



CITY OF MOSINEE

2026 BUDGET



RESOLUTION NO. 2025-08

A RESOLUTION TO ADOPT THE 2026 BUDGET FOR THE CITY OF MOSINEE AND AUTHORIZE THE LEVY OF TAXES THEREFORE.

WHEREAS, Wisconsin State Statute 65.90 requires cities to annually prepare and approve a budget for the city; and

WHEREAS, a budget has been prepared for the City of Mosinee detailing the projected revenues and expenditures for the 2026 fiscal year; and

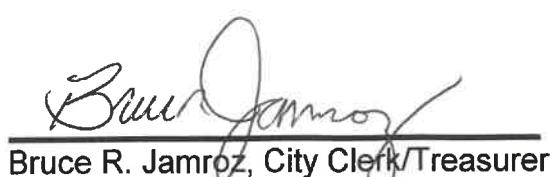
WHEREAS, a summary of the budget has been published and a public hearing regarding the budget has been held;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Mosinee as follows:

1. That the 2026 Budget for the City of Mosinee is hereby adopted.
2. That authorization is granted to the City Clerk/Treasurer to levy \$2,585,027 and collect property taxes for the purposes described in the budget.
3. That a true and correct copy of the 2026 Budget for the City of Mosinee be attached hereto and made a part hereof.

ADOPTED by the Common Council of the City of Mosinee on this 24th day of November 2025.


Peter Nievinski, Mayor


Bruce R. Jamroz, City Clerk/Treasurer



City of Mosinee

225 Main Street, Mosinee, Wisconsin 54455 715.693.2275 www.mosinee.wi.us

November 24, 2025

Dear Mayor Nievinski and City Councilors:

I am pleased to present the 2026 Budget for your review and approval. The budget can certainly be viewed as the annual work plan for the City as it encompasses all facets of our municipal operations and services that are proposed for the upcoming year.

This budget document succinctly provides our citizens & businesses with basic information regarding the services and programs offered by their local government. The following are highlights of the proposed budget.

FINANCIAL HIGHLIGHTS

The 2026 Budget is divided into eight major fund groups with anticipated revenues and expenses as follows:

REVENUES

General	\$7,544,754
Capital Project Fund	\$ 324,514
Tax Increment District No. 2 Fund	\$1,746,938
Tax Increment District No. 3 Fund	(\$ 195,311)
Tourism Development & Promotion Fund	\$ 83,851
Future Park Reserve/Park Development Fund	\$ 178,538
River Park Development Fund	\$ 6,125
Debt Service Fund	<u>\$ 943,267</u>
TOTAL BUDGETED REVENUES	\$10,632,676

EXPENDITURES

General	\$4,392,639
Capital Project Fund	\$ 453,800
Tax Increment District No. 2 Fund	\$ 286,544
Tax Increment District No. 3 Fund	\$ 202,716
Tourism Development & Promotion Fund	\$ 32,850
Future Park Reserve/Park Development Fund	\$ 182,000
River Park Development Fund	\$ 4,500
Debt Service Fund	<u>\$ 943,267</u>
TOTAL BUDGETED EXPENDITURES	\$6,498,316

FINANCIAL HIGHLIGHTS (continued)

- Overall, the General Fund budgeted new revenues are expected to increase approximately 2.6% (+\$112,680) from 2025 to 2026 (from approximately \$4.280 million to approximately \$4.393 million) and the total General Fund budgeted expenditures are also expected to increase approximately 2.6% (+\$112,680) from 2025 to 2026 (from approximately \$4.280 million to approximately \$4.393 million).
- The City's 2025 Total Assessed Valuation (T.I.D. in) of \$413,460,200 reflects an increase of +\$3,245,000 (+0.8%) from the 2024 Total Assessed Valuation (T.I.D. in) of \$410,215,200.
- The General Fund Property Tax levy (T.I.D. out) will increase by +\$117,693 from \$2,467,334 in 2025 to \$2,585,027 in 2026. The property tax mill levy rate will increase from 6.55 mills for the 2025 payable property tax year to 6.85 mills for the 2025 payable property tax year. The collection of Property Tax is the General Fund's largest source of revenue (58.8% of total revenues).
- The State of Wisconsin's Shared Revenue Program aid of \$647,343 in 2026 will be approximately +\$20,894 (3.3%) more than what the City received for the 2025 fiscal year. The State Shared Revenue is the General Fund's 2nd largest source of revenue (approximately 14.7% of total revenues).
- The State of Wisconsin has informed the City that it does not qualify for an Expenditure Restraint Aid payment in 2026 because the City's mill rate fell below the minimum required levy rate of 5.0 mills. The City received \$18,352 in Expenditure Restraint Aid in 2025.
- The State of Wisconsin Transportation Aid to the City will again unfortunately decrease by -\$2,751 from \$342,228 in 2025 to \$339,477 in 2026. State Transportation Aid is the General Fund's 3rd largest source of revenue (approximately 7.7% of total revenues).
- The 2026 Budget again includes revenues that will be received from the Townships of Knowlton and Bergen for their respective shares of the 2006 General Obligation Bonds debt service expenses related to the construction of the Mosinee Fire District Station on Rangeline Road. The debt service for the Fire Station will mature in 2026.
- The 2026 Budget will again include revenue that will be received from the Mosinee Fire District for the debt service expenses related to the portion of the 2018A General Obligation Bonds that were used towards the District's purchase of a new ambulance in 2019. The debt service for the new ambulance will mature in 2028.
- The 2026 Budget projects that the City will receive \$25,000 in Interest Earnings for the fiscal year. Unfortunately, Interest Earnings were once a significant revenue source for the General Fund, but have declined by \$56,096 (approximately 69.2%) since the City received \$81,096 in 2000. However, the General Fund is expected to benefit from future interest earnings generated by the recent sale of the City's water tower communication lease easement rights.
- The 2026 City Clerk/Treasurer Department budget allocates \$30,500 (50% of total wages), to the Deputy City Clerk/Treasurer role established in 2025 as part of the City's succession planning strategy.
- The 2026 City Offices Department Budget includes \$6,050 for office equipment rental and related expenses, \$16,555 for software support (such as IQM2 meeting management software), and \$35,000 for City Hall computer network support, and \$13,000 for general office supplies.

FINANCIAL HIGHLIGHTS (continued)

- The Assessor Department's 2026 budget includes \$20,880 for property assessment services. The Common Council approved a five-year assessment services contract with *Accurate Appraisal, LLC* at its October 13, 2025 meeting. The City's 2025 assessment ratio (assessed value versus fair market value) was 70.23%, down from 73.55% in 2024. The *Wisconsin Department of Revenue* has informed the City that a municipal revaluation must be completed within the next three years to bring the assessed value of each major property class within 90% to 110% of full market value.
- The Accounting & Auditing Department's 2026 budget includes \$26,400 for services associated with the City's fiscal year 2025 financial audit. At its meeting on November 13, 2023, the Council approved a four-year audit services agreement with *Kerber Rose CPA*, covering fiscal years 2023 through 2026.
- The 2026 budget for the Building Inspector allocates \$13,156 to fund the part-time Code Enforcement Assistant position, created in 2015 and staffed for roughly 10 hours per week.
- The 2026 Budget for the Parks & Recreation Department includes a \$2,500 donation to support the *Mosinee Area Chamber of Commerce*'s 4th of July Festival fireworks display. The renovation of the Recreation Center restrooms and concession stand is funded through the Capital Project Budget, while the installation of new playground equipment and a basketball court in the Maple Ridge Neighborhood Park is included in the Park Reserve Fund Budget. In total, the Parks & Recreation Department's \$119,550 budget represents approximately 2.7% of the City's total General Fund expenditures for 2026.
- The 2026 Buildings & Grounds Budget includes no general fund allocations for outlay improvements to either the Department of Public Works Facility or the Police Department Garage. However, the 2026 Capital Project Budget does include funding for installing rain gutters on the Public Works Facility.
- The 2026 Miscellaneous Expenditures Budget again includes \$3,750 for stray cat intake services that would be provided by the Marathon County Humane Society under an agreement with the City.
- The 2026 Police Department Budget provides full funding for the two new patrol officer positions hired in 2025. Once these officers complete their field training, two senior officers will be reassigned to serve as School Resource Officers (SROs) in accordance with the June 20, 2024, agreement with the *Mosinee School District*. The budget also includes a \$18,140 *City/County Information Technology Commission* assessment for the Department's records system and computer network support. Additionally, the 2026 Capital Project Budget anticipates funding a portable drug testing ventilation system, police body and squad camera video storage, five new department computers, and the replacement of squad Toughbooks and video cameras. In total, the \$1,073,949 allocated for Police Department expenditures in 2026 represents approximately 24.4% of the overall General Fund Budget.
- The 2026 Budget allocates \$224,532 for membership assessment payments to the *Mosinee Fire District* for the provision of ambulance and fire services provided to the City. Expenditures for the Ambulance and Fire Department expenditures account for approximately 5.1% of the overall 2026 General Fund Budget.
- The 2026 Budget for the Department of Public Works - Street Department allocates \$55,000 for road salt purchases, and the 2026 Budget for the Department of Public Works - Street Maintenance includes \$65,000 for street crack sealing & sealcoating.
- The 2026 Budget allocates \$134,100 for street-lighting utility expenses. Notably, the City's street-lighting operating costs have increased by approximately \$62,073—an 86.2% rise—since the 2000 fiscal year, when expenses totaled \$72,021. Street-lighting operating expenditures now account for roughly 3.1% of the total 2026 General Fund budget.

FINANCIAL HIGHLIGHTS (continued)

- The 2026 Budget allocates \$10,000 for public sidewalk repair and replacement.
- Public Works expenses (excluding street lighting and solid waste) total \$655,042, or about 15% of the 2026 General Fund budget.
- The 2026 Budget allocates \$244,025 for residential solid waste and recycling collection, as well as landfill disposal fees. The City Common Council approved a ten-year Refuse & Recycling Collection Services Agreement with *Harter's Fox Valley Disposal* on September 14, 2020, with the contract expiring December 31, 2030. Solid and yard waste collection expenditures will account for approximately 5.6% of the total 2026 General Fund budget.
- The 2026 Budget projects about a 4% salary increase for full-time City employees. The current four-year labor agreement with the Mosinee Professional Police Association expires December 31, 2026.
- The 2026 Employee Benefits budget shows an increase primarily due to projected wage adjustments, including a \$13,866 (approximately 10%) rise in employee retirement costs. Additionally, the City's health insurance premiums are expected to increase by 4.19% in 2026, with health insurance-related expenditures budgeted at \$311,996, accounting for roughly 7.1% of the total 2026 General Fund budget.
- Employee Benefits total \$608,499, representing about 13.9% of the 2026 General Fund budget.
- Personnel costs, including benefits, total \$2.15 million in 2026, making up 49% of the General Fund budget.
- The 2026 Unclassified Accounts budget projects a -\$5,850 decrease in liability, workers' compensation, and property insurance expenses. Debt service expenditures are budgeted at \$625,773, representing approximately 14.2% of the total 2026 General Fund budget. Additionally, the Unclassified Accounts budget includes a \$7,300 transfer to the Capital Projects Fund to cover anticipated engineering costs for ongoing groundwater monitoring at the former Gorski Landfill.
- The 2026 Capital Project Fund Budget anticipates funding the following equipment and street projects, primarily through State Trust Fund loans, with the exception of the Gorski Landfill site investigation expenses:
 - Network Switch & Firewall - \$1,500
 - Police Portable Drug Testing Vent System - \$2,300
 - Department of Public Works Rain Gutters - \$3,500
 - City Hall Workstations (3) - \$6,800
 - Police Body & Squad Camera Video Storage - \$7,200
 - Police Office Computers (5) - \$9,500
 - Police Squad Toughbooks - \$11,000
 - Police Squad Radar Units (4) - \$14,400
 - Gorski Landfill Site Investigation - \$21,900
 - Police Squad Video - \$25,200
 - Recreation Center Interior Remodeling - \$50,500
 - Library Window Restoration - \$65,000
 - Public Works Pickup Purchase - \$65,000
 - 3rd Street Reconstruction - \$170,000

FINANCIAL HIGHLIGHTS (continued)

- The 2026 TID No. 2 Budget anticipates \$30,344 in additional property tax increment revenue, following a 6% increase in the District's equalized value to \$46.2 million—a 292% growth since 2006. The budget allocates \$239,044 for debt service, mainly for repaving streets in the Central Wisconsin Business Park. As TID No. 2 reached its state-mandated termination on October 24, 2025, 2026 will be a final tax increment collection year, with a concluding audit to determine the distribution of remaining funds to participating taxing jurisdictions.
- The 2026 Budget for Tax Increment District (TID) No. 3 anticipates an additional \$48,529 in property tax levy increment. From 2024 to 2025, the District's equalized value increased by \$3,483,100, representing a 16% growth. Since its establishment in 2013, TID No. 3's equalized value has grown by \$16,980,700—or 218%—rising from \$7,796,500 to \$24,777,200 as of January 1, 2025. The 2026 TID No. 3 Budget projects the following expenditures:
 - \$46,193 for the annual *Mosinee Brewing Company* development incentive grant (Year 8 of 10).
 - \$47,073 for the 3rd *Cobblestone Hotel & Suites* development incentive grant.
 - \$12,000 for landscaping enhancements in the downtown area, including hanging flower baskets and maintenance of the Square Park landscape beds.
- The 2026 Tourism Development & Promotion Fund Budget projects \$60,000 in revenue, generated by the City's 8% hotel room tax. The Budget also anticipates \$32,850 in expenses to support local tourism development and promotional activities, as recommended by the City's Tourism Commission.
- The 2026 Future Park Reserve / Park Development Fund Budget includes \$3,000 in building permit fees and \$106,500 in grant funding for playground equipment and a full-sized basketball court at the new Maple Ridge Park, with total improvements estimated at \$176,000.
- The 2026 River Park Development Reserve Fund is projected to generate \$1,500 in revenue, which represents 50% of the reservation fees collected for the rental of the Mosinee Area Action Club Pavilion in River Park. The 2026 budget also anticipates \$4,500 in expenditures for River Park, pending approval by the City's Parks & Recreation Commission.
- The 2026 Debt Service Fund is projected to incur \$943,267 in debt service expenses for seven outstanding general obligations: the June 2008 State Trust Fund Loan (maturing March 2028); the September 2011 G.O. Bonds (maturing September 2031); the October 2015 G.O. Street/Park/Refunding Bonds (maturing September 2035); the June 2018 G.O. Street/Ambulance/Refunding Bonds (maturing March 2034); the 2023 Capital Expenditures State Trust Fund Loan (maturing March 2043); the June 2024 G.O. Street/Equipment Promissory Notes (maturing September 2044); and the December 2024 State Trust Fund Loan (maturing March 2034).
- All funds within the budget use the cash basis of accounting which recognizes revenues as cash when received and expenditures are recognized when paid. No assets or liabilities are shown in the budget.

FINANCIAL HIGHLIGHTS (continued)

CONCLUSION

I would like to thank the Department Heads for their diligent efforts during the budget preparation process. I believe that it is also important to especially recognize the extensive and valuable assistance that Bruce Jamroz has provided with the preparation of this document.

I would also like to recognize and thank all the City employees for their dedication to providing quality services to our residents. They are the most responsible for the success of our local government organization and should be acknowledged as such!

Finally, I would like to thank the Mayor and Council for the support you have given me throughout my tenure with the City and for affording me the opportunity to serve as the City Administrator! I am thoroughly enjoying the experience and I remain dedicated to working with the Mayor, Council & Staff to improve our local government organization through engaged participation, planning and effective execution of our local government services.

Sincerely,



Jeffrey A. Gates
City Administrator



CITY OF MOSINEE

2026 GENERAL FUND BUDGET



CITY OF MOSINEE 2026 BUDGET

GENERAL FUND SUMMARY

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
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REVENUES

Revenues	\$3,432,241	\$3,674,713	\$4,273,959	\$4,086,133	\$4,392,639
Proceeds & Transfers In	\$141,058	\$136,686	\$6,000	\$6,000	\$0
Beginning Balance	\$3,731,295	\$3,423,644	\$3,446,100	\$3,240,441	\$3,152,115
TOTAL REVENUES	\$7,304,594	\$7,235,043	\$7,726,059	\$7,332,574	\$7,544,754

EXPENDITURES

Expenditures	\$3,318,126	\$3,447,998	\$3,654,290	\$3,555,790	\$3,759,566
Capital Project Fund Transfer	\$0	\$0	\$5,950	\$5,950	\$7,300
Debt Service Fund Transfer	\$562,824	\$546,604	\$619,719	\$618,719	\$625,773
Other Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$3,880,950	\$3,994,602	\$4,279,959	\$4,180,459	\$4,392,639
YR END BALANCE	\$3,423,644	\$3,240,441	\$3,446,100	\$3,152,115	\$3,152,115



CITY OF MOSINEE

2026 BUDGET

GENERAL FUND REVENUES

GENERAL FUND REVENUES

TAXES ACCOUNT

ACCOUNT NUMBER	ACCOUNT TITLE	2026 BUDGET
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#41110-000 GENERAL PROPERTY TAXES \$2,585,027

This budget line item consists of revenues that are received from the City's levy of property taxes. This is the largest source of revenue for the City. The City collects property taxes through January and then Marathon County collects the remainder of the property taxes. The County submits a final property tax settlement payment to the City in August. The current payable 2025 City property tax levy assessed rate is \$6.55 per \$1,000 and the proposed payable 2026 property tax levy assessed rate would increase (4.65%) to \$6.85 per \$1,000. The levy represented in this line item includes a \$540,770 levy limit adjustment for the post-2005 debt payments in our budget. Without the adjustment, our levy would be limited to \$1,926,564 (\$1,933,051 base amount + the growth factor of 2.121% which represents net new construction adjustment in the amount of \$41,000 minus our 2026 Personal Property Aid of \$47,487.05). Post 2005 debt represents \$625,773 of our 2026 expense budget.

#41200-000 COMPUTER EXEMPTION AID \$4,177

This budget line item consists of revenues received from the State of Wisconsin as an “aid” payment to the City for revenues lost by the City as a result of business computers becoming exempt from property taxes (under the 1997 Wisconsin Act 237) beginning with the 2000 payable property tax levy. The 2019-2022 State Budget (Wisconsin Act 59), amended Sec. 79.095(4)(b) of the Wisc. State Statutes pertaining to the calculation of exempt computer aid and the statutes require that beginning with the 2020 payment and thereafter, exempt computer aid payments will be equal to the prior year’s (2022) payment. Exempt computer values are no longer reported each year to the Department of Revenue. In 2026, the City will receive its computer exemption aid payment from the State on July 27, 2026.

#41200-200 PERSONAL PROPERTY EXEMPTION AID \$47,487

This budget line item consists of revenues received from the State of Wisconsin as an “aid” payment to the City for revenues lost by the City as a result of Personal Property (Machinery, Tools, Patterns) becoming exempt from property taxes (under the 2019 Wisconsin Act 59) beginning with the 2022 payable property tax levy. All personal property became exempt from property tax starting with the January 1, 2024 assessment (under the 2023 Wisconsin Act 12). In 2026, the City will receive its Personal Property Exemption Aid payment from the State on May 4, 2026.

This budget line item consists of revenues received from the City's tax on commercial hotel rooms that are located within the City. Section 74-33 of the City of Mosinee's Municipal Code of Ordinances imposes a tax at the rate of 8.0% (increased from 5.5 % on October 10th, 2016), of gross lodging receipts. In accordance with the Municipal Code, the room tax revenue payments are submitted to the City on a quarterly basis and this budget line item represents thirty-percent (30%) of the anticipated room taxes revenues that are received by the City as regulated under Section 66.0615(1)(dm) of the Wisconsin State Statutes. The remaining seventy-percent (70%) of the room tax revenues that are received are placed within the City's Tourism Development & Promotion Fund that was created in 2017.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
#41310-000	WATER TAX EQUIVALENT	\$150,000

This budget line item consists of revenues received from the Utility Fund's annual payment to the General Fund for properties located within the City that are owned by the City's Utility Fund that are property tax exempt. The actual annual payment amount is based on the value of the Utility Fund's property and equipment as determined by the City's Auditor. The annual payment is typically made to the General Fund in the second half of the fiscal year and then adjusted by the City's Auditor during the fiscal year audit.

TAX REVENUES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
41110-000	General Property Taxes	\$2,340,861	\$2,016,329	\$2,467,334	\$2,467,334	\$2,585,027	4.8%
41200-000	Computer Exemption Aid	\$4,177	\$4,177	\$4,177	\$4,177	\$4,177	0.0%
41200-200	Personal Property Exemption Aid	\$8,357	\$47,487	\$47,487	\$39,130	\$47,487	21.4%
41210-000	Room Taxes	\$12,915	\$16,180	\$30,000	\$30,000	\$30,000	0.0%
41310-000	Water Tax Equivalent	\$0	\$0	\$150,000	\$150,000	\$150,000	0.0%
TOTAL TAX REVENUES		\$2,366,310	\$2,084,173	\$2,698,998	\$2,690,641	\$2,816,691	4.7%

INTERGOVERNMENTAL REVENUES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#42210-000	STATE SHARED REVENUE	\$647,343
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This budget line item consists of the City's second largest source of revenue. This revenue is received from the State of Wisconsin as a general "aid" payment to the City. According to the Wisconsin Department of Revenue, the State's Shared Revenue Program was started in 1911 with the enactment of the State Income Tax and the goals of the program are to: "*provide property tax relief, equalize revenue raising ability among local governments*" and also to provide "*compensation for utility property*". In 1911, 70% of the income tax revenue received by the State was returned to the municipalities under the Shared Revenue Program. 62. On June 20, 2023, Governor Evers signed local government funding legislation formally known as AB 245 into law which now dedicates one full penny of the state sales tax to local government for "supplemental municipal aid". As a result of this significant fiscal legislation, the City will receive an additional "supplemental municipal aid" payment in the amount of \$111,450 in 2026. Fifteen percent (15%) of the state aid payments will be made on July 27, 2026 and the remainder of the payments will be made on November 16, 2026.

#42230-000	2% FIRE INSURANCE TAX	\$25,482
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This budget line item consists of tax revenue that is collected by the State of Wisconsin on fire insurance policy premiums that are paid within the State. According to the Wisconsin Department of Safety & Professional Services, the State Insurance Commissioner's Office annually collects 2% of paid fire insurance premiums and places this revenue into the *Fire Department Dues Fund*. This revenue is then distributed to municipalities to be used for one or more of the following: "*purchasing of fire equipment, fire prevention inspection and education; fire fighter training and funding for pension funds*". The City's Fire Department Dues Payment is based on the City's equalized real property valuation. The annual fire insurance tax revenue is typically received from the State by August 1st and then directly forwarded to the Mosinee Fire District as required by the State.

#42410-100	EXPENDITURE RESTRAINT	\$0
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The budget line item consists of revenue that is received from the State of Wisconsin under the State's expenditure restraint program. According to the State Department of Revenue, the Expenditure Restraint Program was created in 1990 to "*provide aid to qualifying municipalities that limit growth in spending*" and "*the payment is intended to supplement regular shared revenues*". A municipality qualifies for the ERP payment if the City's municipal budget did not increase over the prior year's budget by more than an "inflation factor" plus a "valuation factor". The City received \$28,336 in 2004, \$26,165 in 2006, \$20,272 in 2007, \$20,204 in 2008, \$16,104 in 2009, \$11,037 in 2010, \$16,095 in 2012, \$22,315 in 2013, \$28,325 in 2014, \$0 in 2015, \$32,149 in 2016, \$43,249 in 2017, \$44,304 in 2018, \$39,557 in 2019, \$35,721 in 2020, \$32,243 in 2021, \$30,010.35 in 2022, \$30,016 in 2023, \$18,352 in both 2024 and 2025 under the expenditure restraint program. The Department of Revenue has confirmed that the City does qualify for the program for the 2026 fiscal year.

#42420-300	POLICE TRAINING GRANT	\$2,880
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This budget line item consists of revenue that is received from the State of Wisconsin Department of Justice to assist the City with the cost of training expenses for the police department officers. This annual police training aid payment is based on the number of patrol officers that the City currently employs. The City is scheduled to receive \$320 per officer (9) in 2026 from the State.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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42420-350 MOSINEE SCHOOL RESOURCE OFFICERS \$321,100

This budget line item consists of revenue that is received from the Mosinee School District for the City's provision of School Resource Officer (SRO) Program Services to the District in accordance with an agreement between the City and the Mosinee School District. The SRO is assigned to provide up to forty (40) hours per week of SRO Program services to the District during the school year. The 2026 Budget anticipates that the District will reimburse the City for the three (3) patrol officers that will be assigned as School Resource Officers in 2026.

