



MOSINEE WATER & SEWER UTILITY

2026 BUDGET

Proposed: November 10, 2025

Approved:

MOSINEE WATER & SEWER UTILITY

2026 BUDGET

REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL - 10/25	2025 PROJECTED	2026 PROPOSED	PERCENT CHANGE
WATER SALES								
46411-460-000	Unmetered Sales	11,080.01	1,041.49	1,000.00	1,041.49	1,100.00	1,000.00	0.0%
46411-461-000	Metered Sales - Residential	590,286.58	564,578.90	612,000.00	479,974.68	575,968.00	580,000.00	-5.5%
46411-461-050	Metered Sales - Multi-Family	65,155.72	67,079.39	63,750.00	60,034.32	72,040.00	70,000.00	8.9%
46411-461-100	Metered Sales - Commercial	167,772.36	164,723.68	169,500.00	140,287.04	168,345.00	170,000.00	0.3%
46411-461-200	Metered Sales - Industrial	203,734.00	215,825.08	180,000.00	222,029.42	266,435.00	220,000.00	18.2%
46411-462-000	Private Fire Protection	23,444.62	25,807.44	22,000.00	21,506.20	25,800.00	24,000.00	8.3%
46411-463-000	Public Fire Protection	353,360.05	357,572.73	360,500.00	299,453.49	359,350.00	360,500.00	0.0%
46411-464-000	Metered Sales - Public Authority	36,963.01	38,330.52	34,000.00	28,079.02	33,000.00	34,000.00	0.0%
TOTAL WATER SALES		\$ 1,451,796.35	\$ 1,434,959.23	\$ 1,442,750.00	\$ 1,252,405.66	\$ 1,502,038.00	\$ 1,459,500.00	1.1%
OTHER OPERATING RECEIPTS								
46412-415-000	Revenues from Merchandising	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
46412-418-000	Rental Income	114,580.64	118,387.62	110,000.00	88,870.00	106,000.00	3,600.00	-2955.6%
46412-419-000	Interest & Dividend Income	3,337.27	0.00	500.00	0.00	0.00	50,000.00	99.0%
46412-470-000	Forfeited Discount	5,336.60	2,253.82	3,000.00	2,253.82	2,700.00	3,000.00	0.0%
46412-471-000	Misc. Service Revenues	5,940.94	766.33	250.00	3,678.44	4,400.00	500.00	50.0%
46412-474-000	Other Water Revenues	3,610.00	50.00	0.00	3,286.89	3,300.00	0.00	0.0%
TOTAL OTHER OP. RECEIPTS		\$ 132,805.45	\$ 121,457.77	\$ 113,750.00	\$ 98,089.15	\$ 116,400.00	\$ 57,100.00	-99.2%
TOTAL WATER UTILITY REVENUES								
\$ 1,584,601.80								
\$ 1,556,417.00								
\$ 1,556,500.00								
\$ 1,350,494.81								
\$ 1,618,438.00								
\$ 1,516,600.00								
-2.6%								
SEWER REVENUES								
45611-622-100	Sales - Residential	542,275.38	685,000.00	705,550.00	442,077.78	530,000.00	701,000.00	-0.6%
45611-622-150	Sales - Multi-Family	56,727.65	62,000.00	63,800.00	54,237.70	65,000.00	65,500.00	2.6%
45611-622-200	Sales - Commercial	172,201.62	205,000.00	211,000.00	144,985.96	173,000.00	217,000.00	2.8%
45611-622-300	Sales - Industrial	111,377.58	155,000.00	159,600.00	141,445.99	169,000.00	164,000.00	2.7%
45611-622-400	Sales- Public Authorities	38,776.81	41,000.00	42,000.00	31,193.19	37,000.00	43,200.00	2.8%
45611-622-500	Sales - Standby Charges	0.00	0.00	0.00	0.00	400.00	0.00	0.0%
45611-622-600	Service to Other Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
45611-625-000	Other Sewerage Services	212.86	0.00	0.00	318.76	370.00	0.00	0.0%
TOTAL SEWER REVENUES		\$ 921,571.90	\$ 1,148,000.00	\$ 1,181,950.00	\$ 814,259.38	\$ 974,770.00	\$ 1,190,700.00	0.7%

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL - 10/25	2025 PROJECTED	2026 PROPOSED	PERCENT CHANGE
OTHER OPERATING RECEIPTS								
45612-631-000	Forfeits	4,090.29	3,588.34	2,500.00	650.73	2,500.00	2,500.00	0.0%
45612-635-000	Misc. Non-operating Revenue	0.00	0.00	0.00		0.00	0.00	#DIV/0!
								0.0%
	TOTAL OTHER OP. RECEIPTS	4,090.29	\$ 3,588.34	\$ 2,500.00	\$ 650.73	\$ 2,500.00	\$ 2,500.00	0.0%
								0.0%
								0.0%
	TOTAL SEWER UTILITY REVENUES	\$ 925,662.19	\$ 1,151,588.34	\$ 1,184,450.00	\$ 814,910.11	\$ 977,270.00	\$ 1,193,200.00	0.7%
MISCELLANEOUS REVENUES								
59000-954-000	Special Assessment Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-955-000	Reserved for Future Use	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-956-000	Transfer from TIF District	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-958-000	Proceeds from Long Term Debt	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
59000-959-000	Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-100	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-200	Reserved for Future Use	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-300	Loan Proceeds - Short Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-400	Rural Development Grant Proceeds	0	0	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-500	SDWLP Grant Proceeds			\$ -	\$ -	\$ -	\$ -	#DIV/0!
59000-959-600	SDWLP Lead Line Replacement Fu	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	#DIV/0!
59000-959-700	ARPA Funds	0.00	0.00	426,210.00	0.00	0.00	0.00	#DIV/0!
	TOTAL MISC. REVENUES	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 100,000.00	\$ -	#DIV/0!
	TOTAL UTILITY REVENUES	\$ 2,510,263.99	\$ 2,708,005.34	\$ 2,865,950.00	\$ 2,165,404.92	\$ 2,695,708.00	\$ 2,709,800.00	-5.8%

EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL -10/25	2025 PROJECTED	2026 PROPOSED	PERCENT CHANGE
WATER UTILITY - OPERATIONS & MAINTENANCE								
57510-600-000	Wages & Salaries	41,196.20	41,451.37	45,000.00	40,651.46	51,204.97	47,000.00	4.3%
57510-601-000	Part-time Wages	343.00	2,047.06	2,500.00	0.00	224.00	2,500.00	0.0%
57520-620-000	Fuel & Power	98,951.79	75,710.37	80,000.00	76,496.10	91,795.00	90,000.00	11.1%
57530-630-000	Chemicals	215,618.46	204,441.70	200,000.00	190,467.08	228,560.00	225,000.00	11.1%
57530-630-100	Labor - Chemicals	8,689.33	12,132.43	10,000.00	6,160.03	7,684.98	10,000.00	0.0%
57530-633-000	Water Testing	13,374.87	10,323.50	8,000.00	7,246.58	8,700.00	14,000.00	42.9%
57540-640-000	Supplies & Expense	155,011.83	90,875.32	125,000.00	61,483.03	73,800.00	100,000.00	-25.0%
57540-640-100	Labor - Distribution System	60,740.99	63,173.64	60,000.00	44,844.84	54,000.00	60,000.00	0.0%
57540-640-222	Clothing Allowance	393.75	306.25	310.00	350.00	420.00	310.00	0.0%
57540-650-000	Repair of Water Plant	120,490.55	72,105.55	120,000.00	134,255.50	135,000.00	120,000.00	0.0%
57540-650-100	Labor - Pumping Equipment	1,963.65	7,537.36	4,000.00	4,040.18	5,000.00	4,000.00	0.0%
57540-650-200	Labor - Reservoir	501.82	1,640.82	750.00	1,330.94	1,700.00	750.00	0.0%
57540-651-000	Labor - Mains	8,232.17	8,764.60	8,000.00	2,891.89	3,400.00	8,000.00	0.0%
57540-652-000	Labor - Lateral Maintenance	3,239.17	5,112.84	10,000.00	2,259.25	2,800.00	5,000.00	-100.0%
57540-653-000	Labor - Meters	3,121.01	2,548.76	3,000.00	2,064.42	2,500.00	3,000.00	0.0%
57540-653-100	Labor - Meter Reading	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.0%
57540-655-000	Labor - Hydrant Maintenance	3,713.42	5,886.72	5,000.00	2,889.22	3,500.00	5,000.00	0.0%
57540-655-100	Labor - Hydrant Flushing	3,728.63	6,452.86	6,000.00	7,315.12	7,500.00	6,000.00	0.0%
57540-660-000	Transportation Expense	9,164.15	8,793.31	5,500.00	4,420.18	5,300.00	5,500.00	0.0%
57540-667-000	Labor - TIF District	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL-OPERATIONS & MAINT.		\$ 748,474.79	\$ 619,304.46	\$ 694,060.00	\$ 589,165.82	\$ 683,088.95	\$ 707,060.00	1.8%
WATER UTILITY - GENERAL EXPENDITURES								
57390-408-100	Taxes	128,067.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.0%
57580-680-000	Administration & General Salaries	9,011.58	9,303.00	10,000.00	6,562.40	9,742.40	14,400.00	30.6%
57580-681-000	Office Supplies	27,542.53	16,060.15	15,000.00	20,592.74	25,000.00	15,000.00	0.0%
57580-682-000	Outside Services Employed	37,138.10	21,780.27	26,000.00	19,356.49	24,000.00	26,000.00	0.0%
57580-683-000	Engineering	23,513.27	30,595.01	25,000.00	6,714.40	8,100.00	25,000.00	0.0%
57580-684-000	Insurance Expense	16,213.00	24,490.00	25,000.00	23,997.00	23,997.00	25,000.00	0.0%
57580-686-000	Employee Pension & Benefits	80,370.33	47,689.45	46,000.00	33,446.36	42,000.00	50,000.00	8.0%
57580-688-000	Regulatory Commission	1,453.72	1,960.11	2,000.00	1,873.64	1,900.00	2,000.00	0.0%
57580-689-000	Misc. General Expense	0.00	0.00	500.00	0.00	0.00	500.00	0.0%
57580-690-000	Private Lead Line Replacement Exp	2,500.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL - GEN. EXPENDITURES		\$ 325,809.53	\$ 151,877.99	\$ 299,500.00	\$ 112,543.03	\$ 284,739.40	\$ 307,900.00	2.7%
TOTAL WATER UTILITY EXPENSES								
		\$ 1,074,284.32	\$ 771,182.45	\$ 993,560.00	\$ 701,708.85	\$ 967,828.35	\$ 1,014,960.00	2.1%

