



# **MOSINEE WATER & SEWER UTILITY**

## **2026 BUDGET**

Proposed: November 10, 2025

Approved:

# MOSINEE WATER & SEWER UTILITY

## 2026 BUDGET

### REVENUES

| ACCOUNT<br>NUMBER               | ACCOUNT<br>NAME                     | 2023<br>ACTUAL  | 2024<br>ACTUAL  | 2025<br>BUDGET  | 2025<br>ACTUAL - 10/25 | 2025<br>PROJECTED | 2026<br>PROPOSED | PERCENT<br>CHANGE |
|---------------------------------|-------------------------------------|-----------------|-----------------|-----------------|------------------------|-------------------|------------------|-------------------|
| <b>WATER SALES</b>              |                                     |                 |                 |                 |                        |                   |                  |                   |
| 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%              |
|                                 | <b>TOTAL WATER SALES</b>            | \$ 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%              |
| <b>OTHER OPERATING RECEIPTS</b> |                                     |                 |                 |                 |                        |                   |                  |                   |
| 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%              |
|                                 | <b>TOTAL OTHER OP. RECEIPTS</b>     | \$ 132,805.45   | \$ 121,457.77   | \$ 113,750.00   | \$ 98,089.15           | \$ 116,400.00     | \$ 57,100.00     | -99.2%            |
|                                 | <b>TOTAL WATER UTILITY REVENUES</b> | \$ 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%             |
| <b>SEWER REVENUES</b>           |                                     |                 |                 |                 |                        |                   |                  |                   |
| 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%              |
|                                 | <b>TOTAL SEWER REVENUES</b>         | \$ 921,571.90   | \$ 1,148,000.00 | \$ 1,181,950.00 | \$ 814,259.38          | \$ 974,770.00     | \$ 1,190,700.00  | 0.7%              |

| ACCOUNT<br>NUMBER                   | ACCOUNT<br>NAME                  | 2023<br>ACTUAL  | 2024<br>ACTUAL  | 2025<br>BUDGET  | 2025<br>ACTUAL - 10/25 | 2025<br>PROJECTED | 2026<br>PROPOSED | PERCENT<br>CHANGE |
|-------------------------------------|----------------------------------|-----------------|-----------------|-----------------|------------------------|-------------------|------------------|-------------------|
| <b>OTHER OPERATING RECEIPTS</b>     |                                  |                 |                 |                 |                        |                   |                  |                   |
| 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%              |
| <b>TOTAL OTHER OP. RECEIPTS</b>     |                                  | 4,090.29        | \$ 3,588.34     | \$ 2,500.00     | \$ 650.73              | \$ 2,500.00       | \$ 2,500.00      | 0.0%              |
|                                     |                                  |                 |                 |                 |                        |                   |                  | 0.0%              |
| <b>TOTAL SEWER UTILITY REVENUES</b> |                                  | \$ 925,662.19   | \$ 1,151,588.34 | \$ 1,184,450.00 | \$ 814,910.11          | \$ 977,270.00     | \$ 1,193,200.00  | 0.7%              |
|                                     |                                  |                 |                 |                 |                        |                   |                  |                   |
| <b>MISCELLANEOUS REVENUES</b>       |                                  |                 |                 |                 |                        |                   |                  |                   |
| 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!           |
| <b>TOTAL MISC. REVENUES</b>         |                                  | \$ -            | \$ -            | \$ 125,000.00   | \$ -                   | \$ 100,000.00     | \$ -             | #DIV/0!           |
|                                     |                                  |                 |                 |                 |                        |                   |                  |                   |
| <b>TOTAL UTILITY REVENUES</b>       |                                  | \$ 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<br>NUMBER                        | ACCOUNT<br>NAME                   | 2023<br>ACTUAL  | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ACTUAL -10/25 | 2025<br>PROJECTED | 2026<br>PROPOSED | PERCENT<br>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<br>NUMBER                                   | ACCOUNT<br>NAME                   | 2023<br>ACTUAL | 2024<br>ACTUAL | 2025<br>BUDGET  | 2025<br>ACTUAL - 9/25 | 2025<br>PROJECTED | 2026<br>PROPOSED | PERCENT<br>CHANGE |
|---|-----------------------------------|----------------|----------------|-----------------|-----------------------|-------------------|------------------|-------------------|
| <b>SEWER UTILITY - OPERATIONS &amp; MAINTENANCE</b> |                                   |                |                |                 |                       |                   |                  |                   |
| 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             | 0.0%              |
| 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%              |
| <b>TOTAL OP. &amp; MAINTENANCE</b>                  |                                   | \$ 825,717.47  | \$ 872,938.66  | \$ 920,000.00   | \$ 568,918.51         | \$ 798,201.00     | \$ 914,500.00    | -0.6%             |
| <b>SEWER UTILITY - GENERAL EXPENDITURES</b>         |                                   |                |                |                 |                       |                   |                  |                   |
| 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%            |
| <b>TOTAL GEN. EXPENDITURES</b>                      |                                   | \$ 96,577.33   | \$ 116,502.58  | \$ 118,200.00   | \$ 69,962.20          | \$ 94,216.40      | \$ 127,910.00    | 7.6%              |
| <b>TOTAL SEWER UTILITY EXPENSES</b>                 |                                   | \$ 922,294.80  | \$ 989,441.24  | \$ 1,038,200.00 | \$ 638,880.71         | \$ 892,417.40     | \$ 1,042,410.00  | 0.4%              |