#42420-500 STATE PAYMENT FOR MUNICIPAL SERVICE \$2,200

This budget line item consists of revenue that is received from the State of Wisconsin's Municipal Services Payment Program (MSP) which started in 1973. According to the Wisconsin Department of Administration the intent of the MSP is to *"aid in the reduction of local real property taxes by making a state contribution toward the cost of certain municipality generated services (police, fire and solid waste) financed out of local property tax revenue"* that are provided to state facilities located within the City. The annual State Payment for Municipal Services is typically received from the State before July.

#42430-000 RECYCLING GRANT \$15,700

This budget line item consists of revenue that is received from the State of Wisconsin under the State's Recycling Grant Program. According to the Wisconsin Department of Natural Resources, in order to be eligible for grant funding, the City must operate a DNR approved effective recycling and yard waste management program. The City typically receives the grant revenue by June. City staff has also applied for a cooperative recycling education program grant for 2026.

#42440-100 TRANSPORTATION AID \$339,477

This budget line item consists of the City's third largest source of revenue. This revenue is received from the State of Wisconsin under the General Transportation Aid (GTA) Program. The General Transportation Aid payments will be distributed to the City from the State in four equal payments on the first Monday of each quarter (January, April, July & October). The transportation aid formula payment is based upon the greater of the following: Share of Costs (based on 6-Year average costs x share of costs percentage) or the Rate Per Road Mile (42.75 road miles x \$2,930 rate). Our 6-Year average road costs (2019-2024) is \$2,067,720.92. The 6-Year average road costs are multiplied by the State Share of Costs percentage (currently 16.4179% to determine our preliminary transportation aid payment for 2026 in the amount of \$339,476.71.

#42440-800 ELECTION EQUIPMENT GRANT \$0

This budget line item consists of revenues that are received to purchase equipment. Most of the equipment is required by Federal or State laws. In 2019 we received \$1,100 to purchase a new computer and in 2021 we received two grants. The first grant in the amount of \$2,955.50 in CARES funding was used for necessary supplies and equipment to protect voters and poll workers during the COVID-19 epidemic. The second grant for \$5,000 was used to replace one of our HAVA (Help Americans Vote Act) voting machines. The City has two of those machines which were replaced in 2021.

#42440-900 FIRE STATION TOWNSHIP DEBT EXPENSE REIMBURSE \$26,956

This budget line item consists of revenues that will be received from the Townships of Knowlton and Bergen to reimburse the City for their respective shares of the debt service expenses related to the construction of the new Mosinee Fire District Station on Rangeline Road. In September 2006, the City issued 20-year General Obligation Bonds to finance the City's as well as the two above referenced Township's share of the expenses related to the construction of the new fire station. The debt service related to the construction of the fire station will mature on September 1, 2026.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#42440-950 FIRE DISTRICT TRUCK DEBT EXP REIMBURSE \$0

This budget line item consisted of revenues that were received from the Townships of Knowlton and Bergen to reimburse the City for their respective shares of the debt service expenses related to the Fire District's 2011 Pierce Fire Truck. In March 2013, the City took out a 10-year State Trust Fund loan to refinance the City's as well as the two above referenced Township's share of the debt service expenses related to the purchase of the fire truck. The debt service related to the refinancing of the truck debt expense matured on March 15, 2023.

#42440-975 FIRE DISTRICT AMBULANCE DEBT EXP REIMBURSE \$21,455

This budget line item consists of revenues that will be received from the Mosinee Fire District to reimburse the City for debt service expenses related to the District's purchase of a new ambulance that was purchased in 2018. \$165,000 of the City's 2018A General Obligation Bonds that were issued in June 2018 were designated towards the purchase of the new ambulance and the related debt service will be over a 10-year period. The debt service for the purchase of the ambulance will mature on September 1, 2028.

LAW ENFORCEMENT AGENCY INITATIVE GRANT \$0

This budget line item consisted of revenues that were received from the State of Wisconsin Department of Administration for the City's allocation of the *Law Enforcement Agency (LEA) Initiative* which provides an ARPA funded allocation for each LEA in the State. The LEA allocation amount is *“based on the size of the population it serves, with an add-on for LEAs serving communities where violent crime exceeds the state average.”* The City's allocation under the Initiative was used for the reimbursement of eligible expenditures (i.e.: body cameras, fuel) which are incurred by the City between March 15, 2022, and June 30, 2023.

AMERICAN RESCUE PLAN ACT GRANT \$0

This budget line item consists of revenues that were received from the U.S. Department of Treasury to fund “government services”, including *“road building and maintenance and other infrastructure”*, and *“providing police, fire and other public safety services”*. The remaining ARPA funds will be used for the purchase of new body cameras for the Police Department in 2023. The City's total ARPA funding allocation was \$426,210.35.

INTERGOVERNMENTAL REVENUES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
42210-000	State Share Revenue	\$612,811	\$93,967	\$626,449	\$626,449	\$647,343	3%
42230-000	2% Fire Insurance Tax	\$21,719	\$25,482	\$25,482	\$21,719	\$25,482	17%
42410-100	Expenditure Restraint	\$18,352	\$18,352	\$18,352	\$18,352	\$0	-100%
42420-300	Police - Training	\$1,920	\$0	\$2,560	\$3,200	\$2,880	-10%
42420-350	Mosinee School District - SROs	\$36,865	\$74,432	\$120,000	\$339,000	\$321,110	-5%
42420-500	State Pymt for Municipal Services	\$1,517	\$2,007	\$2,007	\$1,500	\$2,200	47%
42430-000	Recycling Grant	\$15,728	\$15,719	\$15,719	\$15,700	\$15,700	0%
42440-100	Transportation Aid	\$344,750	\$170,965	\$342,228	\$342,228	\$339,477	-1%
42440-800	Election Equipment Grant	\$0	\$0	\$0	\$0	\$0	0%
42440-900	Fire Station Township Debt Expense	\$27,128	\$20,567	\$27,067	\$27,067	\$26,956	0%
42440-950	Fire District Truck Debt Repayment	\$0	\$0	\$0	\$0	\$0	0%
42440-975	Fire District Ambulance Debt Repay	\$17,315	\$0	\$16,929	\$16,929	\$21,455	27%
42440-985	Law Enforce Agency Initiative Grant	\$9,180	\$0	\$0	\$0	\$0	0%
42440-995	American Rescue Plan Act Grant	\$0	\$0	\$0	\$0	\$0	0%
TOTAL - INTERGOVERNMENTAL REVENUES		\$1,107,285	\$421,491	\$1,196,793	\$1,412,144	\$1,402,603	-1%

LICENSES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#43110-000**LIQUOR****\$10,000**

This budget line item consists of revenues that are received from fees on both temporary and annual liquor licenses that are issued by the City. The City currently has issued 8 Class A Combo Licenses, 9 Class B Beer-Only License, 12 Class B Combo Licenses and 2 Class C Wine Licenses. The City also issues Temporary Class B – Beer/Wine Licenses for special events. The current license fees were approved on October 14th, 2002 by Resolution 2002-10.

#43110-100**CIGARETTE****\$800**

This budget line item consists of revenues that are received from fees on annual cigarette licenses that are issued by the City to local business retailers. The City currently issues eight (8) cigarette licenses and the current annual license fee of \$100 was established by the Common Council under Resolution No. 2002-10 in 2002. (BP Store–Orbiting Drive; RStore – Main St; RStore - Western Avenue; East Town Shell; Kwik Trip; Lee's Piggly Wiggly; Lietz's Convenience Store & Family Dollar)

#43120-000**OPERATORS****\$3,000**

This budget line item consists of revenues that are received from fees on temporary and annual alcohol servers' licenses that are issued by the City under State Statute and City regulations. The current operators' license fee of \$25 was established by the Common Council under Resolution No. 2002-10. The State of Wisconsin will start issuing a state wide operators license in 2025. At this time, we are unsure if this will impact our operators license revenue/licenses issued by the City of Mosinee.

#43180-000**DOG LICENSES****\$3,000**

This budget line item consists of revenues that are received from fees charged by the City for the issuance of annual dog licenses under Marathon County's pet licensing regulations. The City dog license fee for the 2025 calendar year is \$10.00 for a spaded/neutered pet and \$15 for a non-spaded/non-neutered pet. Marathon County is planning on increasing Dog Licensing Fees in 2026 that municipalities pay to the county. The proposed increase will go from \$5 to \$12 (\$17 with our fee) for spayed/neutered dogs, from \$10 to \$20(\$25 with our fee) for intact dogs. The Budget includes that a portion of the anticipated revenues from the pet license fee structure will be used towards the purchase of pet waste bags that are located in the City's parks. The current pet license fees were established by the Common Council under Resolution No. 2006-29.

#43180-003**CAT LICENSES****\$320**

This budget line item consists of revenues that are received from fees charged by the City for the issuance of cat licenses. The City cat license fee for the 2026 calendar year is \$10 and the City retains 100% of the cat license fee collected. The current pet license fees were established by the Common Council under Resolution No. 2006-29.

LICENSES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
43110-000	Liquor	\$9,740	\$10,240	\$10,240	\$9,900	\$10,000	1%
43110-100	Cigarette	\$800	\$800	\$800	\$800	\$800	0%
43120-000	Operators	\$4,300	\$3,155	\$3,155	\$3,000	\$3,000	0%
43180-000	Dogs Licenses	\$2,680	\$1,999	\$3,000	\$3,000	\$3,000	0%
43180-003	Cat Licenses	\$460	\$320	\$320	\$360	\$320	-11%
TOTAL LICENSE REVENUES		\$17,980	\$16,514	\$17,515	\$17,060	\$17,120	0%

PERMITS

ACCOUNT NUMBER	ACCOUNT TITLE	2026 BUDGET
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#43200-100

ALARM SYSTEMS PERMITS

\$1.750

This budget line item consists of revenues that are received from fees charged by the City's Police Department for the issuance of alarm permits to those businesses or homes that have alarm systems. The current annual alarm permit fee is \$25 and was established by Resolution 2013-10.

#43210-000

BUILDING PERMITS

\$10,000

This budget line item consists of revenues that are received from fees charged by the City for the issuance of building permits. The City typically issues building permits for new building construction, building remodeling, fence and siding installations. The current building permit fee schedule was established by the Common Council under Resolution No. 2013-12 that was adopted in December 2013. 25% of all building permit fees collected are placed into the Parks & Recreation Capital Reserve to assist with financing park facility improvements.

#43290-000

OTHER PERMITS

\$25

This budget line item consists of revenues received from other permits that are issued by the City, including Seller's permits. The current fee of \$35 for a Seller's Permit was established by the Common Council under Resolution No.2013-10.

#43290-500

STREET EXCAVATION PERMITS

\$2,500

This budget line item consists of those revenues that are received from Street Digging permits that are issued to public utility companies. The current fee of \$100 for a Street Digging Permit was established by the Common Council under Resolution No.2013-10.

#43300-000

ZONING PERMITS

\$750

This budget line item consists of revenues received from fees that are charged by the City for land use review and zoning variance applications that are submitted by residents and developers throughout the year. The current zoning review fee schedule was established by the Common Council under Resolution No. 2013-10.

PERMITS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
43200-100	Alarm Systems - P.D.	\$1,850	\$1,750	\$1,750	\$1,800	\$1,750	-3%
43210-000	Building	\$16,324	\$7,240	\$10,000	\$10,000	\$10,000	0%
43290-000	Other Permits-(Sellers)	\$245	\$170	\$70	\$25	\$25	0%
43290-500	Street Excavation Permits	\$2,500	\$1,900	\$2,500	\$3,000	\$2,500	-17%
43300-000	Zoning Permits	\$1,325	\$575	\$750	\$750	\$750	0%
TOTAL PERMITS		\$22,244	\$11,635	\$15,070	\$15,575	\$15,025	-4%

FINES & PENALTIES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#44110-000 MUNICIPAL COURT PENALTIES \$16,500

This budget line item consists of those revenues that are received from the collection of municipal violations and court fines that are issued by the City's Municipal Court which was established in 1995 under Ordinance No. 95-6.

#44110-010 CRIME PREVENTION \$0

This budget line item consists of those revenues that are received from donations and court-ordered assessments. The revenues from this line item are typically utilized to finance the crime prevention activities that are conducted under the Police Department's Crime Prevention line item #5210-315.

#44120-000 PARKING VIOLATIONS \$1,500

This budget line item consists of those revenues that are received from fines that are collected for parking violation tickets that are issued by the City's Police Department and/or by the Central Wisconsin Airport personnel (on behalf of the City's Police Department) for parking violations that occur on the Airport's property.

#44220-000 AWARDS & DAMAGES \$0

This budget line item consists of those revenues that are received which are typically related to the payment of restitution in property damage cases before the City's Municipal Court. The City then forwards the restitution payments to the respective case victims as directed by the Municipal Court Judge. Due to the fact that the City serves as a "pass-through" for the restitution payments, a revenue amount is not included in the annual budget amount.

#44290-000 INSURANCE AWARDS \$0

This budget line item consists of those revenues that are received from the City's property insurance carrier for City property damage insurance claims that are filed by the City throughout the year. The City's property insurance coverage is currently through the Municipal Property Insurance Company (MPIC).

FINES AND PENALTIES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
44110-000	Municipal Court Penalties	\$16,627	\$13,000	\$16,500	\$15,000	\$16,500	10.00%
44110-010	Crime Prevention	\$0	\$0	\$0	\$0	\$0	0.00%
44120-000	Parking Violations	\$1,748	\$3,310	\$3,310	\$1,500	\$1,500	0.00%
44220-000	Awards and Damages	\$0	\$0	\$0	\$0	\$0	0.00%
44290-000	Insurance Proceeds	\$7,028	\$702	\$0	\$0	\$0	0.00%
TOTAL FINES AND PENALTIES		\$25,403	\$17,012	\$19,810	\$16,500	\$18,000	9.09%

FEES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#43200-200	FINGERPRINTING FEES	\$150
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This budget line item consists of revenues that are received from the fees charged by the City's Police Department for non-criminal fingerprinting services that are requested by the general public. Examples of common fingerprinting service requests include those from: airport employees, school teachers and individuals whom work in the financial services field. A fee of \$10.00 is charged per resident and \$20.00 per non-resident.

#45170-030	SPRING CLEANUP REVENUE	\$3,000
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This budget line item consists of those revenues that are received during the annual spring cleanup. In 2023, residents were charged \$15/item for dropping off the following items at Spring Cleanup: air conditioners, freezers, humidifiers, dehumidifiers, L.P. Tanks, refrigerators, televisions and welders. The City also charged \$2 per bulb for the disposal of fluorescent lights.

#45170-050	SERVICES	\$3,000
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This budget line item consists of those revenues that are received from the miscellaneous service charges that are issued by the City. During the present fiscal year, these charges have included the current \$40 fee for the issuance of special assessment letters and also reimbursement for postage.

#45170-060	SERVICES – STREET DEPARTMENT	\$300
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This budget line item consists of those revenues that are received from the services provided by the street department. Including mowing and shoveling/plowing for properties that have ordinance violations.

#45180-000	LICENSE PUBLICATIONS	\$600
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This budget line item consists of those revenues that are received from charges issued by the City to Liquor License applicants, to publish notification of their annual liquor license application request in the City's official newspaper in accordance with current State Statute requirements. The current liquor publication fee of \$20 was established by the Common Council under Resolution No. 2002-10.

#45210-000	POLICE DEPARTMENT FEES	\$200
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This budget line item consists of those revenues that are received from service charge fees that are made by the City's Police Department. Typically, these service charges are fees assessed for copying services that include accident reports, narrative reports, copies of videos, photographs, etc.

#45830-000	PARKLAND DEDICATION FEES	\$0
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This budget line item consisted of revenues that were received from cash-in-lieu of land dedication fees that were charged to new subdivision lots that are created in the City during the fiscal year. Section 42-1050 of the City's Land Use Regulations provides that the City can require a subdivision developer to either dedicate adequate land within the proposed subdivision to the City for public park purposes or the City can require the developer to submit a fee-in-lieu of land dedication. In February 2005, the Common Council approved Resolution #2005-02 which increased the fee-in-lieu of parkland dedication fees to \$350 per single family building lot, \$485 per duplex residential building lot and \$244 per multi-family unit. The fee-in-lieu of parkland dedication for commercial subdivisions is \$350 per acre. The Parkland Dedication Fees now go directly into the Park Development Fund.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#45880-000	VENDING MACHINES	\$0
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This budget line item consists of revenues that are received from the sale of pop from the vending machine located at City Hall. The vending machine at City Hall was removed in 2024 as sales do not support the machine.

#45910-000	DESSERT PARK RENTAL	\$0
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This budget line item consists of revenues that are received from fees that are collected for the rental of the shelter located in Dessert Park. The current daily rental fees for the Dessert Park Shelter are \$75.00 for City residents and \$150.00 for non-City residents.

#45915-000	RIVER PARK GAZEBO RENTAL	\$150
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This budget line item consists of revenues that are received from fees that are collected from reservations to use the gazebo building located in River Park. Individuals are not required to reserve the gazebo building to use it, but the use of the building is not guaranteed unless a building reservation agreement is obtained from the City. The current daily reservation fees of \$75 for City residents/non-profit organizations and \$150 for non-City residents/non-profit organizations were established by the Common Council in 2004.

#45915-000	MAAC PAVILION RENTAL	\$2,800
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This budget line item consists of revenues that are received from fees that are collected from reservations to use the MAAC Pavilion building located in River Park. This park shelter was put into service in 2020. The current daily reservation fees of \$125 for City residents and \$200 for Non-residents and non-profit organizations outside the Mosinee School District. Public Events for Non-profit entities within the Mosinee School District are not charged. Fees were established by the Common Council in 2020. Fifty percent (50%) of the rental fees will be placed in the River Park Reserve Fund to be used for future park improvements.

#45920-000	RECREATION CENTER RENTAL	\$1,500
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This budget line item consists of revenues that are received from fees that are collected for the rental of the Recreation Center building located on 11th Street. The current daily rental fees for profit-making events at the Recreation Center are \$400 for City non-profit organizations and \$800 for non-City based non-profit organizations. The daily rental fee for private events is \$125 for City residents and \$250 for non-City residents. The 2026 budget reflects anticipated revenues from the annual Polish Festival.

#45940-000	RIVER PARK SHELTER RENTAL	\$100
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This budget line item consists of revenues that are received from fees that are collected from reservations to use either the Mosinee Area Action Club (MAAC) Shelter or the Veterans of Foreign Wars Shelter in River Park. Individuals are not required to reserve the shelters to use them, but the availability of the shelters is not guaranteed unless a shelter reservation agreement is obtained from the City. The daily reservation fee for both of the River Park shelters is \$5 for both City residents and non-City residents.

FEES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
43200-200	Finger Printing Fees - P.D.	\$130	\$120	\$180	\$300	\$150	-50%
45170-030	Spring Cleanup - Revenue	\$2,828	\$2,290	\$2,290	\$3,000	\$3,000	0%
45170-050	Services	\$3,766	\$2,796	\$3,000	\$3,000	\$3,000	0%
45170-060	Services - Street Department	\$0	\$1,730	\$1,730	\$300	\$300	0%
45180-000	License Publications	\$640	\$640	\$640	\$600	\$600	0%
45210-000	Police Department Fees	\$278	\$242	\$250	\$200	\$200	0%
45830-000	Parkland Dedication Fees	\$165	\$0	\$0	\$0	\$0	0%
45880-000	Vending Machines	\$0	\$0	\$0	\$0	\$0	0%
45910-000	Dessert Park - Rental	\$0	\$0	\$0	\$0	\$0	0%
45915-000	River Park -Gazebo Rental	\$150	\$225	\$225	\$150	\$150	0%
45919-000	MAAC Pavilion Rental	\$3,313	\$2,275	\$3,000	\$2,800	\$2,800	0%
45920-000	Recreation Center Rental	\$1,525	\$525	\$1,500	\$1,500	\$1,500	0%
45940-000	River Park - VFW Shelter Rental	\$65	\$90	\$90	\$100	\$100	0%
TOTAL FEES		\$12,860	\$10,933	\$12,905	\$11,950	\$11,800	-1.26%

INTERGOVERNMENTAL CHARGES FOR SERVICES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#47220-600 FIRE CALLS/RESCUE CALLS – WITHIN THE CITY \$8,000

This budget line item consists of revenues that are received from charges for fire service calls located within the City during this fiscal year. The Mosinee Fire District currently invoices and collects the charges from the responsible party on behalf of the City and then submits the fire service call payments that are received to the City.

#47220-700 AMBULANCE CALLS \$0

This budget line item consisted of revenues that were received from charges for ambulance service calls located within the City during the fiscal year. Beginning in 2006, the Fire District now retains all revenue payments received for ambulance service calls and this revenue will then be used to off-set the annual membership assessment related to the District's ambulance operation costs.

#47260-000 RECREATION CONTRACTS \$0

This budget line item consists of revenues that were received from recreation services contracts that the City signs with surrounding townships and revenues that were received from annual field usage contracts that the City signs with our local volunteer youth sports organizations. In the past, the City had recreation services agreements with the Townships of Bergen, Knowlton and Mosinee, to provide recreational services to the township residents at the same cost as City residents.

#47370-000 COUNTY LIBRARY CONTRACT \$3,000

This budget line item consists of revenues that are received from Marathon County to assist the City with maintaining the Joseph Dessert Library Building. The County submits the annual payment in accordance with the County's library services agreement with the City. The City typically receives the County's payment late in the calendar year.

INTERGOVERNMENTAL CHARGES SERVICE		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
47220-600	Fire Calls/Rescue Calls - Within City	\$11,166	\$5,831	\$8,700	\$7,500	\$8,000	7%
47220-700	Ambulance Calls	\$0	\$58	\$0	\$0	\$0	0%
47260-000	Recreation Contracts	\$0	\$0	\$0	\$0	\$0	0%
47370-000	County Library Contract	\$3,422	\$0	\$3,000	\$3,000	\$3,000	0%
TOTAL INTERGOVRT CHG SERVICES		\$14,588	\$5,889	\$11,700	\$10,500	\$11,000	5%

MISCELLANEOUS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#48000-105	PROCEEDS FROM BORROWING	\$0
This budget line item consists of loan revenues that the City receives for budgeted capital projects and equipment. The City will be receiving a State Trust Fund Loan to finance the recent purchase of the two (2) new squads for the Police Department, a new security system for City Hall, a new furnace for the Police Department Garage, and a new water bottle filling station for City Hall.		
#48110-000	INTEREST FROM INVESTMENTS	\$25,000
This budget line item consists of revenues received from interest earned on bank savings accounts and also from cash accounts that are invested in the State of Wisconsin's Local Government Investment Pool. At one time the interest earned from cash balances was a <u>very significant source of revenue</u> (approximately \$77,000 in 2008) for the City's Budget and had decreased dramatically (due to the decline in interest rates and the City's overall fund balance) over the past several years.		
#48120-000	INTEREST ON SPECIAL ASSESSMENTS	\$0.00
This budget line item consists of the interest charge revenues that are received on special public works assessment projects (i.e.: curb/gutter and sidewalk improvements) that are paid by the property owner during the fiscal year.		
#48130-000	SPECIAL ASSESSMENTS	\$5,310
This budget line item consists of the principal payments that are received for special public works assessment projects (i.e.: curb/gutter and sidewalk improvements) that are paid by the property owner during the fiscal year.		
#48210-100	RANGER STATION RENTAL	\$0
This budget line item consisted of revenues received from the rental of the garage space area in the Ranger Station Building that is located at the southwest corner of Ranger and Florence Streets. The City discontinued the rental of the residential portion of the building after the tenant moved out of the building in 2003. The City no longer receives rental revenue for the garage space as the Mosinee Historical Society took over the use of the facility in 2019 under a Lease Agreement.		
#48210-300	SOFTBALL ASSOCIATION – REIMBURSEMENT EXPENSES	\$0
This budget line item consists of revenues received from the Mosinee Adult Softball Association to reimburse the City for expenses incurred under the Parks & Recreation Department's expense line item #55410-500. The City purchases requested services and materials on behalf of the Softball Association so that the Association can take advantage of the City's sales tax exempt status.		
#48210-500	RECREATION CENTER - UTILITY REIMBURSEMENT	\$10,000
This budget line item consists of revenues received from the Mosinee Hockey Association to reimburse the City for Utility expenses incurred at the Mosinee Recreation Center that are above the utility cost support amount that the City is obligated to provide under the current Recreation Center Agreement. This line item was added to the budget for the first time in 2005 to reflect that a utility reimbursement is received from the Association.		