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL - 9/25	2025 PROJECTED	2026 PROPOSED	PERCENT CHANGE
SEWER UTILITY - OPERATIONS & MAINTENANCE								
57310-820-000	Wages & Salaries	43,635.21	43,872.14	45,000.00	35,043.00	46,725.00	47,000.00	4.3%
57310-820-100	Part-time Labor	231.00	1,635.25	2,000.00	0.00	1,800.00	2,000.00	0.0%
57310-821-000	Fuel & Power	61,431.11	58,980.62	57,000.00	48,514.73	65,000.00	65,000.00	12.3%
57310-823-000	Chlorine	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57310-826-000	Chemicals	135,758.07	98,813.36	140,000.00	102,397.00	122,876.00	140,000.00	0.0%
57310-826-500	Influent/Effluent Testing	0.00	0.00	0.00	0.00	0.00	500.00	0.0%
57310-827-000	Supplies & Expense	30,537.38	28,737.50	41,000.00	7,781.33	35,000.00	41,000.00	0.0%
57310-828-000	Transportation Expense	394.59	6,927.10	5,000.00	0.00	4,000.00	5,000.00	0.0%
57320-830-000	Sewage Collection System	219,096.58	123,561.07	150,000.00	23,611.00	100,000.00	94,000.00	-59.6%
57320-831-000	Maint of Coll. System - Labor	35,077.69	41,208.36	35,000.00	6,057.20	7,500.00	35,000.00	0.0%
57320-831-200	Labor - Sewer Backups	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57320-832-100	Labor - Lift Station	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57320-832-200	Labor - Manholes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57320-833-600	Labor - TIF District	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57330-841-000	Labor - Meters	4,933.82	3,363.10	4,500.00	3,134.38	3,800.00	4,500.00	0.0%
57330-842-000	Labor - Meter Reading	0.00	0.00	500.00	0.00	500.00	500.00	0.0%
57330-850-000	RMMSD Treatment Costs	294,622.02	465,840.16	440,000.00	342,379.87	411,000.00	480,000.00	8.3%
TOTAL OP. & MAINTENANCE		\$ 825,717.47	\$ 872,938.66	\$ 920,000.00	\$ 568,918.51	\$ 798,201.00	\$ 914,500.00	-0.6%
SEWER UTILITY - GENERAL EXPENDITURES								
57330-840-000	Administration & General Salaries	8,971.60	9,303.00	10,000.00	1,825.80	9,742.40	14,400.00	30.6%
57340-851-000	Office Supplies	1,160.82	10,182.03	10,000.00	1,000.00	5,000.00	15,000.00	33.3%
57340-852-000	Outside Services Employed	6,965.96	15,464.76	7,500.00	1,412.92	4,500.00	5,500.00	-36.4%
57340-853-000	Insurance Expense	22,623.00	22,439.00	23,000.00	20,664.00	20,664.00	25,000.00	8.0%
57340-854-000	Employee Benefits	56,755.95	59,113.79	59,000.00	45,059.48	54,000.00	59,000.00	0.0%
57340-855-000	Regulatory Commission Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57340-855-100	DNR Environmental Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57340-856-000	Misc. General Expense	100.00	0.00	500.00	0.00	0.00	500.00	0.0%
57340-857-000	Meter Expense Allocation	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.0%
57390-408-200	Taxes	0.00	0.00	4,200.00	0.00	0.00	4,200.00	0.0%
57600-858-000	Clothing Allowance	0.00	0.00	0.00	0.00	310.00	310.00	100.0%
TOTAL GEN. EXPENDITURES		\$ 96,577.33	\$ 116,502.58	\$ 118,200.00	\$ 69,962.20	\$ 94,216.40	\$ 127,910.00	7.6%
TOTAL SEWER UTILITY EXPENSES								
		\$ 922,294.80	\$ 989,441.24	\$ 1,038,200.00	\$ 638,880.71	\$ 892,417.40	\$ 1,042,410.00	0.4%

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL - 10/25	2025 PROJECTED	2026 PROPOSED	PERCENT CHANGE
MISCELLANEOUS EXPENDITURES								
59000-427-000	Interest on Long Term Debt	238,200.00	142,571.83	245,155.92	236,233.61	245,155.00	236,811.32	-3.5%
59000-429-500	Other Expenses - Bond Issue	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-952-000	Principal on Long Term Debt	325,680.00	292,980.32	356,745.49	356,745.49	356,745.00	377,538.66	5.5%
59000-952-100	Principal & Interest- Short Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-960-000	Replacement Fund	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-962-000	Transfer to Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-962-100	Debt Service Reserve Fund	0.00	0.00	0.00	0	0.00	0.00	#DIV/0!
59000-962-200	Reimbursement to General Fund	0.00	0.00	60,000.00	0.00	60,000.00	0.00	#DIV/0!
TOTAL MISC. EXPENDITURES		\$ 563,880.00	\$ 435,552.15	\$ 661,901.41	\$ 592,979.10	\$ 661,900.00	\$ 614,349.98	-7.7%
TOTAL UTILITY OPERATING EXPENSES								
\$ 2,560,459.12								
\$ 2,196,175.84								
\$ 2,693,661.41								
\$ 1,933,568.66								
\$ 2,522,145.75								
\$ 2,671,719.98								
-0.8%								
INCOME (LOSS) FROM OPERATIONS								
\$ (50,195.13)								
\$ 511,829.50								
\$ 172,288.59								
\$ 231,836.26								
\$ 173,562.25								
\$ 38,080.02								
-352.4%								