| ACCOUNT<br>NUMBER                       | ACCOUNT<br>NAME                       | 2023<br>ACTUAL  | 2024<br>ACTUAL  | 2025<br>BUDGET  | 2025<br>ACTUAL - 10/25 | 2025<br>PROJECTED | 2026<br>PROPOSED | PERCENT<br>CHANGE |
|---|---------------------------------------|-----------------|-----------------|-----------------|------------------------|-------------------|------------------|-------------------|
| <b>MISCELLANEOUS EXPENDITURES</b>       |                                       |                 |                 |                 |                        |                   |                  |                   |
| 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             | 0.0%              |
| 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!           |
|   | <b>TOTAL MISC. EXPENDITURES</b>       | \$ 563,880.00   | \$ 435,552.15   | \$ 661,901.41   | \$ 592,979.10          | \$ 661,900.00     | \$ 614,349.98    | -7.7%             |
| <b>TOTAL UTILITY OPERATING EXPENSES</b> |                                       |                 |                 |                 |                        |                   |                  |                   |
|   |                                       | \$ 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%             |
| <b>INCOME (LOSS) FROM OPERATIONS</b>    |                                       |                 |                 |                 |                        |                   |                  |                   |
|   |                                       | \$ (50,195.13)  | \$ 511,829.50   | \$ 172,288.59   | \$ 231,836.26          | \$ 173,562.25     | \$ 38,080.02     | -352.4%           |

| ACCOUNT<br>NUMBER                 | ACCOUNT<br>NAME                         | 2023<br>ACTUAL | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ACTUAL - 10/25 | 2025<br>PROJECTED | 2026<br>PROPOSED |
|-----------------------------------|---|----------------|----------------|----------------|------------------------|-------------------|------------------|
| <b>CAPITAL EXPENDITURES</b>       |   |                |                |                |                        |                   |                  |
| 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             |
| <b>TOTAL CAPITAL EXPENDITURES</b> |   | \$ 6,357.30    | \$ 483,795.39  | \$ 145,500.00  | \$ 13,175.56           | \$ 126,825.22     | \$ 37,500.00     |
|                                   |   |                |                |                |                        |                   |                  |
| <b>NET INCOME (LOSS)</b>          |   | \$ (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> |
|---|-------------------------------------|--------------------|
| <b>46411-460-000</b>  | <b>UNMETERED SALES</b>              | <b>\$1,000</b>     |
| Income from bulk water sales through the coin operated dispenser or hydrants. Current rate is \$5.56 per 1000 gallons.  |                                     |                    |
| <b>46411-461-000</b>  | <b>METERED SALES – RESIDENTIAL</b>  | <b>\$580,000</b>   |
| 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 ¾” meter and a volume charge of \$5.56 per 1000 gallons of water used.  |                                     |                    |
| <b>46411-461-050</b>  | <b>METERED SALES – MULTI-FAMILY</b> | <b>\$ 70,000</b>   |
| 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 ¾” meter and a volume charge of \$5.56 per 1000 gallons of water used.   |                                     |                    |
| <b>46411-461-100</b>  | <b>METERED SALES – COMMERCIAL</b>   | <b>\$170,000</b>   |
| 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. |                                     |                    |
| <b>46411-461-200</b>  | <b>METERED SALES – INDUSTRIAL</b>   | <b>\$ 220,000</b>  |
| 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.  |                                     |                    |
| <b>46411-462-000</b>  | <b>PRIVATE FIRE PROTECTION</b>      | <b>\$ 24,000</b>   |
| 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.   |                                     |                    |
| <b>46411-463-000</b>  | <b>PUBLIC FIRE PROTECTION</b>       | <b>\$360,500</b>   |
| 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 ¾” 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> |
|-----------------------|----------------------|--------------------|
|-----------------------|----------------------|--------------------|

