



wisconsin
central time

CITY OF MOSINEE

PRELIMINARY 2017 BUDGET

GENERAL FUND REVENUES

TAXES ACCOUNT

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#41110-000

GENERAL PROPERTY TAXES

\$1,953,183

This budget line item consists of revenues that are received from the City's levy of property taxes. This is the largest source of revenue for the City. The City collects property taxes through January and then Marathon County collects the remainder of the property taxes. The County submits a final property tax settlement payment to the City in August. The current payable 2016 property tax levy assessed rate is \$7.45 per \$1,000 and the payable 2017 property tax levy assessed rate will **\$X.XX per \$1,000**. The levy represented in this line item includes a **\$XXX,XXX** levy limit adjustment for the post-2005 debt payments in our budget. Without the adjustment, our levy would be limited to \$1,689,665(\$1,655,512 base amount + the growth factor of 2.063 which represents net new construction in the amount of \$34,153). Post 2005 debt represents \$523,500 of our expense budget.

#41200-000

COMPUTER EXEMPTION AID

\$4,035

This budget line item consists of revenues received from the State of Wisconsin as an "aid" payment to the City for revenues lost by the City as a result of business computers becoming exempt from property taxes (under the 1997 Wisconsin Act 237) beginning with the 2000 payable property tax levy. The amount of "aid" is based on the equalized value of exempt computers in 2016 (\$544,900) which is a significant decrease from the 2015 value (\$951,400) located within the City that are not within the Tax Increment District No. 2. In 2017, the City will receive its computer exemption aid payment from the State on the 4th Monday of July.

#41210-000

ROOM TAXES

\$32,000

This budget line item consists of revenues received from the City's tax on commercial hotel rooms that are located within the City. Section 74-33 of the City of Mosinee's Municipal Code of Ordinances imposes a tax at the rate of 8.0%, (Increased from 5.5 % on October 10th, 2016) of gross lodging receipts. In accordance with the Municipal Code, the tax revenue payments are submitted to the City on a quarterly basis. The Quality Inn-Central Wisconsin Airport is the only commercial hotel currently located within the City that is subject to the room tax regulation. On July 15, 2015, Wisconsin Act 55 made numerous reforms to what municipalities can do with Room Tax collections. These changes will impact the 2017 City General Fund Budget.

#41310-000

WATER TAX EQUIVALENT

\$160,000

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

		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
41110-000	General Property Taxes	\$1,695,000	\$1,865,809	\$1,865,809	\$1,865,500	\$1,953,183	4.7%
41200-000	Computer Exemption Aid	\$6,229	\$6,593	\$6,593	\$6,200	\$4,035	-35%
41210-000	Room Taxes	\$23,324	\$19,857	\$25,000	\$20,000	\$32,000	60%
41310-000	Water Tax Equivalent	\$159,675	\$160,000	\$160,000	\$200,000	\$160,000	-20%
TOTAL TAX REVENUES		\$1,884,228	\$2,052,259	\$2,057,402	\$2,091,700	\$2,149,218	3%

INTERGOVERNMENTAL REVENUES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#42210-000	STATE SHARED REVENUE	\$508,388
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This budget line item consists of the City's second largest source of revenue. This revenue is received from the State of Wisconsin as a general "aid" payment to the City. According to the Wisconsin Department of Revenue, the State's Shared Revenue Program was started in 1911 with the enactment of the State Income Tax and the goals of the program are to: "provide property tax relief, equalize revenue raising ability among local governments" and also to provide "compensation for utility property". In 1911, 70% of the income tax revenue received by the State was returned to the municipalities under the Shared Revenue Program. Unfortunately, this is certainly no longer the case and the aid payments to the City under the program have decreased \$120,146 (approx. -19.2%) since 2003. Fifteen percent (15%) of the payment is typically received from the State in July and the remainder is typically received in November.

#42230-000	2% FIRE INSURANCE TAX	\$10,500
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This budget line item consists of tax revenue that is collected by the State of Wisconsin on fire insurance policy premiums that are paid within the State. According to the Wisconsin Department of Safety & Professional Services, the State Insurance Commissioner's Office annually collects 2% of paid fire insurance premiums and places this revenue into the *Fire Department Dues Fund*. This revenue is then distributed to municipalities to be used for one or more of the following: "purchasing of fire equipment, fire prevention inspection and education; fire fighter training and funding for pension funds". The City's Fire Department Dues Payment is based on the City's equalized real property valuation. The annual fire insurance tax revenue is typically received from the State by August 1st.

#42410-100	EXPENDITURE RESTRAINT	\$43,249
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The budget line item consists of revenue that is received from the State of Wisconsin under the State's expenditure restraint program. According to the State Department of Revenue, the Expenditure Restraint Program was created in 1990 to "provide aid to qualifying municipalities that limit growth in spending" and "the payment is intended to supplement regular shared revenues". A municipality qualifies for the ERP payment if the City's municipal budget did not increase over the prior year's budget by more than an "inflation factor" plus a "valuation factor". The City received \$28,336 in 2004, \$26,165 in 2006, \$20,272 in 2007, \$20,204 in 2008, \$16,104 in 2009, \$11,037 in 2010, \$16,095 in 2012, \$22,315 in 2013, \$28,325 in 2014, \$0 in 2015, and \$32,149 in 2016 under the expenditure restraint program. The Department of Revenue has confirmed that the City does qualify for the program for the 2017 fiscal year. Fifty percent (50%) of the payment is typically received from the State in July and the remainder is typically received in November.

#42420-300	POLICE TRAINING	\$1,100
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This budget line item consists of revenue that is received from the State of Wisconsin Department of Justice to assist the City with the cost of training expenses for the police department officers. This annual police training aid payment is based on the number of patrol officers that the City has and the City received \$160 per officer (5) in 2016 from the State. The payment is typically received from the State in April.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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# 42420-350	MOSINEE SCHOOL RESOURCE OFFICER	\$60,000
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This budget line item consists of revenue that is received from the Mosinee School District for the City's provision of School Resource Officer (SRO) Program Services to the District in accordance with the formal intergovernmental agreement between the City and the Mosinee School District. The SRO is assigned to provide thirty five (35) hours per week of SRO Program services to the District during the term of the annual agreement. The District agrees to compensate the City for the hourly salary and benefit costs incurred for the SRO position during the agreement term.

#42420-400	POLICE DARE PROGRAM	\$0
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This budget line item consists of revenue that was received under an agreement with the Mosinee School District for the national Drug Awareness Resistance Education (DARE) program that was provided to the District's 5th Grade Students by the City's Police Department. The District decided to discontinue the program a few years ago.

#42420-500	STATE PAYMENT FOR MUNICIPAL SERVICE	\$1,600
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This budget line item consists of revenue that is received from the State of Wisconsin's Municipal Services Payment program which "provides payments to local governments in lieu of taxes for police, fire and solid waste services that municipalities provide to state owned facilities" located within the City. The annual State Payment for Municipal Services is typically received from the State before July 1.

#42430-000	RECYCLING GRANT	\$15,650
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This budget line item consists of revenue that is received from the State of Wisconsin under the State's Recycling Grant Program. According to the Wisconsin Department of Natural Resources, in order to be eligible for grant funding, the City must operate a DNR approved effective recycling and yard waste management program. In May 2015, the Wisconsin Legislature's Joint Finance Committee as part of its larger budget review, agreed to reduce the state's 2015-2017 fiscal year recycling program budget from \$20 million to \$16 million – a 20% cut to funding recycling programs. The City typically receives the grant revenue by June. City staff has also applied for a cooperative recycling education program grant for 2017.

#42440-100	TRANSPORTATION AID	\$267,669
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This budget line item consists of the City's third largest source of revenue. This revenue is received from the State of Wisconsin under the General Transportation Aid (GTA) Program. The General Transportation Aid payments will be distributed to the City from the State in four equal payments on the first Monday of each quarter (January, April, July and October). The transportation aid formula payment is based upon the greater of the following: 6 year average costs x share of costs, or the rate per road mile of \$2,202 x mileage of city roads – 42.00. Our 6 year average road costs are \$267,669.

#42440-900	FIRE STATION TOWNSHIP DEBT EXPENSE REIMBURSE	\$29,690
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This budget line item consists of revenues that will be received from the Townships of Knowlton and Bergen to reimburse the City for their respective shares of the debt service expenses related to the construction of the new Mosinee Fire District Station on Rangeline Road. In September 2006, the City issued 20-year General Obligation Bonds to finance the City's as well as the two above referenced Township's share of the expenses related to the construction of the new fire station.

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#42440-950 FIRE DISTRICT TRUCK DEBT EXP REIMBURSE****\$12,182**

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

INTERGOVERNMENTAL REVENUES		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
42210-000	State Share Revenue	\$502,186	\$108,905	\$511,706	\$511,706	\$508,388	-1%
42230-000	2% Fire Insurance Tax	\$10,556	\$11,537	\$11,537	\$10,500	\$10,500	0%
42410-100	Expenditure Restraint	\$0	\$0	\$32,149	\$32,149	\$43,249	100%
42420-300	Police Schools - Training	\$800	\$1,120	\$1,120	\$1,100	\$1,100	0%
42420-350	Mosinee School District - Officer	\$45,158	\$46,956	\$70,956	\$40,000	\$60,000	50%
42420-400	Mosinee School - DARE Program	\$0	\$0	\$0	\$0	\$0	0%
42420-500	State Pymt for Municipal Services	\$1,893	\$1,525	\$1,525	\$2,000	\$1,600	-20%
42430-000	Recycling Grant	\$15,650	\$15,644	\$15,644	\$12,000	\$15,650	30%
42440-100	Transportation Aid	\$270,475	\$196,423	\$262,026	\$262,026	\$267,669	2%
42440-900	Fire Station Township Debt Expense	\$29,319	\$7,089	\$29,552	\$29,552	\$29,690	0%
42440-950	Fire District Truck Debt Repayment	\$12,182	\$12,182	\$12,182	\$12,180	\$12,182	0%
TOTAL - INTERGOVERNMENTAL REVENUES		\$888,219	\$401,381	\$948,397	\$913,213	\$950,028	4%

LICENSES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#43110-000

LIQUOR

\$7,800

This budget line item consists of revenues that are received from fees on both temporary and annual liquor licenses that are issued by the City. The City currently has issued 1 Class A Beer Only Licenses, 6 Class A Combo Licenses, 1 Class B Beer-Only License, 11 Class B Combo Licenses and 1 Class B Beer/Class C Wine License. The current license fees were approved on October 14th, 2002 by Resolution 2002-10.

#43110-100

CIGARETTE

\$800

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

#43120-000

OPERATORS

\$2,500

This budget line item consists of revenues that are received from fees on temporary and annual alcohol servers’ licenses that are issued by the City under State Statute and City regulations. The current operators’ license fee of \$25 was established by the Common Council under Resolution No. 2002-10.

#43180-000

DOG LICENSES

\$1,600

This budget line item consists of revenues that are received from fees charged by the City for the issuance of annual dog licenses under Marathon County’s pet licensing regulations. The City dog license fee for the 2017 calendar year is \$10.00 for a spaded/neutered pet and \$15 for a non-spaded/non-neutered pet. Under the dog licensing regulations, the City is required to submit \$4.50 (spayed/neutered) or \$9.50 (non-spaded/non-neutered) of the license fee to Marathon County which is reflected in expense account 51410-800. The Budget includes that a portion of the anticipated revenues from the pet license fee structure will be used towards the purchase of pet waste bags that are located in the City’s parks. The current pet license fees were established by the Common Council under Resolution No. 2006-29.

#43180-003

CAT LICENSES

\$250

This budget line item consists of revenues that are received from fees charged by the City for the issuance of cat licenses. The City cat license fee for the 2017 calendar year is \$10 and the City retains 100% of the cat license fee collected. The current pet license fees were established by the Common Council under Resolution No. 2006-29.

#43180-005

BIKES

\$0

This budget line item consists of revenues that are received from fees charged by the City for any bike licenses that are issued. The current bike license fee is \$2.00. This is a one-time fee. However, very few licenses are obtained.

LICENSES		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
43110-000	Liquor	\$8,700	\$7,360	\$7,800	\$7,800	\$7,800	0%
43110-100	Cigarette	\$900	\$800	\$800	\$800	\$800	0%
43120-000	Operators	\$2,625	\$2,350	\$2,500	\$2,500	\$2,500	0%
43180-000	Dogs Licenses	\$1,660	\$1,565	\$1,600	\$2,000	\$1,600	-20%
43180-003	Cat Licenses	\$250	\$290	\$290	\$300	\$250	-17%
43180-005	Bikes	\$0	\$24	\$24	\$0	\$0	0%
TOTAL LICENSE REVENUES		\$14,155	\$12,389	\$13,014	\$13,400	\$12,950	-3%

PERMITS

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#43200-000 TEMP LICENSE PLATES PERMITS – P.D. \$50

This budget line item consists of revenues that are received from fees charged by the City’s Police Department for the issuance of temporary license plates. The current fee for the City to issue a temporary license plate is \$5.00 and was established per Wisconsin State Statutes.

#43200-100 ALARM SYSTEMS PERMITS \$1,200

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

#43210-000 BUILDING PERMITS \$7,000

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

#43290-000 OTHER PERMITS \$25

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

#43290-500 STREET EXCAVATION PERMITS \$2,800

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

#43300-000 ZONING PERMITS \$500

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

PERMITS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
43200-000	Temporary License Plates - P.D.	\$20	\$30	\$30	\$50	\$50	0%
43200-100	Alarm Systems - P.D.	\$1,200	\$1,350	\$1,350	\$1,200	\$1,200	0%
43210-000	Building	\$9,594	\$5,637	\$7,000	\$7,000	\$7,000	0%
43290-000	Other Permits-(Sellers)	\$0	\$25	\$25	\$35	\$25	-29%
43290-500	Street Excavation Permits	\$3,800	\$2,200	\$2,900	\$2,500	\$2,800	12%
43300-000	Zoning Permits	\$925	\$475	\$500	\$500	\$500	0%
TOTAL PERMITS		\$15,539	\$9,717	\$11,805	\$11,285	\$11,575	3%

FEES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#43200-200	FINGERPRINTING FEES	\$300
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This budget line item consists of revenues that are received from the fees charged by the City's Police Department for non-criminal fingerprinting services that are requested by the general public. Examples of common fingerprinting service requests include those from: airport employees, school teachers and individuals whom work in the financial services field. A fee of \$10.00 is charged per resident and \$20.00 per non-resident.