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#48300-100 SALE OF LAW ENFORCEMENT EQUIPMENT \$0

This budget line item consists of revenues that are received from the sale of law enforcement equipment such as patrol squads that are being rotated-out of the City's fleet. In the past, the used police squad vehicles have been typically sold at an auction through an auction service. We purchased a new squad car in 2021 and therefore a former squad was then sold at auction.

#48350-000 WORKERS COMP/GENERAL LIABILITY DIVIDENDS \$0

This budget line item consists of workers compensation and general liability cash dividends that the City may receive from our Workers Compensation and/or General Liability insurance carrier (*League of Wisconsin Municipalities Mutual Insurance*). Due to the fact that it is uncertain whether dividends will be declared by the insurance carrier, the budget does not presume that the City will be receiving insurance dividends in the 2025 fiscal year.

#48400-000 MISCELLANEOUS \$0

This budget line item consists of those revenues that are received throughout the fiscal year that do not fall under a designated revenue budget line item. Examples of such miscellaneous revenues received in the past included: money received from developers to reimburse the City for engineering service expenses incurred related to the development of their property (i.e. Storm Water review fees) and for personnel expense reimbursement.

#48500-015 GRANTS – PARK EQUIPMENT \$0

This budget line item includes grant revenues received throughout the fiscal year for purchasing equipment for the City's parks. The 2026 Capital Project Budget projects that the City will secure grant funding for playground equipment at the new Maple Ridge Neighborhood Park.

#48500-060 TRANSFER FROM GENERAL FUND RESERVES \$0

This budget line item consists of current cash balance revenues from the General Fund which are transferred into General Fund's Annual Operating Budget to assist with short term financing of operating expenses or one-time capital purchases.

#48500-150 TRANSFER FROM PARK FUND RESERVES \$0

This budget line item consists of the transfer of current cash balance revenues from the Park Reserve Fund which receives funding from building permit fees and parkland dedication fees that are collected by the City. The 2026 Budget anticipates that the fund transfer will finance expenses for the purchase of a new exterior door at the Recreation Center.

#48600-000 ADMINISTRATIVE CHARGE FOR TIF #2 \$40,000

This budget line item consists of staff time spent negotiating, structuring, and assisting in construction of new development activity, time spent recording and documenting tax increment expenses or filling out and filing annual TIF reports, working with bond counsel services and working with legal counsel related to the financing of bonds and negotiating and drafting development agreements.

#48500-070 RIVER PARK BOAT LANDING DONATIONS \$50

This budget line item was created in 2007 to recognize those revenues received from donations that are collected in the donation box that is now located at the River Park Boat Landing. The 2026 Budget anticipates receiving revenue through the collection of boat landing user donations.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#48500-080 CHUCK'S BOAT LANDING DONATIONS \$40

This new budget line item was created in 2007 to recognize those revenues received from donations that are collected in the donation box that is now located at the Chuck's Boat Landing. The 2024 Budget anticipates receiving revenue through the collection of boat landing user donations. The Chuck's Boat Landing donation box was vandalized in early 2024 and not placed back into service until September 2024.

#48500-090 MOSINEE MILL LANDFILL FACILITY PAYMENT \$20,000

This new budget line item was created in 2022 to recognize the revenue received from Ahlstrom-Munksjo in accordance with the Mosinee Mill Landfill Expansion Siting Agreement that was entered into on March 26, 2019. The agreement provides that Ahlstrom-Munksjo will submit the annual payment by the end of January until final closure or until no further solid is disposed of at the mill landfill. During the term of the Siting Agreement, the annual payments due are as follows:

- 2020-2024 - \$25,000
- 2025-2029 - \$20,000
- 2030-2034 - \$15,000
- 2035 – Final Closure - \$10,000

MISCELLANEOUS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Propose d Budget	Percent Change
48000-105	Proceeds from Borrowing	\$0	\$0	\$0	\$0	\$0	0%
48110-000	Interest from Investments	\$36,645	\$14,401	\$28,000	\$25,000	\$25,000	0%
48120-000	Interest on Special Assessments	\$0	\$0	\$212	\$212	\$0	-100%
48130-000	Special Assessments	\$0	\$0	\$4,287	\$4,287	\$5,310	24%
48210-100	Ranger Station Rental	\$1	\$1	\$1	\$0	\$0	0%
48210-300	Softball Association-Reimbursement Exp	\$0	\$475	\$475	\$0	\$0	0%
48210-500	Recreation Center - Utility Reimbursement	\$23,153	\$17,988	\$17,988	\$10,000	\$10,000	0%
48300-100	Sale of Law Enforcement Equipment	\$0	\$0	\$0	\$0	\$0	0%
48350-000	Workers Comp/Gen Liability Dividend	\$1,817	\$2,016	\$2,016	\$0	\$0	0%
48400-000	Miscellaneous	\$24,892	\$273	\$273	\$0	\$0	0%
48410-000	Donations - Police Department	\$30	\$0	\$0	\$0	\$0	0%
48500-015	Grant - Park Equipment	\$0	\$0	\$0	\$0	\$0	0%
48500-060	Transfer from Cash Reserves	\$0	\$0	\$0	\$0	\$0	0%
48500-150	Transfer from Park Reserve Fund	\$0	\$0	\$6,000	\$6,000	\$0	-100%
48600-000	Administrative Charge for TID #2	\$0	\$0	\$40,000	\$40,000	\$40,000	0%
48500-070	River Park Boat Landing Donation	\$63	\$0	\$50	\$50	\$50	0%
48500-080	Chuck's Boat Landing Donation	\$0	\$0	\$40	\$40	\$40	0%
48500-090	Mosinee Mill Landfill Fee	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	0%
TOTAL MISCELLANEOUS		\$106,601	\$55,154	\$119,342	\$105,589	\$100,400	-5%

City of Mosinee
2026 GENERAL FUND - REVENUES

TAX REVENUES	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025		2026	
			Projected Year End	2025 Budget	Proposed Budget	Percent Change
41110-000 General Property Taxes	\$2,340,861	\$2,016,329	\$2,467,334	\$2,467,334	\$2,585,027	4.8%
41200-000 Computer Exemption Aid	\$4,177	\$4,177	\$4,177	\$4,177	\$4,177	0.0%
41200-200 Personal Property Exemption Aid	\$8,357	\$47,487	\$47,487	\$39,130	\$47,487	21.4%
41210-000 Room Taxes	\$12,915	\$16,180	\$30,000	\$30,000	\$30,000	0.0%
41310-000 Water Tax Equivalent	\$0	\$0	\$150,000	\$150,000	\$150,000	0.0%
TOTAL TAX REVENUES	\$2,366,310	\$2,084,173	\$2,698,998	\$2,690,641	\$2,816,691	4.7%

INTERGOVERNMENTAL REVENUES	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025		2026	
			Projected Year End	2025 Budget	Proposed Budget	Percent Change
42210-000 State Share Revenue	\$612,811	\$93,967	\$626,449	\$626,449	\$647,343	3%
42230-000 2% Fire Insurance Tax	\$21,719	\$25,482	\$25,482	\$21,719	\$25,482	17%
42410-100 Expenditure Restraint	\$18,352	\$18,352	\$18,352	\$18,352	\$0	-100%
42420-300 Police - Training	\$1,920	\$0	\$2,560	\$3,200	\$2,880	-10%
42420-350 Mosinee School District - SROs	\$36,865	\$74,432	\$120,000	\$339,000	\$321,110	-5%
42420-500 State Pymt for Municipal Services	\$1,517	\$2,007	\$2,007	\$1,500	\$2,200	47%
42430-000 Recycling Grant	\$15,728	\$15,719	\$15,719	\$15,700	\$15,700	0%
42440-100 Transportation Aid	\$344,750	\$170,965	\$342,228	\$342,228	\$339,477	-1%
42440-800 Election Equipment Grant	\$0	\$0	\$0	\$0	\$0	0%
42440-900 Fire Station Township Debt Expense	\$27,128	\$20,567	\$27,067	\$27,067	\$26,956	0%
42440-950 Fire District Truck Debt Repayment	\$0	\$0	\$0	\$0	\$0	0%
42440-975 Fire District Ambulance Debt Repay	\$17,315	\$0	\$16,929	\$16,929	\$21,455	27%
42440-985 Law Enforce Agency Initiative Grant	\$9,180	\$0	\$0	\$0	\$0	0%
42440-995 American Rescue Plan Act Grant	\$0	\$0	\$0	\$0	\$0	0%
TOTAL - INTERGOVERNMENTAL REVENUES	\$1,107,285	\$421,491	\$1,196,793	\$1,412,144	\$1,402,603	-1%

LICENSES	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025		2026	
			Projected Year End	2025 Budget	Proposed Budget	Percent Change
43110-000 Liquor	\$9,740	\$10,240	\$10,240	\$9,900	\$10,000	1%
43110-100 Cigarette	\$800	\$800	\$800	\$800	\$800	0%
43120-000 Operators	\$4,300	\$3,155	\$3,155	\$3,000	\$3,000	0%
43180-000 Dogs Licenses	\$2,680	\$1,999	\$3,000	\$3,000	\$3,000	0%
43180-003 Cat Licenses	\$460	\$320	\$320	\$360	\$320	-11%
LICENSE REVENUES	\$17,980	\$16,514	\$17,515	\$17,060	\$17,120	0%

PERMITS	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025		2026	
			Projected Year End	2025 Budget	Proposed Budget	Percent Change
43200-100 Alarm Systems - P.D.	\$1,850	\$1,750	\$1,750	\$1,800	\$1,750	-3%
43210-000 Building	\$16,324	\$7,240	\$10,000	\$10,000	\$10,000	0%
43290-000 Other Permits-(Sellers)	\$245	\$170	\$70	\$25	\$25	0%
43290-500 Street Excavation Permits	\$2,500	\$1,900	\$2,500	\$3,000	\$2,500	-17%
43300-000 Zoning Permits	\$1,325	\$575	\$750	\$750	\$750	0%
TOTAL PERMITS	\$22,244	\$11,635	\$15,070	\$15,575	\$15,025	-4%

2026 GENERAL FUND - REVENUES

FINES AND PENALTIES	2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025		2026 Proposed Budget	Percent Change
				2025 Budget	2026 Budget		
44110-000 Municipal Court Penalties	\$16,627	\$13,000	\$16,500	\$15,000	\$16,500	10.00%	
44110-010 Crime Prevention	\$0	\$0	\$0	\$0	\$0	0.00%	
44120-000 Parking Violations	\$1,748	\$3,310	\$3,310	\$1,500	\$1,500	0.00%	
44220-000 Awards and Damages	\$0	\$0	\$0	\$0	\$0	0.00%	
44290-000 Insurance Proceeds	\$7,028	\$702	\$0	\$0	\$0	0.00%	
NETS AND PENALTIES	\$25,403	\$17,012	\$19,810	\$16,500	\$18,000	9.09%	

FEES	2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025		2026 Proposed Budget	Percent Change
				2025 Budget	2026 Budget		
43200-200 Finger Printing Fees - P.D.	\$130	\$120	\$180	\$300	\$150	-50%	
45170-030 Spring Cleanup - Revenue	\$2,828	\$2,290	\$2,290	\$3,000	\$3,000	0%	
45170-050 Services	\$3,766	\$2,796	\$3,000	\$3,000	\$3,000	0%	
45170-060 Services - Street Department	\$0	\$1,730	\$1,730	\$300	\$300	0%	
45180-000 License Publications	\$640	\$640	\$640	\$600	\$600	0%	
45210-000 Police Department Fees	\$278	\$242	\$250	\$200	\$200	0%	
45830-000 Parkland Dedication Fees	\$165	\$0	\$0	\$0	\$0	0%	
45880-000 Vending Machines	\$0	\$0	\$0	\$0	\$0	0%	
45910-000 Dessert Park - Rental	\$0	\$0	\$0	\$0	\$0	0%	
45915-000 River Park -Gazebo Rental	\$150	\$225	\$225	\$150	\$150	0%	
45919-000 MAAC Pavilion Rental	\$3,313	\$2,275	\$3,000	\$2,800	\$2,800	0%	
45920-000 Recreation Center Rental	\$1,525	\$525	\$1,500	\$1,500	\$1,500	0%	
45940-000 River Park - VFW Shelter Rental	\$65	\$90	\$90	\$100	\$100	0%	
TOTAL FEES	\$12,860	\$10,933	\$12,905	\$11,950	\$11,800	-1.26%	

INTERGOVERNMENTAL CHARGES SERVICE	2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025		2026 Proposed Budget	Percent Change
				2025 Budget	2026 Budget		
47220-600 Fire Calls/Rescue Calls - Within City	\$11,166	\$5,831	\$8,700	\$7,500	\$8,000	7%	
47220-700 Ambulance Calls	\$0	\$58	\$0	\$0	\$0	0%	
47260-000 Recreation Contracts	\$0	\$0	\$0	\$0	\$0	0%	
47370-000 County Library Contract	\$3,422	\$0	\$3,000	\$3,000	\$3,000	0%	
TOTAL INTERGOVRT CHG SERVICES	\$14,588	\$5,889	\$11,700	\$10,500	\$11,000	5%	

2026 GENERAL FUND - REVENUES

MISCELLANEOUS	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025	2025 Budget	2026	Percent Change
			Projected Year End		Proposed Budget	
48000-105 Proceeds from Borrowing	\$0	\$0	\$0	\$0	\$0	0%
48110-000 Interest from Investments	\$36,645	\$14,401	\$28,000	\$25,000	\$25,000	0%
48120-000 Interest on Special Assessments	\$0	\$0	\$212	\$212	\$0	-100%
48130-000 Special Assessments	\$0	\$0	\$4,287	\$4,287	\$5,310	24%
48210-100 Ranger Station Rental	\$1	\$1	\$1	\$0	\$0	0%
48210-300 Softball Association-Reimbursement Exp	\$0	\$475	\$475	\$0	\$0	0%
48210-500 Recreation Center - Utility Reimbursement	\$23,153	\$17,988	\$17,988	\$10,000	\$10,000	0%
48300-100 Sale of Law Enforcement Equipment	\$0	\$0	\$0	\$0	\$0	0%
48350-000 Workers Comp/Gen Liability Dividend	\$1,817	\$2,016	\$2,016	\$0	\$0	0%
48400-000 Miscellaneous	\$24,892	\$273	\$273	\$0	\$0	0%
48410-000 Donations - Police Department	\$30	\$0	\$0	\$0	\$0	0%
48500-015 Grant - Park Equipment	\$0	\$0	\$0	\$0	\$0	0%
48500-060 Transfer from Cash Reserves	\$0	\$0	\$0	\$0	\$0	0%
48500-150 Transfer from Park Reserve Fund	\$0	\$0	\$6,000	\$6,000	\$0	-100%
48600-000 Administrative Charge for TID #2	\$0	\$0	\$40,000	\$40,000	\$40,000	0%
48500-070 River Park Boat Landing Donation	\$63	\$0	\$50	\$50	\$50	0%
48500-080 Chuck's Boat LandingDonation	\$0	\$0	\$40	\$40	\$40	0%
48500-090 Mosinee Mill Landfill Fee	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	0%
MISCELLANEOUS	\$106,601	\$55,154	\$119,342	\$105,589	\$100,400	-5%
TOTAL GENERAL FUND REVENUES	\$3,673,271	\$2,622,801	\$4,092,133	\$4,279,959	\$4,392,639	2.63%



CITY OF MOSINEE

2026 GENERAL FUND - REVENUES

	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025	2026		Percent Change
			Projected Year End	2025 Budget	Proposed Budget	
TAX REVENUES	\$2,366,310	\$2,016,329	\$2,698,998	\$2,690,641	\$2,816,691	5%
INTERGOVERNMENTAL REVENUES	\$1,107,285	\$421,491	\$1,196,793	\$1,412,144	\$1,402,603	-1%
LICENSE REVENUES	\$17,980	\$16,514	\$17,515	\$17,060	\$17,120	0%
PERMIT REVENUES	\$22,244	\$11,635	\$15,070	\$15,575	\$15,025	-4%
FINES AND PENALTIES REVENUES	\$25,403	\$17,012	\$19,810	\$16,500	\$18,000	9%
FEES REVENUES	\$12,860	\$10,933	\$12,905	\$11,950	\$11,800	-1%
INT. GOVN. CHG REVENUES	\$14,588	\$5,889	\$11,700	\$10,500	\$11,000	5%
MISCELLANEOUS REVENUES	\$106,601	\$55,154	\$119,342	\$105,589	\$100,400	-5%
TOTAL GENERAL FUND REVENUES	\$3,673,271	\$2,554,957	\$4,092,133	\$4,279,959	\$4,392,639	3%



CITY OF MOSINEE

2026 BUDGET

GENERAL FUND EXPENSES

MAYOR ACCOUNT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51110-110 SALARY \$4,800

This budget line item consists of expenses related to the salary for the Mayor position. The current Mayor's salary is \$400 per month.

#51110-250 REIMBURSEMENT \$200

This budget line item consists of reimbursable expenses related to the Mayor's position as needed.

#51110-300 EXPENSE \$5,500

This budget line item consists of expenses related to the Mayor's office. The Mayor receives a stipend of \$250.00 per month to cover any incidental expenses such as special meeting attendance and short distance mileage. The budget line item also includes expenses such as registration fees, hotels and meals for the Mayor to potentially attend the following annual conferences in 2026: The Wisconsin Chief Executives Workshop, League of Wisconsin Municipalities Annual Conference and the annual Ehlers' Public Finance & Education seminar. The meal expenses related to the annual City Holiday party are also included under this line item. Employee recognition certificates and awards are also included in this line item.

- League of WI – Chiefs Exec Meeting: Registration \$227, Hotels \$200, Mileage \$125, Meals \$100
- League of WI – Annual Conference: Registration \$300, Hotels \$200. Mileage \$125, Meals \$100
- Ehlers Finance & Education seminar: Registration \$190, Hotels \$200, Mileage \$140, Meals \$100
- Surety Bond for Mayor: \$875
- Employee recognition awards: \$500
- Mayor's monthly stipend for expenses: \$3,000
- Christmas Party \$1,750

MAYOR		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51110-110	Salary	\$4,800	\$1,600	\$3,200	\$4,800	\$4,800	0%
51110-250	Reimbursement	\$0	\$0	\$0	\$200	\$200	0%
51110-300	Expense	\$7,109	\$5,057	\$7,500	\$5,500	\$5,500	0%
TOTAL EXPENSES		\$11,909	\$6,657	\$10,700	\$10,500	\$10,500	0%

CITY COUNCIL ACCOUNT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51120-110 SALARY \$21,600

This budget line item consists of expenses related to the salary for the six Alderperson positions. The current Alderperson's salary is \$300 per month.

#51120-250 REIMBURSEMENT \$2,250

This budget line item consists of reimbursable expenses related to the Alderperson's position. In the past such expenses under this line item have included the payment of lost wages due to the need for an Alderperson to attend a City-related meeting or conference.

#51120-300 EXPENSE \$22,170

This budget line item consists of expenses related to the Alderperson's office. Each Alderperson receives a stipend of \$200.00 per month to cover any incidental expenses such as special meeting attendance and short distance mileage. The line item also includes expenses such as registration fees and meals to attend the League of Wisconsin Municipalities Annual Conference and the annual Ehlers' Public Finance & Education seminar.

- League of WI – Annual Conference(6): Registration \$1,800, Hotels \$1,800. Mileage \$1,500, Meals \$600
- Ehlers Finance & Education seminar(3): Registration \$570, Hotels \$600, Mileage \$600, Meals \$300
- City Council monthly stipend for expenses(6): \$14,400

CITY COUNCIL		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51120-110	Salary	\$21,600	\$15,200	\$21,600	\$21,600	\$21,600	0%
51120-250	Reimbursement	\$1,064	\$300	\$300	\$2,250	\$2,250	0%
51120-300	Expense	\$17,369	\$8,811	\$19,500	\$19,500	\$22,170	14%
TOTAL EXPENSES		\$40,033	\$24,311	\$41,400	\$43,350	\$46,020	6%

CITY ADMINISTRATOR

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

#51400 -110

SALARY

\$101,238

This budget line item consists of expenses related to the salary for the City Administrator position. The current City Administrator has been employed with the City since July 31, 2000.

#51400-300

EXPENSES

\$1,800

This budget line item covers expenses incurred by the City Administrator throughout the fiscal year. These expenses have included attendance at Chamber of Commerce networking events, mileage for regional city-related meetings, and annual membership dues (\$146) for the Wisconsin City/County Management Association. Beverage expenses for the annual City Holiday Party are also included under this line item.

#51400-500

TRAINING

\$1,800

This budget line item covers training-related expenses for the City Administrator during the fiscal year. In the past, these expenses have included attendance at the Ehlers annual Wisconsin Public Finance Seminar, the annual League of Wisconsin Municipal Mutual Insurance Spring Conference, and the Wisconsin League of Municipalities Annual Conference. The 2026 budget request anticipates the City Administrator attending the Ehlers annual Wisconsin Public Finance Seminar (\$600 budgeted) that will be held in Wisconsin Dells, the League of Wisconsin Municipal Mutual Insurance Spring Conference (\$200 budgeted) in Wisconsin Dells, and the League of Wisconsin Municipalities' 2026 Annual Conference (\$1,000 budgeted) that will be held in Appleton.

CITY ADMINISTRATOR		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51400-110	Salary	\$93,600	\$70,992	\$97,344	\$97,344	\$101,238	4.00%
51400-300	Expenses	\$1,520	\$1,529	\$1,800	\$1,800	\$1,800	0.00%
51400-500	Training	\$1,512	\$695	\$695	\$1,600	\$1,800	12.5%
TOTAL EXPENSES		\$96,633	\$73,216	\$99,839	\$100,744	\$104,838	4%

CITY CLERK/TREASURER

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51410-110 CITY CLERK/TREASURER \$80,392

This budget line items covers wages for the City Clerk/Treasurer position. The 2025 Budget amount represents a 4.00% increase. The current City Clerk/Treasurer, Bruce Jamroz has been employed with the City since October 1, 1996.

#51410-110 DEPUTY CLERK/TREASURER \$30,500

This budget line item covers 50% of the wages for the Deputy Clerk/Treasurer including overtime. The remaining 50% of the wages are financed by the Utility Fund. This is an hourly paid position. The budget line item also includes funding for overtime wages for this position. The 2026 Budget amount includes a 4.00% increase in hourly wages. The current Deputy Clerk/Treasurer, Melissa Vachowiak, has been employed with the City since June 17th, 2025.

#51410-222 CLERKS UTILITIES \$13,500

This budget line item consists of utilities for the Clerk's office area including phone, long distance, internet and includes our leased phone system thru TDS for City Hall.

#51410-337 CLERK/TREASURER'S OFFICE -SEMINARS/TRAINING \$4,175

This budget line item is used for attending the Wisconsin Municipal Clerks Conference, League of Wisconsin Municipalities Conference, District Clerk and Treasurer Meetings, Ehlers Financial Seminar and the Wisconsin Municipal Treasurers Conferences. This account is also used for training for the Deputy Clerk/Treasurer.

- League of WI – Annual Conference: Registration \$300, Hotels \$300, Mileage \$150, Meals \$100
- Ehlers Finance & Education seminar: Registration \$190, Hotels \$220, Mileage \$140, Meals \$100
- Municipal Treasurer's Association of Wisconsin (Spring & Fall Conference): Registration \$270, Hotels \$300, Mileage \$150, Meals \$100
- Wisconsin Municipal Clerks Association Conference: Registration \$275, Hotels \$300. Mileage \$180, Meals \$100
- Regional training events: Registrations \$500, Mileage \$400, Meals \$100

#51410-400 RECODIFY CITY CODE/DIGITALIZE RECORDS \$2,300

This budget line item consists of funds to update the City Code with the ordinances approved in 2025 (\$1,500) and publication of our code on the internet (\$550) and support (\$250).

#51410-500 CITY WEB SITE \$1,000

This budget line covers fees for our City website domain and webhosting fees and any additional software or add on software for the site. The site is currently hosted by WIX.com and developed and maintained by City staff.