|                      |                                    |                 |
|----------------------|------------------------------------|-----------------|
| <b>46412-415-000</b> | <b>REVENUES FROM MERCHANDISING</b> | <b>\$ - 0 -</b> |
|----------------------|------------------------------------|-----------------|

This line is for income generated from the sale of items other than water, such as promotional items.

|                      |                      |                 |
|----------------------|----------------------|-----------------|
| <b>46412-418-000</b> | <b>RENTAL INCOME</b> | <b>\$ 3,600</b> |
|----------------------|----------------------|-----------------|

Revenue generated from the lease of space on water towers properties. Bug Tussel has equipment at Florence Street Water Tower property.

|                      |                                       |                  |
|----------------------|---------------------------------------|------------------|
| <b>46412-419-000</b> | <b>INTEREST &amp; DIVIDEND INCOME</b> | <b>\$ 50,000</b> |
|----------------------|---------------------------------------|------------------|

This line is for revenues to the Utility for interest paid on funds that are in utility accounts.

|                      |                           |                 |
|----------------------|---------------------------|-----------------|
| <b>46412-470-000</b> | <b>FORFEITED DISCOUNT</b> | <b>\$ 3,000</b> |
|----------------------|---------------------------|-----------------|

This line is for late fees collected by the Utility on past due water accounts.

|                      |                               |               |
|----------------------|-------------------------------|---------------|
| <b>46412-471-000</b> | <b>MISC. SERVICE REVENUES</b> | <b>\$ 500</b> |
|----------------------|-------------------------------|---------------|

This line item is for fees collected from water main tapping, fees charged for service disconnects and/or reconnects.

|                      |                             |               |
|----------------------|-----------------------------|---------------|
| <b>46412-474-000</b> | <b>OTHER WATER REVENUES</b> | <b>\$ -0-</b> |
|----------------------|-----------------------------|---------------|

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> |
|-----------------------|----------------------|--------------------|
|-----------------------|----------------------|--------------------|

|                      |                            |                  |
|----------------------|----------------------------|------------------|
| <b>45611-622-100</b> | <b>SALES – RESIDENTIAL</b> | <b>\$701,000</b> |
|----------------------|----------------------------|------------------|

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 ¾” meter and a volume charge of \$9.41 per 1000 gallons of water used. Budgeted funds anticipate a 3% rate increase in 2026.

|                      |                             |                  |
|----------------------|-----------------------------|------------------|
| <b>45611-622-100</b> | <b>SALES – MULTI-FAMILY</b> | <b>\$ 65,500</b> |
|----------------------|-----------------------------|------------------|

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 ¾” 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.

**45611-622-600                      SERVICE TO OTHER SYSTEMS                      \$ - 0 -**

This item would be revenues collected from another sewer system for treatment and disposal of their sanitary sewer wastes.