#45170-010	RECYCLING CONTAINER SALES	\$0
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This budget line item consists of those revenues that are received from the City's sale of plastic recycling containers. The City receives \$20 from the sale of each set of containers. Currently there is a very low-demand for the purchase of the recycling containers and the 2017 Budget does not include projected revenues from the sale of the recycling containers.

#45170-030	SPRING CLEANUP REVENUE	\$2,400
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This budget line item consists of those revenues that are received during the annual spring cleanup. Residents are charged \$10/item for dropping off the following items at Spring Cleanup: Refrigerators, welders, fluorescent lights, humidifiers, dehumidifiers, freezers, air conditioners, L.P. Tanks.

#45170-050	SERVICES	\$3,500
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This budget line item consists of those revenues that are received from the miscellaneous service charges that are issued by the City. During the present fiscal year, these charges have included the current \$40 fee for the issuance of special assessment letters and also reimbursement for postage.

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

#45180-000	LICENSE PUBLICATIONS	\$380
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This budget line item consists of those revenues that are received from charges issued by the City to Liquor License applicants, to publish notification of their annual liquor license application request in the City's official newspaper in accordance with current State Statute requirements. The current liquor publication fee of \$20 was established by the Common Council under Resolution No. 2002-10.

#45210-000	POLICE DEPARTMENT FEES	\$450
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This budget line item consists of those revenues that are received from service charge fees that are made by the City's Police Department. Typically, these service charges are fees assessed for copying services that include accident reports, narrative reports, copies of videos, photographs, etc.

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

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#45880-000****VENDING MACHINES****\$900**

This budget line item consists of revenues that are received from the sale of pop from the vending machine located at City Hall.

#45910-000**DESSERT PARK RENTAL****\$300**

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

#45915-000**RIVER PARK GAZEBO RENTAL****\$225**

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

#45920-000**RECREATION CENTER RENTAL****\$600**

This budget line item consists of revenues that are received from fees that are collected for the rental of the Recreation Center building located on 11th Street. The current daily rental fees for profit-making events at the Recreation Center are \$400 for City non-profit organizations and \$800 for non-City based non-profit organizations. The daily rental fee for private events is \$125 for City residents and \$250 for non-City residents. Our 2017 budget reflects anticipated revenues from the annual Polish Festival.

#45940-000**RIVER PARK SHELTER RENTAL****\$200**

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

FEES		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
43200-200	Finger Printing Fees - P.D.	\$130	\$530	\$550	\$200	\$300	50.00%
45170-010	Recycling Container Sales	\$0	\$0	\$0	\$0	\$0	0.00%
45170-030	Spring Cleanup - Revenue	\$2,400	\$2,440	\$2,440	\$2,400	\$2,400	0.00%
45170-050	Services	\$3,951	\$3,006	\$3,006	\$4,000	\$3,500	-12.50%
45170-060	Services - Street Department	\$780	\$336	\$336	\$200	\$300	50.00%
45180-000	License Publications	\$400	\$360	\$380	\$380	\$380	0.00%
45210-000	Police Department Fees	\$401	\$461	\$470	\$450	\$450	0.00%
45830-000	Parkland Dedication Fees	\$3,183	\$0	\$0	\$0	\$0	0.00%
45880-000	Vending Machines	\$824	\$600	\$900	\$1,000	\$900	-10.00%
45910-000	Dessert Park - Rental	\$300	\$375	\$375	\$75	\$300	300.00%
45915-000	River Park -Gazebo Rental	\$300	\$150	\$150	\$225	\$225	0.00%
45920-000	Recreation Center Rental	\$600	\$1,235	\$1,235	\$600	\$600	0.00%
45940-000	River Park - VFW/MAAC Shelter Rental	\$410	\$150	\$150	\$400	\$200	-50.00%
TOTAL FEES		\$13,679	\$9,643	\$9,992	\$9,930	\$9,555	-3.78%

INTERGOVERNMENTAL CHARGES FOR SERVICES

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#47220-600 FIRE CALLS/RESCUE CALLS – WITHIN THE CITY \$15,000

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

#47220-700 AMBULANCE CALLS \$0

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

#47260-000 RECREATION CONTRACTS \$4,000

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

#47370-000 COUNTY LIBRARY CONTRACT \$2,800

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

		2015	2016	2016	2016	2017	
		Actual	Actual	Projected	2016	Proposed	Percent
INTERGOVERNMENTAL CHARGES SERVICE		12/31/2015	9/15/2016	Year End	Budget	Budget	Change
47220-600	Fire Calls/Rescue Calls - Within City	\$19,704	\$13,177	\$15,000	\$15,000	\$15,000	0%
47220-700	Ambulance Calls	\$45	\$0	\$0	\$0	\$0	0%
47220-750	Ambulance Stand-by Fees	\$0	\$0	\$0	\$0	\$0	0%
47260-000	Recreation Contracts	\$1,623	\$1,841	\$1,841	\$4,000	\$4,000	0%
47370-000	County Library Contract	\$0	\$4,240	\$4,240	\$2,800	\$2,800	0%
TOTAL INTERGOVRT CHG SERVICES		\$21,372	\$19,257	\$21,081	\$21,800	\$21,800	0%

MISCELLANEOUS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#48110-000	INTEREST FROM INVESTMENTS	\$1,500
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This budget line item consists of revenues received from interest earned on bank savings accounts and also from cash accounts that are invested in the State of Wisconsin's Local Government Investment Pool. At one time the interest earned from cash balances was a very significant source of revenue (approximately \$77,000 in 2008) for the City's Budget and had decreased dramatically (due to the sharp decline in interest rates) over the past few years.

#48120-000	INTEREST ON SPECIAL ASSESSMENTS	\$655
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This budget line item consists of the interest charge revenues that are received on special public works assessment projects (i.e.: curb/gutter and sidewalk improvements) that are paid by the property owner during the fiscal year.

#48130-000	SPECIAL ASSESSMENTS	\$7,204
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This budget line item consists of the principal payments that are received for special public works assessment projects (i.e.: curb/gutter and sidewalk improvements) that are paid by the property owner during the fiscal year.

#48210-100	RANGER STATION RENTAL	\$420
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This budget line item consists of revenues received from the rental of the garage space area in the Ranger Station Building that is located at the southwest corner of Ranger and Florence Streets. The current rental fee for the garage storage units is \$35 per month and the current tenant typically pays a full year's rent in a single payment. The City discontinued the rental of the residential portion of the building after the tenant moved out of the building in 2003.

#48210-300	SOFTBALL ASSOCIATION – REIMBURSEMENT EXPENSES	\$1,500
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This budget line item consists of revenues received from the Mosinee Adult Softball Association to reimburse the City for expenses incurred under the Parks & Recreation Department's expense line item #55410-500. The City purchases requested services and materials on behalf of the Softball Association so that the Association can take advantage of the City's sales tax exempt status. This line item also receives the loan payments received from the Mosinee Softball Association's 5 year loan with the City to improve the infield.

#48210-500	RECREATION CENTER - UTILITY REIMBURSEMENT	\$10,000
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This budget line item consists of revenues received from the Mosinee Hockey Association to reimburse the City for Utility expenses incurred at the Mosinee Recreation Center that are above the utility cost support amount that the City is obligated to provide under the current Recreation Center Agreement. This line item was added to the budget for the first time in 2005 to reflect that a utility reimbursement is received from the Association.

#48300-100	SALE OF LAW ENFORCEMENT EQUIPMENT	\$2,000
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This budget line item consists of revenues that are received from the sale of law enforcement equipment such as patrol squads that are being rotated-out of the City's fleet. In the past, the used police squad vehicles have been typically sold at an auction through an auction service. The 2017 Budget anticipates the sale of one squad car.

#48350-000	WORKERS COMP/GENERAL LIABILITY DIVIDENDS	\$0
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This budget line item consists of workers compensation and general liability cash dividends that the City may receive from our Workers Compensation and/or General Liability insurance carrier (*League of Wisconsin Municipalities Mutual Insurance*). Due to the fact that it is uncertain whether dividends will be declared by the insurance carriers, the budget does not presume that the City will be receiving insurance dividends in the 2017 fiscal year.

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#48400-000 MISCELLANEOUS \$0

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

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

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

#48500-150 TRANSFER FROM PARK FUND RESERVES \$5,500

This budget line item consists of the transfer of current cash balance revenues from the Park Reserve Fund which receives funding from building permit fees and parkland dedication fees that are collected by the City. The transfer from the Park Fund Reserve will assist with the purchase of new playground equipment under the Parks & Recreation Department's budget line item #55510-318.

#48600-000 ADMINISTRATIVE CHARGE FOR TIF #2 \$25,000

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

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

This budget line item was created in 2007 to recognize those revenues received from donations that are collected in the donation box that is now located at the River Park Boat Landing. The 2017 Budget anticipates receiving revenue through the collection of boat landing user fees.

#48500-080 CHUCK'S BOAT LANDING FEES \$25

This new budget line item was created in 2007 to recognize those revenues received from donations that are collected in the donation box that is now located at the Chuck's Boat Landing. The 2017 Budget anticipates receiving revenue through the collection of boat landing user fees.

MISCELLANEOUS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
48110-000	Interest from Investments	\$1,082	\$1,737	\$2,316	\$500	\$1,500	200%
48120-000	Interest on Special Assessments	\$31	\$0	\$2,337	\$2,337	\$655	-72%
48130-000	Special Assessments	\$26,128	\$0	\$11,765	\$11,765	\$7,204	-39%
48210-100	Ranger Station Rental	\$420	\$0	\$420	\$420	\$420	0%
48210-300	Softball Association-Reimbursement Exp	\$0	\$0	\$0	\$1,500	\$1,500	0%
48210-500	Recreation Center - Utility Reimbursement	\$9,999	\$10,536	\$10,536	\$10,000	\$10,000	0%
48300-100	Sale of Law Enforcement Equipment	\$2,162	\$0	\$0	\$0	\$2,000	100%
48350-000	Workers Comp/Gen Liability Dividend	\$2,715	\$2,331	\$2,331	\$0	\$0	0%
48400-000	Miscellaneous	\$2,398	\$0	\$0	\$0	\$0	0%
48500-060	Transfer from Cash Reserves	\$0	\$0	\$0	\$0	\$0	0%
48500-150	Transfer from Park Reserve Fund	\$0	\$0	\$5,500	\$5,500	\$0	100%
48600-000	Administrative Charge for TIF #2	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	0%
48500-070	River Park Boat Landing Fees	\$29	\$71	\$85	\$50	\$50	0%
48500-080	Chuck's Boat Landing Fees	\$27	\$20	\$30	\$25	\$25	0%
TOTAL MISCELLANEOUS		\$69,993	\$39,695	\$60,320	\$57,097	\$48,354	-15%

City of Mosinee

2017 GENERAL FUND - REVENUES

		2015 Actual	2016 Actual	2016	2016	2017	Percent
		12/31/2015	9/15/2016	Projected	Budget	Proposed	Change
				Year End		Budget	
41110-000	General Property Taxes	\$1,695,000	\$1,865,809	\$1,865,809	\$1,865,500	\$1,953,183	4.7%
41200-000	Computer Exemption Aid	\$6,229	\$6,593	\$6,593	\$6,200	\$4,035	-35%
41210-000	Room Taxes	\$23,324	\$19,857	\$25,000	\$20,000	\$32,000	60%
41310-000	Water Tax Equivalent	\$159,675	\$160,000	\$160,000	\$200,000	\$160,000	-20%
TOTAL TAX REVENUES		\$1,884,228	\$2,052,259	\$2,057,402	\$2,091,700	\$2,149,218	3%

		2015 Actual	2016 Actual	2016	2016	2017	Percent
		12/31/2015	9/15/2016	Projected	Budget	Proposed	Change
				Year End		Budget	
INTERGOVERNMENTAL REVENUES							
42210-000	State Share Revenue	\$502,186	\$76,756	\$511,706	\$511,706	\$508,388	-1%
42230-000	2% Fire Insurance Tax	\$10,556	\$11,537	\$11,537	\$10,500	\$10,500	0%
42410-100	Expenditure Restraint	\$0	\$32,149	\$32,149	\$32,149	\$43,249	100%
42420-300	Police Schools - Training	\$800	\$1,120	\$1,120	\$1,100	\$1,100	0%
42420-350	Mosinee School District - Officer	\$45,158	\$46,956	\$70,956	\$40,000	\$60,000	50%
42420-400	Mosinee School - DARE Program	\$0	\$0	\$0	\$0	\$0	0%
42420-500	State Pymt for Municipal Services	\$1,893	\$1,525	\$1,525	\$2,000	\$1,600	-20%
42430-000	Recycling Grant	\$15,650	\$15,644	\$15,644	\$12,000	\$15,650	30%
42440-100	Transportation Aid	\$270,475	\$196,423	\$262,026	\$262,026	\$267,669	2%
42440-900	Fire Station Township Debt Expense	\$29,319	\$7,089	\$29,552	\$29,552	\$29,690	0%
42440-950	Fire District Truck Debt Repayment	\$12,182	\$12,182	\$12,182	\$12,180	\$12,182	0%
TOTAL - INTERGOVERNMENTAL REVENUES		\$888,219	\$401,381	\$948,397	\$913,213	\$950,028	4%