#51410-800 DOG/CAT LICENSING \$3,180

This budget line is a pass thru associated with revenue account 43180-000 and represents Marathon County's share of the dogs licensed in the City of Mosinee. The City retains \$5.25/dog for processing the annual dog licenses for the County. Funds from this account also help pay for the purchase of Cat tags. In 2025/2026, Marathon County is increasing the dog license fees by \$5.00/dog and \$7.00/neutered or spayed dogs. We currently have 259 dogs and 43 cats licensed in 2025 .

#51480-000 PUBLISHING \$8,500

This budget line item covers publication of meeting minutes, public hearing notices, licenses, general notices, ordinances and resolutions, bids, election notices and ballots, etc.

CITY CLERK & CITY TREASURER		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51410-110	City Clerk/Treasurer	\$74,333	\$50,423	\$77,300	\$77,300	\$80,392	4.00%
51410-115	Deputy Clerk/Treas -1/2City1/2 Utility	\$18,772	\$41,118	\$52,000	\$19,110	\$30,500	59.60%
51410-222	Utilities	\$12,737	\$7,909	\$13,000	\$13,500	\$13,500	0.00%
51410-337	Seminars/Training	\$2,487	\$817	\$2,500	\$3,000	\$4,175	39.17%
51410-400	Recodify City Code	\$3,746	\$578	\$2,000	\$2,000	\$2,300	15.00%
51410-500	City Web Page	\$1,662	\$110	\$750	\$1,000	\$1,000	0.00%
51410-800	Dog Licensing/Cat Licensing	\$1,460	\$0	\$1,500	\$1,700	\$3,180	87.06%
51480-000	Publishing	\$8,182	\$4,981	\$8,000	\$8,500	\$8,500	0.00%
TOTAL EXPENSES		\$123,379	\$105,936	\$157,050	\$126,110	\$143,547	13.83%

ELECTIONS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51420-110 **ELECTIONS - WAGES** **\$4,800**

This budget line item covers the wages for 2 elections in 2025. Currently our poll workers are paid \$12.00/hour. This wage has been in effect since 2025. The City Clerks office is anticipating holding 4 elections in 2026.

#51420-300 **ELECTIONS - EXPENSE** **\$5,750**

This item includes expenses related to elections including:

- Maintenance of (2) ExpressVote machines and (2) DS200 Ballot Counters: \$395
- Maintenance/updates/repairs of (8) Badger books: \$500
- Absentee Envelopes: \$850
- Publication/Ballots/Supplies -Marathon County: \$1,200
- Meals for workers, markers, pens and other materials: \$2,545
- Mileage -setup, picking up supplies/Election Day/to Marathon County: \$260

#51420-300 **ELECTIONS - TRAINING** **\$500**

This item includes expenses related to training election workers. The State of Wisconsin elections board requires training for election workers. This line item also includes any election related training for the City Clerk.

#51420-800 **ELECTIONS - OUTLAY** **\$0**

This budget line item includes expenses for acquiring equipment for the elections that are held at the City Hall and National Guard Armory polling locations. In 2025 budget this line item was used to purchase 6 Badger Books and 2 servers (plus shipping) that are used at the polling locations.

ELECTIONS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51420-110	Elections - Salary	\$3,804	\$2,990	\$2,990	\$3,200	\$4,800	50%
51420-300	Elections - Expense	\$5,984	\$1,895	\$1,895	\$2,000	\$5,750	188%
51420-500	Elections - Training	\$0	\$285	\$285	\$500	\$500	0%
51420-800	Elections - Outlay	\$0	\$8,774	\$8,774	\$9,000	\$0	-100%
TOTAL EXPENSES		\$9,788	\$13,944	\$13,944	\$14,700	\$11,050	-25%

CITY OFFICES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51490-300 CITY OFFICES - EXPENSE \$75,145

This budget line item consists of general expenses related to the administration operations at City Hall. Typical expenses incurred under this line item include:

- Postage & Postage Meter Rental (shared with W/S Utility) \$3,500
- Software Support –
 - Tax & Pet Licensing - \$1,065.00
 - Workhorse - Accounting, Payroll + portal, Receipts, Special Assessments, Acct Rec: \$3,800
 - SeeClickFix - \$2,330
 - IQM2 (Carahsoft) Meeting Software - \$9,360
- Copier Contract & Copies (shared with W/S Utility): \$2,550
- Network Solutions – Network Support / Email Security /Backups - \$35,000
- Misc. Computer Repairs - \$1,500
- Archive Social - \$2,500
- Office Supplies/Toner/Paper/Mileage/Copier Paper - \$13,000
- Cell Phone Reimbursement – City Clerk/Treasurer: \$540

#51490-810 OUTLAY \$0

This budget line item is typically used to purchase and setup replacement computers for the City Clerk's Office.

CITY OFFICES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51490-300	Expenses	\$69,526	\$42,173	\$68,000	\$59,000	\$75,145	27%
51490-810	Outlay	\$0	\$0	\$2,500	\$2,500	\$0	100%
TOTAL EXPENSES		\$69,526	\$42,173	\$70,500	\$61,500	\$75,145	22%

BOARD OF REVIEW

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

#51540-105

SALARY

\$125

This budget line item consists of meeting attendance pay expenses for the City's Board of Review. According to Chapter 2-414 of the Municipal Code of Ordinances, the five-member Board of Review is responsible for "examining the assessment roll and correcting all apparent errors in description or computation". The Board of Review typically meets at least once a year to review and approve the City's annual property assessment roll. In accordance with currently City Policy, each board member is paid \$25 for each meeting that they attend.

#51540-107

TRAINING/EXPENSE

\$50

This budget line item consists of State mandated training and other miscellaneous meeting expenses for the City's Board of Review.

BOARD OF REVIEW		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51540-105	Salary	\$0	\$200	\$200	\$125	\$125	0%
51540-107	Training/Expense	\$0	\$0	\$0	\$50	\$50	0%
TOTAL EXPENSES		\$0	\$200	\$200	\$175	\$175	0%

ASSESSOR

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51540-110

CONTRACT

\$20,880

This budget line item consists of expenses related to property assessment maintenance services that are provided to the City by a private professional assessment firm. The assessment maintenance services include assessment of all new building construction, remodeling and property line changes that have occurred during the calendar year. A Market Revaluation for the entire City was completed in 2022. The City will be reviewing a 5 year assessment services agreement with Accurate Appraisal for the 2026-2030 property assessment years at the October 13th, 2025 meeting. This would include a market update of assessed values in 2027, and maintenance in 2026, 2028, 2029 and 2030.

#51540-500

REVALUATION

\$0

This budget line item consists of expenses related to the revaluation of all residential and commercial properties located within the City. Accurate Appraisal Services LLC conducted a State of Wisconsin mandated City-wide property revaluation in 2012. The cost of the revaluation was billed in 3 installments of \$4,000 per year thru the 2013 assessment year. The 2022 revaluation was included in the 3-year assessment contract under acct 51540-110.

#51540-800

ASSESSMENT OF MANUFACTURING PROPERTIES

\$3,500

This budget line item consists of expenses related to the State of Wisconsin's assessment of manufacturing use properties located within the City. The State of Wisconsin formerly assessed all manufacturing use properties within the City at no charge to the City. However, in 2003 the State of Wisconsin passed Wisconsin Act 170 which now requires that the City reimburse the State Department of Revenue for 50% of the approximated costs for assessing the manufacturing use properties located within the City. The assessment fee appropriation is by multiplying the City's total manufacturing equalized value by the State's last assessment cost rate.

ASSESSOR		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51540-110	Contract	\$20,520	\$4,275	\$17,100	\$17,100	\$20,880	22%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$3,125	\$0	\$3,200	\$3,000	\$3,500	17%
TOTAL EXPENSES		\$23,645	\$4,275	\$20,300	\$20,100	\$24,380	21%

ACCOUNTING & AUDITING

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
#51580-213	CONTRACT	\$26,400

This budget line item consists of expenses related to auditing and accounting services that are provided to the City by a private professional Certified Public Accountant firm. Services to complete the annual financial audit of the City are the most significant expense incurred under this line item account. The Common Council approved a new four-year audit services agreement with Kerber Rose CPA during the November 13, 2023, meeting. This agreement will expire in 2027.

ACCOUNTING AND AUDITING	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51580-213	Contract	\$26,714	\$24,700	\$24,700	\$24,600	\$26,400
	TOTAL EXPENSES	\$26,714	\$24,700	\$24,700	\$24,600	7.3%

LEGAL

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
#51610-212	CONTRACT	\$4,500

This budget line item covers legal expenses incurred by the City throughout the fiscal year. In the current fiscal year, legal costs included professional fees for reviewing state public bidding requirements related to the Dessert Library Window Restoration Project, as well as fees for recording legal documents (e.g., fence line agreements).

For the 2026 Budget, no major legal expenses are anticipated. Accordingly, this line item allocates \$500 for document recording fees and \$4,000 for general legal review services.

LEGAL	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51610-212	Contract	\$90	\$1,018	\$1,200	\$4,500	\$4,500
	TOTAL EXPENSES	\$90	\$1,018	\$1,200	\$4,500	0%

BUILDING INSPECTOR

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#52300-110 CONTRACT \$ 4,800

This budget line item consists of expenses related to new residential building plan review and inspection services that are provided to the City by a State of Wisconsin certified residential building inspector. At the present time, the building inspection services provided to the City involves the new and addition construction of residential (one and two-family) homes and accessory buildings. The State of Wisconsin is responsible for inspecting multi-family residential and commercial/industrial building construction. The City currently pays a flat fee of \$400.00 per month for building inspection services. Kevin Breit has provided building plan review and inspection services to the City since 1995.

#52300-300 EXPENSE \$ 500

This budget line item consists of expenses related to the City's Building Inspector's duties. Expenses incurred under this line item have included the necessary purchase of State Building Permit Seals.

#52300-300 CODE ENFORCEMENT ASSISTANT \$13,156

This budget line item consists of expenses related to the Code Enforcement Assistant. The Code Enforcement Assistant currently works approximately 10 hours per week at \$23.00/hour. The current Code Enforcement Assistant, Scott Klemm, has been employed with the City since June 16th, 2025.

BUILDING INSPECTOR		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
52300-110	Contract	\$4,800	\$2,400	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$342	\$0	\$0	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$9,027	\$3,556	\$7,076	\$12,650	\$13,156	4%
TOTAL EXPENSES		\$14,169	\$5,956	\$11,876	\$17,950	\$18,456	3%

CITY COMMISSIONS AND COMMITTEES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51720-140 PLAN COMMISSION \$750

This budget line item consists of meeting attendance pay expenses for the City's Plan Commission. According to Chapter 62 of the Municipal Code of Ordinances, the seven-member Plan Commission is responsible for preparing a Comprehensive Master Plan and also for making recommendations to the Common Council regarding the development of the City. The Plan Commission typically meets on an as-needed-basis during the first Wednesday evening of the month. The meeting attendance compensation for the citizen commission members (excluding the Mayor and City Council representative) was increased from \$10 to \$25 per meeting, effective with the 2025 Budget.

#51720-145 ZONING BOARD OF APPEALS \$750

This budget line item consists of meeting attendance pay expenses for the City's Zoning Board of Appeals. According to Section 2-438 of the City's Municipal Code of Ordinances, the five-member Board is responsible for reviewing land use zoning variance requests and appeals. The meeting attendance compensation for the commission members was increased from \$10 to \$25 per meeting, effective with the 2025 Budget.

#51720-300 POLICE COMMISSION EXPENSE \$500

This budget line item consists of meeting attendance pay expenses for the City's Police Commission that was created in 2001 under Ordinance No. 2001-08. According to Section 2-483 of the City's Municipal Code of Ordinances, the five member Police Commission is responsible for the appointment, suspension and removal of the Police Chief and Officers in accordance with current State Statute requirements. The meeting attendance compensation for the commission members was increased from \$10 to \$25 per meeting, effective with the 2025 Budget.

CITIZEN COMMISSIONS		2024	2025	2025 Projected Year End	2025	2026	Percent Change
		Actual 12/31/2024	Actual 9/15/2025		Budget	Proposed Budget	
51720-140	Plan Commission	\$210	\$0	\$575	\$900	\$750	-17%
51720-145	Zoning Board of Appeals	\$0	\$0	\$225	\$1,000	\$750	-25%
51720-300	Police Commission	\$150	\$0	\$525	\$600	\$500	-17%
TOTAL EXPENSES		\$360	\$0	\$1,325	\$2,500	\$2,000	-20%

PARKS AND RECREATION AND LEISURE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
#51870-300	DESSERT PARK LODGE EXPENSE	\$4,250
	This budget line item consists of miscellaneous expenses related to maintenance of the lodge building located in Dessert Park. In the past, such miscellaneous expenses have included monthly utility (gas, electric and phone) bills and building maintenance items.	
#51880-300	SOFTBALL COMPLEX EXPENSE	\$4,500
	This budget line item includes miscellaneous expenses, such as monthly water and utilities, related to the maintenance of the playing field and concession stand at the City Field.	
#51890-110	RECREATION CENTER SALARY	\$0
	This budget line item consisted of labor expenses related to any necessary work that was completed at the Recreation Center building by the City's Public Works Department. Beginning with the 2004 Budget, all Public Works personnel labor expenses are now included under the Public Works Salary line #53310-110.	
#51890-300	RECREATION CENTER EXPENSE	\$4,750
	This budget line item consists of expenses for maintaining the City's Recreation Center building. In the past, these expenses have included monthly utility bills (gas, electric, and phone) and various supplies.	
#51890-810	RECREATION CENTER OUTLAY	\$7,500
	This budget line item consists of expenses for necessary improvements at the Recreation Center.	
#55220-000	FIREWORKS	\$2,500
	This budget line item consists of expenses related to the City's typical donation to the Mosinee Area Chamber of Commerce's 4 th of July Fireworks show. The City donated \$2,500 for the fireworks display in 2025.	
#55410-300	RECREATION PROGRAMS	\$23,000
	This budget line item consists of expenses related to the City's support of the recreational programs that are provided by the Mosinee Hockey Association at the Recreation Center. The City provided up to \$23,000 in Recreation Center utility cost support to the Hockey Association during the 2024-2025 hockey season.	
#55410-350	RECREATION CENTER WINTER UTILITIES	\$10,000
	This budget line item was first added to the 2005 Budget to reflect those utility expenses that are incurred at the Recreation Center above the utility cost support amount that the City is obligated to provide under the current Recreation Center Agreement. The Mosinee Hockey Association is responsible for reimbursing the City for any additional utility expenses incurred and this reimbursement is reflected under the General Fund Revenue Line Item #48210-500.	
#55410-500	SOFTBALL LEAGUE	\$2,000
	This budget line item consists of expenses associated with the softball league operations at City Field. In 2025, these expenses included clay for the batter's boxes and pitching mound, a new starter for the field's four-wheeler, base markers, and field locks.	

ACCOUNT NUMBERACCOUNT TITLE2026 BUDGET**#55410-700****RIVER PARK EXPENSE****\$5,500**

This budget line item reflects utility costs associated with the Gazebo, Concession Stand, and MAAC Pavilion, along with funding for various minor improvements and maintenance projects throughout River Park to support ongoing public use and park operations.

#55510-110**PARKS SALARIES****\$21,500**

This budget line item consists of expenses related to the salaries for the seasonal park employees that are responsible for the general maintenance of the parks such as mowing and trimming.

#55510-120**PARKS & RECREATION COMMISSION****\$600**

This budget line item consists of meeting attendance pay expenses for the City's Parks & Recreation Commission. According to Section 58-59 of the City's Municipal Code of Ordinances, the seven-member Commission is responsible for "governing, managing, improving and caring for all public parks located within the City". In accordance with current City Policy, each board member (except the City Council representative) is paid \$25 for each meeting that they attend.

#55510-300**EXPENSES****\$19,000**

This budget line item covers general maintenance expenses for the City's fifteen parks and the walking/bicycle trail. Typical costs include utilities, mower parts, trimmer line, lumber for items like picnic tables, trash and dog waste bags, weed control products, restroom and painting supplies, dock and facility repairs, and preventative maintenance services for the clock at Square Park.

#55510-310**FLOWERS****\$0**

This budget line item previously included expenses for the purchase and maintenance of flowers in the downtown area. Typical costs covered flowers for the Wisconsin River Bridge crossing, hanging petunia baskets on downtown decorative light poles, and flowers and plants for Square Park. Labor for maintaining the landscaped beds in Square Park was also included. These expenses are now funded through Downtown Tax Increment District No. 3.

#55510-312**LAWN EQUIPMENT****\$2,000**

This budget line item covers expenses for purchasing and/or repairing lawn mowers used by the Parks Department.

#55510-313**TREES****\$1,000**

This budget line item includes expenses for purchasing new trees to be planted in parks or within the public right-of-way, as well as costs associated with the necessary removal of trees. The 2026 Budget includes funding for the replacement of trees in Corner Park affected by oak wilt.

#55510-314**GARBAGE/RECYCLING CONTAINERS****\$500**

This budget line item consists of expenses related to the purchase of new trash containers for the City's parks.

#55510-315**RESTROOM RENTAL****\$3,200**

This budget line item covers the cost of renting portable toilet units. In 2025, units were placed at River Park, Chuck's Boat Landing, Canoe Portage Park, and the Downtown Public Parking Plaza. The City currently pays a monthly rental fee of \$500 for all four units, from May through October.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#55510-317 DRINKING FOUNTAINS \$0
This budget line item consists of expenses related to the purchase of drinking fountains for the City's park facilities such as the drinking fountain located in Square Park.

#55510-318 PLAY EQUIPMENT/PARK EQUIPMENT \$0
This budget line item covers the costs associated with purchasing new equipment or making major repairs to existing equipment at the City's park facilities. The City is actively pursuing grant funding to help offset the expenses of installing playground equipment and a basketball court at the new Maple Ridge Park.

#55510-810 OUTLAY \$0
This budget line item funds the following park capital improvement projects.

#55520-110 DESSERT PARK RINK SALARIES \$3,000
This budget line item accounts for payroll expenses for the seasonal employee at the Dessert Park Ice Rink and Warming Shelter. The City currently pays this part-time position \$9.00 per hour, with the 2026 Budget proposing an increase to \$15.00 per hour.

#55520-300 DESSERT PARK RINK EXPENSES \$250
This budget line item includes various expenses associated with the setup and upkeep of the outdoor ice rink at Dessert Park.

#55590-500 EDGEWOOD PARK EXPENSE \$4,500
This budget line item covers utility costs and maintenance activities, such as the irrigation system, at Edgewood Park. The 2026 budget includes anticipated expenses for maintaining the two soccer fields, as well as utilities for the concession stand building and the field sprinkler pump at the park.

PARKS AND RECREATION		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51870-300	Dessert Park Expense	\$3,113	\$2,012	\$3,500	\$4,250	\$4,250	0%
51880-300	Softball Field Expenses	\$1,460	\$176	\$3,000	\$4,500	\$4,500	0%
51890-110	Rec. Center Salary	\$0	\$0	\$0	\$0	\$0	0%
51890-300	Rec. Center Expense	\$4,811	\$4,489	\$4,500	\$4,500	\$4,750	6%
51890-810	Rec. Center Outlay	\$5,842	\$0	\$7,500	\$7,500	\$7,500	0%
55220-000	Fireworks	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0%
55410-300	Hockey Association-Subsidy	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	0%
55410-350	Rec Center Winter Utilities	\$19,487	\$8,638	\$15,000	\$10,000	\$10,000	0%
55410-500	Softball Association	\$4,746	\$1,873	\$2,000	\$2,000	\$2,000	0%
55410-700	River Park Expense	\$3,867	\$551	\$4,000	\$5,500	\$5,500	0%
55510-110	Parks Salaries	\$19,684	\$21,367	\$23,000	\$20,000	\$21,500	8%
55510-120	Parks/Rec. Commission	\$350	\$0	\$500	\$600	\$600	0%
55510-300	Expenses	\$23,302	\$10,515	\$17,500	\$19,000	\$19,000	0%
55510-310	Flowers	\$0	\$94	\$94	\$0	\$0	0%
55510-312	Lawn Equipment	\$0	\$788	\$2,000	\$2,000	\$2,000	0%
55510-313	Trees	\$0	\$400	\$400	\$500	\$1,000	0%
55510-314	Refuse/Recycling Contain.	\$658	\$448	\$448	\$500	\$500	0%
55510-315	Restroom Rental	\$1,875	\$1,545	\$3,000	\$3,000	\$3,200	7%
55510-317	Drinking Fountains	\$0	\$0	\$0	\$0	\$0	0%
55510-318	Play Equipment	\$9,500	\$0	\$0	\$0	\$0	0%
55510-810	Outlay	\$9,032	\$0	\$0	\$0	\$0	100%
55520-110	Dessert Park Rinks Salaries	\$437	\$3,785	\$3,785	\$2,500	\$3,000	20%
55520-300	Dessert Park Rinks Expenses	\$0	\$0	\$250	\$250	\$250	0%
55590-500	Edgewood Park Expenses	\$3,835	\$3,021	\$4,250	\$4,500	\$4,500	0%
TOTAL EXPENSES		\$137,500	\$85,202	\$120,227	\$116,600	\$119,550	3%

LIBRARY

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#55110-110 SALARIES \$2,200

This line item consists of salary expenses for the part-time janitor who cleans the Dessert Public Library Building. The City is responsible for the maintenance of the Library under the agreement with Marathon County who is responsible for providing Library services at the building. The part-time janitorial services at the Library Building average approximately 2 hours per week.

#55110-300 EXPENSES \$3,300

This line item consists of expenses related to the maintenance of the Dessert Public Library Building. Typical expenses include the quarterly inspection of the elevator at the building, maintenance of the flower landscape beds, paper towels, cleaning supplies, etc. Major expenses charged to this account in this past have included repairs to the elevator. There are no major expenses anticipated under this line item in 2026.

#55110-810 OUTLAY \$0

This budget line item covers capital outlay expenses for the Dessert Public Library Building.

LIBRARY		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
55110-110	Salaries	\$2,136	\$1,528	\$2,200	\$2,200	\$2,200	0%
55110-300	Expenses	\$1,537	\$3,969	\$4,200	\$3,300	\$3,300	0%
55110-810	Outlay	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSES		\$3,672	\$5,498	\$6,400	\$5,500	\$5,500	0%

BUILDINGS AND GROUNDS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51810-110 CITY HALL SALARY \$3,900

This line item consists of salary expenses for the part-time janitor who cleans the City Hall Building. The current part-time janitor has been employed with the City since 1989. The part-time janitorial services at City Hall average approximately 4 hours per week.

#51810-300 CITY HALL EXPENSE \$13,500

This line item consists of expenses related to the maintenance of the City Hall building. Typical expenses include the maintenance of the front hallway mats, paper towels, cleaning supplies and utility expenses.

#51810-650 CITY HALL OUTLAY \$0

This line item consists of expenses related to the remodeling/maintenance improvements within City Hall.

#51830-300 RANGER STATION BUILDING EXPENSE \$0

This line item consists of expenses related to the general maintenance of the Ranger Station Building located at the southwest intersection of Ranger and Florence Streets. The residential portion of the building has not been occupied since 2003. The Mosinee Area Historical Society took control of the building in 2019.

#51840-110 GARAGE SALARY \$800

This line item consists of salary expenses for the part-time janitor who cleans the Public Works Facility. The part-time janitorial services at the P.W. Facility average approximately 1 hour per week.

#51840-300 GARAGE EXPENSE \$20,500

This line item consists of expenses related to the general maintenance of the Public Works Facility building and natural gas and electricity for the building. Typical expenses under this line item include utility expenses, cleaning supplies and office supplies. There are no major expenses anticipated under this line item in 2026.

#51840-810 GARAGE OUTLAY – CITY GARAGE \$0

This budget line item consists of outlay expenses for the Public Works Facility Building. Past outlay expenses under this line item have included the installation of a new ventilation system in 2003 and the installation of energy efficient lighting in 2008, a new sign in 2017 and a replacement gas detection system in 2019. New doors were installed and the masonry block on the building exterior was covered in 2023. Replacement garage furnace was installed in 2025. Additional storage was needed due to the loss of the Ranger Station building and downtown garage. A shipping container was purchased for temporary storage in 2023.