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL - 10/25	2025 PROJECTED	2026 PROPOSED
CAPITAL EXPENDITURES							
59000-343-000	Mains	0.00	11,747.34	5,000.00	0.00	0.00	5,000.00
59000-345-000	Services	719.94	0.00	7,500.00	38.58	38.58	7,500.00
59000-346-000	Meters	3,908.86	45,187.09	18,000.00	7,054.09	15,000.00	10,000.00
59000-348-000	Hydrants	0.00	9,286.86	10,000.00	0.00	7,000.00	10,000.00
59000-950-030	Pickup Truck	0.00	0.00	0.00	0.00	0.00	0.00
59000-950-090							
59000-950-140	Sewer Main Lining			0.00			0.00
59000-950-150	Western Ave. Lead Line Replace	0.00	103,430.90	0.00	0.00	0.00	0.00
59000-950-160	3rd St watermain replacement	1,728.00	0.00	100,000.00	1,296.25	100,000.00	0.00
59000-950-170	Main St Reconstruction		25,522.30	0.00	48.64	48.64	0.00
59000-950-190	New Well - West Side			0.00			
59000-950-200	Computer Equipment	0.00	0.00	5,000.00	4,738.00	4,738.00	5,000.00
59000-950-240	Sewer Jetter	0.00	0.00				
59000-950-245	Backhoe		53,469.95	0.00	0.00	0.00	0.00
59000-950-250							
59000-950-260	CWBP Tower Painting	0.50					
59000-950-270	12th St. Tower Painting	0.00	0.00				
59000-950-280	Brookside Lift station replacement		183,597.00	0.00	0.00	0.00	0.00 STFL 2023
59000-950-290	Maple Ridge Lift Station - generator		51,553.95	0.00	0.00	0.00	0.00 STFL 2023
59000-950-350	Alternate Water Supply to Business Park			0.00		0.00	0.00
TOTAL CAPITAL EXPENDITURES		\$ 6,357.30	\$ 483,795.39	\$ 145,500.00	\$ 13,175.56	\$ 126,825.22	\$ 37,500.00
NET INCOME (LOSS)		\$ (56,552.43)	\$ 28,034.11	\$ 26,788.59	\$ 218,660.70	\$ 46,737.03	\$ 580.02

Approved:

MOSINEE WATER & SEWER UTILITY

2026 BUDGET SUMMARY

INCOME

WATER SALES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
46411-460-000	UNMETERED SALES	\$1,000
	Income from bulk water sales through the coin operated dispenser or hydrants. Current rate is \$5.56 per 1000 gallons.	
46411-461-000	METERED SALES – RESIDENTIAL	\$580,000
	Income from residential water sales, based on monthly meter reading. Typical residential charges are calculated based on a current service fee of \$12.00 per month for a $\frac{3}{4}$ " meter and a volume charge of \$5.56 per 1000 gallons of water used.	
46411-461-050	METERED SALES – MULTI-FAMILY	\$ 70,000
	Income from multi-family account water sales, based on monthly meter reading. Typical residential charges are calculated based on a current service fee of \$12.00 per month for a $\frac{3}{4}$ " meter and a volume charge of \$5.56 per 1000 gallons of water used.	
46411-461-100	METERED SALES – COMMERCIAL	\$170,000
	Income from water sales to commercial customers such as Mosinee Café, Charlies Hardware, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used. As the meter size increases so does the monthly service charge. The base volume charge is the same for all meter categories. Volume charges decrease as the amount of water used increases. Price breaks are at 10,000 gals., 23,000 gals., 300,000 gallons and over 333,000 gals.	
46411-461-200	METERED SALES – INDUSTRIAL	\$ 220,000
	Income from water sales to industrial customers such as Crystal Finishing, Ahlstrom, etc. Charges are calculated based on a monthly service fee, depending on meter size, and a charge per 1000 gallons of water used.	
46411-462-000	PRIVATE FIRE PROTECTION	\$ 24,000
	This line item is for unmetered connections to the utility water mains for supplying water to private fire protection systems. Crystal finishing, Arow Global and Liberty Tire are examples of buildings that have private connections for fire protection.	
46411-463-000	PUBLIC FIRE PROTECTION	\$360,500
	This is revenue collected to offset the costs associated with operating and maintaining the public fire protection system. Fees are billed and collected monthly based on meter size. Any residence, school, church or business that has a water meter pays this fee for fire protection. Monthly charges start at \$12.36 for a $\frac{3}{4}$ " meter and increase based on meter size.	

46411-464-000**METERED SALES – PUBLIC AUTHORITY \$ 34,000**

Income from water sales to the school, City owned buildings, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used.

OTHER OPERATING RECEIPTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
46412-415-000	REVENUES FROM MERCHANDISING	\$ - 0 -
	This line is for income generated from the sale of items other than water, such as promotional items.	
46412-418-000	RENTAL INCOME	\$ 3,600
	Revenue generated from the lease of space on water towers properties. Bug Tussel has equipment at Florence Street Water Tower property.	
46412-419-000	INTEREST & DIVIDEND INCOME	\$ 50,000
	This line is for revenues to the Utility for interest paid on funds that are in utility accounts.	
46412-470-000	FORFEITED DISCOUNT	\$ 3,000
	This line is for late fees collected by the Utility on past due water accounts.	
46412-471-000	MISC. SERVICE REVENUES	\$ 500
	This line item is for fees collected from water main tapping, fees charged for service disconnects and/or reconnects.	
46412-474-000	OTHER WATER REVENUES	\$ -0-
	This line is for miscellaneous revenues collected by the Utility, for example, the sale of obsolete water meters, sale of old lead pipe, etc.	