		2015 Actual	2016 Actual	2016	2016	2017	Percent
		12/31/2015	9/15/2016	Projected	Budget	Proposed	Change
				Year End		Budget	
LICENSES							
43110-000	Liquor	\$8,700	\$7,360	\$7,800	\$7,800	\$7,800	0%
43110-100	Cigarette	\$900	\$800	\$800	\$800	\$800	0%
43120-000	Operators	\$2,625	\$2,350	\$2,500	\$2,500	\$2,500	0%
43180-000	Dogs Licenses	\$1,660	\$1,565	\$1,600	\$2,000	\$1,600	-20%
43180-003	Cat Licenses	\$250	\$290	\$290	\$300	\$250	-17%
43180-005	Bikes	\$0	\$24	\$24	\$0	\$0	0%
43190-000	Other	\$20	\$0	\$0	\$0	\$0	0%
TOTAL LICENSE REVENUES		\$14,155	\$12,389	\$13,014	\$13,400	\$12,950	-3%

		2015 Actual	2016 Actual	2016	2016	2017	Percent
		12/31/2015	9/15/2016	Projected	Budget	Proposed	Change
				Year End		Budget	
PERMITS							
43200-000	Temporary License Plates - P.D.	\$20	\$30	\$30	\$50	\$50	0%
43200-100	Alarm Systems - P.D.	\$1,200	\$1,350	\$1,350	\$1,200	\$1,200	0%
43210-000	Building	\$9,594	\$5,637	\$7,000	\$7,000	\$7,000	0%
43290-000	Other Permits-(Sellers)	\$0	\$25	\$25	\$35	\$25	-29%
43290-500	Street Excavation Permits	\$3,800	\$2,200	\$2,900	\$2,500	\$2,800	12%
43300-000	Zoning Permits	\$925	\$475	\$500	\$500	\$500	0%
TOTAL PERMITS		\$15,539	\$9,717	\$11,805	\$11,285	\$11,575	3%

2017 GENERAL FUND - REVENUES

		2016			2017		Percent Change
		2015 Actual 12/31/2015	2016 Actual 9/15/2016	Projected Year End	2016 Budget	Proposed Budget	
FINES AND PENALTIES							
44110-000	Municipal Court Penalties	\$23,756	\$22,652	\$25,000	\$23,000	\$24,000	4.35%
44110-010	Crime Prevention	\$0	\$0	\$0	\$0	\$0	0.00%
44110-100	Court Penalties-Recvd from County	\$0	\$0	\$0	\$0	\$0	0.00%
44120-000	Parking Violations	\$2,110	\$1,570	\$2,000	\$2,000	\$2,000	0.00%
44220-000	Awards and Damages	\$0	\$0	\$0	\$0	\$0	0.00%
44290-000	Insurance Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL FINES AND PENALTIES		\$25,866	\$24,222	\$27,000	\$25,000	\$26,000	4.00%

		2016			2017		Percent Change
		2015 Actual 12/31/2015	2016 Actual 9/15/2016	Projected Year End	2016 Budget	Proposed Budget	
FEES							
43200-200	Finger Printing Fees - P.D.	\$130	\$530	\$550	\$200	\$300	50.00%
45170-010	Recycling Container Sales	\$0	\$0	\$0	\$0	\$0	0.00%
45170-030	Spring Cleanup - Revenue	\$2,400	\$2,440	\$2,440	\$2,400	\$2,400	0.00%
45170-050	Services	\$3,951	\$3,006	\$3,006	\$4,000	\$3,500	-12.50%
45170-060	Services - Street Department	\$780	\$336	\$336	\$200	\$300	50.00%
45180-000	License Publications	\$400	\$360	\$380	\$380	\$380	0.00%
45210-000	Police Department Fees	\$401	\$461	\$470	\$450	\$450	0.00%
45830-000	Parkland Dedication Fees	\$3,183	\$0	\$0	\$0	\$0	0.00%
45880-000	Vending Machines	\$824	\$600	\$900	\$1,000	\$900	-10.00%
45910-000	Dessert Park - Rental	\$300	\$375	\$375	\$75	\$300	300.00%
45915-000	River Park -Gazebo Rental	\$300	\$150	\$150	\$225	\$225	0.00%
45920-000	Recreation Center Rental	\$600	\$1,235	\$1,235	\$600	\$600	0.00%
45940-000	River Park - VFW/MAAC Shelter Rental	\$410	\$150	\$150	\$400	\$200	-50.00%
TOTAL FEES		\$13,679	\$9,643	\$9,992	\$9,930	\$9,555	-3.78%

		2016			2017		Percent Change
		2015 Actual 12/31/2015	2016 Actual 9/15/2016	Projected Year End	2016 Budget	Proposed Budget	
INTERGOVERNMENTAL CHARGES SERVICE							
47220-600	Fire Calls/Rescue Calls - Within City	\$19,704	\$13,177	\$15,000	\$15,000	\$15,000	0%
47220-700	Ambulance Calls	\$45	\$0	\$0	\$0	\$0	0%
47220-750	Ambulance Stand-by Fees	\$0	\$0	\$0	\$0	\$0	0%
47260-000	Recreation Contracts	\$1,623	\$1,841	\$1,841	\$4,000	\$4,000	0%
47370-000	County Library Contract	\$0	\$4,240	\$4,240	\$2,800	\$2,800	0%
TOTAL INTERGOVRT CHG SERVICES		\$21,372	\$19,257	\$21,081	\$21,800	\$21,800	0%

2017 GENERAL FUND - REVENUES

MISCELLANEOUS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
48110-000	Interest from Investments	\$1,082	\$1,737	\$2,316	\$500	\$1,500	200%
48120-000	Interest on Special Assessments	\$31	\$0	\$2,337	\$2,337	\$655	-72%
48130-000	Special Assessments	\$26,128	\$0	\$11,765	\$11,765	\$7,204	-39%
48210-100	Ranger Station Rental	\$420	\$0	\$420	\$420	\$420	0%
48210-300	Softball Association-Reimbursement Exp	\$0	\$0	\$0	\$1,500	\$1,500	0%
48210-500	Recreation Center - Utility Reimbursement	\$9,999	\$10,536	\$10,536	\$10,000	\$10,000	0%
48300-100	Sale of Law Enforcement Equipment	\$2,162	\$0	\$0	\$0	\$2,000	100%
48350-000	Workers Comp/Gen Liability Dividend	\$2,715	\$2,331	\$2,331	\$0	\$0	0%
48400-000	Miscellaneous	\$2,398	\$0	\$0	\$0	\$0	0%
48500-060	Transfer from Cash Reserves	\$0	\$0	\$0	\$0	\$0	0%
48500-150	Transfer from Park Reserve Fund	\$0	\$0	\$5,500	\$5,500	\$0	100%
48600-000	Administrative Charge for TIF #2	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	0%
48500-070	River Park Boat Landing Fees	\$29	\$71	\$85	\$50	\$50	0%
48500-080	Chuck's Boat Landing Fees	\$27	\$20	\$30	\$25	\$25	0%
TOTAL MISCELLANEOUS		\$69,993	\$39,695	\$60,320	\$57,097	\$48,354	-15%

TOTAL GENERAL FUND REVENUES	\$2,933,051	\$2,568,563	\$3,149,011	\$3,143,425	\$3,229,480	2.74%
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CITY OF MOSINEE

2017 GENERAL FUND - REVENUES

	2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
TAX REVENUES	\$1,884,228	\$1,865,809	\$2,057,402	\$2,091,700	\$2,149,218	3%
INTERGOVERNMENTAL REVENUES	\$888,219	\$401,381	\$948,397	\$913,213	\$950,028	4%
LICENSE REVENUES	\$14,155	\$12,389	\$13,014	\$13,400	\$12,950	-3%
PERMIT REVENUES	\$15,539	\$9,717	\$11,805	\$11,285	\$11,575	3%
FINES AND PENALTIES REVENUES	\$25,866	\$24,222	\$27,000	\$25,000	\$26,000	4%
FEE REVENUES	\$13,679	\$9,643	\$9,992	\$9,930	\$9,555	-4%
INT. GOVN. CHG REVENUES	\$21,372	\$19,257	\$21,081	\$21,800	\$21,800	0%
MISCELLANEOUS REVENUES	\$69,993	\$39,695	\$60,320	\$57,097	\$48,354	-15%
TOTAL GENERAL FUND REVENUES	\$2,933,051	\$2,382,113	\$3,149,011	\$3,143,425	\$3,229,480	3%

MAYOR ACCOUNT

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51110-110 **SALARY** **\$4,800**

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

#51110-250 **REIMBURSEMENT** **\$200**

This budget line item consists of reimbursable expenses related to the Mayor's position. Expenses under this line item may include such items such as long distance mileage to attend the Wisconsin Mayor's Annual Conference or for meeting meal costs.

#51110-300 **EXPENSE** **\$5,500**

This budget line item consists of expenses related to the Mayor's office. The Mayor receives a stipend of \$250.00 per month cover any incidental expenses such as special meeting attendance and short distance mileage. The budget line item also includes expenses such as registration fees and meals for the Mayor to attend the following annual conferences in 2017: The Wisconsin Chief Executives Workshop, League of Wisconsin Municipalities Annual Conference and the annual Ehlers' Public Finance & Education seminar. The expenses related to the annual City Holiday party are also included under this line item.

MAYOR		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51110-110	Salary	\$4,810	\$3,200	\$4,800	\$4,800	\$4,800	0%
51110-250	Reimbursement	\$0	\$0	\$0	\$200	\$200	0%
51110-300	Expense	\$5,801	\$2,073	\$5,500	\$5,500	\$5,500	0%
TOTAL EXPENSES		\$10,611	\$5,273	\$10,300	\$10,500	\$10,500	0%

CITY COUNCIL ACCOUNT

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51120-110 **SALARY** **\$21,600**

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

#51120-250 **REIMBURSEMENT** **\$2,250**

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

#51120-300 **EXPENSE** **\$19,500**

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

CITY COUNCIL		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51120-110	Salary	\$21,600	\$14,250	\$21,600	\$21,600	\$21,600	0%
51120-250	Reimbursement	\$1,397	\$0	\$1,500	\$2,250	\$2,250	0%
51120-300	Expense	\$19,083	\$10,335	\$19,000	\$19,500	\$19,500	0%
TOTAL EXPENSES		\$42,081	\$24,585	\$42,100	\$43,350	\$43,350	0%

CITY ADMINISTRATOR

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51400 -110 **SALARY** **\$76,502**

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

#51400-300 **EXPENSES** **\$1,300**

This budget line item includes expenses incurred by the City Administrator throughout the fiscal year. Expenses under this line item during the current fiscal year have included attendance at Chamber of Commerce’s meetings, mileage expenses to attend various city-related meetings in the region and annual membership dues for the Wisconsin City/County Management Association.

#51400-500 **TRAINING** **\$1,700**

This budget line item includes expenses related to training activities attended by the City Administrator during the fiscal year. Training expenses under this line item in the past have included the City Administrator’s attendance at the annual Ehlers Associates Public Finance & Education Seminar and at the annual Wisconsin League of Municipalities Annual Conference. The 2017 Budget request anticipates the City Administrator attending one or more of the following conferences: the Wisconsin City Manager’s 2017 Winter Professional Conference, the annual Ehlers’ Public Finance & Education seminar and the League of Wisconsin Municipalities’ 2017 Annual Conference.

CITY ADMINISTRATOR		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51400-110	Salary	\$77,645	\$50,068	\$76,502	\$75,754	\$76,502	1%
51400-300	Expenses	\$922	477.19	\$750	\$1,300	\$1,300	0%
51400-500	Training	\$1,484	\$754	\$1,200	\$1,700	\$1,700	0%
TOTAL EXPENSES		\$80,051	\$51,299	\$78,452	\$78,754	\$79,502	1%

CITY CLERK/TREASURER

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#51410-110	CITY CLERK/TREASURER	\$61,300
<p>This budget line items covers wages for the City Clerk/Treasurer position. The 2017 Budget amount represents a 1.0% increase. The current City Clerk/Treasurer has been employed with the City since October 1, 1996.</p>		
#51410-110	ADMINISTRATIVE ASSISTANT	\$15,300
<p>This budget line item covers 50% of the wages for the Administrative Assistant including overtime. The remaining 50% of the wages are financed by the Utility Fund. This is an hourly paid position. The budget line item also includes funding for overtime wages for this position. The 2017 Budget amount includes a 1.0% increase in hourly wages. The current Administrative Assistant has been employed with the City since June 12th, 2006.</p>		
#51410-222	CLERKS UTILITIES	\$7,500
<p>This budget line item consists of utilities for the Clerks office area including phone, long distance, cell phones, internet and includes our leased phone system for City Hall.</p>		
#51410-300	CITY HALL EXPENSES	\$0
<p>This budget line item will be combined with Line item #51490-300 City Offices Expense.</p>		
#51410-319	CITY NEWSLETTER	\$0
<p>This budget line item will be combined with Line item #51490-300 City Offices Expense.</p>		
#51410-337	CLERK/TREASURER SEMINARS/TRAINING	\$3,000
<p>This budget line item is used for attending the Wisconsin Municipal Clerks Conference, League of Wisconsin Municipalities Conference, District Clerk and Treasurer Meetings, Ehlers Financial Seminar and the Wisconsin Municipal Treasurers Conferences. This account is also used for training for the Administrative Assistant.</p>		
#51410-400	RECODIFY CITY CODE/DIGITALIZE RECORDS	\$1,800
<p>This budget line item consists of funds to update the City Code with the ordinances approved in 2016.</p>		
#51410-500	CITY WEB SITE	\$1,200
<p>This budget line covers any fees or software for our City website and our webhosting fees for the site. The budget figure for 2017 also includes a complete redesign of the web page and a mobile site also. Following the redesign, a reoccurring cost of \$800/year will pay for ongoing support/upgrades.</p>		

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#51410-800****DOG/CAT LICENSING****\$2,000**

This budget line is a pass thru associated with revenue account 43180-000 and represents Marathon County's share of the dogs licensed in the City of Mosinee. Funds from this account are paid to Marathon County for dogs licensed in the City. The City retains \$0.25/dog for processing the annual dog licenses for the County. Funds from this account also help pay for the purchase of Cat tags. We currently have 366 dogs and 65 cats licensed in 2016.