**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> |
|-----------------------|----------------------|--------------------|
|-----------------------|----------------------|--------------------|

|                      |                 |                 |
|----------------------|-----------------|-----------------|
| <b>45612-631-000</b> | <b>FORFEITS</b> | <b>\$ 2,500</b> |
|----------------------|-----------------|-----------------|

This line is for late fees collected on past due accounts.

|                      |                                    |               |
|----------------------|------------------------------------|---------------|
| <b>45612-635-000</b> | <b>MISC. NON-OPERATING REVENUE</b> | <b>\$ -0-</b> |
|----------------------|------------------------------------|---------------|

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> |
|-----------------------|----------------------|--------------------|
|-----------------------|----------------------|--------------------|

|                      |                                    |               |
|----------------------|------------------------------------|---------------|
| <b>59000-954-000</b> | <b>SPECIAL ASSESSMENT RECEIPTS</b> | <b>\$ -0-</b> |
|----------------------|------------------------------------|---------------|

This line is for revenues collected by the Utility for any water or sewer special assessments or connection fees.

|                      |                                |  |
|----------------------|--------------------------------|--|
| <b>59000-955-000</b> | <b>RESERVED FOR FUTURE USE</b> |  |
|----------------------|--------------------------------|--|

|   |  |                 |
|---|--|-----------------|
| <b>59000-956-000</b>  | <b>TRANSFER FROM TIF DISTRICT</b>        | <b>\$ -0-</b>   |
| 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.   |  |                 |
| <b>59000-958-000</b>  | <b>PROCEEDS FROM LONG TERM DEBT</b>      | <b>\$ 0</b>     |
| This line is to show funds that are borrowed to pay for projects that cannot be paid for with reserve or operating funds. Borrowed funds are shown as income for accounting purposes.   |  |                 |
| <b>59000-959-000</b>  | <b>TRANSFER FROM RESERVES</b>            | <b>\$ - 0 -</b> |
| 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.   |  |                 |
| <b>59000-959-100</b>  | <b>SALE OF EQUIPMENT</b>                 | <b>\$ - 0 -</b> |
| This line is used to show income from the sale of used or obsolete equipment. For example, income from the sale of a used pickup or sewer jetter would be credited to this account.   |  |                 |
| <b>59000-959-200</b>  | <b>RESERVED FOR FUTURE USE</b>           | <b>\$ -0-</b>   |
| <b>59000-959-300</b>  | <b>LOAN PROCEEDS – SHORT TERM DEBT</b>   | <b>\$ -0-</b>   |
| 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.  |  |                 |
| <b>59000-959-400</b>  | <b>RD GRANT PROCEEDS</b>                 | <b>\$ 0</b>     |
| 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.  |  |                 |
| <b>59000-959-500</b>  | <b>SDWLP GRANT PROCEEDS</b>              | <b>\$ - 0 -</b> |
| Grant funds obtained from the Safe Drinking Water Loan Program to assist in paying for utility improvements.  |  |                 |
| <b>59000-959-600</b>  | <b>SDWLP LEAD LINE REPLACEMENT FUNDS</b> | <b>\$ 0</b>     |
| 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. |  |                 |
| <b>59000-959-700</b>  | <b>ARPA FUNDS</b>                        | <b>\$ 0</b>     |
| 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**

| <b><u>ACCOUNT NUMBER</u></b>  | <b><u>ACCOUNT TITLE</u></b>        | <b><u>2026 BUDGET</u></b> |
|---|------------------------------------|---------------------------|
| <b>57510-600-000</b>  | <b>WAGES &amp; SALARIES</b>        | <b>\$ 47,000</b>          |
| 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.   |                                    |                           |
| <b>57510-601-000</b>  | <b>PART TIME WAGES</b>             | <b>\$ 2,500</b>           |
| Wages to pay part time help that may be employed by the utility for tasks associated with the water utility.  |                                    |                           |
| <b>57510-620-000</b>  | <b>FUEL &amp; POWER</b>            | <b>\$ 90,000</b>          |
| 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.   |                                    |                           |
| <b>57510-630-000</b>  | <b>CHEMICALS</b>                   | <b>\$ 225,000</b>         |
| 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.             |                                    |                           |
| <b>57510-630-100</b>  | <b>LABOR – CHEMICALS</b>           | <b>\$ 10,000</b>          |
| Wages to pay Utility employees for work pertaining to maintenance of or repairs to chemical feed equipment.   |                                    |                           |
| <b>57510-633-000</b>  | <b>WATER TESTING</b>               | <b>\$ 14,000</b>          |
| 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.   |                                    |                           |
| <b>57510-640-000</b>  | <b>SUPPLIES &amp; EXPENSE</b>      | <b>\$100,000</b>          |
| 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. |                                    |                           |
| <b>57540-640-100</b>  | <b>LABOR – DISTRIBUTION SYSTEM</b> | <b>\$60,000</b>           |
| 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.  |                                    |                           |