SEWER REVENUES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
45611-622-100	SALES – RESIDENTIAL	\$701,000
	Income from residential sewer sales. Bills are calculated based on monthly water consumption. Typical residential charges are calculated based on a service fee of \$9.56 per month for a $\frac{3}{4}$ " meter and a volume charge of \$9.41 per 1000 gallons of water used. Budgeted funds anticipate a 3% rate increase in 2026.	
45611-622-100	SALES – MULTI-FAMILY	\$ 65,500
	Income from multi-family sewer sales. Bills are calculated based on monthly water consumption. Typical residential charges are calculated based on a service fee of \$7.73 per month for a $\frac{3}{4}$ " meter and a volume charge of \$7.62 per 1000 gallons of water used. Budgeted funds anticipate a 3% rate increase in 2026.	

45611-622-200 **SALES – COMMERCIAL** **\$217,000**
Income from sewer sales to commercial customers such as Mosinee Café, Charlies Hardware, etc.
Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used.
Budgeted funds anticipate a 3% rate increase in 2026.

45611-622-300 **SALES – INDUSTRIAL** **\$164,000**
Income from sewer sales to industrial customers such as Crystal Finishing, Ahlstrom, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used. Budgeted funds anticipate a 3% rate increase in 2026.

45611-622-400 SALES – PUBLIC AUTHORITIES \$ 43,200
Income from sewer sales to the school, City owned buildings, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used. Budgeted funds anticipate a 3% rate increase in 2026.

45611-622-500 **SALES – STANDBY CHARGES** **\$ - 0 -**
Standby charges are assessed to property owners who have a sewer main serving their property but are not yet connected to the main. At this time no standby charges are being collected in the city.

45611-625-000 OTHER SEWERAGE SERVICES \$ -0-
This item was primarily revenue collected from the disposal of holding tank and septic tank wastes discharged to the Mosinee WWTP by licensed septic haulers. Hauled in wastes are no longer accepted.

OTHER OPERATING RECEIPTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
45612-631-000	FORFEITS	\$ 2,500
This line is for late fees collected on past due accounts.		

45612-635-000 MISC. NON-OPERATING REVENUE \$ -0-
Revenue collected by the Utility for fees associated with tapping new lateral connections to existing sewer mains.

MISCELLANEOUS REVENUES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
59000-954-000	SPECIAL ASSESSMENT RECEIPTS	\$ -0-
This line is for revenues collected by the Utility for any water or sewer special assessments or connection fees.		

59000-956-000 TRANSFER FROM TIF DISTRICT \$ -0-
In the operation of the TIF District funds occasionally were transferred between the City and the Utility.
Transfers to the Utility were recorded under this line item.

59000-959-000 TRANSFER FROM RESERVES \$ - 0 -
This line is for budgeted funds to be taken from Utility reserves to pay for a project, capital purchase or equipment for which the operating budget may not have sufficient funds.

RESERVED FOR FUTURE USE **\$ -9-**

This line item is used to show revenue from a short-term borrowing. Short term or interim financing was necessary for the Water Treatment Plant and Well Reconstruction projects, until the Safe Drinking Water Loan was closed.

59000-959-400 RD GRANT PROCEEDS \$ 0
Grant funds obtained from Rural Development to assist in paying for the Rib Mountain Force Main Project. Total grant amount was \$1,655,000. This project is complete, and all grant funds have been expended.

59000-959-500 SDWLP GRANT PROCEEDS \$ - 0 -
Grant funds obtained from the Safe Drinking Water Loan Program to assist in paying for utility improvements.

59000-959-600 SDWLP LEAD LINE REPLACEMENT FUNDS \$ 0
Funds obtained from the Safe Drinking Water Loan Program to assist homeowners in paying for private lead water service line replacements. If the City is awarded funds they will be distributed in the form of a reimbursement to homeowners who have their private lead lines replaced. Property owners are reimbursed for costs associated with private lead water line replacements up to \$2500. To date approximately \$300,000 has been reimbursed. No funds are anticipated in 2026.

59000-959-700 ARPA FUNDS \$ 0
Funds the city has received from the federal government under the American Rescue Plan program. No funds are anticipated in 2026.

EXPENSES

WATER UTILITY – OPERATIONS & MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
57510-600-000	WAGES & SALARIES	\$ 47,000
	This line is for general wages and salaries paid to utility employees for tasks associated with the water utility. PSC reporting requirements do not allow water utility labor accounts to be combined.	
57510-601-000	PART TIME WAGES	\$ 2,500
	Wages to pay part time help that may be employed by the utility for tasks associated with the water utility.	
57510-620-000	FUEL & POWER	\$ 90,000
	Natural gas and electricity used for water utility operations. Electricity used by well pump and booster pump motors, natural and LP gas used for heating and standby equipment are typical items paid from this account.	
57510-630-000	CHEMICALS	\$ 225,000
	This line is for chlorine, sodium hydroxide, polyphosphates, ferric chloride, potassium permanganate, carbon media and calcite or any other chemicals that may be required for water treatment. All wells have sodium hydroxide added for ph adjustment, chlorine is added for control of bacteria and polyphosphates are added to prevent the corrosion of lead and copper from the water service lines.	
57510-630-100	LABOR – CHEMICALS	\$ 10,000
	Wages to pay Utility employees for work pertaining to maintenance of or repairs to chemical feed equipment.	
57510-633-000	WATER TESTING	\$ 14,000
	This line item is for expenses related to potable water testing done by contracted labs. This testing is required by DNR or EPA regulations. Tests include lead and copper, Total Trihalomethanes, Haloacetic Acids, Bromates, Volatile Organic compounds, Synthetic Organic compounds and monthly bacti tests. Quarterly PFAS testing will also be required in 2026.	
57510-640-000	SUPPLIES & EXPENSE	\$100,000
	Miscellaneous supplies or parts required in the day-to-day operations of the water utility. Typical items include testing reagents for the water plant, marking paint and flags, shipping costs, phone bills, uniform service, nuts, bolts, pipe fittings, asphalt patches, water plant repair parts, chemical feed pump parts, etc. Additional items to be paid from this account in 2026 include: hydrant painting.	
57540-640-100	LABOR – DISTRIBUTION SYSTEM	\$60,000
	Wages to pay utility employees for repairs and/or maintenance to the water distribution system. Typical tasks include daily rounds to well houses, exercise water main valves, clean valve boxes, operation of the water plant, collect water samples, system testing etc.	