#51860-110 POLICE GARAGE – CLEANING \$1,000

This new budget line item consists of salary expenses for the part-time janitor who cleans the Police Department Garage Facility located on Third Street. The part-time janitorial services at the Police Department garage averages approximately 1 hour per week

ACCOUNT NUMBERACCOUNT TITLE2026 BUDGET**#51860-300****POLICE GARAGE EXPENSE****\$6,750**

This line item consists of expenses related to the general maintenance at the City Police Department's garage located at 303 Third St. Typical expenses under this line item include utility expenses, supplies (i.e. garbage bags, cleaning supplies) and replacement of light fixtures. The current light fixtures are not energy efficient and near end of life. More energy efficient LED light fixtures may need to be installed. Annual maintenance on the two existing garage furnaces / AC unit needs to be conducted. Annual cost estimate \$750.00. Repairs may need to be completed to the front exterior soffit and facia which is currently leaking water and rotting. Future plans to continue development of the evidence processing room which would include evidence lockers, appropriate shelving units, evidence processing tables. Additionally, the construction of a secured bay for the storage of recovered stolen vehicles, bicycles and additional evidence.

#51860-810**POLICE GARAGE OUTLAY****\$0**

BUILDINGS AND GROUNDS	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51810-110 City Hall Salary	\$3,642	\$2,433	\$3,600	\$3,900	\$3,900	0%
51810-300 City Hall Expense	\$14,097	\$11,223	\$13,500	\$13,500	\$13,500	0%
51810-650 City Hall Outlay	\$19,270	\$73	\$3,200	\$3,200	\$0	-100%
51830-300 Ranger Station Expense	\$0	\$0	\$0	\$0	\$0	0%
51840-110 Garage Salary	\$932	\$602	\$800	\$800	\$800	0%
51840-300 Garage Expense	\$18,857	\$17,246	\$20,000	\$20,500	\$20,500	0%
51840-810 Garage Outlay	\$0	\$4,669	\$4,669	\$3,000	\$0	-100%
51860-110 Police Garage - Cleaning	\$968	\$752	\$975	\$900	\$1,000	11%
51860-300 Police Garage Expense	\$8,414	\$3,207	\$4,500	\$4,500	\$6,750	50%
51860-810 Police Garage Outlay	\$7,998	\$0	\$0	\$0	\$0	100%
TOTAL EXPENSES	\$74,179	\$40,205	\$51,244	\$50,300	\$46,450	-8%

MISCELLANEOUS EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51720-150 NC WISC. REGIONAL PLANNING COMMISSION \$200

This line item originally covered the City's annual membership fee for the North Central Wisconsin Regional Planning Commission (NCWRPC), which serves ten counties in our region. The NCWRPC has provided valuable land use planning services to the City, including mapping and the creation of the nationally recognized Downtown Development Plan. Since Marathon County joined the NCWRPC in 2013, the City has no longer been charged a separate annual membership fee. Before that, the County reimbursed the City for 50% of the membership cost. Currently, this line item includes a \$200 fee paid to the NCWRPC to host the City's interactive zoning map, which is available on the City's website.

#51720-160 LEAGUE OF WISCONSIN MUNICIPALITIES \$2,376

This line item covers the City's annual membership dues for the League of Wisconsin Municipalities. The League provides valuable support to municipalities, including legislative updates and advocacy, access to legal resources, and educational opportunities such as monthly publications and conference training. The League's membership includes 190 cities and 415 villages across Wisconsin. Dues are calculated using a formula based on each member's population and equalized property value. The amount reflected in the 2026 Budget corresponds to the dues notification received from the League in August 2025.

#51720-162 MOSINEE AREA CHAMBER OF COMMERCE \$350

This line item covers the City's annual membership dues for the Mosinee Area Chamber of Commerce. Membership in the Chamber allows the City to actively engage with local businesses through networking events such as ribbon-cutting ceremonies, luncheons, and Business PMs. It also supports collaboration on economic development initiatives aimed at strengthening the community. The Mosinee Area Chamber of Commerce currently includes 286 member organizations.

#51720-163 WAUSAU REGION CHAMBER MEMBERSHIP \$0

This line item previously covered the City's annual membership dues for the Wausau Region Chamber of Commerce. However, due to decreased participation in the Chamber's activities in recent years, the City chose not to renew its membership beginning in 2024.

#51720-164 METROPOLITAN PLANNING COMMISSION \$940

This line item covers expenses associated with the City's membership in the Marathon County Metropolitan Planning Commission (MPO). The Metropolitan Planning Area includes three cities (Mosinee, Schofield, and Wausau), five villages (Kronenwetter, Maine, Rib Mountain, Rothschild, and Weston), and four townships (Mosinee, Stettin, Wausau, and Weston). The purpose of the MPO is to "be concerned with studies and recommendations related to activities included but not limited to land-use; natural resources; utilities and transportation systems within the metropolitan planning area." The City's membership in the Commission is required to maintain eligibility for federal and state highway funding, with the annual fee calculated based on the City's share (2.60%) of the total population within the Wausau Metropolitan Planning Area.

#51720-165 MOSINEE EVENTS \$0

This budget line item previously covered expenses for various events and celebrations held within the City. For example, in 2016, funds were used to support the Log Jam Festival. The 2025 Budget does not include funding for any specific event at this time. Future events or celebrations may be eligible for support through the City's Tourism Development & Promotion Fund.

ACCOUNT NUMBERACCOUNT TITLE2026 BUDGET**#51720-166****HUMANE SOCIETY ANIMAL SERVICES****\$3,750**

This budget line item was originally established in 2007 to fulfill the City's 10-year financial commitment to the Humane Society of Marathon County (HSMC) for the construction of a new animal shelter in Wausau. Contributions were funded through dog and cat license fees collected under revenue line item #43180-000, with the final payment made in 2016. The 2026 Budget anticipates entering into a new annual service agreement with HSMC to continue accepting stray cats from the City. Under the current agreement, HSMC will accept up to fourteen (14) verified stray cats annually at a total service fee of \$2,590 (\$185 per cat). An additional fee of \$200 per cat applies for any stray cats accepted beyond the contracted limit.

#51720-167**MCDEVCO, INC. MEMBERSHIP****\$500**

This line item covers the City's annual membership contribution to MCDEVCO, Inc. Through this membership, the City collaborates with other local governments and businesses to promote economic development in the region. Previously, these contributions were charged to the Miscellaneous Expenses account (#51980-300).

#51980-300**MISCELLANEOUS EXPENSES****\$4,500**

This line item accounts for miscellaneous expenses incurred throughout the year that are not specifically allocated to any City department or budget category. It includes the City's annual \$200 fee for the Wisconsin Connect Communities Program, along with \$200 in meeting attendance compensation for the City's two representatives on the Mosinee Fire District Commission.

#55410-400**HOLIDAY DECORATIONS****\$2,700**

This line item covers expenses associated with the general maintenance of the holiday decorations displayed throughout the City. Typical costs include purchasing replacement light bulbs and decorative bows. In late 2007, the former Business Improvement District acquired new holiday decorations for the downtown area, which were first installed in 2008. Due to the larger size of these decorations, the City rents a two-person bucket truck for installation and removal.

MISCELLANEOUS EXPENDITURES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51720-150	NorthCen. Reg. Planning	\$0	\$600	\$600	\$200	\$200	0%
51720-160	League of Municipalities	\$1,906	\$2,193	\$2,193	\$2,193	\$2,376	8%
51720-162	Mosinee Chamber	\$330	\$330	\$330	\$350	\$350	0%
51720-163	Wausau Chamber	\$0	\$0	\$0	\$0	\$0	0%
51720-164	Metro Planning Commission	\$851	\$940	\$940	\$1,004	\$940	-6%
51720-165	Mosinee Events	\$0	\$0	\$0	\$0	\$0	0%
51720-166	Humane Society Shelter	\$2,570	\$2,590	\$2,590	\$3,750	\$3,750	0%
51720-167	Marathon Cty Eco Dev Corp	\$250	\$250	\$250	\$500	\$500	250%
51980-300	Miscellaneous Expenses	\$16,326	\$200	\$200	\$4,500	\$4,500	0%
55410-400	Holiday Decorations	\$2,407	\$805	\$2,700	\$2,700	\$2,700	0%
TOTAL EXPENSES		\$24,641	\$7,908	\$9,803	\$15,197	\$15,316	0.8%

POLICE DEPARTMENT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
#52100-109	Chief of Police Salary	\$93,500
#52100-110	Captain of Police Salary	\$90,402
#52100-112	OFFICERS WAGES	\$653,102
#52100-112	Backfilling Police Officer Position from 2025 Budget	\$0
#52100-113	OVERTIME	\$ 35,000
#52100-114	POLICE SECRETARY	\$46,725
#52100-115	SCHOOL CROSSING GUARDS	\$4,160
#52100-137	UNIFORM EXPENSE	\$ 31,700

This budget item covers wages for the Police Chief position. The current Police Chief has been employed with the City of Mosinee since May 10th, 2021. He has been in law enforcement since 1982 with forty-three (43) years of service.

This budget item covers wages for the Police Captain position. The current Police Captain has been employed with the City of Mosinee since January 22, 2001 with twenty-four (24) years of service. He was promoted to his current rank on January 22, 2025.

This item includes wages for eight (8) officers but does not include the cost of benefits in 2026.

This position would backfill an officer position that became vacant when Jeffrey Stankowski was promoted to the rank of Captain of Police in 2025. The addition of one (1) police officer would be deployed on the road for incoming assignments. For more details please refer to a detailed supplementary report identifying the request for an additional police officer.

This item includes the cost of overtime wages but does not include the cost of benefits. In January of 2026, the police department anticipates hiring an officer.

This item includes the cost of wages in 2026 but does not include the cost of benefits. The position of Police Clerk is extremely valuable and is vital to the operation of the Chief of Police and the officers. The current Police Secretary, Karissa Friday has been employed since May 28th, 2025.

There are two school crossing guards which assist with the safety of students at the intersections of 11th and Fremont and 12th and Fremont. The current salary is \$11.00 per day/per hour. The crossing guards work ½ hour in the morning and ½ hour in the afternoon. Currently these two positions have been filled. On occasion the police officers or Captain Stankowski / Chief Grams are required to fill in for the crossing guards due to illness or emergencies. Ideally a reserve pool of crossing guards would assist in coverage when sick leave arises or off time is requested.

This item covers the annual clothing maintenance, uniforms and equipment of officers, body armor, and replacement of damaged uniforms and equipment. The police department will have a staff of 8 officers, one Captain and the Chief (total 10) at the conclusion of 2025. The officers per contract are provided \$550.00 per officer for uniform allowance. The initial outlay for one officer for uniforms, ballistic body armor, ballistic helmets, handheld radio, taser, handgun with optic scope and body camera is \$19,000.00 per officer. The line item includes replacement of existing ballistic vests which are replaced every 4 years. Cost of a ballistic vest is \$1,300.00. There are four (4) officers that require vest replacement in 2026. (4 x \$1,300.00 = \$5,200.00)

ACCOUNT NUMBERACCOUNT TITLE2026 BUDGET**#52100-157****TRAINING & EDUCATION****\$ 6,500**

The department's training program provides for specialized training in addition to State of Wisconsin mandated in-service and instructor training. The ongoing training of officers is essential for officer safety and allows for a more effective and efficient police department. The addition of two (2) new officers in 2025 will require additional training classes, as these officers are inexperienced and have minimal supervision during 2nd and 3rd shifts. If an additional officer is added in 2026 training classes will be required. This includes interview / interrogation seminars. Additionally, senior officers who have specialized training skills, i.e. Firearms Instructor, Evidence Technician and EVOC Instructor, need new officers to train in their skill set. This will allow the department to be effective and efficient upon the retirement of senior officers or in the event a training officer is off duty for an extended period of time due to a medical / personal issues.

#52100-249**CAR 171****\$ 8,000**

This vehicle is a marked SUV (2017 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of October 1, 2025, the mileage was 226,000. This squad has the highest miles in the fleet of 6 squads. In May of 2025 a rebuilt Ford transmission was installed in this vehicle. Also, a new oil pan was installed in March of 2025. This vehicle will be transitioned to an SRO vehicle to reduce annual mileage in 2026.

#52100-250**CAR 151****\$ 8,000**

This vehicle is a marked SUV (2015 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of October 1, 2025, the mileage was 155,940. This squad has the 2nd highest miles in the fleet of 6 squads and is utilized by the SRO to keep annual mileage down. During 2023, the transmission malfunctioned, and a rebuilt Ford transmission was installed at Martin's Auto along with a new motor mount.

#52100-251**CAR 191****\$ 8,000**

This vehicle is a marked SUV (2019 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of October 1, 2025, the mileage was 96,640. This is the third newest squad which was purchased in 2019. During 2023, maintenance of the engine and fuel system was required. In December of 2024 a water pump was replaced and in August of 2025 a front drive axle boot was replaced.

#52100-253**CAR 131****\$ 8,000**

This vehicle is an unmarked squad (2014 Ford Pursuit Sedan). It was converted to an unmarked car in 2019. The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of October 1, 2025, the mileage was 142,410. This vehicle has limited capabilities as it is difficult for all officers to fit into, and the prisoner conveyance space is reduced as compared to the Ford SUV's. The visibility of this vehicle is limited during emergency operation as it has minimal emergency lights, with no overhead light bar affixed to the roof. This vehicle is primarily used by Captain Jeff Stankowski.

52100-254**Car 241****\$ 2,500**

This vehicle is a marked SUV (2025 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of October 1, 2025, the mileage was 8,350. This vehicle was put in service on July 2, 2025. This is the newest squad which was purchased in 2025.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#52100-255	Car 242	\$ 2,500
This vehicle is a marked SUV (2025 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of October 1, 2025, the mileage was 5,070. This is the newest squad which was purchased in 2025 and put into service on July 7, 2025.		
#52100-300	EXPENSE	\$ 17,000
This account includes the costs of supplies, materials, range and ammunition costs, phone service, and other general expenses. Annual assessment and replacement of inside squad car components, i.e., radar units, squad video cameras need to be replaced on an annual rotation basis.		
#52100-315	CRIME PREVENTION	\$ 700
This account is used to fund crime prevention programs, including the Ahlstrom Munksjo Paper Mill Family Fun Night, church functions, and holiday events (Trunk or Treat, Christmas Parade, July 4 th Parade, 5-K Runs, etc). In 2025, the Mosinee Police Department worked with Mountain Bay Metro Police Department and Kronenwetter Police Departments in regard to alcohol compliance checks with area businesses in the respective communities. These two (2) missions were successful and will continue in 2026.		
#52100-325	CONFERENCES	\$ 2,500
This account covers the cost of attendance at the Wisconsin Chief of Police Conferences, membership to the Wisconsin Chiefs of Police Association, and North Central Wisconsin Chiefs of Police Association. In 2026 Chief Grams and Captain Stankowski will attempt to attend the conference. The last conference attended was in 2023.		
#52100-328	LEGAL	\$ 6,000
Attorney fees for pre-trial conferences, trials, and other items related to cases prosecuted in municipal or circuit court.		
#52100-351	FUEL	\$ 20,000
This account covers vehicle fuel expenses. Due to the instability of the economy the fuel costs have fluctuated, and it is unknown if they will stabilize in 2026. Fuel costs will increase as daily fuel costs rise. With the addition of two squad cars in 2025 and officers, this line item will also increase.		
#52100-352	EQUIPMENT MAINTENANCE	\$ 29,660
This line item includes costs of radio service and repairs, computer service and repair, software support, and other electronic repair charges. It also includes a combined estimated payment of \$18,410.00 to City / County Information Technology Commission (CCIT) for record system and total network support. Per CCIT a 6.8% rate increase was assessed for 2026.		
#52100-810	OUTLAY	\$ 0
#52100-814	OUTLAY-IMPROVEMENT New SQUADS Cars	\$ 0

No additional squad cars are being requested in the 2026 police budget.

POLICE DEPARTMENT		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
52100-109	Police Chief Salary	\$83,158	\$53,094	\$86,475	\$86,475	\$93,500	8.12%
52100-110	Police Captain Salary	\$0	\$45,477	\$85,602	\$86,925	\$90,402	4.00%
52100-112	Officers Salary (8)	\$528,183	\$390,491	\$549,310	\$615,397	\$653,102	6.13%
52100-112-1	2025 New Officer Salary	(included in 52100-112)	(included in 52100-112)	(included in 52100-112)	(included in 52100-112)	(included in 52100-112)	0.00%
52100-112-2	2026 New Officers Salary	(included in 52100-112)	(included in 52100-112)	(included in 52100-112)	(included in 52100-112)	\$0	0.00%
52100-113	Overtime	\$44,385	\$30,352	\$38,000	\$45,000	\$35,000	-22.2%
52100-114	Police Secretary	\$77,277	\$31,641	\$46,410	\$46,410	\$46,725	0.68%
52100-115	Crossing Guards	\$3,899	\$2,418	\$4,000	\$4,000	\$4,160	4.0%
52100-137	Uniform Expense	\$17,225	\$3,438	\$20,000	\$20,000	\$31,700	58.5%
52100-157	Training and Education	\$6,442	\$1,969	\$5,000	\$6,500	\$6,500	0.0%
52100-249	(171) Ford Pursuit Util.Veh	\$5,687	\$10,696	\$11,000	\$8,000	\$8,000	0.0%
52100-250	(151) Ford Pursuit Veh	\$2,463	\$15	\$150	\$8,000	\$8,000	0.0%
52100-251	(191) Ford Pursuit Util. Veh	\$6,532	\$1,274	\$2,300	\$8,000	\$8,000	0.0%
52100-253	(131) Ford Pursuit Veh	\$3,616	\$630	\$1,000	\$8,000	\$8,000	0.0%
52100-254	(241) Ford Pursuit Util. Veh	\$0	\$153	\$600	\$600	\$2,500	100.0%
52100-255	(242) Ford Pursuit Util. Veh	\$0	\$144	\$600	\$600	\$2,500	100.0%
52100-300	Expense	\$17,453	\$14,017	\$30,000	\$43,040	\$17,000	-60.5%
52100-315	Crime Prevention	\$0	\$250	\$500	\$700	\$700	0.0%
52100-325	Conferences	\$496	\$125	\$225	\$2,000	\$2,500	25.0%
52100-328	Legal	\$0	\$2,260	\$4,000	\$6,000	\$6,000	0.0%
52100-351	Fuel	\$19,890	\$10,787	\$17,000	\$23,000	\$20,000	-13.0%
52100-352	Equipment Maintenance	\$21,455	\$8,185	\$23,050	\$23,050	\$29,660	28.7%
52100-810	Outlay - Equipment	\$550	\$32,647	\$32,647	\$16,160	\$0	-100.0%
52100-814	Outlay-Capital Improv. Squad	\$107,939	\$74,257		\$0	\$0	0.0%
TOTAL EXPENSES		\$946,650	\$714,320	\$957,869	\$1,057,857	\$1,073,949	2%

MUNICIPAL COURT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
#52100-400	MUNICIPAL COURT EXPENSES	\$2,500.00
	Includes costs of participation in the TLO program, stationery and supplies.	
#52100-900	JUDGE SALARY	\$4,200.00
	This budget line item consists of expenses related to the salary for the City of Mosinee Municipal Judge position. The current judge's salary is \$350 per month.	
#52100-910	COURT CLERK	\$5,860.00
	This item includes the cost of wages for the Court Clerk but does not include the cost of benefits.	
#52100-915	TRAINING - COURT	\$2,300.00
	The cost of state mandated training for the judge and clerk. Includes the cost of lost wages for the judge.	
#52100-920	SOFTWARE SUPPORT	\$1,400.00
	This line item includes support costs from City/County Data. It also includes maintenance, and participation in the Accurit program.	
#52100-930	WARRANTS	\$ 1,000.00
	Includes the cost of incarceration in the Marathon County Jail for someone arrested on a City of Mosinee warrant and who declines to pay the fine.	

MUNICIPAL COURT		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
52100-400	Municipal Court Exp	\$4,525	\$1,388	\$2,100	\$2,500	\$2,500	0%
52100-900	Judge Salary	\$4,200	\$2,800	\$4,200	\$4,200	\$4,200	0%
52100-910	Court Clerk	\$1,053	\$2,719	\$5,860	\$5,860	\$5,860	0%
52100-915	Training	\$1,729	\$800	\$1,800	\$2,300	\$2,300	0%
52100-920	Software Support	\$1,100	\$1,100	\$1,400	\$1,400	\$1,400	0%
52100-930	Warrants - Expenses	\$0	\$0	\$500	\$1,000	\$1,000	0%
TOTAL EXPENSES		\$12,607	\$8,807	\$15,860	\$17,260	\$17,260	0%

AMBULANCE DEPARTMENT

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

#52450-333-000 COLLECTION/BILLING EXPENSES \$0

This budget line item previously covered expenses paid by the City to a professional collection services firm for recovering past-due ambulance bill accounts, whether collected by the firm or by the City after the firm's services had been engaged.

#52450-800-000 AMBULANCE CONTRACT \$135,510

This budget line covers the City's share of ambulance service expenses provided by the Mosinee Fire District. In October 2000, the City entered into an agreement with the Townships of Bergen, Mosinee, and Knowlton to transfer ownership of Mosinee Emergency Medical Services (ambulance operations) to the Fire District. The City's portion of the annual ambulance operating costs is determined by its percentage of the District's estimated population, as calculated by the Wisconsin Department of Administration. The formula for calculating the Ambulance Assessment was revised in 2013, originally established for the 2006 operating year. Under the current model, the Fire District retains all ambulance service call revenue. The City makes quarterly payments toward the ambulance budget in March, June, September, and December.

AMBULANCE CONTRACT		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
52450-333	Amb. Collection Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
52450-800	Ambulance Contract	\$131,272	\$68,287	\$136,574	\$136,523	\$135,510	-0.7%
TOTAL EXPENSE		\$131,272	\$68,287	\$136,574	\$136,523	\$135,510	-0.7%

FIRE DEPARTMENT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#52200-800-000 FIRE CONTRACT \$28,111

This budget line consists of expenses related to the City's payment for fire services provided by the Mosinee Fire District. In June 1988, the City signed an agreement with the Townships of Bergen, Mosinee and Knowlton to form the Mosinee Fire District. Fifty percent (50%) of the City's share of the annual Fire Department operating (non-capital) expenses is based on the City's percentage of the average amount of fire runs (over the last 5 years) and the remaining fifty percent (50%) of the City's share of the annual Fire Department operating (non-capital) expenses is based on the City's percentage of the total current equalized value for all the municipal members of the Fire District. The City's payments to the Fire District for the Fire Department's annual operating budget are made on a quarterly basis in March, June, September and December.

#52200-850-000 FIRE DEPARTMENT CAPITAL EQUIPMENT \$0

This budget item was previously included under the Fire Contract line but has now been separated to ensure the City's annual contribution to the Fire Department's Capital Project Budget is calculated solely based on the City's share of the total equalized property value among all Fire District member municipalities. Historically, the City has made these capital budget payments to the Fire District quarterly in March, June, September, and December.

#52200-900-000 FIRE DISTRICT OPERATIONAL EXPENSES \$60,911

This budget line covers the City's share of operational expenses for the Mosinee Fire District, including both ambulance and fire services. The Mosinee Fire District was established in June 1988 through an agreement between the City and the Townships of Bergen, Mosinee, and Knowlton. The City's portion of the District's annual operating (non-capital) costs is determined by its share of the total estimated population within the Fire District, as calculated by the Wisconsin Department of Administration. Payments toward the District's operational budget are made quarterly in March, June, September, and December.

#5222-950-000 FIRE DISTRICT 2% FIRE DUES EXPENSES \$25,482

This budget line item covers the City's payment of the 2% Fire Dues received from the State Insurance Commissioner's Office. These funds are passed through to the Fire District and used for purchasing fire equipment, conducting fire prevention inspections and education, firefighter training, and supporting pension funds, in accordance with State Statute requirements. Since the City does not receive advance notice of the amount to be allocated for the upcoming fiscal year, the current year's payment is used as the basis for budgeting.

FIRE CONTRACT		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
52200-800	Contract	\$21,551	\$11,643	\$23,285	\$23,285	\$28,111	21%
52200-850	Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%
52200-900	Fire District Operational Exp	\$62,785	\$32,926	\$65,853	\$65,853	\$60,911	-8%
52200-950	Fire 2% Dues Expenses	\$21,719	\$25,482	\$25,482	\$21,719	\$25,482	17%
TOTAL EXPENSE		\$106,056	\$70,051	\$114,620	\$110,857	\$114,504	3.3%

STREET DEPARTMENT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#53100-222 CLOTHING ALLOWANCE \$800

This budget line item consists of the clothing allowance expense for 4 Street Dept. employees and ½ of the DPW. The current allowance is \$175 per person.