|   |                                    |                   |
|---|------------------------------------|-------------------|
| <b>57540-640-222</b>  | <b>CLOTHING ALLOWANCE</b>          | <b>\$ 310</b>     |
| 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  |                                    |                   |
| <b>57540-650-000</b>  | <b>REPAIR OF WATER PLANT</b>       | <b>\$ 120,000</b> |
| 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. |                                    |                   |
| <b>57540-650-100</b>  | <b>LABOR – PUMPING EQUIPMENT</b>   | <b>\$ 4,000</b>   |
| Wages for employees to perform repairs and maintenance to pumping equipment.  |                                    |                   |
| <b>57540-650-200</b>  | <b>LABOR – RESERVOIR</b>           | <b>\$ 750</b>     |
| 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 <sup>th</sup> Street and the clear well at Mosinee Ave.  |                                    |                   |
| <b>57540-651-000</b>  | <b>LABOR – MAINS</b>               | <b>\$ 8,000</b>   |
| Wages for repairs and maintenance on water mains in the distribution system.  |                                    |                   |
| <b>57540-652-000</b>  | <b>LABOR – LATERAL MAINTENANCE</b> | <b>\$ 5,000</b>   |
| 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.   |                                    |                   |
| <b>57540-653-000</b>  | <b>LABOR – METERS</b>              | <b>\$ 3,000</b>   |
| 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.   |                                    |                   |
| <b>57540-653-100</b>  | <b>LABOR – METER READING</b>       | <b>\$ 1,000</b>   |
| Wages to pay employees for reading meters. Again, this is split between the water utility and the sewer utility. Meter reading is done monthly.   |                                    |                   |
| <b>57540-655-000</b>  | <b>LABOR – HYDRANT MAINTENANCE</b> | <b>\$ 5,000</b>   |
| Wages to pay employees for repairs and maintenance to the Utilities fire hydrants.  |                                    |                   |
| <b>57540-655-100</b>  | <b>LABOR – HYDRANT FLUSHING</b>    | <b>\$ 6,000</b>   |
| 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.   |                                    |                   |
| <b>57540-660-000</b>  | <b>TRANSPORTATION EXPENSE</b>      | <b>\$ 5,500</b>   |
| 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.   |                                    |                   |
| <b>57540-667-000</b>  | <b>LABOR – TIF DISTRICT</b>        | <b>\$ - 0 -</b>   |
| 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> |
|---|---|--------------------|
| <b>57390-408-100</b>  | <b>TAXES</b>                              | <b>\$150,000</b>   |
| 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.  |   |                    |
| <b>57580-680-000</b>  | <b>ADMINISTRATION &amp; GEN. SALARIES</b> | <b>\$ 14,400</b>   |
| This line item is used to pay office staff salaries for water utility related jobs such as preparing water bills.   |   |                    |
| <b>57580-681-000</b>  | <b>OFFICE SUPPLIES</b>                    | <b>\$ 15,000</b>   |
| 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.  |   |                    |
| <b>57580-682-000</b>  | <b>OUTSIDE SERVICES EMPLOYED</b>          | <b>\$ 26,000</b>   |
| 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. |   |                    |
| <b>57580-683-000</b>  | <b>ENGINEERING</b>                        | <b>\$ 25,000</b>   |
| 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.   |   |                    |
| <b>57580-684-000</b>  | <b>INSURANCE EXPENSE</b>                  | <b>\$ 25,000</b>   |
| This line item is used to pay for the Utility's property, automotive and liability insurance.   |   |                    |
| <b>57580-686-000</b>  | <b>EMPLOYEE PENSION &amp; BENEFITS</b>    | <b>\$ 50,000</b>   |
| This line is used to pay for the water utility's share of health, dental and vision insurance and retirement funds for the employees.   |   |                    |
| <b>57580-688-000</b>  | <b>REGULATORY COMMISSION</b>              | <b>\$ 2,000</b>    |
| 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.  |   |                    |
| <b>57580-689-000</b>  | <b>MISCELLANEOUS GENERAL EXPENSE</b>      | <b>\$ 500</b>      |
| This line item is for miscellaneous expenses, which may not fit into a previously listed category.  |   |                    |
| <b>57580-690-000</b>  | <b>PRIVATE LEAD LINE REPL. EXPENSE</b>    | <b>\$ 0</b>        |
| 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> |
|---|----------------------------------|--------------------|
| <b>57310-820-000</b>  | <b>WAGES &amp; SALARIES</b>      | <b>\$ 47,000</b>   |
| This line is for general wages and salaries for utility employees while performing tasks associated with the sewer utility.   |                                  |                    |
| <b>57310-820-100</b>  | <b>PART TIME WAGES</b>           | <b>\$ 2,000</b>    |
| Wages to pay part time help that may be employed by the utility for tasks associated with the sewer utility.  |                                  |                    |
| <b>57310-821-000</b>  | <b>FUEL &amp; POWER</b>          | <b>\$ 65,000</b>   |
| 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.   |                                  |                    |
| <b>57310-826-000</b>  | <b>CHEMICALS</b>                 | <b>\$ 140,000</b>  |
| 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.   |                                  |                    |
| <b>57310-826-500</b>  | <b>TESTING</b>                   | <b>\$ 500</b>      |
| This budget line item consists of expenses related to testing needs that may arise.   |                                  |                    |
| <b>57310-827-000</b>  | <b>SUPPLIES &amp; EXPENSE</b>    | <b>\$ 41,000</b>   |
| 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.  |                                  |                    |
| <b>57310-828-000</b>  | <b>TRANSPORTATION EXPENSE</b>    | <b>\$ 5,000</b>    |
| 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.   |                                  |                    |
| <b>57320-830-000</b>  | <b>SEWAGE COLLECTION SYSTEM</b>  | <b>\$ 94,000</b>   |
| 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. |                                  |                    |
| <b>57320-831-000</b>  | <b>COLLECTION SYSTEM – LABOR</b> | <b>\$ 35,000</b>   |
| 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.   |                                  |                    |