57540-640-222	CLOTHING ALLOWANCE	\$ 310
This budget line item pays for the clothing allowance for 3 Utility Dept. employees and ¼ of the DPW. This expense is split between the water and sewer utility. The current allowance is \$175 per person		
57540-650-000	REPAIR OF WATER PLANT	\$ 120,000
This line item is used to pay for repairs and/or maintenance to the water utility physical plant. Well rehabilitation, building repairs, new roofs or doors are some items paid for from this account. In 2025 Wells 3,4 & 5 were all cleaned. Well 2 also had a mechanical failure, which required repair. Well rehabilitation accounted for the majority of the costs associated with this account and is planned again for 2026. Anticipated expenses in 2026 include; a new roof for the Business Park booster station.		
57540-650-100	LABOR – PUMPING EQUIPMENT	\$ 4,000
Wages for employees to perform repairs and maintenance to pumping equipment.		
57540-650-200	LABOR – RESERVOIR	\$ 750
Wages for employees to perform maintenance to any of the Utility's water storage tanks. This includes the towers located in the Business Park, Ranger Street, 12 th Street and the clear well at Mosinee Ave.		
57540-651-000	LABOR – MAINS	\$ 8,000
Wages for repairs and maintenance on water mains in the distribution system.		
57540-652-000	LABOR – LATERAL MAINTENANCE	\$ 5,000
Wages to pay employees for work performed on water services. Typical work would include making new taps into the mains, repairing broken service lines or replacing lead service lines.		
57540-653-000	LABOR – METERS	\$ 3,000
This line item is used to pay employee wages for water meter repairs or maintenance. Because water and sewer bills are calculated based on the amount of water used, labor for meters is split between the water utility and the sewer utility.		
57540-653-100	LABOR – METER READING	\$ 1,000
Wages to pay employees for reading meters. Again, this is split between the water utility and the sewer utility. Meter reading is done monthly.		
57540-655-000	LABOR – HYDRANT MAINTENANCE	\$ 5,000
Wages to pay employees for repairs and maintenance to the Utilities fire hydrants.		
57540-655-100	LABOR – HYDRANT FLUSHING	\$ 6,000
Funds to pay employees' salaries for flushing hydrants. Seasonal flushing is normally done two times each year – spring and fall. Unidirectional flushing is also charged to this account. Operation of hydrants ensures that they will function properly in the event of a fire.		
57540-660-000	TRANSPORTATION EXPENSE	\$ 5,500
This line item is used to pay for fuel, repairs and maintenance to vehicles used by the water utility. Because utility vehicles are used for both water and sewer these expenses are usually split between the water and sewer utilities.		
57540-667-000	LABOR – TIF DISTRICT	\$ - 0 -
This line item was used when the Utility was able to charge some labor back to the TIF district.		

WATER UTILITY – GENERAL EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
57390-408-100	TAXES	\$150,000
	This is a tax equivalent paid to the City by the Utility. The Utility is tax exempt but does make a payment to the City based on the value of the utility's equipment and property values.	
57580-680-000	ADMINISTRATION & GEN. SALARIES	\$ 14,400
	This line item is used to pay office staff salaries for water utility related jobs such as preparing water bills.	
57580-681-000	OFFICE SUPPLIES	\$ 15,000
	This line item is used to pay for necessary office supplies such as paper, pens, computer supplies, water bills, etc. Postage and copier expenses, which have not been charged to the utility, are now included in this account.	
57580-682-000	OUTSIDE SERVICES EMPLOYED	\$ 26,000
	This line item is used to pay for accounting services. Leak detection services has also been moved to this account and is completed on a biannual basis (next leak survey will be 2026). We also have a contract with HydroCorp for our commercial and industrial cross connection inspections. The current monthly contract amount is \$593.86. Other contracted services that the Utility requires, and are not identified elsewhere in the budget, would also be paid for from this account.	
57580-683-000	ENGINEERING	\$ 25,000
	This line is used to pay for engineering services the Utility may require throughout the year. In 2024 funds were used to pay for the East Wellfield PFAS Mitigation Study. It is anticipated that engineering expenses related to PFAS removal will be required in 2026.	
57580-684-000	INSURANCE EXPENSE	\$ 25,000
	This line item is used to pay for the Utility's property, automotive and liability insurance.	
57580-686-000	EMPLOYEE PENSION & BENEFITS	\$ 50,000
	This line is used to pay for the water utility's share of health, dental and vision insurance and retirement funds for the employees.	
57580-688-000	REGULATORY COMMISSION	\$ 2,000
	This line item is used to pay for the water utility's assessment from the Public Service Commission. These assessments are paid by all utilities to fund PSC operations.	
57580-689-000	MISCELLANEOUS GENERAL EXPENSE	\$ 500
	This line item is for miscellaneous expenses, which may not fit into a previously listed category.	
57580-690-000	PRIVATE LEAD LINE REPL. EXPENSE	\$ 0
	This line item is for disbursements related to private lead line replacement.	