#53100-234 SAND \$1,800

This budget line covers the purchase of sand for winter road maintenance. The Budget request is based on purchasing approximately 225 cubic yards at a cost of \$8.00 per cubic yard. Left over sand is stored until the next season.

#53100-235 GRAVEL \$7,500

This budget line item covers the purchase of granite for street and alley repairs. This budget request is based on purchasing up to 750 cubic yards at an approximate cost of **\$9.50 per CY. Granite will be used to continue an overlay on Balsam Rd., which needs a complete overlay. Benny Ln and Cessna Rd were overlayed in 2025.**

#53100-236 ROAD SALT \$55,000

This budget line item covers the cost of purchasing salt for winter road maintenance. The budget request is based on purchasing up to **500 tons @ \$109.64 per ton. The cost of salt has increased by \$5.22 per ton for the 2025-26 winter season.**

#53100-239 STREET SIGNS \$2,000

This budget line item covers the cost of street signs purchased to replace existing damaged and/or worn out street name, parking and regulatory signs.

#53100-240 STUMP REMOVAL \$1,000

This budget line item covers costs associated with the grinding and/or removal of tree stumps located in City right of ways. Care of trees located in the right of way is the responsibility of the City and sometimes the trees must be removed.

#53100-241 CONCRETE DISPOSAL \$250

This budget line item covers costs associated with the disposal of concrete curb and gutter and sidewalk removed during reconstruction or repair projects. The City no longer has a suitable site for stockpiling and recycling concrete, so it is currently being disposed of at Worden's Granite Pit located on STH 153 near HWY 107. The cost for disposal is \$30.00 per load.

STREET DEPARTMENT		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53100-222	Clothing Allowance	\$788	\$700	\$788	\$800	\$800	0%
53100-234	Sand	\$0	\$0	\$1,800	\$1,800	\$1,800	0%
53100-235	Gravel	\$7,124	\$68	\$7,500	\$7,500	\$7,500	0%
53100-236	Road Salt	\$41,709	\$24,700	\$40,000	\$51,000	\$55,000	8%
53100-239	Street Signs	\$1,428	\$504	\$1,000	\$2,000	\$2,000	0%
53100-240	Stump Removal	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
53100-241	Concrete Disposal Fees	\$0	\$0	\$250	\$250	\$250	0%
TOTAL EXPENSE		\$51,048	\$25,972	\$52,338	\$64,350	\$68,350	6%

MACHINERY & EQUIPMENT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#53110-110

M&E SALARIES

Included in 53310-110

This budget line item covers employee's salaries while performing equipment repairs and maintenance. All general repairs and maintenance are done by City Staff.

#53110-300

EXPENSE

\$75,000

This budget line item consists of expenses related to repairs and maintenance of Public Works equipment. Items that would be purchased under this line item include grease, oil, lubricants, filters, repair parts, tires, major repairs, etc. for plow trucks, loaders, pickups and other equipment.

#53110-351

FUEL

\$40,000

This budget line item is used to purchase diesel fuel and gasoline for Public Works Dept. equipment.

#53110-810

OUTLAY – MACH & EQUIPMENT

\$5,000

This budget line item is used for purchases of new smaller equipment for the Public Works Department.

#53110-825

OUTLAY – CAP EQUIPMENT

\$0

This budget line item is used for purchase of new larger equipment for the Public Works Department.

MACHINERY AND EQUIPMENT		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53110-110	Salary	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53110-300	Expense	\$60,285	\$38,237	\$68,000	\$72,000	\$75,000	4%
53110-351	Fuel	\$31,521	\$21,562	\$36,000	\$44,000	\$40,000	-9%
53110-810	Outlay - Mach.& Equipment	\$0	\$0	\$3,000	\$5,000	\$5,000	0%
53110-825	Capital Equip. Replacement	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSE		\$91,806	\$59,798	\$107,000	\$121,000	\$120,000	-0.8%

DIRECTOR OF PUBLIC WORKS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#53210-110	DPW SALARY	\$44,468
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This budget line item covers the salary for the Director of Public Works. The DPW salary is split 50/50 with the Utility.

#53210-300	EXPENSE	\$1,000
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This budget line item consists of expenses incurred by the Director of Public Works. Expense items may include the cost of registration for training sessions, meals or reference manuals.

#53210-500	TRAINING	\$600
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This budget line item includes expenses associated with the Director of Public Works attendance at the conferences or educational sessions.

DIRECTOR OF PUBLIC WORKS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53210-110	Salary	\$41,355	\$72,036	\$84,173	\$42,758	\$44,468	4.0%
53210-300	Expense	\$1,272	\$328	\$328	\$1,000	\$1,000	0%
53210-500	Training	\$365	\$0	\$150	\$600	\$600	0%
TOTAL EXPENSE		\$42,991	\$72,364	\$84,651	\$44,358	\$46,068	4%

ENGINEERING

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#53290-110	ENGINEERING – GENERAL	\$4,500
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This budget line item includes expenses related to engineering services the City may require throughout the year.

#53290-111	PUBLIC WORKS SAFETY PROGRAM	\$3,000
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This budget line item includes expenses related to safety training required for Public Works Dept. employees. In 2004 Alpha Terra Science (now Fehr Graham) completed an assessment of the departments written safety policies and procedures. Since 2004 the City has been contracting with Fehr Graham to keep state mandated written safety programs up to date and to train employees on these programs. The 2026 budget request anticipates that Fehr Graham will continue to perform safety training for the Public Works Dept. Program costs are split with the Utility.

ENGINEERING		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53290-110	General	\$2,947	\$1,221	\$1,221	\$4,500	\$4,500	0%
53290-111	Public Works Safety Program	\$2,250	\$0	\$2,435	\$3,000	\$3,000	0%
TOTAL EXPENSE		\$5,197	\$1,221	\$3,656	\$7,500	\$7,500	0%

STREET MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#53310-110	SALARIES	\$265,824
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This budget line item is used to cover employee salaries for street maintenance activities such as cold mix patching, installing or repairing street signs, mowing ditches, cleaning catch basins, etc. Beginning with the 2004 Budget all Public Works Dept. salaries were combined under this budget line item.

#53310-110	OVERTIME	\$9,000
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This budget line item consists of overtime wages paid to Street Dept. employees. Most overtime occurs during winter months while performing winter road maintenance activities such as plowing or salting. Occasionally overtime is required in emergency situations or certain street construction activities.

#53310-111	SNOW & ICE	Included in 53310-110
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This budget line item covers salaries for snow plowing, snow removal, salting and sanding operations.

#53310-112-000	BLACKTOP	Included in 53310-110
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This budget line item covers salaries for hot asphalt patching done by City employees.

#53310-113-000	CRACKSEALING	\$12,000
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Crack sealing is an asphalt street maintenance procedure designed to prolong the life of existing asphalt streets. Cracks in the pavement are routed and a hot sealer is then applied to prevent water from getting under the pavement. Streets that are planned for seal coating are crack sealed prior to the seal coating. Crack sealing is done by an outside contractor. Cost is approximately \$2.50 per pound of material applied, with a 5-year guarantee on the workmanship. It is anticipated that crack sealing maintenance of city streets will be done again in 2026.

#53310-114-000	STREET SWEEPING	Included in 53310-110
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This budget line item covers employee salaries for sweeping of city streets.

#53310-300	EXPENSE	\$35,000
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This budget line item consists of expenses and supplies related to the maintenance of City streets. Items that would typically be paid for out of this budget line would include tools such as shovels and picks, hot and cold mix asphalt, contracted tree removals, traffic control signs and cones, employee drug testing, etc.

ACCOUNT NUMBER**ACCOUNT TITLE****2026 BUDGET****#53310-810-000****SEALCOATING - OUTLAY****\$65,000**

Seal coating is an asphalt street maintenance procedure designed to prolong the life of paved streets. A number of seal coating methods are available including micro-surfacing, GSB-88, and chip seals (using pea stone, coated chips and manufactured stone). In the past, the city has done primarily chip seals using manufactured chips, pea stone or boiler slag. Boiler slag is no longer available.

Chip seals require sweeping to pick up the excess chips or stones from the process, but the pavement surface does not oxidize like asphalt. If chip seals are used, the chip seal contractor also completes the initial street sweeping approximately 2 weeks after the aggregate is applied.

GSB 88 is another type of asphalt sealer which does not need to be covered with aggregate. Once the sealer is applied and cures the street can be open to traffic without any follow-up maintenance required. GSB 88, if used, should be applied within 3-5 years after paving and can delay by another 4-6 years when the chip seal would need to be done. Approximately 30,000 square yards of street surface was sealed in 2024 using GSB 88.

Micro-surfacing is another method of sealing and resurfacing streets. Micro surfacing is a process where a slurry of sand, emulsion, cement and other additives is applied to the street. The process fills voids, seals cracks, levels the street surface and prevents further oxidation of the asphalt pavement. There is no clean up required after the slurry has cured. In 2025, approximately 16,000 square yards of streets were sealed with a micro-surfacing product.

Staff is proposing micro-surfacing and GSB 88 on various streets in 2026. At this time a list of streets is being created and will be finalized in early 2026.

Staff is currently reviewing asphalt pavement preventative maintenance practices in this industry. There are new studies in the industry that recommend sealers and chip seals get applied earlier in the life of the asphalt pavement than what we have traditionally done. Earlier application of sealers is shown to reduce and slow down the rate of oxidation, thereby further extending the life of the pavement.

Cost comparison:

GSB 88	\$1.30
Chip Seal	\$2.25
Micro-surface	\$3.20

STREET MAINTENANCE		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53310-110	Salaries	\$294,906	\$167,546	\$255,600	\$255,600	\$265,824	4.00%
53310-110-5	Over Time	\$4,982	\$11,581	\$11,581	\$9,000	\$9,000	0%
53310-111	Snow and Ice	\$0	\$0	\$0	\$0	\$0	0%
53310-112	Blacktop	\$0	\$0	\$0	\$0	\$0	0%
53310-113	Crack Sealing	\$14,950	\$0	\$12,000	\$12,000	\$12,000	0%
53310-114	Street Sweeping	\$0	\$0	\$0	\$0	\$0	0%
53310-300	Expense	\$39,009	\$10,431	\$33,000	\$35,000	\$35,000	0%
53310-810	Sealcoating - Outlay	\$36,067	\$0	\$57,000	\$63,000	\$65,000	3%
TOTAL EXPENSE		\$389,915	\$189,558	\$369,181	\$374,600	\$386,824	3.3%

STREET CONSTRUCTION

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

#53320-110-000

ST. CONSTRUCTION – SALARIES

Included in 53310-110

This budget line item covers employee salaries associated with the reconstruction of city streets.

#53320-810-000

ST. CONSTRUCTION – OUTLAY

\$0

This budget line item consists of expenses related to the reconstruction of designated City streets. Items typically paid for out of this line include; contracted excavation, base course, concrete work and asphalt paving. In recent years, street projects have been funded by the Capital Improvement Fund.

STREET CONSTRUCTION		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53320-110	Street Construction - Salaries	(City crew payroll Included in Budget Acct: #53310-110 – Street Maintenance)					
53320-810	Street Construction - Outlay	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSE		\$0	\$0	\$0	\$0	\$0	0%

ALLEYS

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

#53410-110-000

ALLEYS – SALARIES

Included in 53310-110

This budget line item covers employees' salaries associated with maintenance work performed on City alleys. Typical work would be graveling and grading granite alleys, brush trimming and asphalt patching.

#53410-300-000

ALLEYS – EXPENSE

\$3,000

This budget line item includes expenses associated with alley maintenance. Granite, hot mix and cold mix asphalt are typical items paid for from this account.

#53410-810-000

ALLEYS – OUTLAY

\$ 0

This budget line item is for expenses associated with repaving existing asphalt alleys. No alleys were paved in 2025 and alley paving is not anticipated in the 2026 Budget.

ALLEYS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$3,369	\$102	\$3,000	\$3,000	\$3,000	0%
53410-810	Outlay	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSE		\$3,369	\$102	\$3,000	\$3,000	\$3,000	0%

STREET LIGHTING

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#53420-220-000 STREET LIGHTING – EXPENSE \$134,100

This budget line item consists of expenses related to street lighting throughout the City. Expenses under this line item include electricity for lighting, repairs and maintenance to lighting maintained by the City.

#53420-810-000 STREET LIGHTING – OUTLAY \$0

This budget line item is used to purchase replacement decorative concrete light poles or fixtures for the lighting systems that the City owns. There are four decorative light pole fixtures that were not included in the CRP that should be converted to LED to match the rest of the poles. These poles are located on Main St between 4th and 5th. The cost is approximately \$700 per fixture.

STREET LIGHTING		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53420-220	Expense	\$124,506	\$83,486	\$130,000	\$138,000	\$134,100	-3%
53420-810	Outlay	\$0	\$0	\$0	\$3,000	\$0	-100%
TOTAL EXPENSE		\$124,506	\$83,486	\$130,000	\$141,000	\$134,100	-5%

SIDEWALKS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#53430-110-000 SIDEWALKS – SALARIES Included in 53310-110

This budget line item is used to cover salaries associated sidewalk maintenance. Typical maintenance activities may include; emergency sidewalk repairs, clearing snow and/or ice, trimming low hanging branches or brush.

#53430-810-000 SIDEWALKS – OUTLAY \$10,000

This budget line item covers costs associated with the City's annual sidewalk repair/replacement program. Annually, areas of sidewalk throughout the City are marked for repairs or replacement. Sidewalk sections that have been damaged by the City's boulevard trees are repaired by the City. The property owner pays for any other sections of sidewalk that are deteriorated or in disrepair. A portion of these funds are usually reimbursed through special assessment collections.

SIDEWALKS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53430-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-810	Outlay	\$15,000	\$0	\$1,000	\$15,000	\$10,000	-33%
TOTAL EXPENSE		\$15,000	\$0	\$1,000	\$15,000	\$10,000	-33%

STORM SEWERS

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

#53440-110-000

STORM SEWER – SALARIES

Included in 53310-110

This budget line item is used to cover employee salaries associated with the maintenance of storm sewers. Repairing/replacing inlets or pipe, patching and cleaning are typical activities covered under this line item.

#53440-300-000

STORM SEWER – EXPENSE

\$ 7,000

This budget line item is used to pay for expenses associated with existing storm sewer repairs or maintenance. Inlets, pipe and concrete are typical items paid for from this account. Membership fees to the North Central Regional Stormwater Coalition are also paid from this budget account and the fees for 2026 are set at \$1,500.

#53440-810-000

STORM SEWER – OUTLAY

\$ 4,000

This budget line item is used to cover expenses associated with major storm sewer repairs or replacement work.

STORM SEWERS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
53440-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-300	Expense	\$11,037	\$5,646	\$7,000	\$7,000	\$7,000	0%
53440-810	Outlay	\$0	\$0	\$0	\$4,000	\$4,000	0%
TOTAL EXPENSE		\$11,037	\$5,646	\$7,000	\$11,000	\$11,000	0%

SOLID WASTE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#57100-110-000 YARD WASTE COLLECTION \$ 14,000

This budget line item covers costs associated with the collection, processing and/or disposal of yard waste, leaves and brush generated by residents in the City. Yard waste and leaves are collected at the designated site on Fremont Street or baled by a contractor. Leaf collection accounts for the majority of this account. Current leaf collection costs are \$520 per hour, an increase of \$220 per hour compared to 2020. Currently Worden Enterprises hauls out the yard waste and composts it at no cost to the City. Baled leaves are hauled to Hsu's Growing Supply and composted at their facility. Both companies are licensed to process yard waste. Brush that is collected is chipped and hauled to Domtar to be used as fuel in their electrical generation facility. Landfill disposal fees for garbage dumped at the yard waste site and brush collection area are also paid from this account.

#57100-115-000 SPRING CLEAN UP \$20,000

This budget line items covers salaries and disposal costs associated with the City's annual Spring Clean-up held at the City garage.

#57100-297-000 GARBAGE COLLECTION \$130,049

This budget line item covers expenses related to the contracted garbage pickup for 1-2 family residential households. In November 2020, the City signed a 10-year contract (2021 thru 2030 with Harter's Fox Valley Disposal) for automated carted collection of refuse and recycling. The 2026 Budget amount is based upon the monthly trash collection rate of \$6.39 per residential unit x 1,696 residential units.

#57100-300-000 RECYCLING COLLECTION \$67,976

This budget line item covers expenses related to the contracted recyclable material pickup for 1-2 family residential households. The City moved to weekly recycling in 2015. In November 2020, the City signed a 10-year contract (2021 thru 2030 with Harter's Fox Valley Disposal) for automated carted collection of refuse and recycling. The 2025 Budget amount is based upon the monthly recycling collection rate of \$3.34 per residential unit x 1,696 residential units.

#57100-500-000 MARATHON COUNTY LANDFILL FEES \$46,000

This budget line item covers expenses related to the fees that the City pays to Marathon County for the disposal of the garbage collected by Waste Management at the County's landfill located near Ringle. The Landfill fee is based upon the MOU with the Marathon County Solid Waste Department, which was approved at the October 12th, 2020, City Council meeting. The 2026 tipping rate for municipal solid waste offered by the Marathon County Solid Waste Department to the City of Mosinee will be \$41.12 an 5% increase from 2025.

SOLID WASTE		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
57100-110	Yard Waste Collection	\$8,500	\$1,500	\$11,000	\$11,000	\$14,000	27%
57100-115	Spring Clean Up	\$14,710	\$15,653	\$15,653	\$17,000	\$20,000	18%
57100-297	Garbage Collection	\$121,273	\$72,244	\$123,847	\$126,718	\$130,049	3%
57100-300	Recycling Collection	\$64,402	\$38,491	\$65,983	\$65,762	\$67,976	3%
57100-500	Marathon County Landfill Fees	\$41,353	\$26,491	\$45,414	\$46,000	\$46,000	0%
TOTAL EXPENSE		\$250,239	\$154,379	\$261,897	\$266,480	\$278,025	4%

FORESTRY

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

#55610-110-000

FORESTRY – SALARIES

Included in 53310-110

This budget line is used to cover employee wages associated with forestry activity in the City. Tree trimming or tree planting are typical activities.

#55610-111-000

OAK WILT – SALARIES

\$500

This budget line item is used to pay expenses associated with identification of infected trees, notification of property owners and handling of oak wilt issues.

#55610-810-000

FORESTRY - EXPENSES

\$1,800

This budget line item is used to pay expenses associated with Forestry within the City, including removal of oak wilt trees and stumps and tree planting.

FORESTRY	2024	2025	2025	2026		Percent Change
	Actual 12/31/2024	Actual 9/15/2025	Projected Year End	2025 Budget	Proposed Budget	
55610-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)				
55610-111	Consultant Services	\$0	\$0	\$0	\$500	\$500 0%
55610-300	Forestry Expenses	\$0	\$0	\$74	\$1,800	\$1,800 0%
TOTAL EXPENSE		\$0	\$0	\$74	\$2,300	\$2,300 0%

EMPLOYEE BENEFITS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51990-151	SOCIAL SECURITY/MEDICARE	\$107,045
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This line item consists of expenses related to the payment of Federal Social Security and Medicare Taxes for all City employees. The required tax payments are typically made to the Federal Government by wire transfers. The current tax rates are: Social Security - 6.2% & Medicare - 1.45%.

#57720-152	RETIREMENT	\$148,866
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This line item consists of expenses related to the payment of retirement benefits to the Wisconsin Retirement System for all eligible full-time City employees. Wisconsin Acts 10 and 32 require that the City pay only the Employer portion of the WRS contribution for employees working under the General category of the WRS (All eligible employees minus the Protective employees). In 2025, the City paid 6.95% of gross wages of the general category employees and 14.95% of the gross wages for Police Officers. The State of Wisconsin Department of Employee Trust Funds Board approved the 2026 Employer contribution rates of 7.20% of salary for the City's general employees and 14.70% of salary for the City's Police Department officers.

#51990-153	VISION PLAN	\$2,061
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This line item consists of expenses related to the payment of vision insurance premiums for all eligible full-time City employees. The City currently pays 100% of the premium contribution to the vision insurance plan which is currently through National Vision Administrators Inc. at a 2024 monthly premium cost of \$13.86 per employee. The City has been advised that the premium rate will remain at for the 2026 plan year and the rate is guaranteed for the next four (4) years.

#51990-154	HEALTH INSURANCE	\$311,996
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This line item consists of expenses related to the payment of health insurance premiums for all eligible full-time City employees. Beginning with the 2008 plan year, the City's insurance coverage shifted to a high deductible health insurance plan offered through the Security Health Plan. The annual health plan deductible for a single plan employee is \$5,000 and the annual deductible for a family plan employee is \$10,000. The City will also make an annual contribution of \$3,250 for a single plan employee coverage and \$6,250 for family plan coverage, into a participating employee's Health Savings Account. The monthly health insurance plan premium cost for the 2026 calendar year is \$556.39 for single plan coverage (4.19% increase) and \$1,669.12 for family plan coverage (4.19% increase). The City currently pays 90% of the health insurance premium and the employee is responsible for contributing the remaining 10% of the health insurance premium through a payroll deduction.

#51990-155	DENTAL INSURANCE	\$23,831
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This line item consists of expenses related to the payment of dental insurance premiums for all eligible full-time City employees. The City currently pays 100% of the premium contribution to the dental insurance plan which has been through Delta Dental of Wisconsin since 2003. The 2026-2027 monthly premium rate for a single plan employee will be \$53.18 (6% increase) and \$166.94 (6% increase) for a family plan employee.

ACCOUNT NUMBERACCOUNT TITLE2026 BUDGET

#51990-156 INCOME CONTINUATION INSURANCE \$0

This line item consists of expenses related to the payment of income continuation insurance plan premiums for all eligible full-time employees. The income continuation insurance plan is through the State Department of Employee Trust Funds and provides income replacement to an employee who is unable to work because of sickness or injury. The City currently pays 100% of the 120-day Waiting Period premium contribution rate and the employee may purchase additional insurance up to a waiting period of 30 days. The monthly income continuation insurance premium rate for the 120-day Waiting Period plan is approximately 0.04% of the individual employee's previous annual earnings. Due to a large fund balance in the ETF ICI insurance pool, the ETF suspended required payments in February 2012. Staff recently contacted an ETF employee who stated that most likely due to a large fund balance, the ETF is most likely planning to suspend required payments for 2025.

#51990-157 LIFE INSURANCE \$14,400

This line item consists of expenses related to the payment of life insurance premiums for all eligible full-time City employees. The City currently pays 100% of the life insurance premium contribution through the State of Wisconsin's Public Employer Group Health Plan. The monthly premium rates are dependent upon the employee's age and salary. The City pays for 3 units of coverage for each employee. Employees have the option to purchase 2 additional units of coverage.

#51990-158 UNEMPLOYMENT COMPENSATION \$0

This line item consists of expenses related to the payment of unemployment compensation claims that the City may receive throughout the year. In the past, the City has been required to pay unemployment compensation for former employees, council members and seasonal parks employees that had filed for unemployment after leaving the City.

#51990-159 EMPLOYEE ASSISTANCE PROGRAM \$600

This line item consists of expenses related to the City's participation in an Employee Assistance Program (EAP) that provides benefits to the City's employees. The EAP services began on January 1, 2020 and the quarterly charges for the EAP services is \$29 per employee/year.

EMPLOYEE BENEFITS		2024 Actual 12/31/2024	2025 Actual 9/15/2024	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51990-151	Social Security/Medicare	\$101,739	\$84,871	\$107,747	\$107,000	\$107,045	0.04%
51990-152	Retirement	\$134,282	\$116,646	\$144,000	\$135,000	\$148,866	10%
51990-153	Vision Plan	\$2,492	\$1,488	\$2,713	\$3,000	\$2,061	-31%
51990-154	Health Insurance	\$239,753	\$266,605	\$296,921	\$288,500	\$311,996	8%
51990-155	Dental Insurance	\$21,625	\$12,963	\$23,500	\$24,279	\$23,831	-2%
51990-156	Income Continuation	\$0	\$0	\$0	\$0	\$0	0%
51990-157	Life Insurance	\$13,404	\$6,834	\$13,500	\$14,400	\$14,100	-2%
51990-158	Unemployment Comp	\$1,298	\$0	\$0	\$0	\$0	0%
51990-159	Employee Assistance Prog	\$582	\$562	\$562	\$600	\$600	0%
TOTAL EXPENSE		\$515,174	\$489,969	\$588,943	\$572,779	\$608,499	6%

UNCLASSIFIED ACCOUNTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
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#51910-591 ILLEGAL TAXES AND REFUNDS \$0

This line item includes expenses for refunding property taxes that were charged in error.