|                      |                       |                 |
|----------------------|-----------------------|-----------------|
| <b>57330-841-000</b> | <b>LABOR – METERS</b> | <b>\$ 4,500</b> |
|----------------------|-----------------------|-----------------|

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.

|                      |                              |               |
|----------------------|------------------------------|---------------|
| <b>57330-842-000</b> | <b>LABOR – METER READING</b> | <b>\$ 500</b> |
|----------------------|------------------------------|---------------|

Wages to pay employees for reading meters. Again, this is split between the water utility and the sewer utility. Meter reading is done monthly.

|                      |                              |                  |
|----------------------|------------------------------|------------------|
| <b>57330-843-000</b> | <b>RMMSD TREATMENT COSTS</b> | <b>\$480,000</b> |
|----------------------|------------------------------|------------------|

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

|                       |                      |                    |
|-----------------------|----------------------|--------------------|
| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT TITLE</u> | <u>2026 BUDGET</u> |
|-----------------------|----------------------|--------------------|

|                      |   |                  |
|----------------------|---|------------------|
| <b>57330-840-000</b> | <b>ADMINISTRATION &amp; GEN. SALARIES</b> | <b>\$ 14,400</b> |
|----------------------|---|------------------|

This line item is used to pay office staff salaries for sewer utility related jobs such as preparing or processing bills, accounting, etc.