SEWER UTILITY – OPERATIONS & MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2026 BUDGET</u>
57310-820-000	WAGES & SALARIES	\$ 47,000
	This line is for general wages and salaries for utility employees while performing tasks associated with the sewer utility.	
57310-820-100	PART TIME WAGES	\$ 2,000
	Wages to pay part time help that may be employed by the utility for tasks associated with the sewer utility.	
57310-821-000	FUEL & POWER	\$ 65,000
	This line item is used to pay for natural gas and electricity used for sewer utility operations. Electricity for lift station pump motors and natural gas for heat and standby generators are typical items paid for from this account.	
57310-826-000	CHEMICALS	\$ 140,000
	Chemicals used to treat wastewater at the Edison Pump Station to prevent the formation of hydrogen sulfide gas in the force main to Rib Mountain. Hydrogen sulfide gas causes deterioration of concrete manholes and pipe and can be deadly if inhaled. The cost of Bioxide increased from \$3.76 to \$3.84/gallon in September 2025.	
57310-826-500	TESTING	\$ 500
	This budget line item consists of expenses related to testing needs that may arise.	
57310-827-000	SUPPLIES & EXPENSE	\$ 41,000
	Miscellaneous supplies or parts required in the day-to-day operations of the sewer utility. Typical items include marking paint and flags, shipping costs, phone bills, uniform service, paper towel, nuts, bolts, lift station chemicals, asphalt patches, chemical feed pump parts, etc. Additional items to be paid from this account in 2026 include: No additional purchases planned.	
57310-828-000	TRANSPORTATION EXPENSE	\$ 5,000
	This line item is used to pay for fuel, repairs and maintenance to vehicles used by the sewer utility. Because utility vehicles are used for both water and sewer these expenses are usually split between the water and sewer utilities.	
57320-830-000	SEWAGE COLLECTION SYSTEM	\$ 94,000
	This line item is used to pay for maintenance or repairs to the sanitary sewer collection system. Pipeline televising, root cutting, vacuum cleaning and lift station cleaning and repairs are typical items paid for from this account. Lining or replacement of clay mains is paid for out of Capital Expenditures. New pumps were installed at Maple Street Lift station in 2025. FM#1 to Rib Mountain was cleaned in 2023. It is anticipated that in 2026 that FM#2 to Rib Mountain will be cleaned by a “pigging” process.	
57320-831-000	COLLECTION SYSTEM – LABOR	\$ 35,000
	This budget line item is used to pay labor costs for activities associated with maintaining the sanitary sewer collection system such as sewer cleaning and lift station maintenance and repairs.	

57330-841-000 LABOR – METERS \$ 4,500
This line item is used to pay employee wages for water meter repairs or maintenance. Because water and sewer bills are calculated based on the amount of water used, labor for meters is split between the water utility and the sewer utility.

57330-842-000 LABOR – METER READING \$ 500
Wages to pay employees for reading meters. Again, this is split between the water utility and the sewer utility. Meter reading is done monthly.

57330-843-000 RMMSD TREATMENT COSTS \$480,000
This line item is used to pay RMMSD for wastewater treatment costs. Due to a planned \$22 million project at RMMSD sewer rates have increased dramatically. Billing is calculated based on flow, BOD and suspended solids loadings. For 2026 the City will pay: \$1.602 per 1,000 gallons of flow (+4.9%), \$.481 per pound of BOD (+7.1%) and \$.366 per pound of suspended solids (+18%). The rates for 2026 include charges for debt payment. RMMSD bills the City monthly for treatment costs.

SEWER UTILITY - GENERAL EXPENDITURES

ACCOUNT NUMBER ACCOUNT TITLE 2026 BUDGET

57330-840-000 ADMINISTRATION & GEN. SALARIES \$ 14,400
This line item is used to pay office staff salaries for sewer utility related jobs such as preparing or processing bills, accounting, etc.

57340-852-000 OUTSIDE SERVICES EMPLOYED \$ 5,500
This line item is used to pay for services or other tasks that the utility may need to contract for. It is anticipated that in 2024 the sanitary sewer system maps will be updated.

57340-853-000 INSURANCE EXPENSE \$ 25,000
This line item is used to pay for the Utility's property, automotive and liability insurance.

57340-854-000 **EMPLOYEE BENEFITS** **\$ 59,000**
This line is used to pay for sewer utility employee's share of health, dental and vision insurance and
retirement funds

57340-855-000 REGULATORY COMMISSION \$ - 0 -
This line item was used to pay assessments to the Public Service Commission when the sewer utility was regulated by the PSC. The sewer utility is no longer regulated by the PSC.

57340-855-100 DNR ENVIRONMENTAL FEES \$ - 0 -
As we no longer have a WWTP, fees are not being assessed.

57340-856-000

MISC. GENERAL EXPENSE

\$ 500

This line item is for miscellaneous expenses, which may not fit into a previously listed category.

57340-857-000

METER EXPENSE ALLOCATION

\$ 4,000

Because water meter readings are used to calculate water and sewer bills, a portion of the meter expenses must be allocated to the sewer utility. The utility's accountant calculates this meter expense amount. This budget line item pays for that calculated meter expense.