#51940-510 INSURANCE – PROPERTY/LIABILITY/WORKERS COMP \$87,650

This line item covers the City's annual insurance premiums, including liability, property, workers' compensation, unemployment, and boiler & machinery coverage. The City currently secures liability, workers' compensation, and boiler & machinery insurance through the League of Wisconsin Municipalities Mutual Insurance (LWMMI), and property insurance through the Municipal Property Insurance Corporation (MPIC). The 2026 Budget projects the following expenses: \$26,000 for LWMMI General Liability, \$38,000 for Workers' Compensation, and \$24,500 for MPIC Property Insurance.

#57000-000 RESERVE FOR CONTINGENCIES \$0

This line item covers unforeseen expenses that may arise during the fiscal year and are funded by revenues received within the same year. However, due to a decline in the City's revenues—primarily from reduced State Shared Revenues and lower interest income—the amount allocated for these contingency expenses has also decreased. The 2026 Budget does not earmark specific revenues for such unanticipated costs.

#57000-900 TRANSFER TO CAPITAL IMPROVEMENT FUND \$7,300

This line item reflects expenses associated with transferring funds to the City's Capital Improvement Fund. Established in the 2005 annual budget, the Capital Improvement Fund is used to finance the purchase of vehicles, equipment, and other significant capital projects, such as major street reconstructions. The 2025 Budget included a transfer to support monitoring and testing activities at the former Gorski Landfill. The 2026 Budget also includes a similar transfer to fund the City's portion of the anticipated \$21,900 in WDNR-required site monitoring and testing services.

#57720-801 TOURISM DEVELOPMENT & PROMOTION \$0

This line item formerly consisted of expenses related to the City's contribution to the Wausau/Central Wisconsin Visitors Bureau. The 2026 Budget anticipates that room tax revenues that are specifically designated for tourism development & promotion purposes will be placed in a segregated fund and distributed by the City's Tourism Commission in accordance with state statute requirements.

#58100-610 DEBT SERVICE - PRINCIPAL \$457,976

The line item consists of expenses related to the scheduled principal payments for general obligation bonds and notes that have been issued by the City's General Fund. The following are the seven (7) current outstanding obligation issues for the General Fund: the June 2008 State Trust Fund Loan (scheduled to mature in March 2028); the September 2011 G.O. Street Improvement Bonds (scheduled to mature in September 2031); the October 2015 G.O. Street & Park Improvement Bonds (scheduled to mature in 2035); the June 2018 G.O. Street/Ambulance/Refunding Bonds (scheduled to mature in March 2034); the 2023 Capital Expenditures State Trust Fund Loan (scheduled to mature in March 2043); the June 2024 G.O. Street/Equipment Promissory Notes (scheduled to mature in September 2044); and the December 2024 State Trust Fund Loan (scheduled to mature in March 2034).

ACCOUNT NUMBERACCOUNT TITLE2026 BUDGET**#58100-620****DEBT SERVICE - INTEREST****\$167,797**

The line item consists of expenses related to the scheduled interest payments for the general obligation bonds and notes (described in line item #58100-610) that have been issued by the City's General Fund.

#58100-630**LOAN FEES AND EXPENSES****\$1,200**

The line item consists of expenses related to administration fee charges that are related to the general obligation bonds and notes that have been issued by the City's General Fund. Typical charges include bond payment administration services and also expenses charged by note obligation holders when they respond to the City Auditor's request for loan balance confirmation.

#59000-000**BUSINESS PARK EXPENSES****\$0**

This line item consists of expenses related to the City's Central Wisconsin Business Park. Expenses under this line item have included costs to survey parcels that are sold within the Business Park. Past expenses incurred under this line have included land survey services fees and development agreement recording cost fees. The 2026 Budget does not anticipate any expenses under this line item.

#59000-800**CWBP BUSINESS RETENTION & RECRUITMENT****\$0**

This line item consists of expenses related to the City's business recruitment efforts for the Central Wisconsin Business Park. Expenses under this line item in the past have included the City's use of the Location One Information Service (LOIS) database which lists available commercial buildings and property located within the City. The City has been notified that since the Wisconsin Economic Development Corporation (WEDC) will be announcing that they have chosen LOIS to serve as the State's database service, the City will no longer need to pay a subscription fee.

UNCLASSIFIED ACCOUNTS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51910-591	Illegal Taxes and Refunds	\$907	\$345	\$345	\$0	\$0	0.0%
51940-510	Insurance-Prop/Liab/WComp	\$98,972	\$79,925	\$79,925	\$93,500	\$87,650	-6.3%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$0	\$0	0.0%
57000-900	Capital Imprv Fund Transfer	\$0	\$0	\$5,950	\$5,950	\$7,300	22.7%
57720-801	Tourism Develop. & Promotion	\$0	\$0	\$0	\$0	\$0	0.0%
58100-610	Debt Service - Principal	\$371,184	\$231,227	\$467,252	\$467,252	\$457,976	-2.0%
58100-620	Debt Service - Interest	\$106,429	\$83,359	\$151,467	\$151,467	\$167,797	10.8%
58100-630	Loan Fees and Expenses	\$800	\$1,200	\$1,200	\$1,000	\$1,200	20.0%
59000-000	Business Park Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
59000-800	CWBP Business Ret.	\$600	\$0	\$0	\$600	\$0	-100.0%
TOTAL EXPENSE		\$578,892	\$396,056	\$706,139	\$719,769	\$721,923	0.3%

City of Mosinee
2026 GENERAL FUND - EXPENSES

MAYOR		2024	2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	
51110-110	Salary	\$4,800		\$1,600	\$3,200	\$4,800	\$4,800 0%
51110-250	Reimbursement	\$0		\$0	\$0	\$200	\$200 0%
51110-300	Expense	\$7,109		\$5,057	\$5,500	\$5,500	\$5,500 0%
TOTAL EXPENSES		\$11,909		\$6,657	\$8,700	\$10,500	\$10,500 0%

CITY COUNCIL		2024	2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	
51120-110	Salary	\$23,500		\$15,200	\$21,600	\$21,600	\$21,600 0%
51120-250	Reimbursement	\$1,064		\$300	\$2,250	\$2,250	\$2,250 0%
51120-300	Expense	\$17,369		\$8,811	\$19,500	\$19,500	\$22,170 14%
TOTAL EXPENSES		\$41,933		\$24,311	\$43,350	\$43,350	\$46,020 6%

CITY ADMINISTRATOR		2024	2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	
51400-110	Salary	\$93,600		\$70,992	\$97,344	\$97,344	\$101,238 4.00%
51400-300	Expenses	\$1,520		\$1,529	\$1,800	\$1,800	\$1,800 0.00%
51400-500	Training	\$1,512		\$695	\$695	\$1,600	\$1,800 12.5%
TOTAL EXPENSES		\$96,633		\$73,216	\$99,839	\$100,744	\$104,838 4%

CITY CLERK & CITY TREASURER		2024	2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	
51410-110	City Clerk/Treasurer	\$74,333		\$50,423	\$77,300	\$77,300	\$80,392 4.00%
51410-115	Deputy Clerk/Treas - 1/2City 1/2 Utility	\$18,772		\$41,118	\$52,000	\$19,110	\$30,500 59.60%
51410-222	Utilities	\$12,737		\$7,909	\$13,000	\$13,500	\$13,500 0.00%
51410-337	Seminars/Training	\$2,487		\$817	\$2,500	\$3,000	\$4,175 39.17%
51410-400	Recodify City Code	\$3,746		\$578	\$2,000	\$2,000	\$2,300 15.00%
51410-500	City Web Page	\$1,662		\$110	\$750	\$1,000	\$1,000 0.00%
51410-800	Dog Licensing/Cat Licensing	\$1,460		\$0	\$1,500	\$1,700	\$3,180 87.06%
51480-000	Publishing	\$8,182		\$4,981	\$8,000	\$8,500	\$8,500 0.00%
TOTAL EXPENSES		\$123,379		\$105,936	\$157,050	\$126,110	\$143,547 13.83%

2026 GENERAL FUND - EXPENSES

ELECTIONS		2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51420-110	Elections - Salary	\$3,804	\$2,990	\$2,990	\$3,200	\$4,800	50%
51420-300	Elections - Expense	\$5,984	\$1,895	\$1,895	\$2,000	\$5,750	188%
51420-500	Elections - Training	\$0	\$285	\$285	\$500	\$500	0%
51420-800	Elections - Outlay	\$0	\$8,774	\$8,774	\$9,000	\$0	-100%
TOTAL EXPENSES		\$9,788	\$13,944	\$13,944	\$14,700	\$11,050	-25%

CITY OFFICES		2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51490-300	Expenses	\$69,526	\$42,173	\$68,000	\$59,000	\$75,145	27%
51490-810	Outlay	\$0	\$0	\$2,500	\$2,500	\$0	100%
TOTAL EXPENSES		\$69,526	\$42,173	\$70,500	\$61,500	\$75,145	22%

BOARD OF REVIEW		2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51540-105	Salary	\$0	\$200	\$200	\$125	\$125	0%
51540-107	Training/Expense	\$0	\$0	\$0	\$50	\$50	0%
TOTAL EXPENSES		\$0	\$200	\$200	\$175	\$175	0%

ASSESSOR		2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51540-110	Contract	\$20,520	\$4,275	\$17,100	\$17,100	\$20,880	22%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$3,125	\$0	\$3,200	\$3,000	\$3,500	17%
TOTAL EXPENSES		\$23,645	\$4,275	\$20,300	\$20,100	\$24,380	21%

ACCOUNTING AND AUDITING		2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51580-213	Contract	\$26,714	\$24,700	\$24,700	\$24,600	\$26,400	7.3%
TOTAL EXPENSES		\$26,714	\$24,700	\$24,700	\$24,600	\$26,400	7.3%

LEGAL		2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
51610-212	Contract	\$90	\$1,018	\$1,200	\$4,500	\$4,500	0%
TOTAL EXPENSES		\$90	\$1,018	\$1,200	\$4,500	\$4,500	0%

BUILDING INSPECTOR		2024 Actual 12/31/2024	2025 Actual 9/15/2025	Projected Year End	2025 Budget	2026 Proposed Budget	Percent Change
52300-110	Contract	\$4,800	\$2,400	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$342	\$0	\$0	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$9,027	\$3,556	\$7,076	\$12,650	\$13,156	4%
TOTAL EXPENSES		\$14,169	\$5,956	\$11,876	\$17,950	\$18,456	3%

2026 GENERAL FUND - EXPENSES

CITIZEN COMMISSIONS		2024	2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	
51720-140	Plan Commission	\$210		\$0	\$575	\$900	\$750 -17%
51720-145	Zoning Board of Appeals	\$0		\$0	\$225	\$1,000	\$750 -25%
51720-300	Police Commission	\$150		\$0	\$525	\$600	\$500 -17%
TOTAL EXPENSES		\$360		\$0	\$1,325	\$2,500	\$2,000 -20%

PARKS AND RECREATION		2024	2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	
51870-300	Dessert Park Expense	\$3,113		\$2,012	\$3,500	\$4,250	\$4,250 0%
51880-300	Softball Field Expenses	\$1,460		\$176	\$3,000	\$4,500	\$4,500 0%
51890-110	Rec. Center Salary	\$0		\$0	\$0	\$0	\$0 0%
51890-300	Rec. Center Expense	\$4,811		\$4,489	\$4,500	\$4,500	\$4,750 6%
51890-810	Rec. Center Outlay	\$5,842		\$0	\$7,500	\$7,500	\$7,500 0%
55220-000	Fireworks	\$2,500		\$2,500	\$2,500	\$2,500	\$2,500 0%
55410-300	Hockey Association-Subsidy	\$23,000		\$23,000	\$23,000	\$23,000	\$23,000 0%
55410-350	Rec Center Winter Utilities	\$19,487		\$8,638	\$15,000	\$10,000	\$10,000 0%
55410-500	Softball Association	\$4,746		\$1,873	\$2,000	\$2,000	\$2,000 0%
55410-700	River Park Expense	\$3,867		\$551	\$4,000	\$5,500	\$5,500 0%
55510-110	Parks Salaries	\$19,684		\$21,367	\$23,000	\$20,000	\$21,500 8%
55510-120	Parks/Rec. Commission	\$350		\$0	\$500	\$600	\$600 0%
55510-300	Expenses	\$23,302		\$10,515	\$17,500	\$19,000	\$19,000 0%
55510-310	Flowers	\$0		\$94	\$94	\$0	\$0 0%
55510-312	Lawn Equipment	\$0		\$788	\$2,000	\$2,000	\$2,000 0%
55510-313	Trees	\$0		\$400	\$400	\$500	\$1,000 0%
55510-314	Refuse/Recycling Contain.	\$658		\$448	\$448	\$500	\$500 0%
55510-315	Restroom Rental	\$1,875		\$1,545	\$3,000	\$3,000	\$3,200 7%
55510-317	Drinking Fountains	\$0		\$0	\$0	\$0	\$0 0%
55510-318	Play Equipment	\$9,500		\$0	\$0	\$0	\$0 0%
55510-810	Outlay	\$9,032		\$0	\$0	\$0	\$0 100%
55520-110	Dessert Park Rinks Salaries	\$437		\$3,785	\$3,785	\$2,500	\$3,000 20%
55520-300	Dessert Park Rinks Expenses	\$0		\$0	\$250	\$250	\$250 0%
55590-500	Edgewood Park Expenses	\$3,835		\$3,021	\$4,250	\$4,500	\$4,500 0%
TOTAL EXPENSES		\$137,500		\$85,202	\$120,227	\$116,600	\$119,550 3%

LIBRARY		2024	2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	
55110-110	Salaries	\$2,136		\$1,528	\$2,200	\$2,200	\$2,200 0%
55110-300	Expenses	\$1,537		\$3,969	\$4,200	\$3,300	\$3,300 0%
55110-810	Outlay	\$0		\$0	\$0	\$0	\$0 0%
TOTAL EXPENSES		\$3,672		\$5,498	\$6,400	\$5,500	\$5,500 0%

2026 GENERAL FUND - EXPENSES

BUILDINGS AND GROUNDS		2024	2025	Projected	2025	2026	Percent
		Actual 12/31/2024	2025 9/15/2025	Year End	Budget	Proposed Budget	Change
51810-110	City Hall Salary	\$3,642	\$2,433	\$3,600	\$3,900	\$3,900	0%
51810-300	City Hall Expense	\$14,097	\$11,223	\$13,500	\$13,500	\$13,500	0%
51810-650	City Hall Outlay	\$19,270	\$73	\$3,200	\$3,200	\$0	-100%
51830-300	Ranger Station Expense	\$0	\$0	\$0	\$0	\$0	0%
51840-110	Garage Salary	\$932	\$602	\$800	\$800	\$800	0%
51840-300	Garage Expense	\$18,857	\$17,246	\$20,000	\$20,500	\$20,500	0%
51840-810	Garage Outlay	\$0	\$4,669	\$4,669	\$3,000	\$0	-100%
51860-110	Police Garage - Cleaning	\$968	\$752	\$975	\$900	\$1,000	11%
51860-300	Police Garage Expense	\$8,414	\$3,207	\$4,500	\$4,500	\$6,750	50%
51860-810	Police Garage Outlay	\$7,998	\$0	\$0	\$0	\$0	100%
TOTAL EXPENSES		\$74,179	\$40,205	\$51,244	\$50,300	\$46,450	-8%

MISCELLANEOUS EXPENDITURES		2024	2025	Projected	2025	2026	Percent
		Actual 12/31/2024	2025 9/15/2025	Year End	Budget	Proposed Budget	Change
51720-150	NorthCen. Reg. Planning	\$0	\$600	\$600	\$200	\$200	0%
51720-160	League of Municipalities	\$1,906	\$2,193	\$2,193	\$2,193	\$2,376	8%
51720-162	Mosinee Chamber	\$330	\$330	\$330	\$350	\$350	0%
51720-163	Wausau Chamber	\$0	\$0	\$0	\$0	\$0	0%
51720-164	Metro Planning Commission	\$851	\$940	\$940	\$1,004	\$940	-6%
51720-165	Mosinee Events	\$0	\$0	\$0	\$0	\$0	0%
51720-166	Humane Society Shelter	\$2,570	\$2,590	\$2,590	\$3,750	\$3,750	0%
51720-167	Marathon Cty Eco Dev Corp	\$250	\$250	\$250	\$500	\$500	250%
51980-300	Miscellaneous Expenses	\$16,326	\$200	\$200	\$4,500	\$4,500	0%
55410-400	Holiday Decorations	\$2,407	\$805	\$2,700	\$2,700	\$2,700	0%
TOTAL EXPENSES		\$24,641	\$7,908	\$9,803	\$15,197	\$15,316	0.8%

2026 GENERAL FUND - EXPENSES

POLICE DEPARTMENT	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
52100-109 Police Chief Salary	\$83,158	\$53,094	\$86,475	\$86,475	\$93,500	8.12%	
52100-110 Police Captain Salary	\$0	\$45,477	\$85,602	\$86,925	\$90,402	4.00%	
52100-112 Officers Salary (8)	\$528,183	\$390,491	\$549,310	\$615,397	\$653,102	6.13%	
52100-112-1 2025 New Officer Salary	(included in 52100-112)	0.00%					
52100-112-2 2026 New Officers Salary	(included in 52100-112)	(included in 52100-112)	(included in 52100-112)	(included in 52100-112)	\$0	0.00%	
52100-113 Overtime	\$44,385	\$30,352	\$38,000	\$45,000	\$35,000	-22.2%	
52100-114 Police Secretary	\$77,277	\$31,641	\$46,410	\$46,410	\$46,725	0.68%	
52100-115 Crossing Guards	\$3,899	\$2,418	\$4,000	\$4,000	\$4,160	4.0%	
52100-137 Uniform Expense	\$17,225	\$3,438	\$20,000	\$20,000	\$31,700	58.5%	
52100-157 Training and Education	\$6,442	\$1,969	\$5,000	\$6,500	\$6,500	0.0%	
52100-249 (171) Ford Pursuit Utl. Veh	\$5,687	\$10,696	\$11,000	\$8,000	\$8,000	0.0%	
52100-250 (151) Ford Pursuit Veh	\$2,463	\$15	\$150	\$8,000	\$8,000	0.0%	
52100-251 (191) Ford Pursuit Utl. Veh	\$6,532	\$1,274	\$2,300	\$8,000	\$8,000	0.0%	
52100-253 (131) Ford Pursuit Veh	\$3,616	\$630	\$1,000	\$8,000	\$8,000	0.0%	
52100-254 (241) Ford Pursuit Utl. Veh	\$0	\$153	\$600	\$600	\$2,500	100.0%	
52100-255 (242) Ford Pursuit Utl. Veh	\$0	\$144	\$600	\$600	\$2,500	100.0%	
52100-300 Expense	\$17,453	\$14,017	\$30,000	\$43,040	\$17,000	-60.5%	
52100-315 Crime Prevention	\$0	\$250	\$500	\$700	\$700	0.0%	
52100-325 Conferences	\$496	\$125	\$225	\$2,000	\$2,500	25.0%	
52100-328 Legal	\$0	\$2,260	\$4,000	\$6,000	\$6,000	0.0%	
52100-351 Fuel	\$19,890	\$10,787	\$17,000	\$23,000	\$20,000	-13.0%	
52100-352 Equipment Maintenance	\$21,455	\$8,185	\$23,050	\$23,050	\$29,660	28.7%	
52100-810 Outlay - Equipment	\$550	\$32,647	\$32,647	\$16,160	\$0	-100.0%	
52100-814 Outlay-Capital Improv. Squad	\$107,939	\$74,257		\$0	\$0	0.0%	
TOTAL EXPENSES	\$946,650	\$714,320	\$957,869	\$1,057,857	\$1,073,949	2%	

MUNICIPAL COURT	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
52100-400 Municipal Court Exp	\$4,525	\$1,388	\$2,100	\$2,500	\$2,500	0%	
52100-900 Judge Salary	\$4,200	\$2,800	\$4,200	\$4,200	\$4,200	0%	
52100-910 Court Clerk	\$1,053	\$2,719	\$5,860	\$5,860	\$5,860	0%	
52100-915 Training	\$1,729	\$800	\$1,800	\$2,300	\$2,300	0%	
52100-920 Software Support	\$1,100	\$1,100	\$1,400	\$1,400	\$1,400	0%	
52100-930 Warrants - Expenses	\$0	\$0	\$500	\$1,000	\$1,000	0%	
TOTAL EXPENSES	\$12,607	\$8,807	\$15,860	\$17,260	\$17,260	0%	

AMBULANCE CONTRACT	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
52450-333 Amb. Collection Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
52450-800 Ambulance Contract	\$131,272	\$68,287	\$136,574	\$136,523	\$135,510	-0.7%	
TOTAL EXPENSE	\$131,272	\$68,287	\$136,574	\$136,523	\$135,510	-0.7%	

FIRE CONTRACT	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
52200-800 Contract	\$21,551	\$11,643	\$23,285	\$23,285	\$28,111	21%	
52200-850 Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%	
52200-900 Fire District Operational Exp	\$62,785	\$32,926	\$65,853	\$65,853	\$60,911	-8%	
52200-950 Fire 2% Dues Expenses	\$21,719	\$25,482	\$25,482	\$21,719	\$25,482	17%	
TOTAL EXPENSE	\$106,056	\$70,051	\$114,620	\$110,857	\$114,504	3.3%	

2026 GENERAL FUND - EXPENSES

STREET DEPARTMENT	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
53100-222 Clothing Allowance	\$788	\$700	\$788	\$800	\$800	0%	
53100-234 Sand	\$0	\$0	\$1,800	\$1,800	\$1,800	0%	
53100-235 Gravel	\$7,124	\$68	\$7,500	\$7,500	\$7,500	0%	
53100-236 Road Salt	\$41,709	\$24,700	\$40,000	\$51,000	\$55,000	8%	
53100-239 Street Signs	\$1,428	\$504	\$1,000	\$2,000	\$2,000	0%	
53100-240 Stump Removal	\$0	\$0	\$1,000	\$1,000	\$1,000	0%	
53100-241 Concrete Disposal Fees	\$0	\$0	\$250	\$250	\$250	0%	
TOTAL EXPENSE	\$51,048	\$25,972	\$52,338	\$64,350	\$68,350	6%	

MACHINERY AND EQUIPMENT	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
53110-110 Salary	(Included in Budget Acct: #53310-110 – Street Maintenance)						
53110-300 Expense	\$60,285	\$38,237	\$68,000	\$72,000	\$75,000	4%	
53110-351 Fuel	\$31,521	\$21,562	\$36,000	\$44,000	\$40,000	-9%	
53110-810 Outlay - Mach.& Equipment	\$0	\$0	\$3,000	\$5,000	\$5,000	0%	
53110-825 Capital Equip. Replacement	\$0	\$0	\$0	\$0	\$0	0%	
TOTAL EXPENSE	\$91,806	\$59,798	\$107,000	\$121,000	\$120,000	-0.8%	

DIRECTOR OF PUBLIC WORKS	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
53210-110 Salary	\$41,355	\$72,036	\$84,173	\$42,758	\$44,468	4.00%	
53210-300 Expense	\$1,272	\$328	\$328	\$1,000	\$1,000	0%	
53210-500 Training	\$365	\$0	\$150	\$600	\$600	0%	
TOTAL EXPENSE	\$42,991	\$72,364	\$84,651	\$44,358	\$46,068	4%	

ENGINEERING	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
53290-110 General	\$2,947	\$1,221	\$1,221	\$4,500	\$4,500	0%	
53290-111 Public Works Safety Program	\$2,250	\$0	\$2,435	\$3,000	\$3,000	0%	
TOTAL EXPENSE	\$5,197	\$1,221	\$3,656	\$7,500	\$7,500	0%	