|                      |                        |                  |
|----------------------|------------------------|------------------|
| <b>57340-851-000</b> | <b>OFFICE SUPPLIES</b> | <b>\$ 15,000</b> |
|----------------------|------------------------|------------------|

This line item is used to pay for necessary office supplies such as paper, pens, computer supplies, etc. Postage and copier expenses, which have not been charged to the utility, are now included in this account.

|                      |                                  |                 |
|----------------------|----------------------------------|-----------------|
| <b>57340-852-000</b> | <b>OUTSIDE SERVICES EMPLOYED</b> | <b>\$ 5,500</b> |
|----------------------|----------------------------------|-----------------|

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.

|                      |                          |                  |
|----------------------|--------------------------|------------------|
| <b>57340-853-000</b> | <b>INSURANCE EXPENSE</b> | <b>\$ 25,000</b> |
|----------------------|--------------------------|------------------|

This line item is used to pay for the Utility’s property, automotive and liability insurance.

|                      |                          |                  |
|----------------------|--------------------------|------------------|
| <b>57340-854-000</b> | <b>EMPLOYEE BENEFITS</b> | <b>\$ 59,000</b> |
|----------------------|--------------------------|------------------|

This line is used to pay for sewer utility employee’s share of health, dental and vision insurance and retirement funds.

|                      |                              |                 |
|----------------------|------------------------------|-----------------|
| <b>57340-855-000</b> | <b>REGULATORY COMMISSION</b> | <b>\$ - 0 -</b> |
|----------------------|------------------------------|-----------------|

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.

|                      |                               |                 |
|----------------------|-------------------------------|-----------------|
| <b>57340-855-100</b> | <b>DNR ENVIRONMENTAL FEES</b> | <b>\$ - 0 -</b> |
|----------------------|-------------------------------|-----------------|

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**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT TITLE</u> | <u>2026 BUDGET</u> |
|-----------------------|----------------------|--------------------|
|-----------------------|----------------------|--------------------|

|                      |                                   |                      |
|----------------------|-----------------------------------|----------------------|
| <b>59000-427-000</b> | <b>INTEREST ON LONG TERM DEBT</b> | <b>\$ 236,811.32</b> |
|----------------------|-----------------------------------|----------------------|

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

|                      |                                    |             |
|----------------------|------------------------------------|-------------|
| <b>59000-429-500</b> | <b>OTHER EXPENSES – BOND ISSUE</b> | <b>\$ 0</b> |
|----------------------|------------------------------------|-------------|

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.

|                      |                                    |                      |
|----------------------|------------------------------------|----------------------|
| <b>59000-952-000</b> | <b>PRINCIPAL ON LONG TERM DEBT</b> | <b>\$ 377,538.66</b> |
|----------------------|------------------------------------|----------------------|

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

|                      |   |             |
|----------------------|---|-------------|
| <b>59000-952-100</b> | <b>PRINCIPAL &amp; INT. – SHORT TERM DEBT</b> | <b>\$ 0</b> |
|----------------------|---|-------------|

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.

|                      |                         |                 |
|----------------------|-------------------------|-----------------|
| <b>59000-960-000</b> | <b>REPLACEMENT FUND</b> | <b>\$ - 0 -</b> |
|----------------------|-------------------------|-----------------|

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.

|                      |                             |                 |
|----------------------|-----------------------------|-----------------|
| <b>59000-962-000</b> | <b>TRANSFER TO RESERVES</b> | <b>\$ - 0 -</b> |
|----------------------|-----------------------------|-----------------|

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.

|  |                                  |               |
|--|----------------------------------|---------------|
| <b>59000-962-100</b>   | <b>DEBT SERVICE RESERVE FUND</b> | <b>\$ -0-</b> |
| This line item is used to budget funds to a reserve account required by Rural Development for the RMMSD force main loan. |                                  |               |

|  |                                   |               |
|--|-----------------------------------|---------------|
| <b>59000-962-200</b>   | <b>REIMBURSEMENT TO GEN. FUND</b> | <b>\$ -0-</b> |
| This line item is used to budget funds to repay the General Fund what is owed by the Utility fund. |                                   |               |