57340-408-200

TAXES

\$ 4,200

The sewer utility is also tax exempt but does make a payment to the General Fund in lieu of taxes. The accountant uses a formula to calculate this amount.

57600-858-000

CLOTHING ALLOWANCE

\$ 310

This budget line item pays for the clothing allowance for 3 Utility Dept. employees and ¼ of the DPW. This expense is split between the water and sewer utility. The current cost is \$175 per person.

MISCELLANEOUS EXPENDITURES

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

59000-427-000

INTEREST ON LONG TERM DEBT

\$ 236,811.32

This budget line item is for paying the interest on the utility's debt service.

59000-429-500

OTHER EXPENSES – BOND ISSUE

\$ 0

In the event that a large utility project was planned and funding for the project would be through the issuance of bonds, funds would be budgeted under this line item for the costs incurred to complete bond issuance.

59000-952-000

PRINCIPAL ON LONG TERM DEBT

\$ 377,538.66

This budget line item is for paying the principal portion of the utility's debt service.

59000-952-100

PRINCIPAL & INT. – SHORT TERM DEBT

\$ 0

This budget line item is for paying the principal and interest on the Utility's short-term borrowing for the Well and WTP Reconstruction Project.

59000-960-000

REPLACEMENT FUND

\$ - 0 -

The funds budgeted under this line item are put into a designated equipment replacement account. This account is a requirement for funds borrowed under the Clean Water Fund Program and also from RD. Funds in this account are to be used for replacing equipment in the sewer utility.

59000-962-000

TRANSFER TO RESERVES

\$ - 0 -

This line item is used to budget funds to the utility's reserve accounts. Funds that accumulate in excess of what is necessary to make debt payments or pay operating expenses can be put into reserves for future use. Due to the necessity of paying for improvement projects, the increased cost of operations and the potential need for a sewer rate increase no funds have been available to be put into reserves the last few years.

59000-962-100

DEBT SERVICE RESERVE FUND

\$ -0-

This line item is used to budget funds to a reserve account required by Rural Development for the RMMSD force main loan.

59000-962-200

REIMBURSEMENT TO GEN. FUND

\$ -0-

This line item is used to budget funds to repay the General Fund what is owed by the Utility fund.

CAPITAL EXPENDITURES

ACCOUNT NUMBER

ACCOUNT TITLE

2026 BUDGET

59000-343-000

MAINS

\$ 5,000

This line item is for expenses associated with the repair or replacement of existing water mains in the City. This line is not for a main replacement project – maintenance and repairs only.

59000-345-000

SERVICES

\$ 7,500

This line item is for expenses associated with the repair and/or replacement of water service or sewer service laterals. Items purchased under this line would include copper or HDPE water pipe, PVC sewer pipe and fittings for each type of pipe. Materials purchased under this line would typically be used to replace lead water lines or vitrified clay sewer laterals.

59000-346-000

METERS

\$ 10,000

This budget line item is for expenses associated with meter repairs and or replacement. Items charged to this account would include new water meters, meter repair parts and radio transmitters.

59000-348-000

HYDRANTS

\$ 10,000

This line item is for expenses associated with the repair and/or replacement of hydrants. There are a number of older Kennedy K11 hydrants in our system that we can no longer get repair parts for. We will begin to replace these hydrants as the budget allows.

59000-950-030

PICKUP TRUCK

\$ -0-

This line item is for costs associated with purchasing replacement pickup trucks that are used in the utility. The most recent utility truck purchase was made in 2020.

59000-950-140

SEWER MAIN LINING

\$ - 0 -

Install a cured in place fiberglass liner in problem sewer areas or relay mains that are not suitable for lining.

59000-950-150

WESTERN AVE. LEAD LINE REPLACEMENT

\$ - 0 -

Completed in 2022.

59000-950-160

3RD ST. WATERMAIN REPLACEMENT

\$ -0-

Complete in 2025

59000-950-170 **MAIN ST. RECONSTRUCTION PROJECT** **\$ -0-**
Completed in 2024.

59000-950-200 **COMPUTER EQUIPMENT** **\$ 5,000**
This line item is for the purchase of new computers or computer-related equipment, if necessary. The SCADA workstation was replaced in 2020.

59000-950-240 **SEWER JETTER – REPLACEMENT** **\$ -0-**
Replace the existing jitter with a new machine. Jetter was replaced in 2020.

59000-950-245 **BACKHOE – REPLACEMENT** **\$ 0**
New machine was purchased in 2024.

59000-950-260 **BUSINESS PARK TOWER PAINTING** **\$ - 0 -**
Completed in 2022

59000-950-270 **12th ST. TOWER PAINTING** **\$ -0-**
Tower was painted in 2020.

59000-950-280 **BROOKSIDE LIFT STATION REPLACEMENT** **\$ 0**
Completed in 2024

59000-950-300 **HALL ST. WATER MAIN LOOP** **\$ - 0 -**
Install water main from Cherry St. to Blake St. to eliminate a dead end on Blake St. and the associated water quality concerns.

59000-950-310 **MAPLE RIDGE LIFT STATION GENERATOR** **\$ - 0 -**
Project was completed in 2023.

59000-950-340 **FLORENCE ST. TOWER PAINTING** **\$ - 0 -**
Completed in 2018.

59000-950-350 **ALTERNATE WATER SUPPLY TO BUSINESS PARK** **\$ -0-**
Presently there is only one water main and booster station that can provide water to the Business Park. With the increased water demand in the park it would be prudent for the City to secure an alternate source of water in the event of a booster pump failure or water main break. This project is on hold until financing can be arranged.