#51480-000**PUBLISHING****\$7,000**

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

CITY CLERK & CITY TREASURER		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51410-110	City Clerk/Treasurer	\$59,903	\$39,698	\$60,696	\$60,696	\$61,300	1.0%
51410-115	Admin. Assist- 1/2City-1/2 Uty	\$15,237	\$9,964	\$15,000	\$15,150	\$15,300	1.0%
51410-222	Utilities	\$7,326	\$5,557	\$7,410	\$8,000	\$7,500	-6.3%
51410-300	Expense	\$3,712	\$0	\$0	\$0	\$0	0.0%
51410-319	Newsletter	\$0	\$0	\$0	\$1,000	\$0	-100.0%
51410-337	Seminars/Training	\$3,672	\$1,943	\$3,000	\$3,000	\$3,000	0%
51410-400	Recodify City Code	\$1,298	\$1,884	\$1,884	\$1,700	\$1,800	6%
51410-500	City Web Page	\$271	\$250	\$400	\$4,895	\$1,200	-75%
51410-800	Dog Licensing/Cat Lic	\$1,814	\$0	\$1,300	\$2,200	\$2,000	-9%
51480-000	Publishing	\$6,692	\$5,600	\$7,500	\$5,000	\$7,000	40%
TOTAL EXPENSES		\$99,925	\$64,896	\$97,190	\$101,641	\$99,100	-2.5%

ELECTIONS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#51420-110	ELECTIONS - WAGES	\$1,500
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This budget line item covers the wages for 2 elections in 2017.

#51420-300	ELECTIONS - EXPENSE	\$1,500
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This item includes expenses related to elections including:

- Maintenance of election equipment – Automark and DS200 Ballot Counters
- Publication of Election Notices by Marathon County
- Meals for workers, markers, pens and any other materials needed
- Mileage for picking up supplies/Election Day/Delivery of Election Materials to Marathon County

#51420-300	ELECTIONS - TRAINING	\$100
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This item includes expenses related to training election workers. The State of Wisconsin elections board requires training for election workers. This line item also includes any election related training for the City Clerk.

#51420-800	ELECTIONS - OUTLAY	\$0
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This item is for the purchase of Election equipment. Staff does not anticipate purchasing any election equipment in 2017.

ELECTIONS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51420-110	Elections - Salary	\$1,210	\$3,112	\$7,000	\$7,000	\$1,500	-79%
51420-300	Elections - Expense	\$1,221	\$2,606	\$5,500	\$5,500	\$1,500	-73%
51420-500	Elections - Training	\$0	\$32	\$400	\$500	\$100	-80%
51420-800	Elections - Outlay	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSES		\$2,431	\$5,751	\$12,900	\$13,000	\$3,100	-76%

CITY OFFICES

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51490-300 **CITY OFFICES - EXPENSE** **\$50,000**

This budget line item consists of general expenses related to the administration operations at City Hall.

Typical expenses incurred under this line item include:

- Copier Paper – \$2,500
- Postage & Postage Meter Rental \$10,000
- Software Support –
 - Tax & Pet Licensing - \$450
 - Workhorse - Accounting, Payroll, Receipts, Special Assessments - \$2,850
 - SeeClickFix - \$1,200
 - IQM2 (Carahsoft) Meeting Software - \$6,000
- Toner Cartridges - \$1,000
- Copier Contract & Copies - \$8,000
- Network Solutions – Network Support / Email Security /Backup - \$10,560
- Misc Computer Repairs - \$1,500
- Misc Office Supplies - \$6,300

#51490-810 **OUTLAY** **\$7,000**

This budget line item is used to purchase a replacement computer server for the City Hall operations.

The current City computer server was purchased in 2011.

CITY OFFICES		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51490-300	Expenses	\$57,630	\$31,166	\$48,000	\$50,000	\$50,000	0%
51490-810	Outlay	\$3,243	\$1,730	\$1,730	\$2,500	\$7,000	180%
TOTAL EXPENSES		\$60,873	\$32,895	\$49,730	\$52,500	\$57,000	9%

BOARD OF REVIEW

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#51540-105

SALARY

\$125

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

#51540-107

TRAINING/EXPENSE

\$ 200

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

BOARD OF REVIEW		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51540-105	Salary	\$75	\$150	\$150	\$125	\$125	0%
51540-107	Training/Expense	\$177	\$32	\$32	\$200	\$200	0%
TOTAL EXPENSES		\$252	\$182	\$182	\$325	\$325	0%

ASSESSOR

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51540-110 **CONTRACT** **\$9,200**

This budget line item consists of expenses related to property assessment maintenance services that are provided to the City by a private professional assessment firm. The assessment maintenance services include assessment of all new building construction, remodeling and property line changes that have occurred in 2014. Our contract signed with Associated Appraisal Consultants covers the 2014 – 2016 assessment years. 2014 - \$9,600. 2015 - \$9,650. 2016 - \$9,700. In addition, the City also added the option for website data posting at a rate of \$0.015 per parcel – approx. \$360/yearly.

#51540-300 **EXPENSE** **\$0**

This budget line item consists of miscellaneous expenses related to assessment of properties within the City. In the past, such miscellaneous expenses have included postage for any required assessment-related notices and purchasing appraisal record cards. The City’s current assessment maintenance services contract provides that the consultant is responsible for all such miscellaneous maintenance service expenses.

#51540-500 **REVALUATION** **\$0**

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

#51540-800 **ASSESSMENT OF MANUFACTURING PROPERTIES** **\$1,559**

This budget line item consists of expenses related to the State of Wisconsin’s assessment of manufacturing use properties located within the City. The State of Wisconsin formerly assessed all manufacturing use properties within the City at no charge to the City. However, in 2003 the State of Wisconsin passed Wisconsin Act 170 which now requires that the City reimburse the State Department of Revenue for 50% of the approximated costs for assessing the manufacturing use properties located within the City. The 2016 assessment fee appropriation (payable in 2017) which is calculated by multiplying the City’s 2016 total manufacturing equalized value of \$23,053,100 by the State’s last assessment estimated cost rate of 0.00006762449 will be \$1,558.95. The City’s 2015 assessment fee appropriation (payable 2015) was calculated by multiplying the City’s 2015 total manufacturing equalized value of \$21,055,100 by the State’s assessment cost rate of 0.00006943393 which was \$1,461.94. Fortunately, the City’s manufacturing class equalized value increased by \$1,998,000 from 2015 to 2016. Unfortunately, the total manufacturing equalized value is still well below the total manufacturing equalized value of \$30,271,800 in 2013.

ASSESSOR		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51540-110	Contract	\$10,001	\$6,701	\$10,051	\$10,060	\$9,200	-9%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$1,024	\$1,462	\$1,462	\$1,462	\$1,559	7%
TOTAL EXPENSES		\$11,025	\$8,163	\$11,513	\$11,522	\$10,759	-7%

ACCOUNTING & AUDITING

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51580-213 **CONTRACT** **\$13,400**

This budget line item consists of expenses related to auditing and accounting services that are provided to the City by a private professional Certified Public Accountant firm. Services to complete the annual financial audit of the City are the most significant expense incurred under this line item account. The Krause Howard Company has provided the annual financial audit services to the City since 1981.

ACCOUNTING AND AUDITING		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51580-213	Contract	\$12,492	\$0	\$12,830	\$13,000	\$13,400	3.1%
TOTAL EXPENSES		\$12,492	\$0	\$12,830	\$13,000	\$13,400	3.1%

LEGAL

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51610-212 **CONTRACT** **\$4,500**

This budget line item consists of expenses related to legal services that are provided to the City by private professional legal firms. The City's legal services during the present fiscal year included fees for recording documents at the Marathon County Courthouse. The 2017 Budget for this line item anticipates that there will again be no major litigation matters.

LEGAL		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51610-212	Contract	\$6,739	\$259	\$1,500	\$4,500	\$4,500	0%
TOTAL EXPENSES		\$6,739	\$259	\$1,500	\$4,500	\$4,500	0%

BUILDING INSPECTOR

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#52300-110 **CONTRACT** **\$4,800**

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

#52300-300 **EXPENSE** **\$ 500**

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

#52300-300 **CODE ENFORCEMENT ASSISTANT** **\$12,500**

This budget line item consists of expenses related to the Code Enforcement assistant. The Code Enforcement Assistant works approximately 9 hours per week (468 hours per year) at \$18.00/hour. The current Code Enforcement Officer has been employed with the City since November 2015.

BUILDING INSPECTOR		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
52300-110	Contract	\$4,400	\$3,600	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$0	\$170	\$500	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$758	\$5,128	\$8,502	\$12,500	\$12,500	0%
TOTAL EXPENSES		\$5,158	\$8,898	\$13,802	\$17,800	\$17,800	0%

CITY COMMISSIONS AND COMMITTEES

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#51720-140 PLANNING COMMISSION \$600

This budget line item consists of meeting attendance pay expenses for the City’s Plan Commission. According to Chapter 62 of the Municipal Code of Ordinances, the seven member Plan Commission is responsible for preparing a Comprehensive Master Plan and also for making recommendations to the Common Council regarding the development of the City. The Plan Commission typically meets on an as-needed-basis during the first Wednesday evening of the month. In accordance with currently City Policy, each commission member (excluding the Mayor and City Council representative) is paid \$10 for each meeting that they attend.

#51720-145 ZONING BOARD OF APPEALS \$750

This budget line item consists of meeting attendance pay expenses for the City’s Zoning Board of Appeals. According to Section 2-438 of the City’s Municipal Code of Ordinances, the five member Board is responsible for reviewing land use zoning variance requests and appeals. In accordance with currently City Policy, each board member is paid \$10 for each meeting that they attend.

#51720-300 POLICE COMMISSION EXPENSE \$250

This budget line item consists of meeting attendance pay expenses for the City’s Police Commission that was created in 2001 under Ordinance No. 2001-08. According to Section 2-483 of the City’s Municipal Code of Ordinances, the five member Police Commission is responsible for the appointment, suspension and removal of the Police Chief and Officers in accordance with current State Statute requirements. In accordance with currently City Policy, each commission member (excluding the City Council representative) is paid \$10 for each meeting that they attend.

CITIZEN COMMISSIONS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51720-140	Planning Commission	\$300	\$0	\$350	\$600	\$600	0%
51720-145	Zoning Board of Appeals	\$40	\$0	\$230	\$750	\$750	0%
51720-300	Police Commission	\$110	\$0	\$0	\$250	\$250	0%
TOTAL EXPENSES		\$450	\$0	\$580	\$1,600	\$1,600	0%

PARKS AND RECREATION AND LEISURE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#51870-300	DESSERT PARK LODGE EXPENSE	\$3,600
<p>This budget line item consists of miscellaneous expenses related to maintenance of the lodge building located in Dessert Park. In the present year, such miscellaneous expenses have included monthly utility (gas, electric and phone) bills and repairs to the toilets.</p>		
#51880-300	SOFTBALL CONCESSION STAND EXPENSE	\$2,500
<p>This budget line item consists of miscellaneous expenses related to the City's Adult Softball Field Park, including the Concession Stand. In the present year, such miscellaneous expenses have included monthly utilities (i.e.: gas and electric) and paint for the bleachers.</p>		
#51890-110	RECREATION CENTER SALARY	\$0
<p>This budget line item consisted of labor expenses related to any necessary work that was completed at the Recreation Center building by the City's Public Works Department. Beginning with the 2004 Budget, all Public Works personnel labor expenses are now included under the Public Works Salary line #53310-110.</p>		
#51890-300	RECREATION CENTER EXPENSE	\$4,500
<p>This budget line item consists of expenses related to maintenance of the City's Recreation Center building. In the present year, such expenses have included monthly utility (gas, electric and phone) bills, and repairs to the building (i.e.: plumbing, emergency exit light replacement).</p>		
#51890-810	RECREATION CENTER OUTLAY	\$500
<p>This budget line item consists of expenses related to improvements that may be needed at the Recreation Center building. There are no specific outlay expenses anticipated for the Recreation Center building in 2017.</p>		
#55220-000	FIREWORKS	\$2,500
<p>This budget line item consists of expenses related to the City's typical donation to the Mosinee Area Chamber of Commerce's 4th of July Fireworks show. The City donated \$2,500 for the fireworks display in 2016.</p>		
#55410-300	RECREATION PROGRAMS	\$22,700
<p>This budget line item consists of expenses related to the City's support of the recreational programs that are provided by the Mosinee Hockey Association at the Recreation Center. In accordance with the current Recreation Center Agreement, the City is obligated to provide up to the designated amount in Recreation Center utility cost support during the hockey season. The current eleven (11) year hockey agreement is scheduled to expire on April 15, 2017.</p>		
#55410-400	RECREATION CENTER WINTER UTILITIES	\$10,000
<p>This budget line item was first added to the 2005 Budget to reflect those utility expenses that are incurred at the Recreation Center above the utility cost support amount that the City is obligated to provide under the current Recreation Center Agreement. The Mosinee Hockey Association is responsible for reimbursing the City for any additional utility expenses incurred and this reimbursement is reflected under the General Fund Revenue Line Item #48210-500.</p>		

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#55410-500

SOFTBALL ASSOCIATION

\$2,000

This budget line item consists of expenses incurred by the City on behalf of the Mosinee Adult Softball Association for the purchase of materials or services related to the Association's use of the Adult Softball Field. The City's purchase of the expenses or services allows the Association to take advantage of the City's sales tax exempt status and the Association does reimburse the City for all expenses incurred by the Association.

#55410-700

RIVER PARK EXPENSE

\$500

PROJECT INCLUDED IN CAPITAL PROJECT FUND

This budget line item consists of expenses related to improvements at River Park, such as the purchase of a keyless lock system for the river park restrooms in 2014. The 2017 Budget anticipates expenses related to the restoration of a section of the Wisconsin River shoreline at the park. The City plans to submit a project funding request to a local organization.