STREET MAINTENANCE	2024		2025		2026		Percent Change
	Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget	
53310-110 Salaries	\$294,906	\$167,546	\$255,600	\$255,600	\$265,824	4.00%	
53310-110-5 Over Time	\$4,982	\$11,581	\$11,581	\$9,000	\$9,000	0%	
53310-111 Snow and Ice	\$0	\$0	\$0	\$0	\$0	0%	
53310-112 Blacktop	\$0	\$0	\$0	\$0	\$0	0%	
53310-113 Crack Sealing	\$14,950	\$0	\$12,000	\$12,000	\$12,000	0%	
53310-114 Street Sweeping	\$0	\$0	\$0	\$0	\$0	0%	
53310-300 Expense	\$39,009	\$10,431	\$33,000	\$35,000	\$35,000	0%	
53310-810 Sealcoating - Outlay	\$36,067	\$0	\$57,000	\$63,000	\$65,000	3%	
TOTAL EXPENSE	\$389,915	\$189,558	\$369,181	\$374,600	\$386,824	3.3%	

2026 GENERAL FUND - EXPENSES

STREET CONSTRUCTION		2024		2025		2026	
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget
53320-110	Street Construction - Salaries	(City crew payroll Included in Budget Acct: #53310-110 – Street Maintenance)					
53320-810	Street Construction - Outlay	\$0		\$0	\$0	\$0	\$0 0%
	TOTAL EXPENSE	\$0		\$0	\$0	\$0	\$0 0%

ALLEYS		2024		2025		2026	
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$3,369		\$102	\$3,000	\$3,000	\$3,000 0%
53410-810	Outlay	\$0		\$0	\$0	\$0	\$0 0%
	TOTAL EXPENSE	\$3,369		\$102	\$3,000	\$3,000	\$3,000 0%

STREET LIGHTING		2024		2025		2026	
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget
53420-220	Expense	\$124,506		\$83,486	\$130,000	\$138,000	\$134,100 -3%
53420-810	Outlay	\$0		\$0	\$0	\$3,000	\$0 -100%
	TOTAL EXPENSE	\$124,506		\$83,486	\$130,000	\$141,000	\$134,100 -5%

SIDEWALKS		2024		2025		2026	
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget
53430-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-810	Outlay	\$15,000		\$0	\$1,000	\$15,000	\$10,000 -33%
	TOTAL EXPENSE	\$15,000		\$0	\$1,000	\$15,000	\$10,000 -33%

STORM SEWERS		2024		2025		2026	
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget
53440-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-300	Expense	\$11,037		\$5,646	\$7,000	\$7,000	\$7,000 0%
53440-810	Outlay	\$0		\$0	\$0	\$4,000	\$4,000 0%
	TOTAL EXPENSE	\$11,037		\$5,646	\$7,000	\$11,000	\$11,000 0%

SOLID WASTE		2024		2025		2026	
		Actual 12/31/2024	2025 9/15/2025	Actual	Projected Year End	2025 Budget	Proposed Budget
57100-110	Yard Waste Collection	\$8,500		\$1,500	\$11,000	\$11,000	\$14,000 27%
57100-115	Spring Clean Up	\$14,710		\$15,653	\$15,653	\$17,000	\$20,000 18%
57100-297	Garbage Collection	\$121,273		\$72,244	\$123,847	\$126,718	\$130,049 3%
57100-300	Recycling Collection	\$64,402		\$38,491	\$65,983	\$65,762	\$67,976 3%
57100-500	Marathon County Landfill Fees	\$41,353		\$26,491	\$45,414	\$46,000	\$46,000 0%
	TOTAL EXPENSE	\$250,239		\$154,379	\$261,897	\$266,480	\$278,025 4%

2026 GENERAL FUND - EXPENSES

FORESTRY		2024		2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2025	Actual Year End	Projected 2025 Budget	Proposed Budget		
55610-110	Salaries			(Included in Budget Acct: #53310-110 – Street Maintenance)				
55610-111	Consultant Services	\$0	\$0	\$0	\$500	\$500	0%	
55610-300	Forestry Expenses	\$0	\$0	\$74	\$1,800	\$1,800	0%	
	TOTAL EXPENSE	\$0	\$0	\$74	\$2,300	\$2,300	0%	
EMPLOYEE BENEFITS		2024		2025		2026		Percent Change
		Actual 12/31/2024	2025 9/15/2024	Actual Year End	Projected 2025 Budget	2025 Budget	Proposed Budget	
51990-151	Social Security/Medicare	\$101,739	\$84,871	\$107,747	\$107,000	\$107,045	0.04%	
51990-152	Retirement	\$134,282	\$116,646	\$144,000	\$135,000	\$148,866	10%	
51990-153	Vision Plan	\$2,492	\$1,488	\$2,713	\$3,000	\$2,061	-31%	
51990-154	Health Insurance	\$239,753	\$266,605	\$296,921	\$288,500	\$311,996	8%	
51990-155	Dental Insurance	\$21,625	\$12,963	\$23,500	\$24,279	\$23,831	-2%	
51990-156	Income Continuation	\$0	\$0	\$0	\$0	\$0	0%	
51990-157	Life Insurance	\$13,404	\$6,834	\$13,500	\$14,400	\$14,100	-2%	
51990-158	Unemployment Comp	\$1,298	\$0	\$0	\$0	\$0	0%	
51990-159	Employee Assistance Prog	\$582	\$562	\$562	\$600	\$600	0%	
	TOTAL EXPENSE	\$515,174	\$489,969	\$588,943	\$572,779	\$608,499	6%	

2026 GENERAL FUND - EXPENSES

UNCLASSIFIED ACCOUNTS		2024	2025		2026		
		Actual 12/31/2024	2025 9/15/2025	Projected Year End	2025 Budget	Proposed Budget	Percent Change
51910-591	Illegal Taxes and Refunds	\$907	\$345	\$345	\$0	\$0	0.0%
51940-510	Insurance-Prop/Liab/WComp	\$98,972	\$79,925	\$79,925	\$93,500	\$87,650	-6.3%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$0	\$0	0.0%
57000-900	Capital Imprv Fund Transfer	\$0	\$0	\$5,950	\$5,950	\$7,300	22.7%
57720-801	Tourism Develop. & Promotion	\$0	\$0	\$0	\$0	\$0	0.0%
58100-610	Debt Service - Principal	\$371,184	\$231,227	\$467,252	\$467,252	\$457,976	-2.0%
58100-620	Debt Service - Interest	\$106,429	\$83,359	\$151,467	\$151,467	\$167,797	10.8%
58100-630	Loan Fees and Expenses	\$800	\$1,200	\$1,200	\$1,000	\$1,200	20.0%
59000-000	Business Park Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
59000-800	CWBP Business Ret.	\$600	\$0	\$0	\$600	\$0	-100.0%
TOTAL EXPENSE		\$578,892	\$396,056	\$706,139	\$719,769	\$721,923	0.3%
TOTAL GENERAL FUND EXPENSES		\$3,933,896	\$2,781,216	\$4,180,459	\$4,279,959	\$4,392,639	2.6%



CITY OF MOSINEE

2026 GENERAL FUND - EXPENSES

	2024 Actual 12/31/2024	2025 Actual 9/15/2025	2025 Projected Year End	2025 Budget	2026 Budget	Percent Change
MAYOR EXPENSES	\$11,695	\$6,657	\$8,700	\$10,500	\$10,500	0%
CITY COUNCIL EXPENSES	\$41,933	\$24,311	\$43,350	\$43,350	\$46,020	6%
CITY ADMINISTRATOR EXPENSES	\$96,633	\$73,216	\$99,839	\$100,744	\$104,838	4%
CITY CLERK & TREASURER EXPENSES	\$123,379	\$105,936	\$157,050	\$126,110	\$143,547	14%
ELECTIONS EXPENSES	\$9,788	\$13,944	\$13,944	\$14,700	\$11,050	-25%
CITY OFFICES EXPENSES	\$69,526	\$42,173	\$70,500	\$61,500	\$75,145	22%
BOARD OF REVIEW EXPENSES	\$0	\$200	\$200	\$175	\$175	0%
ASSESSOR EXPENSES	\$23,645	\$4,275	\$20,300	\$20,100	\$24,380	21%
ACCOUNTING/AUDITING EXPENSES	\$26,714	\$24,700	\$24,700	\$24,600	\$26,400	7%
LEGAL EXPENSES	\$90	\$1,018	\$1,200	\$4,500	\$4,500	0%
BUILDING INSPECTOR EXPENSES	\$14,169	\$5,956	\$11,876	\$17,950	\$18,456	3%
COMMISSION/COMMITTEES EXPENSES	\$360	\$0	\$1,325	\$2,500	\$2,000	-20%
LIBRARY EXPENSES	\$3,672	\$5,498	\$6,400	\$5,500	\$5,500	0%
PARKS AND REC EXPENSES	\$137,500	\$85,202	\$120,227	\$116,600	\$119,550	3%
BUILDINGS & GROUNDS EXPENSES	\$74,179	\$40,205	\$51,244	\$50,300	\$46,450	-8%
MISCELLANEOUS EXPENSES	\$24,641	\$7,908	\$9,803	\$15,197	\$15,316	1%
POLICE DEPARTMENT EXPENSES	\$946,650	\$714,320	\$957,869	\$1,057,857	\$1,073,949	2%
MUNICIPAL COURT EXPENSES	\$12,607	\$8,807	\$15,860	\$17,260	\$17,260	0%
AMBULANCE CONTRACT EXPENSE	\$131,272	\$68,287	\$136,574	\$136,523	\$135,510	-1%
FIRE CONTRACT EXPENSE	\$106,056	\$70,051	\$114,620	\$110,857	\$114,504	3%
STREET DEPARTMENT EXPENSE	\$51,048	\$25,972	\$52,338	\$64,350	\$68,350	6%
MACH. & EQUIPMENT EXPENSE	\$91,806	\$59,798	\$107,000	\$121,000	\$120,000	-1%
DIRECTOR OF PUBLIC WORKS EXPENSE	\$42,991	\$72,364	\$84,651	\$44,358	\$46,068	4%
ENGINEERING EXPENSE	\$5,197	\$1,221	\$3,656	\$7,500	\$7,500	0%
STREET MAINTENANCE EXPENSE	\$389,915	\$189,558	\$369,181	\$374,600	\$386,824	3%
STREET CONSTRUCTION EXPENSE	\$0	\$0	\$0	\$0	\$0	0%
ALLEYS EXPENSE	\$3,369	\$102	\$3,000	\$3,000	\$3,000	0%
STREET LIGHTING EXPENSE	\$124,506	\$83,486	\$130,000	\$141,000	\$134,100	-5%
SIDEWALKS EXPENSE	\$15,000	\$0	\$1,000	\$15,000	\$10,000	-33%
STORM SEWERS EXPENSE	\$11,037	\$5,646	\$7,000	\$11,000	\$11,000	0%
SOLID WASTE EXPENSE	\$250,239	\$154,379	\$261,897	\$266,480	\$278,025	4%
FORESTRY EXPENSE	\$0	\$0	\$74	\$2,300	\$2,300	0%
EMPLOYEE BENEFITS EXPENSE	\$515,174	\$489,969	\$588,943	\$572,779	\$608,499	6%
UNCLASSIFIED ACCTS EXPENSE	\$578,892	\$396,056	\$706,139	\$719,769	\$721,923	0%
TOTAL EXPENDITURES	\$3,933,682	\$2,781,216	\$4,180,459	\$4,279,959	\$4,392,639	3%



CITY OF MOSINEE

2026 BUDGET

CAPITAL PROJECT FUND

CITY OF MOSINEE
CAPITAL PROJECTS FUND
2026 BUDGET

<u>ACCOUNT #</u>		<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>2025 ESTIMATE</u>	<u>2026 BUDGET</u>
REVENUES					
410-00-47000-000	INTEREST	\$0	\$0	\$0	\$0
410-00-48000-000	MISCELLANEOUS	\$9,019	\$11,867	\$11,867	\$14,600
410-00-48500-000	LOAN PROCEEDS	\$1,515,000	\$468,700	\$425,000	\$431,900
410-00-48600-100	DNR GRANT PROCEEDS	\$0	\$0	\$0	\$0
410-00-48600-200	DOT GRANT PROCEEDS	\$0	\$0	\$0	\$0
	GRANT PROCEEDS	\$0	\$0	\$0	\$0
	SUB-TOTAL	\$1,524,019	\$480,567	\$436,867	\$446,500
OTHER REVENUE SOURCES					
410-00-48500-020	GENERAL FUND - TRANSFER	\$0	\$5,950	\$5,950	\$7,300
	GENERAL FUND - RESERVES	\$0	\$0	\$0	\$0
	OTHER FUND TRANSFERS	\$0	\$0	\$0	\$0
	BEGINNING BALANCE	(\$386,581)	(\$106,158)	\$2,223	(\$129,286)
	TOTAL REVENUES	\$1,137,438	\$380,359	\$445,040	\$324,514
EXPENDITURES					
410-00-51850-200	BUILDINGS/OTHER	\$74,354	\$71,500	\$51,000	\$140,900
410-00-52500-000	STREET IMPROVEMENTS	\$855,309	\$330,000	\$306,581	\$170,000
410-00-52500-800	ENGINEERING	\$1,728	\$0	\$1,643	\$0
410-00-53300-500	EQUIPMENT	\$203,824	\$310,000	\$215,102	\$77,900
410-00-53300-800	VEHICLES	\$0	\$0	\$0	\$65,000
	TRANSFERS OUT	\$0	\$0	\$0	\$0
	TOTAL EXPENSES	\$1,135,215	\$711,500	\$574,326	\$453,800
	YEAR END FUND BALANCE	\$2,223	(\$331,141)	(\$129,286)	(\$129,286)



CAPITAL PROJECT FUND

2026 PROJECTS

<u>ACCOUNT #</u>	<u>PROJECT</u>	<u>BUDGET AMOUNT</u>
410-00-51850-200	Gorski Landfill Site Investigation	\$ 21,900
410-00-51850-200	Department of Public Works Raingutters	\$ 3,500
410-00-51850-200	Recreation Center Interior Remodeling	\$ 50,500
410-00-51850-200	Library Window Restoration	\$ 65,000
410-00-52500-000	3rd Street Reconstruction	\$ 170,000
410-00-53300-500	Network Switch & Firewall	\$ 1,500
410-00-53300-500	Police Portable Drug Testing Vent System	\$ 2,300
410-00-53300-500	City Hall Workstations (3)	\$ 6,800
410-00-53300-500	Police Body & Squad Camera Video Storage	\$ 7,200
410-00-53300-500	Police Office Computers (5)	\$ 9,500
410-00-53300-500	Police Squad Toughbooks	\$ 11,000
410-00-53300-500	Police Squad Radar Units (4)	\$ 14,400
410-00-53300-500	Police Squad Video	\$ 25,200
41043053300-800	Public Works Pickup Purchase	\$ 65,000

2026 TOTAL \$453,800



CITY OF MOSINEE

2026 BUDGET

SPECIAL REVENUE FUNDS

CITY OF MOSINEE

2026 BUDGET

Tax Increment District No. 2

ACCOUNT #		2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
REVENUES					
420-00-29100-115-000	LOAN PROCEEDS	\$0	\$0	\$0	\$0
420-00-41110-000-000	PROPERTY TAX LEVY	\$466,080	\$490,930	\$490,930	\$521,274
420-00-41400-000-00	PERSONAL PROPERTY AID	\$63,879	\$100,926	\$100,926	\$100,926
420-00-41200-000-000	COMPUTER EX STATE AID	\$7,371	\$7,371	\$7,371	\$7,371
420-00-41800-000-000	SALE OF PROPERTY	\$0	\$0	\$0	\$0
420-00-42000-000-000	INTEREST	\$140	\$0	\$0	\$0
	SUB-TOTAL	\$537,470	\$599,227	\$599,227	\$629,571
TRANSFERS IN					
		\$0	\$0	\$0	\$0
	BEGINNING BALANCE	\$763,804	\$753,101	\$797,199	\$1,117,367
	TOTAL REVENUES	\$1,301,274	\$1,352,328	\$1,396,426	\$1,746,938
EXPENDITURES					
420-00-51720-000-000	CONSULTANT SERVICES	\$0	\$0	\$0	\$7,500
420-00-51800-000-000	ADMINISTRATION & OTHER	\$150	\$40,000	\$40,200	\$40,000
420-00-52500-000-000	STREET IMPROVEMENTS	\$0	\$0	\$0	\$0
420-00-52500-800-000	ENGINEERING	\$0	\$0	\$0	\$0
420-00-52800-000-000	DEVELOPMENT GRANTS	\$0	\$0	\$0	\$0
420-00-61000-200-000	INTEREST EXPENSE	\$29,215	\$24,884	\$24,884	\$20,069
420-00-61000-300-000	PRINCIPAL EXPENSE	\$203,816	\$213,975	\$213,975	\$218,975
	SUBTOTAL EXPENSES	\$233,181	\$278,859	\$279,059	\$286,544
	TRANSFERS OUT	\$270,894	\$0	\$0	\$0
	TOTAL EXPENSES	\$504,075	\$278,859	\$279,059	\$286,544
	YEAR END FUND BALANCE	\$797,199	\$1,073,469	\$1,117,367	\$1,460,394



TAX INCREMENT DISTRICT NO. 2 FUND

2026 EXPENDITURES

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
420-00-51720-000	TID Closure Audit Expense	\$7,500
420-00-51800-000	City TID Administrative Charge	\$40,000
	TOTAL	\$47,500

CITY OF MOSINEE
2026 BUDGET
Tax Increment District No. 3

<u>ACCOUNT #</u>		<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>2025 ESTIMATE</u>	<u>2026 BUDGET</u>
REVENUES					
430-00-29100-115	LOAN PROCEEDS	\$475,000	\$0	\$0	\$0
430-00-41110-000	PROPERTY TAX LEVY	\$198,701	\$208,799	\$208,799	\$257,328
430-00-41900-000	PERSONAL PROP AID	\$15,683	\$27,771	\$27,771	\$27,771
430-00-41200-000	COMPUTER EXEMPT AID	\$2,167	\$2,167	\$2,167	\$2,167
430-00-41800-000	SALE OF PROPERTY	\$0	\$0	\$0	\$0
430-00-42000-000	INTEREST	\$0	\$0	\$0	\$0
430-00-45000-000	WEDC GRANT PROCEEDS	\$50,000	\$0	\$0	\$0
430-00-45000-000	WISDOT GRANT PROCEEDS	\$39,378	\$0	\$3,780	\$0
	MISCELLANEOUS	\$0	\$0	\$5,089	\$0
	SUB-TOTAL	\$780,929	\$238,737	\$247,606	\$287,266
TRANSFERS IN					
	GENERAL FUND	\$0	\$0	\$0	\$0
	TID NO. 2	\$275,000	\$0	\$0	\$0
BEGINNING BALANCE		(\$818,588)	(\$232,302)	(\$345,315)	(\$482,577)
TOTAL REVENUES		\$237,341	\$6,435	(\$97,709)	(\$195,311)
EXPENDITURES					
430-00-51720-000	CONSULTANT SERVICES	\$2,673	\$0	\$7,000	\$20,000
430-00-51800-000	OTHER	\$65,180	\$12,000	\$14,000	\$12,000
430-00-52500-000	STREET IMPROVEMENTS	\$423,494	\$0	\$0	\$0
430-00-52800-000	DEVELOPMENT GRANTS	\$47,884	\$127,900	\$93,267	\$93,266
430-00-55000-000	LAND PURCHASES	\$0	\$0	\$205,000	\$0
430-00-61000-200	INTEREST EXPENSE	\$13,425	\$30,601	\$30,601	\$32,450
430-00-61000-300	PRINCIPAL EXPENSE	\$30,000	\$35,000	\$35,000	\$45,000
TOTAL EXPENSES		\$582,656	\$205,501	\$384,868	\$202,716
TRANSFERS OUT					
	CAPITAL PROJECT FUND	\$0	\$0	\$0	\$0
YEAR END FUND BALANCE		(\$345,315)	(\$199,066)	(\$482,577)	(\$398,027)



TAX INCREMENT DISTRICT NO. 3 FUND

2026 EXPENDITURES

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
430-00-51800-000	Downtown Landscaping Maintenance	\$12,000
430-00-52800-000	Mosinee Brewing Company Development Grant (#8 of 10)	\$46,193
430-00-52800-000	Cobblestone Hotel & Suites Development Grant (#3)	\$47,073
TOTAL BUDGETED EXPENSES =		\$105,266



CITY OF MOSINEE

TOURISM DEVELOPMENT & PROMOTION FUND

2026 BUDGET

<u>ACCOUNT #</u>		2024	2025	2025	2026
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>

REVENUES

	MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0
350-00-41000-000	ROOM TAXES	\$78,298	\$60,000	\$65,000	\$60,000
	BEGINNING BALANCE	\$56,067	-\$11,361	-\$13,299	\$23,851
	TOTAL REVENUES	\$134,365	\$48,639	\$51,701	\$83,851

EXPENDITURES

350-00-51500-000	PROMOTIONAL EXPENSES	\$40,082	\$30,000	\$25,000	\$30,000
350-00-51800-000	DEVELOPMENT PROJECTS	\$104,732	\$0	\$0	\$0
350-00-57500-500	TOURISM ENTITY SERVICES	\$2,850	\$2,850	\$2,850	\$2,850
	TOTAL EXPENSES	\$147,664	\$32,850	\$27,850	\$32,850

YEAR END FUND BALANCE	-\$13,299	\$15,789	\$23,851	\$51,001
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CITY OF MOSINEE

FUTURE PARK RESERVE / PARK DEVELOPMENT FUND

2026 BUDGET

<u>ACCOUNT #</u>		2024 <u>ACTUAL</u>	2025 <u>BUDGET</u>	2025 <u>ESTIMATE</u>	2026 <u>BUDGET</u>
REVENUES					
BUILDNG PERMIT FEES		\$5,470	\$3,000	\$3,500	\$3,000
PARKLAND DEDICATION FEES		\$0	\$0	\$20,600	\$0
GRANTS/DONATIONS		\$0	\$150,000	\$5,000	\$106,500
BEGINNING BALANCE		\$40,468	\$32,833	\$45,938	\$69,038
TOTAL REVENUES		\$45,938	\$185,833	\$75,038	\$178,538
EXPENDITURES					
PARK IMPROVEMENTS		\$0	\$176,000	\$0	\$176,000
PARK LAND ACQUISITION		\$0	\$0	\$0	\$0
SUBTOTAL EXPENSES		\$0	\$176,000	\$0	\$176,000
TRANSFERS OUT		\$0	\$6,000	\$6,000	\$6,000
TOTAL EXPENSES		\$0	\$182,000	\$6,000	\$182,000
YEAR END FUND BALANCE		\$45,938	\$3,833	\$69,038	-\$3,462

PARK DEVELOPMENT FUND

2026 PROJECTS

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
	Maple Ridge Park Playground Equipment	\$176,000



CITY OF MOSINEE

RIVER PARK DEVELOPMENT RESERVE FUND

2026 BUDGET

<u>ACCOUNT #</u>		2024 <u>ACTUAL</u>	2025 <u>BUDGET</u>	2025 <u>ESTIMATE</u>	2026 <u>BUDGET</u>
REVENUES					
MAAC PAVILION FEES		\$0	\$1,450	\$1,650	\$1,500
BEGINNING BALANCE		<u>\$2,975</u>	<u>\$4,425</u>	<u>\$2,975</u>	<u>\$4,625</u>
TOTAL REVENUES		\$2,975	\$5,875	\$4,625	\$6,125
EXPENDITURES					
RIVER PARK IMPROVEMENTS		\$0	\$4,500	\$0	\$4,500
SUBTOTAL EXPENSES		\$0	\$4,500	\$0	\$4,500
TRANSFERS OUT		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		\$0	\$4,500	\$0	\$4,500
YEAR END FUND BALANCE		\$2,975	\$1,375	\$4,625	\$1,625



CITY OF MOSINEE

2026 BUDGET

DEBT SERVICE FUND



CITY OF MOSINEE 2026 BUDGET

DEBT SERVICE FUND SUMMARY

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
REVENUES					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers In - Other	\$837,074	\$829,836	\$924,179	\$924,179	\$943,267
Beginning Balance	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$837,074	\$829,836	\$924,179	\$924,179	\$943,267
EXPENDITURES					
Principal Retirement	\$660,881	\$677,720	\$716,227	\$716,227	\$721,951
Interest & Fiscal Charges	\$175,193	\$151,116	\$206,952	\$206,952	\$220,316
Escrow Agent Payment	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$837,074	\$829,836	\$924,179	\$924,179	\$943,267
YR END BALANCE	\$0	\$0	\$0	\$0	\$0