4,557	\$ 3,421
604-64-93300-3490	Other Operating Expenses	\$ 13	\$ 149	\$ 130	\$ 591	\$ 800	\$ 250
604-64-93300-3510	Gas And Oil	\$ 3,333	\$ 4,263	\$ 7,250	\$ 4,300	\$ 6,250	\$ 7,000
604-64-93300-3554	Vehicle Repair/Maintenance	\$ 1,695	\$ 2,034	\$ 2,000	\$ 3,373	\$ 5,500	\$ 2,500
604-64-93500-1100	Salaries - Maint. General Plnt	\$ 8,649	\$ 10,461	\$ 9,500	\$ 7,280	\$ 9,700	\$ 11,500
604-64-93500-1500	Benefits - Maint. General Plnt	\$ 1,025	\$ 1,628	\$ 2,150	\$ 1,046	\$ 1,400	\$ 2,500
604-64-93500-1510	Soc. Sec. - Maint. General Plnt	\$ 662	\$ 741	\$ 875	\$ 543	\$ 725	\$ 850
604-64-93500-3490	Other Operating Expenses	\$ 2,513	\$ 7,070	\$ 5,000	\$ 3,129	\$ 4,200	\$ 5,000
604-64-96000-0000	GASB 68 - Change In Pens Exp	\$ (24,322)	\$ (17,703)	\$ 15,000	\$ -	\$ (15,000)	\$ (15,000)
604-64-96000-1500	WRS Amortization of Prior Sevi	\$ 3,706	\$ 3,762	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
604-64-96100-0000	GASB 75 Expense	\$ 598	\$ 320	\$ 1,000	\$ -	\$ 600	\$ 700
<b>Operating Expenditures</b>		<b>\$ 1,201,160</b>	<b>\$ 1,115,000</b>	<b>\$ 1,247,181</b>	<b>\$ 847,102</b>	<b>\$ 1,194,422</b>	<b>\$ 1,263,526</b>

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.

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	As Of 9/30 Actual	2023 EOY Estimate	2024 Budget
604-31400	Wells and Springs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-32500	Electric Pumping Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-34300	Water Transmission & Distribut	\$ 83,540	\$ (16,822)	\$ -	\$ -	\$ -	\$ -
604-34500	Water Services	\$ 71,202	\$ 186,820	\$ 133,555	\$ 11,000	\$ 11,000	\$ 34,200
604-34600	Water Plant Meters	\$ (17,757)	\$ (4,231)	\$ 25,000	\$ 18,775	\$ 25,000	\$ 25,000
604-34800	Hydrants Water Plant	\$ 24,878	\$ 4,674	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
604-39000	Structures Improvement Gen Pla	\$ -	\$ 13,560	\$ 198,000	\$ 18,380	\$ 198,000	\$ 2,726,000
604-39100	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-39110	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604-39200	Transporation Equipment	\$ 21,607	\$ 5,454	\$ 7,500	\$ 7,150	\$ 7,150	\$ -
604-39400	Tools Shop & Garage	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
604-39600	Power Operated Equipment	\$ -	\$ 36,329	\$ -	\$ 38,455	\$ 38,455	\$ -
<b>Capital Expenses</b>		<b>\$ 183,469</b>	<b>\$ 225,783</b>	<b>\$ 399,055</b>	<b>\$ 93,760</b>	<b>\$ 314,605</b>	<b>\$ 2,820,200</b>

<b>Total Expenditures</b>	<b>\$ 1,384,629</b>	<b>\$ 1,340,784</b>	<b>\$ 1,646,236</b>	<b>\$ 940,862</b>	<b>\$ 1,509,028</b>	<b>\$ 4,083,726</b>
Operating Surplus/(Deficit)	\$ 183,469	\$ 225,783	\$ 399,055	\$ 93,760	\$ 314,606	\$ 2,820,200
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>