#55510-110

PARKS SALARIES

\$16,000

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

#55510-120

PARKS & RECREATION COMMISSION

\$900

This budget line item consists of meeting attendance pay expenses for the City's Parks & Recreation Commission. According to Section 58-59 of the City's Municipal Code of Ordinances, the eight member Commission is responsible for "governing, managing, improving and caring for all public parks located within the City". In accordance with currently City Policy, each board member (except the City Council representative) is paid \$10 for each meeting that they attend.

#55510-300

EXPENSES

\$14,500

This budget line item consists of general expenses related to the maintenance of the City's fourteen beautiful parks. Typical general expenses under this line item in the present year included water utility charges, mower parts, trimmer wire, lumber, signs, mulch, trash bags, weed control, and paint.

#55510-310

FLOWERS

\$0

This budget line item consists of expenses related to the provision and maintenance of flowers in the downtown area. Beginning with the 2015 Budget, all flower expenses for the downtown area are now funded by Tax Increment District No. 3 line item #430-00-51800-000-000.

#55510-312

LAWN EQUIPMENT

\$450

This budget line item consists of expenses related to the purchase of and/or repair to the Parks Department lawn mowers.

#55510-313

TREES

\$7,500

This budget line item consists of expenses related to the purchase of new trees to be planted in the parks or within public right-of-ways. The 2016 Budget included funds for planting trees in River Park to replace those trees that have unfortunately been lost due to age, storm damage or the Oak Wilt disease. The 2017 Budget anticipates the purchase of trees to be planted in boulevard areas where trees have been lost due to storm damage or street reconstruction projects.

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#55510-314 GARBAGE/RECYCLING CONTAINERS \$500**

This budget line item consists of expenses related to the purchase of new trash containers for the City's parks. Over the past few years, the City has been purchasing concrete containers to replace former barrel containers and for new park locations such as the Canoe Portage Park. New garbage containers were purchased for Corner Park in 2016.

#55510-315 RESTROOM RENTAL \$2,500

This budget line item consists of expenses related to the rental of portable toilet units. In 2016, toilet units were rented for River Park, Chuck's Boat Landing and the Canoe Portage Park at a monthly rate of \$315. The City currently rents toilet units from approximately early April through the end of October.

#55510-317 DRINKING FOUNTAINS \$0

This budget line item consists of expenses related to the purchase of drinking fountains for the City's park facilities such as the drinking fountain located in Square Park.

#55510-318 PLAY EQUIPMENT/PARK EQUIPMENT \$10,000

This budget line item consists of expenses related to the purchase or repair of equipment located in the City's park facilities. Edgewood Park has been selected to receive new playground equipment in 2016. The City's Parks & Recreation Commission will select the park location for the installation of new playground in 2017.

#55510-810 OUTLAY \$0

This budget line item consists of expenses related to the purchase of new capital improvements for the parks. Typical outlay expenses under this line item have included Eagle Scout park improvement projects (i.e.: Blair Hotel historical sign and benches at the Canoe Portage Park) that are approved by the Parks & Recreation Commission. **The following park capital improvement needs have been identified at this time:**

- **Recreation Center/Softball Field - Outfield fence: \$3,500**
- **Recreation Center – Crack seal/sealcoat/stripe parking lot: \$27,000**
- **Recreation Center/Softball Field – Pave gravel areas by Concession Stand: \$12,000**
- **River Park – Pave gravel areas around VFW Shelter: \$60,000**
- **Chuck's Boat Landing Parking Lot – Repave existing asphalt area: \$38,000**
- **Chuck's Boat Landing Parking Lot – Pave existing gravel area: \$19,000**

#55520-110 DESSERT PARK RINK SALARIES \$3,000

This budget line item consists of the payroll expense for the seasonal worker at the Dessert Park Ice Rink and Warming Shelter. The City currently pays the part-time worker \$8.50 per hour.

#55520-300 DESSERT PARK RINK EXPENSES \$250

This budget line item consists of miscellaneous expenses related to the establishment and maintenance of the outdoor ice rink at Dessert Park.

#55590-500 EDGEWOOD PARK EXPENSE \$2,000

This budget line item consists of expenses related to maintenance activities at Edgewood Park. The 2017 budget anticipates electricity and fertilizer expenses related to the maintenance of the two soccer fields and also those utilities related to the concession stand building located at the park.

PARKS AND RECREATION		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51870-300	Dessert Park Expense	\$4,020	\$1,293	\$3,000	\$3,600	\$3,600	0%
51880-300	Softball Concess. Exp	\$2,656	\$153	\$2,700	\$2,000	\$2,500	25%
51890-110	Rec. Center Salary	\$0	\$0	\$0	\$0	\$0	0%
51890-300	Rec. Center Expense	\$5,293	\$848	\$5,900	\$4,000	\$4,500	13%
51890-810	Rec. Center Outlay	\$0	\$500	\$500	\$500	\$500	0%
55220-000	Fireworks	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0%
51890-300	Recreation Expenses	\$5,293	\$5,738	\$6,500	\$22,400	\$22,700	1%
55410-350	Rec Center Winter Utilities	\$34,036	\$16,351	\$25,000	\$10,000	\$10,000	0%
55410-500	Softball Association	\$0	\$0	\$0	\$2,000	\$2,000	0%
55410-700	River Park Expense	\$664	\$0	\$500	\$500	\$500	0%
55510-110	Parks Salaries	\$16,072	\$9,960	\$16,000	\$16,000	\$16,000	0%
55510-120	Parks/Rec. Commission	\$340	\$0	\$300	\$900	\$900	0%
55510-300	Expenses	\$15,914	\$13,459	\$16,000	\$12,000	\$14,500	21%
55510-310	Flowers	\$80	\$60	\$0	\$0	\$0	0%
55510-312	Lawn Equipment	\$639	\$430	\$430	\$450	\$450	0%
55510-313	Trees	\$0	\$0	\$10,000	\$10,000	\$7,500	-25%
55510-314	Refuse/Recycling Contain.	\$500	\$250	\$500	\$500	\$500	0%
55510-315	Restroom Rental	\$1,709	\$1,902	\$2,500	\$2,000	\$2,500	25%
55510-317	Drinking Fountains	\$0	\$0	\$0	\$0	\$0	0%
55510-318	Play Equipment	\$10,292	\$0	\$10,000	\$10,000	\$10,000	0%
55510-810	Outlay	\$13,781	\$0	\$0	\$0	\$0	0%
55520-110	Dessert Park Rinks Salaries	\$1,899	\$3,631	\$3,000	\$3,000	\$3,000	0%
55520-300	Dessert Park Rinks Expenses	\$0	\$0	\$0	\$250	\$250	0%
55590-500	Edgewood Park Expenses	\$4,147	\$1,367	\$1,900	\$1,500	\$2,000	33%
TOTAL EXPENSES		\$119,834	\$58,444	\$107,230	\$104,100	\$106,400	2%

LIBRARY

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#55110-110

SALARIES

\$1,400

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

#55110-300

EXPENSES

\$3,000

This line item consists of expenses related to the maintenance of the Dessert Public Library Building. Typical expenses include the quarterly inspection of the elevator at the building, maintenance of the flower landscape beds, paper towels, cleaning supplies, etc. Major expenses charged to this account in this past have included repairs to the elevator and a replacement of the Fire Alarm panel. There are no major expenses anticipated under this line item in 2017.

#55110-810

OUTLAY

\$9,000

ROOF INCLUDED IN CAPITAL PROJECT FUND

This budget line item consists of outlay expenses for the Dessert Public Library Building. A new roof and replacement of the existing furnaces need to be considered. The existing roof shingles have deteriorated and if not replaced will soon be leaking. There have been furnace problems in the past and the age of the existing units would justify replacement. The existing furnaces are at least 25 years old. The existing furnaces should be replaced with high efficiency units. The estimated cost for these items: Roof = \$40,000. Furnaces = \$9,000

LIBRARY		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
55110-110	Salaries	\$1,545	\$882	\$1,300	\$1,400	\$1,400	0%
55110-300	Expenses	\$2,695	\$2,122	\$2,829	\$3,000	\$3,000	3%
55110-810	Outlay	\$0	\$0	\$0	\$0	\$9,000	100%
TOTAL EXPENSES		\$4,240	\$3,004	\$4,130	\$4,400	\$13,400	205%

BUILDINGS AND GROUNDS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#51810-110	CITY HALL SALARY	\$2,200
<p>This line item consists of salary expenses for the part-time janitor whom cleans the City Hall Building. The current part-time janitor has been employed with the City since 1989. The part-time janitorial services at City Hall average approximately 4 hours per week.</p>		
#51810-300	CITY HALL EXPENSE	\$12,000
<p>This line item consists of expenses related to the maintenance of the City Hall building. Typical expenses include the maintenance of the front hallway mats, paper towels, cleaning supplies and utility expenses.</p>		
#51810-650	CITY HALL OUTLAY	\$2,500
<p>This line item consists of expenses related to the remodeling/maintenance improvements within City Hall. The 2017 Budget includes funds to purchase a new Air Conditioning Unit for the back office zone in the building (This unit is no longer working as of August 2016).</p>		
#51830-300	RANGER STATION BUILDING EXPENSE	\$0
<p>This line item consists of expenses related to the general maintenance of the Ranger Station Building located at the southwest intersection of Ranger and Florence Streets. The residential portion of the building has not been occupied since 2003 and the City's Outdoor Recreation Plan recommends that the City study the possibility of converting the building into a picnic shelter. There are no major expenses anticipated under this line item in 2017.</p>		
#51840-110	GARAGE SALARY	\$500
<p>This line item consists of salary expenses for the part-time janitor whom cleans the Public Works Facility. The part-time janitorial services at the P.W. Facility average approximately 1 hour per week.</p>		
#51840-300	GARAGE EXPENSE	\$23,000
<p>This line item consists of expenses related to the general maintenance of the Public Works Facility building and natural gas and electric for the building. Typical expenses under this line item include utility expenses, cleaning supplies and office supplies. There are no major expenses anticipated under this line item in 2017.</p>		
#51840-810	GARAGE OUTLAY – CITY GARAGE	\$5,500
<p>This budget line item consists of outlay expenses for the Public Works Facility Building. Past outlay expenses under this line item have included the installation of a new ventilation system in 2003 and the installation of energy efficient lighting in 2008. A new sign for the garage should be considered as the existing sign on the shop has rotted away. A garage addition also needs to be considered as overcrowding in the city garage is still a problem.</p>		
#51850-300	CWBP FIRE LOOP	\$0
<p>This budget line item consists of expenses related to the maintenance of the emergency fire suppression system that supports the Crystal Finishing facility located in the Central Wisconsin Business Park. The City is responsible for the purchase of fuel for the motor pumps that run the emergency system.</p>		

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#51860-110****POLICE GARAGE SALARY****\$500**

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

#51860-300**POLICE GARAGE EXPENSE****\$5,000**

This line item consists of expenses related to the general maintenance at the City Police Department's garage located on Third Street. Typical expenses under this line item include utility expenses, supplies (i.e.: garbage bags) and replacement of light fixtures.

#55590-300**CITY HALL VENDING MACHINE EXPENSES****\$1,050**

This budget line item consists of expenses related to the purchase of pop for the pop machines that are located at City Hall.

BUILDINGS AND GROUNDS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51810-110	City Hall Salary	\$2,231	\$1,752	\$2,200	\$2,200	\$2,200	0%
51810-300	City Hall Expense	\$11,685	\$7,671	\$11,750	\$12,000	\$12,000	0%
51810-650	City Hall Outlay	\$0	\$0	\$0	\$0	\$2,500	100%
51830-300	Ranger Station Expense	\$0	\$0	\$0	\$0	\$0	0%
51840-110	Garage Salary	\$454	\$251	\$400	\$500	\$500	0%
51840-300	Garage Expense	\$17,476	\$10,840	\$15,000	\$27,000	\$23,000	-15%
51840-810	Garage Outlay	\$0	\$0	\$0	\$1,000	\$5,500	0%
51850-300	CWBP Fire Loop	\$0	\$0	\$0	\$0	\$0	-100%
51860-110	Police Garage - Cleaning	\$431	\$245	\$500	\$500	\$500	100%
51860-300	Police Garage Expense	\$3,806	\$3,489	\$4,500	\$5,500	\$5,000	-9%
55590-300	City Hall Vending Machines	\$1,049	\$759	\$1,050	\$1,300	\$1,050	-19%
TOTAL EXPENSES		\$37,133	\$25,007	\$35,400	\$50,000	\$52,250	4%

MISCELLANEOUS EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#51720-150

NCRP MEMBERSHIP

\$0

This line item consists of expenses related to the City's annual membership in the North Central Wisconsin Regional Planning Commission which serves ten counties located within our region. The Regional Planning Commission has provided valuable land use planning services to the City such as mapping and the development of the national award-winning Downtown Development Plan. Marathon County joined the NRP in 2013 and therefore the City will not be assessed a NCWRPC membership fee in 2017. Prior to joining the NCWRPC, the County reimbursed the City for fifty percent (50%) of the City's NCRP membership assessment.

#51720-160 LEAGUE OF WISCONSIN MUNICIPALITIES

\$1,172

This line item consists of expenses related to the City's annual membership in the League of Wisconsin Municipalities. The League of Wisconsin Municipalities has provided valuable municipal management services to the City such as updates pertaining to municipal-related legislative action (including lobbying efforts), legal resources and education opportunities (monthly magazines & conference training). The League's membership currently consists of 190 cities and 398 villages located within the State of Wisconsin. The League dues are determined by a formula that uses both equalized value and population.

#51720-162 MOSINEE AREA CHAMBER OF COMMERCE

\$300

This line item consists of expenses related to the City's annual membership in the Mosinee Area Chamber of Commerce. The City's membership in the Mosinee Chamber provides the City with an opportunity to work closely with our local businesses through networking activities such as the Economic Development Committee, monthly "Community Connection" breakfasts, and quarterly luncheons. The Mosinee Area Chamber of Commerce currently has approximately _____ members. The chamber increased membership fees in 2014 from \$100 to \$300.