## CAPITAL EXPENDITURES

| <u>ACCOUNT NUMBER</u>  | <u>ACCOUNT TITLE</u>                            | <u>2026 BUDGET</u> |
|--|---|--------------------|
| <b>59000-343-000</b>   | <b>MAINS</b>                                    | <b>\$ 5,000</b>    |
| 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.  |   |                    |
| <b>59000-345-000</b>   | <b>SERVICES</b>                                 | <b>\$ 7,500</b>    |
| 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. |   |                    |
| <b>59000-346-000</b>   | <b>METERS</b>                                   | <b>\$ 10,000</b>   |
| 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.   |   |                    |
| <b>59000-348-000</b>   | <b>HYDRANTS</b>                                 | <b>\$ 10,000</b>   |
| 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.   |   |                    |
| <b>59000-950-030</b>   | <b>PICKUP TRUCK</b>                             | <b>\$ -0-</b>      |
| 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.  |   |                    |
| <b>59000-950-140</b>   | <b>SEWER MAIN LINING</b>                        | <b>\$ - 0 -</b>    |
| Install a cured in place fiberglass liner in problem sewer areas or relay mains that are not suitable for lining.  |   |                    |
| <b>59000-950-150</b>   | <b>WESTERN AVE. LEAD LINE REPLACEMENT</b>       | <b>\$ - 0 -</b>    |
| Completed in 2022.   |   |                    |
| <b>59000-950-160</b>   | <b>3<sup>RD</sup> ST. WATERMAIN REPLACEMENT</b> | <b>\$ -0-</b>      |
| Complete in 2025   |   |                    |

|  |  |                 |
|--|--|-----------------|
| <b>59000-950-170</b>   | <b>MAIN ST. RECONSTRUCTION PROJECT</b>         | <b>\$ -0-</b>   |
| Completed in 2024.   |  |                 |
| <b>59000-950-200</b>   | <b>COMPUTER EQUIPMENT</b>                      | <b>\$ 5,000</b> |
| This line item is for the purchase of new computers or computer-related equipment, if necessary. The SCADA workstation was replaced in 2020.   |  |                 |
| <b>59000-950-240</b>   | <b>SEWER JETTER – REPLACEMENT</b>              | <b>\$ -0-</b>   |
| Replace the existing jetter with a new machine. Jetter was replaced in 2020.   |  |                 |
| <b>59000-950-245</b>   | <b>BACKHOE – REPLACEMENT</b>                   | <b>\$ 0</b>     |
| New machine was purchased in 2024.   |  |                 |
| <b>59000-950-260</b>   | <b>BUSINESS PARK TOWER PAINTING</b>            | <b>\$ - 0 -</b> |
| Completed in 2022  |  |                 |
| <b>59000-950-270</b>   | <b>12<sup>th</sup> ST. TOWER PAINTING</b>      | <b>\$ -0-</b>   |
| Tower was painted in 2020.   |  |                 |
| <b>59000-950-280</b>   | <b>BROOKSIDE LIFT STATION REPLACEMENT</b>      | <b>\$ 0</b>     |
| Completed in 2024  |  |                 |
| <b>59000-950-300</b>   | <b>HALL ST. WATER MAIN LOOP</b>                | <b>\$ - 0 -</b> |
| Install water main from Cherry St. to Blake St. to eliminate a dead end on Blake St. and the associated water quality concerns.  |  |                 |
| <b>59000-950-310</b>   | <b>MAPLE RIDGE LIFT STATION GENERATOR</b>      | <b>\$ - 0 -</b> |
| Project was completed in 2023.   |  |                 |
| <b>59000-950-340</b>   | <b>FLORENCE ST. TOWER PAINTING</b>             | <b>\$ - 0 -</b> |
| Completed in 2018.   |  |                 |
| <b>59000-950-350</b>   | <b>ALTERNATE WATER SUPPLY TO BUSINESS PARK</b> | <b>\$ -0-</b>   |
| 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. |  |                 |