#51720-163 WAUSAU REGION CHAMBER MEMBERSHIP

\$500

This line item consists of expenses related to the City's annual membership in the Wausau Region Chamber of Commerce. The City's membership in the Wausau Chamber provides the City with an opportunity to work closely with local businesses and other units of government through networking activities such as the quarterly "First Tuesday" luncheon meetings. The Chamber is also an excellent liaison with respect to potential economic development opportunities and also served as the catalyst for the signing of the existing economic development cooperation agreement between local units of government located in Marathon County.

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#51720-164****METROPOLITAN PLANNING COMMISSION****\$950**

This line item consists of expenses related to the City's membership in the Marathon County Metropolitan Planning Commission (MPO). The Metropolitan Planning Area consists of three cities (Mosinee, Wausau & Schofield), four villages (Rothschild, Weston, Brokaw & Kronenwetter) and eight townships (Bergen, Mosinee, Rib Mountain, Maine, Stettin, Texas, Wausau & Weston). The purpose of the Commission is to "be concerned with studies and recommendations related to activities included but not limited to land-use; natural resources; utilities and transportation systems within the metropolitan planning area". The City's membership in the Commission is necessary in order for the City to be eligible for federal/state highway funding and the annual membership expense is based on the City's percentage of population for the Wausau Metropolitan Planning Area.

#51720-165**MOSINEE EVENTS****\$0**

This new budget line item consists of expenses related to the various events/celebrations that occur within the City from time-to-time. Funds in 2016 were used for the Log Jam Festival. The 2017 Budget does not anticipate funding for an event at this time.

#51720-166**HUMANE SOCIETY ANIMAL SHELTER****\$1,200**

This budget line item was created in 2007 for expenses related to the City's 10-year contribution to the Humane Society of Marathon County for the Society's construction of a new animal shelter in Wausau. The City's contribution towards the new animal shelter construction was financed by dog and cat license fees that are collected under revenue line item 43180-000. The 2016 payment was the last of a 10 year commitment to the Humane Society.

#51980-300**MISCELLANEOUS EXPENSES****\$8,000**

This line item consists of any miscellaneous expenses that are incurred during the year that are not directly attributed to a specific City department and/or budget line item. Such expenses that have occurred in the past include the payment of sales tax and for consultant services to prepare a required post issuance debt service policy and yearly bank service charges.

#55410-400**HOLIDAY DECORATIONS****\$2,000**

This line item consists of expenses related to the general maintenance of the holiday decorations that are displayed throughout the City. Typical expenses under this line item include the purchase of replacement light bulbs for the decorations. The Business Improvement District did purchase new holiday decorations for the downtown area in late 2007 and the new decorations were installed for the first time in 2008. Due to the size of the new decorations, the City rents a two-person bucket truck to install/remove the decorations.

MISCELLANEOUS EXPENDITURES		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51720-150	NorthCen. Reg. Planning	\$0	\$0	\$0	\$0	\$0	0%
51720-160	League of Municipalities	\$1,178	\$1,150	\$1,150	\$1,150	\$1,172	2%
51720-162	Mosinee Chamber	\$300	\$300	\$300	\$300	\$300	0%
51720-163	Wausau Chamber	\$350	\$483	\$483	\$350	\$500	43%
51720-164	Metro Planning Commission	\$532	\$904	\$904	\$550	\$950	73%
51720-165	Mosinee Events	\$1,168	\$5,889	\$5,889	\$0	\$0	0%
51720-166	Humane Society Shelter	\$1,200	\$0	\$1,200	\$1,200	\$1,200	0%
51980-300	Miscellaneous Expenses	\$8,813	\$6,821	\$8,500	\$5,000	\$8,000	60%
55410-400	Holiday Decorations	\$2,064	\$1,472	\$1,472	\$2,000	\$2,000	0%
TOTAL EXPENSES		\$13,269	\$17,019	\$19,898	\$10,550	\$14,122	33.9%

POLICE OPERATING BUDGET

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#52100-110	CHIEF SALARY	\$71,100
The item included wages for the current Police Chief. It includes a 1.5% increase in the rate of pay for 2017		
#52100-112	OFFICERS WAGES	\$392,800
This item includes the wages for six officers but does not include the cost of benefits. The cost is figured on a 1.5% increase in the rate of pay for 2017		
#52100-113	OVERTIME	\$29,000
This item includes the cost of overtime wages but does not include the cost of benefits.		
#52100-114	POLICE SECRETARY	\$36,650
This item includes the cost of wages but does not include the cost of benefits.		
#52100-115	CROSSING GUARDS	\$4,000
#52100-137	UNIFORM EXPENSE	\$4,000
This item covers the annual clothing maintenance, uniforms and equipment of Officers, body armor, and replacement of damaged uniforms and equipment. During 2017, no body armor vests are scheduled to be replaced.		
#52100-157	TRAINING & EDUCATION	\$3,500
The department's training program provides for specialized training in addition to State mandated in-service and instructor training.		
#52100-249	HARLEY DAVIDSON MOTORCYCLE	\$0
This line item was formerly used to lease a marked motorcycle from Doc's Harley Davidson. The lease period was for the riding season, typically April through October. The line item covered the cost of the lease, set up and maintenance.		
#52100-250	CAR 131	\$4,000
This unit is a marked car (2014 Ford Pursuit Sedan). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of 09/28/16, the mileage was 75,400.		
#52100-251	CAR 151	\$3,000
This unit is a marked car (2015 Ford Pursuit Utility vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of 09/28/16, the mileage was 51,200.		

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#52100-252	CAR 021	\$2,000
This unit is an unmarked car (2002 Ford Taurus). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. Currently the engine has a damaged intake valve, which affects the cylinder compression for the cylinder associated with the damaged valve. The cost for repairing the valve is \$1,766.23. It was recommended the engine be replaced as the engine may have sustained additional damage. The cost for engine replacement would be \$4,667.00. The car also has rust showing on both rear quarter panels. As of 09/28/16, the mileage was 79,500.		
#52100-253	CAR 111	\$2,000
This unit is a marked car (2011 Ford Crown Victoria). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of 09/28/16, the mileage of Squad 111 was 117,900. I propose we replace this car with a 2017 Ford Pursuit Utility Vehicle (Car 171)		
#52100-300	EXPENSE	\$10,500
This account includes the costs of supplies, materials, phone service, and other expenses.		
#52100-315	CRIME PREVENTION	\$500
This account is used to fund crime prevention programs, including the bicycle rodeo.		
#52100-325	CONFERENCES	\$1,000
Covers the cost of attendance at the WI Chief of Police Conferences and membership to the WI Chief's of Police Association.		
#52100-328	LEGAL	\$9,000
Attorney fees for pre-trial conferences, trails, and other items related to cases prosecuted in municipal or circuit court.		
#52100-351	FUEL	\$13,000
Vehicle fuel expense.		
#52100-352	EQUIPMENT MAINTENANCE	\$13,000
This line item includes costs of radio service and repair, computer service, repair, software support; and other electronic repair charges. It also includes a combined payment of \$8,715.00 to City/County Information Technology Commission for record system and server support. The Commission noted other future projects to be aware of: (updated 09/28/16)		
<ol style="list-style-type: none"> 1. Tiburon replacement- Tiburon was purchased by TriTech and they plan to slowly decommission the Tiburon reporting system now in use. The Commission plans to finalize their choice in a reporting system to replace Tiburon in early 2017. The new system should be in place by the end of 2018. The total cost for the system will be an estimated 2.0 million dollars. The Commission has little information at this time about our portion of the cost of the project. 2. The Commission is encouraging all the agencies to continue switching over to Cradle Points in our squad cars from the Air Cards now in use. The cost of each Cradle Point is about \$600.00, which does not include installation. The cradle point (antenna) is mounted on the roof of the squad car. Our Air Cards, however, are working great at this time and our area of the County has great Air Card reception. I planned to begin switching over as we replaced our cars, however it may be needed sooner. We are trying a MYFI card in place of the cradle point. They are being used in Rothschild and Spencer. There is no cost for the unit, but a contract is required for service. The cost would be the same as what we are paying for with the air cards. No mounting is required as it is plugged directly into the computer unit. 		

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET

#52100-810

OUTLAY

\$1,500

Rifle and utility response bag: \$1,500

This line item is for a .223 caliber semi-automatic rifle, red-dot type sight, sling, and active shooter response utility bag to be placed in the office of the School Resource Officer. The rifle would be secured in a gun safe, which was purchased by the school district.

#52100-814

**Outlay-Capital Improvement for Squad Car
INCLUDED IN CAPITAL PROJECT BUDGET**

\$0

This line item is for a marked 2017 Ford Pursuit Utility Vehicle. The cost includes the purchase of the vehicle, equipment, and marking decals. This car would replace Squad 111 and the cost would be offset by the sale of Squad 111. Some of the equipment, including the emergency lights, will be transferred from Squad 111. The setup of Squad 171 will be the same as Squad 151, allowing for consistency and familiarity for the officers.

POLICE DEPARTMENT		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
52100-109	Police Chief Salary	\$69,483	\$45,383	\$70,050	\$70,050	\$71,100	1.5%
52100-112	Officers Salary	\$382,027	\$258,750	\$387,000	\$387,000	\$392,800	1%
52100-113	Overtime	\$26,526	\$12,186	\$26,500	\$29,000	\$29,000	0%
52100-114	Police Secretary	\$35,889	\$24,069	\$36,100	\$36,100	\$36,650	1.5%
52100-115	Crossing Guards	\$3,850	\$2,283	\$3,850	\$4,000	\$4,000	0%
52100-137	Uniform Expense	\$4,635	\$4,392	\$5,300	\$5,300	\$4,000	-25%
52100-157	Training and Education	\$3,233	\$1,677	\$2,400	\$3,500	\$3,500	0%
52100-249	HD Motorcycle	\$0	\$0	\$0	\$0	\$0	0%
52100-250	(131) Ford Pursuit Veh	\$1,449	\$1,166	\$1,500	\$4,000	\$4,000	0%
52100-251	(151) Ford Pursuit Utl. Veh	\$966	\$1,963	\$3,000	\$8,000	\$3,000	-63%
52100-252	2002 Ford Taurus-Unmark	\$298	\$1,808	\$2,000	\$1,000	\$2,000	100%
52100-253	(111) Ford Crown Vic	\$3,946	\$395	\$1,000	\$2,000	\$2,000	0%
52100-300	Expense	\$9,402	\$6,477	\$10,500	\$10,500	\$10,500	0%
52100-315	Crime Prevention	\$0	\$497	\$497	\$500	\$500	0%
52100-325	Conferences	\$514	\$700	\$700	\$1,000	\$1,000	0%
52100-328	Legal	\$12,299	\$6,221	\$8,000	\$6,500	\$9,000	38%
52100-351	Fuel	\$12,191	\$7,055	\$9,500	\$18,500	\$13,000	-30%
52100-352	Equipment Maintenance	\$13,175	\$981	\$11,500	\$14,000	\$13,000	-7%
52100-810	Outlay - Equipment	\$10,000	\$1,250	\$2,500	\$2,500	\$1,500	-40%
52100-814	Outlay-Capital Improv. Squad	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSES		\$589,884	\$377,252	\$581,897	\$603,450	\$600,550	0%

MUNICIPAL COURT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#52100-400	MUNICIPAL COURT EXPENSES	\$1,050
Includes costs of stationary, supplies, and cost for record checks through Trans Union Risk and Alternative Data Solutions.		
#52100-900	JUDGE SALARY	\$4,200
#52100-910	COURT CLERK	\$2,500
This amount is transferred to the police clerk salary account.		
#52100-915	TRAINING -COURT	\$2,250
The cost of state mandated training for the judge and clerk. Includes the cost of lost wages for the judge.		
#52100-920	SOFTWARE SUPPORT	\$1,250
This line item includes support costs from City/County Data. It also includes maintenance, and participation in the Quick Clerk program, \$850.00 for 2017.		
#52100-930	WARRANTS	\$1,000
Includes the cost of incarceration for someone arrested on a warrant issued		

MUNICIPAL COURT		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
52100-400	Municipal Court Exp	\$16	\$908	\$1,350	\$750	\$1,050	40%
52100-900	Judge Salary	\$4,200	\$2,800	\$4,200	\$4,200	\$4,200	0%
52100-910	Court Clerk	\$2,494	\$1,376	\$2,500	\$2,500	\$2,500	0.0%
52100-915	Training	\$2,000	\$1,366	\$2,000	\$2,250	\$2,250	0%
52100-920	Software Support	\$1,600	\$140	\$1,250	\$1,250	\$1,250	0%
52100-930	Warrants - Expenses	\$0	\$0	\$0	\$1,000	\$1,000	0%
TOTAL EXPENSES		\$10,310	\$6,590	\$11,300	\$11,950	\$12,250	3%

AMBULANCE DEPARTMENT

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

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

This budget line item consists of expenses incurred by the City to pay a professional collection services firm when past due ambulance bill accounts are collected by the firm or the City, after the firm's services has been requested by the City.

#52450-800-000 AMBULANCE CONTRACT \$103,684

This budget line consists of expenses related to the City's payment for ambulance services provided by the Mosinee Fire District. In October 2000, the City signed an agreement with the Townships of Bergen, Mosinee and Knowlton to transfer ownership of the Mosinee Emergency Medical Services (ambulance) to the Mosinee Fire District. At this time, the City's share of the annual ambulance operating expenses is based on the City's percentage of the annual estimated population for the Mosinee Fire District, as determined by the State of Wisconsin Department of Administration. The Fire District's Ambulance Assessment formula was changed in 2013. It was initially instituted for the 2006 operating year, whereas the Fire District now retains all Ambulance service call revenue. The City's payments to the Fire District for the Ambulance Department's annual budget are made on a quarterly basis in March, June, September and December.

AMBULANCE CONTRACT		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
52450-333	Amb. Collection Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
52450-800	Ambulance Contract	\$100,070	\$75,144	\$100,192	\$104,057	\$103,684	-0.4%
TOTAL EXPENSE		\$100,070	\$75,144	\$100,192	\$104,057	\$103,684	-0.4%

FIRE DEPARTMENT

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#52200-800-000

FIRE CONTRACT

\$43,997

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

#52200-850-000

FIRE DEPARTMENT CAPITAL EQUIPMENT

\$0

This budget line item was formerly included under the Fire Contact line item, but has now been separated to ensure that the City's annual contribution to the Fire Department's Capital Project Budget is based solely on the City's percentage of the total current equalized property value for all the municipal members of the Fire District. In the past, the City's payments to the Fire District for the Fire Department's annual capital equipment budget are made on a quarterly basis in March, June, September and December.

#52200-900-000

FIRE DISTRICT OPERATIONAL EXPENSES

\$51,617

This budget line consists of expenses related to the City's payment for the shared (Ambulance and Fire) operational costs for the Mosinee Fire District. In June 1988, the City signed an agreement with the Townships of Bergen, Mosinee and Knowlton to form the Mosinee Fire District. The City's share of the annual Fire District's operational (non-capital) expenses is based the City's percentage of the total annual estimated population of the Fire District, as determined by the State of Wisconsin Department of Administration. The City's payments to the Fire District for the Fire District's annual operational budget are made on a quarterly basis in March, June, September and December.

FIRE CONTRACT		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
52200-800	Contract	\$44,292	\$30,681	\$40,908	\$40,908	\$43,997	8%
52200-850	Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%
52200-900	Fire District Operational Exp	\$49,308	\$37,257	\$49,640	\$47,775	\$51,617	8%
TOTAL EXPENSE		\$93,600	\$67,938	\$90,548	\$88,683	\$95,614	7.8%

STREET DEPARTMENT

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#53100-222 **CLOTHING ALLOWANCE** **\$800**

This budget line item consists of the clothing allowance expense for 4 Street Dept. employees and ½ of the DPW. This had been a negotiated item with the Teamsters Union. The current cost is \$150 per person. The 2017 budget amount reflects an increase of \$25 per employee per year increase in the clothing allowance (needs Council approval).

#53100-234 **SAND** **\$1,800**

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

#53100-235 **GRAVEL** **\$2,000**

This budget line item covers the purchase of granite for street and alley repairs. This budget request is based on purchasing up to 400 cubic yards at a cost of \$5.00 per CY.

#53100-236 **ROAD SALT** **\$43,000**

This budget line item covers the cost of purchasing salt for winter road maintenance. The budget request is based on purchasing up to 525 tons @ \$82 per ton.

#53100-239 **STREET SIGNS** **\$2,000**

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

#53100-240 **STUMP REMOVAL** **\$1,000**

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

#53100-241 **CONCRETE DISPOSAL** **\$1,000**

This budget line item covers costs associated with the disposal of concrete curb and gutter and sidewalk removed during reconstruction or repair projects. Central Wisconsin Airport will no longer allow us to stockpile this material on their site. Concrete is currently being disposed of at Ladicks Granite Pit located on STH 153 near HWY 107. The cost for disposal is \$30.00 per load. Staff will continue to investigate alternative disposal options.

STREET DEPARTMENT		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53100-222	Clothing Allowance	\$675	\$675	\$675	\$675	\$800	19%
53100-234	Sand	\$1,734	\$0	\$1,000	\$1,800	\$1,800	0%
53100-235	Gravel	\$3,038	\$3,917	\$5,200	\$2,000	\$2,000	0%
53100-236	Road Salt	\$24,868	\$38,641	\$38,641	\$45,100	\$43,000	-5%
53100-239	Street Signs	\$1,634	\$4,048	\$4,500	\$2,000	\$2,000	0%
53100-240	Stump Removal	\$626	\$800	\$900	\$1,000	\$1,000	0%
53100-241	Concrete Disposal Fees	\$0	\$0	\$250	\$0	\$1,000	100%
TOTAL EXPENSE		\$48,082	\$51,166	\$52,575	\$51,600	\$51,600	-2%

MACHINERY & EQUIPMENT

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#53110-110

M&E SALARIES

Included in 53310-110

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

#53110-300

EXPENSE

\$55,000

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

#53110-351

FUEL

\$27,500

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

#53110-810

OUTLAY

\$10,000

This budget line item was typically used for purchases of new equipment, which are now financed through the Capital Improvement Fund. Requests for 2017 from this account include:

- Lift gate for the Ford F250 pickup (split w/Utility).
- 4-in-1 bucket for the New Holland loader.
- Underbody scraper for Truck #88.

MACHINERY AND EQUIPMENT		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53110-110	Salary	\$0	\$0	\$0	\$0	\$0	0%
53110-300	Expense	\$57,183	\$37,366	\$49,821	\$55,000	\$55,000	0%
53110-351	Fuel	\$18,676	\$12,373	\$16,500	\$30,000	\$27,500	-8%
53110-810	Outlay - Mach.& Equipment	\$0	\$6,112	\$7,000	\$8,500	\$10,000	18%
53110-825	Capital Equip. Replacement	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSE		\$75,859	\$55,852	\$73,321	\$93,500	\$92,500	-1.1%

DIRECTOR OF PUBLIC WORKS

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#53210-110 **DPW SALARY** **\$ 34,000**

This budget line item covers the salary for the Director of Public Works. The DPW salary is split 50/50 with the Utility.

#53210-300 **EXPENSE** **\$ 500**

This budget line item consists of expenses incurred by the Director of Public Works. Expense items may include the cost of registration for training sessions, meals or reference manuals.

#53210-500 **TRAINING** **\$ 600**

This budget line item includes expenses associated with the Director of Public Works attendance at the APWA spring or fall state conference.

DIRECTOR OF PUBLIC WORKS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53210-110	Salary	\$34,064	\$22,034	\$33,700	\$33,700	\$34,000	0.9%
53210-300	Expense	\$194	\$140	\$250	\$500	\$500	0%
53210-500	Training	\$0	\$0	\$0	\$600	\$600	0%
TOTAL EXPENSE		\$34,258	\$22,174	\$33,950	\$34,800	\$35,100	1%

ENGINEERING

ACCOUNT NUMBER ACCOUNT TITLE 2017 BUDGET

#53290-110 **ENGINEERING – GENERAL** **\$ 4,500**

This budget line item includes expenses related to engineering services the City may require throughout the year.

#53290-111 **PUBLIC WORKS SAFETY PROGRAM** **\$ 2,200**

This budget line item includes expenses related to safety training required for Public Works Dept. employees. In 2004 Alpha Terra Science completed an assessment of the departments written safety policies and procedures. Since 2004 the City has been contracting with Fehr Graham to keep state mandated written safety programs up to date and to train employees on these programs. The 2017 budget request anticipates that Fehr Graham will continue to perform safety training for the Public Works Dept. Program costs are split with the Utility.

ENGINEERING		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53290-110	General	\$9,330	\$0	\$0	\$4,500	\$4,500	0%
53290-111	Public Works Safety Program	\$1,975	\$976	\$2,000	\$2,000	\$2,200	10%
TOTAL EXPENSE		\$11,305	\$976	\$2,000	\$6,500	\$6,700	3%

STREET MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#53310-110	SALARIES	\$192,700
<p>This budget line item is used to cover employee salaries for street maintenance activities such as cold mix patching, installing or repairing street signs, mowing ditches, cleaning catch basins, etc. Beginning with the 2004 Budget all Public Works Dept. salaries were lumped together under this budget line item.</p>		
#53310-110	OVERTIME	\$8,000
<p>This budget line item consists of overtime wages paid to Street Dept. employees. Most overtime occurs during winter months while performing winter road maintenance activities such as plowing or salting. Occasionally overtime is required in emergency situations or certain street construction activities.</p>		
#53310-111	SNOW & ICE	Included in 53310-110
<p>This budget line item covers salaries for snow plowing, snow removal, salting and sanding operations.</p>		
#53310-112-000	BLACKTOP	Included in 53310-110
<p>This budget line item covers salaries for hot asphalt patching done by City employees.</p>		
#53310-113-000	CRACKSEALING	\$10,000
<p>Crack sealing is an asphalt street maintenance procedure designed to prolong the life of existing asphalt streets. Cracks in the pavement are routed and a hot sealer is then applied to prevent water from getting under the pavement. Streets that are planned for seal coating are crack sealed prior to the seal coating. Crack sealing is done by an outside contractor. Cost is approximately \$1.30 per pound of material applied, with a 5-year guarantee on the workmanship. It is anticipated that crack sealing maintenance of city streets will be done again in 2017.</p>		
#53310-114-000	STREET SWEEPING	Included in 53310-110
<p>This budget line item covers employee salaries for sweeping of city streets.</p>		
#53310-300	EXPENSE	\$22,000
<p>This budget line item consists of expenses and supplies related to the maintenance of City streets. Items that would typically be paid for out of this budget line would include tools such as shovels and picks, hot and cold mix asphalt, contracted tree removals, traffic control signs and cones, employee drug testing, etc.</p>		
#53310-810-000	OUTLAY – SEALCOATING	\$45,000
<p>Seal coating is another asphalt street maintenance procedure designed to prolong the life of paved streets. A number of seal coating methods are available including slurry seals, chip seals (using pea stone, coated chips, boiler slag, and manufactured stone) and ultra-thin paving. In the past the city has done primarily chip seals using manufactured chips, pea stone or boiler slag. Ultra-thin pavement has also been used as a method of preserving street surfaces. The advantages of ultra-thin paving over chip seals include; no cleanup and a better riding surface. The disadvantage is a higher cost than chip seals and the pavement still oxidizes the same as any other paved street. Chip seals require sweeping to pick up the excess chips or stones from the process, but the pavement surface does not oxidize like asphalt. Approximately 25,000 square yards of street surface were chip sealed in 2016. It is anticipated that chip sealing of streets will be done in 2017 using boiler slag as the primary cover aggregate and stone chips on streets that may be further deteriorated. Streets paved in 2005 and 2006 will be seal coated in 2017. The chip seal contractor also completes the initial street sweeping, approximately 2 weeks, after the aggregate is applied. Ideally, streets should be seal coated 7 - 8 years after paving to prevent damaging oxidation. Staff is also evaluating another type of seal for City streets that is applied about 3 years after paving and can delay by 3-5 years when chip seals would need to be done.</p>		

ALLEYS

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#53410-110-000

ALLEYS – SALARIES

Included in 53310-110

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

#53410-300-000

ALLEYS – EXPENSE

\$ 3,000

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

#53410-810-000

ALLEYS – OUTLAY

\$ 15,000

This budget line item is for expenses associated with repaving existing asphalt alleys. It is anticipated that the alley between 5th & 6th running from Jackson to Fremont will be repaved under the 2017 Budget.

ALLEYS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$0	\$0	\$0	\$3,000	\$3,000	0%
53410-810	Outlay	\$0	\$0	\$0	\$0	\$15,000	100%
TOTAL EXPENSE		\$0	\$0	\$0	\$3,000	\$18,000	500%

STREET LIGHTING

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#53420-220-000

STREET LIGHTING – EXPENSE

\$135,000

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

#53420-810-000

STREET LIGHTING – OUTLAY

\$3,500

This budget line item would be used to purchase decorative fixtures and poles for use in the City. For example, if the City wished to install decorative street lighting as part of a street reconstruction project. Costs associated with this type of project would be budgeted under this line item. Lighting in new subdivisions is paid for by the developer. Any other standard street lighting that the City desires to install, usually, has no outlay costs associated with the installation. This budget item anticipates that the 5 light poles located along 3rd Street near City Hall and along Main St from 5th to 6th would be upgraded to LED lighting. These poles are owned and maintained by the City.

STREET LIGHTING		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53420-220	Expense	\$130,457	\$83,529	\$132,000	\$135,000	\$135,000	0%
53420-810	Outlay	\$238	\$0	\$0	\$0	\$3,500	0%
TOTAL EXPENSE		\$130,695	\$83,529	\$132,000	\$135,000	\$138,500	3%

SIDEWALKS

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#53430-110-000

SIDEWALKS – SALARIES

Included in 53310-110

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

#53430-810-000

SIDEWALKS – OUTLAY

\$10,000

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

SIDEWALKS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53430-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-810	Outlay	\$10,918	\$5,228	\$5,228	\$6,000	\$10,000	67%
TOTAL EXPENSE		\$10,918	\$5,228	\$5,228	\$6,000	\$10,000	67%

STORM SEWERS

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#53440-110-000

STORM SEWER – SALARIES

Included in 53310-110

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

#53440-300-000

STORM SEWER – EXPENSE

\$6,000

This budget line item is used to pay for expenses associated with existing storm sewer repairs or maintenance. Inlets, pipe and concrete are typical items paid for from this account.

#53440-810-000

STORM SEWER – OUTLAY

\$5,000

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

STORM SEWERS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
53440-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-300	Expense	\$9,722	\$8,772	\$9,000	\$6,000	\$6,000	0%
53440-810	Outlay	\$4,725	\$0	\$500	\$5,000	\$5,000	0%
TOTAL EXPENSE		\$14,447	\$8,772	\$9,500	\$11,000	\$11,000	0%

SOLID WASTE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#57100-110-000	YARD WASTE COLLECTION	\$8,000
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This budget line item covers costs associated with the collection, processing and/or disposal of yard waste and brush generated by residents in the City (including salaries). Yard waste and leaves are collected at the designated site on Fremont Street. The accumulated material is then hauled to a quarry owned by Mitch King and used for quarry restoration. Mitch King Excavating hauls the yard waste and leaves from this site at no cost to the City. Brush that is collected is chipped and hauled to Domtar to be used as fuel in their electrical generation facility. Leaves are baled by a contractor and then disposed of. Leaf collection and brush chipping costs are typical items paid for out of this budget line item. Landfill disposal fees for garbage dumped at the yard waste site and brush collection area are also taken from this account.

#57100-115-000	SPRING CLEAN UP	\$13,000
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This budget line items covers salaries and disposal costs associated with the City’s annual Spring Clean-up held at the City garage.

#57100-297-000	GARBAGE COLLECTION	\$83,950
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This budget line item covers expenses related to the contracted garbage pickup for 1-2 family residential households. The City paid \$4.17 per residential unit (currently based on 1,634 units) in 2016 under the services contact with Waste Management who is under contract with the City until 2020.

#57100-300-000	RECYCLING COLLECTION	\$46,275
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This budget line item covers expenses related to the contracted recyclable material pickup for 1-2 family residential households. The City moved to weekly recycling in 2015. The City paid \$2.31 per residential unit (currently based on 1,634 units) in 2016 under the services contact with Waste Management who is under contract with the City until 2020. In 2015, City residents increased recycling by 17 tons more than the previous year and overall – more than 55 tons than 4 years prior. Recycling collection since 2012: 2015 – 239 tons, 2014 – 222 tons, 2013 – 202 tons, 2012 – 186 tons.

#57100-500-000	MARATHON COUNTY LANDFILL FEES	\$38,500
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This budget line item covers expenses related to the fees that the City pays to Marathon County for the disposal of the garbage collected by Waste Management at the County’s landfill located near Ringle. The Landfill fee is based upon the MOU with the Marathon County Solid Waste Department which was approved at the October 12th, 2015 City Council meeting. Under the MOU, the City will pay a landfill tipping rate fee of \$32.22 per ton. Unlike our previous MOU with the Marathon County Solid Waste Department, the landfill tipping rate is not guaranteed for a five (5) year period. Our previous MOU tipping rate which was for a 5 year period was \$30.60 per ton. Under the MOU, the tipping rate fee may only increase if necessitated by a new federal/state regulation. According to the Marathon County Solid Waste Department, Tons of refuse disposed of at Marathon County Landfill by Year: 2015 – 1230 tons, 2014 – 1188 tons, 2013- 1155 tons, 2012 - 1155.

SOLID WASTE		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
57100-110	Yard Waste Collection	\$8,292	\$0	\$7,500	\$7,500	\$8,000	7%
57100-115	Spring Clean Up	\$9,786	\$5,036	\$5,036	\$13,000	\$13,000	0%
57100-297	Garbage Collection	\$73,930	\$54,510	\$81,765	\$82,000	\$83,950	2%
57100-300	Recycling Collection	\$42,763	\$30,196	\$45,294	\$46,000	\$46,275	1%
57100-500	Marathon County Landfill Fees	\$35,756	\$28,569	\$38,100	\$38,500	\$38,500	0%
TOTAL EXPENSE		\$170,527	\$118,311	\$177,696	\$187,000	\$189,725	1%

FORESTRY

ACCOUNT NUMBER

ACCOUNT TITLE

2017 BUDGET

#55610-110-000

FORESTRY – SALARIES

Included in 53310-110

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

#55610-111-000

OAK WILT – SALARIES

\$ 2,500

This budget line item is used to pay expenses associated with identification of infected trees, notification of property owners and handling of oak wilt issues. The 2017 Budget does not anticipate major expenses related to the enforcement of the City’s Oak Wilt eradication requirements.

#55610-810-000

FORESTRY OUTLAY – EXPENSE

\$ 3,000

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

FORESTRY		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
55610-110 Salaries		(Included in Budget Acct: #53310-110 – Street Maintenance)					
55610-111	Consultant Services	\$0	\$0	\$2,645	\$2,500	\$2,500	0%
55610-300	Forestry Expenses	\$0	\$0	\$2,750	\$3,000	\$3,000	0%
TOTAL EXPENSE		\$0	\$0	\$5,395	\$5,500	\$5,500	0%

EMPLOYEE BENEFITS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
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#51990-151	SOCIAL SECURITY/MEDICARE	\$76,000
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This line item consists of expenses related to the payment of Federal Social Security and Medicare Taxes for all City employees. The required tax payments are typically made to the Federal Government by wire transfers. The current tax rates are: Social Security 6.2% Medicare 1.45%.

#57720-152	RETIREMENT	\$80,000
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This line item consists of expenses related to the payment of retirement benefits to the Wisconsin Retirement System for all eligible full-time City employees. Wisconsin Acts 10 and 32 require that the City pay only the Employer portion of the WRS contribution for employees working under the General category of the WRS (All eligible employees minus the Protective employees). In 2016, the City paid 6.60% of gross wages of the general category employees and 9.49% of the gross wages for Police Officers. On June 23rd, 2016, the State of Wisconsin Department of Employee Trust Funds Board approved that the 2017 Employer contribution rates will be 6.80% of salary for the City's general employees and 10.6% of salary for the City's Police Department officers. This represents a contribution rate increase of 0.4% for the City's general employees and also a contribution rate increase of 1.4% for the City's Police Department officers, from the 2016 contribution rates.

#51990-153	VISION PLAN	\$2,500
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This line item consists of expenses related to the payment of vision insurance premiums for all eligible full-time City employees. The City currently pays 100% of the premium contribution to the vision insurance plan which is currently through National Vision Administrators Inc. at a 2016 monthly premium cost of \$13.46 per employee. The 2017 Budget anticipates an approximate 0% premium increase for the vision plan.

#51990-154	HEALTH INSURANCE	\$230,000
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This line item consists of expenses related to the payment of health insurance premiums for all eligible full-time City employees. Beginning with the 2008 plan year, the City's insurance coverage shifted to a high deductible health insurance plan (*Option 2000*) offered through the Security Health Plan. Under the health insurance plan, the annual deductible for a single plan employee is \$1,500 and the annual deductible for a family plan employee is \$3,000. In conjunction with shifting to a high deductible health insurance plan, the City also makes an annual contribution of \$1,250 for a single plan employee coverage and \$2,250 for family plan coverage, into a participating employee's Health Savings Account. The monthly health insurance plan premium cost for the 2017 calendar year is \$549.29 for single plan coverage (5.28% increase) and \$1,647.84 for family plan coverage (5.28% increase). The current monthly health insurance plan premium cost for the 2016 calendar year is \$521.64 for single plan coverage and \$1,564.90 for family plan coverage. The City currently pays 90% of the health insurance premium and the employee is responsible for contributing the remaining 10% of the health insurance premium through a payroll deduction.

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#51990-155****DENTAL INSURANCE****\$20,500**

This line item consists of expenses related to the payment of dental insurance premiums for all eligible full-time City employees. The City currently pays 100% of the premium contribution to the vision insurance plan which has been through Delta Dental of Wisconsin since 2003. The 2017 monthly premium rate for a single plan employee will be \$42.17 (2% increase) and \$132.37 (2% increase) for a family plan employee. The 2016 monthly premium rates were \$41.34 for a single plan employee and \$129.77 for a family plan employee.

#51990-156**INCOME CONTINUATION INSURANCE****\$3,500**

This line item consists of expenses related to the payment of income continuation insurance plan premiums for all eligible full-time employees. The income continuation insurance plan is through the State Department of Employee Trust Funds and provides income replacement to an employee who is unable to work, because of sickness or injury. The City currently pays 100% of the 120-day Waiting Period premium contribution rate and the employee may purchase additional insurance up to a waiting period of 30-days. The monthly income continuation insurance premium rate for the 120-day Waiting Period plan is approximately 0.04% of the individual employee's previous annual earnings. Due to a large fund balance in the ETF ICI insurance pool, the ETF suspended required payments in February 2012. Staff recently discussed the 2017 rate with a ETF employee who stated that most likely due to a large fund balance, the ETF is most likely planning to suspend required payments for 2017 also.

#51990-157**LIFE INSURANCE****\$6,500**

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

#51990-158**UNEMPLOYMENT COMPENSATION****\$500**

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

EMPLOYEE BENEFITS		2015 Actual 12/31/2015	2016 Actual 9/15/2015	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51990-151	Social Security/Medicare	\$76,123	\$53,627	\$73,384	\$76,000	\$76,000	0%
51990-152	Retirement	\$80,271	\$53,822	\$72,000	\$100,000	\$80,000	-20%
51990-153	Vision Plan	\$2,652	\$1,857	\$2,476	\$2,400	\$2,500	4%
51990-154	Health Insurance	\$222,768	\$203,059	\$229,000	\$220,000	\$230,000	5%
51990-155	Dental Insurance	\$19,395	\$14,363	\$19,644	\$20,500	\$20,500	0%
51990-156	Income Continuation	\$0	\$0	\$0	\$3,500	\$3,500	0%
51990-157	Life Insurance	\$5,913	\$4,973	\$6,300	\$5,500	\$6,500	18%
51990-158	Unemployment Comp	\$50	\$5,015	\$0	\$500	\$500	0%
TOTAL EXPENSE		\$407,172	\$336,717	\$402,804	\$428,400	\$419,500	-2%

UNCLASSIFIED ACCOUNTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
#51910-591	ILLEGAL TAXES AND REFUNDS	\$0
<p>This line item consists of expenses related to refunding property taxes that may have incorrectly been charged. This account was over budget \$48,858.93 in 2015 due to tax settlement of ongoing lawsuit with Weather Shield property.</p>		
#51940-510	INSURANCE – PROPERTY & LIABILITY WORKERS COMP	\$80,000
<p>This line item consists of expenses related to the City’s annual insurance premium payments including liability insurance, property insurance, workers compensation insurance, unemployment insurance and Boiler & Machinery Insurance. The City currently obtains Liability, Workers Compensation and Boiler/Machinery Insurance coverage through the League of Wisconsin Municipalities Mutual Insurance. The City currently obtains property insurance coverage through the State of Wisconsin Local Government Property Insurance Fund.</p>		
#57000-000	RESERVE FOR CONTINGENCIES	\$1,000
<p>This line item consists of unanticipated expenses that may occur throughout the fiscal year that are financed from revenues that are also realized within the same fiscal year. Due to the fact that the City’s revenues have declined in recent years due to the loss of State Shared Revenues and interest income, the amount of revenue reserved for unanticipated expenses under this line item has also declined. The 2017 Budget anticipates that \$1,000 of revenues will be available for contingency-related expenses.</p>		
#57000-900	TRANSFER TO CAPITAL IMPROVEMENT FUND	\$8,200
<p>This line item consists of expenses related to the transfer of funds to the City’s Capital Improvement Fund. The Capital Improvement Fund was created in the 2005 annual budget for the purpose of financing the acquisition of vehicles, equipment and other necessary capital improvement expenditures such as major street reconstruction projects.</p>		
#57720-801	TOURISM DEVELOPMENT & PROMOTION	\$11,000
<p>This line item formerly consisted of expenses related to the City’s contribution to the Wausau/Central Wisconsin Visitors Bureau. The City’s current membership agreement with the Convention & Visitors Bureau provides that the City will distribute an amount equal to 3.0% of the hotel room revenues. This revenue is obtained through the tax of 5.5% on all hotel room revenues that are received in the City. The City’s required contribution to the Visitor’s Bureau is conducted on a quarterly basis and the current agreement with the Visitor’s Bureau will terminate on December 31, 2016. The 2017 Budget anticipates that room tax revenues that are designated for tourism development & promotion purposes will be placed in a segregated fund and distributed by the City’s Tourism Commission in accordance with state statute requirements.</p>		

ACCOUNT NUMBERACCOUNT TITLE2017 BUDGET**#58100-610****DEBT SERVICE - PRINCIPAL****\$328,600**

The line item consists of expenses related to the scheduled principal payments for general obligation bonds and notes that have been issued by the City's General Fund. The following are the seven (7) current outstanding obligation issues for the General Fund: the April 2008 G.O. Bonds (scheduled to mature in March 2027); the June 2008 State Trust Fund Loan (scheduled to mature in March 2028); the September 2011 G.O. Street Improvement Bonds (scheduled to mature in September 2031); the April 2013 State Trust Fund Loan (scheduled to mature in March 2023); the June 2014 Ranger Street State Trust Fund Loan (scheduled to mature in June 2034); the October 2015 G.O. Street & Park Improvement Bonds (scheduled to mature in 2035) and the 2015/2016 Public Works Equipment State Trust Fund Loan (scheduled to mature in March 2025).

#58100-620**DEBT SERVICE - INTEREST****\$194,900**

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

#58100-630**LOAN FEES AND EXPENSES****\$1,000**

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

#59000-000**BUSINESS PARK EXPENSES****\$750**

This line item consists of expenses related to the City's Central Wisconsin Business Park. Expenses under this line item have included costs to survey parcels that are sold within the Business Park. The 2015 expenses were related to sale of vacant land for the FedEx Ground expansion. The 2017 Budget does not anticipate any major expenses under this line item.

#59000-800**CWBP BUSINESS RETENTION & RECRUITMENT****\$1,000**

This line item consists of expenses related to the City's business recruitment efforts for the Central Wisconsin Business Park. Expenses under this in the past have included the City's use of the Location One Information Service (LOIS) database which lists available commercial buildings and property located within the City.

UNCLASSIFIED ACCOUNTS		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
51910-591	Illegal Taxes and Refunds	\$60,611	\$7,081	\$7,081	\$2,000	\$0	-100.0%
51940-510	Insurance-Prop/Liab/WComp	\$72,748	\$80,619	\$80,619	\$76,000	\$80,000	5.3%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$1,000	\$1,000	0.0%
57000-100	Reserve for Capital Projects	\$2,590	\$0	\$0	\$0	\$0	0.0%
57000-900	Capital Imprv Fund Transfer	\$50,970	\$0	\$0	\$0	\$8,200	0.0%
57720-801	Tourism Develop. & Promotion	\$12,722	\$10,831	\$10,831	\$11,000	\$19,000	72.7%
58100-610	Debt Service - Principal	\$250,965	\$100,458	\$314,273	\$314,273	\$328,600	4.6%
58100-620	Debt Service - Interest	\$161,604	\$75,308	\$178,774	\$178,774	\$194,900	9.0%
58100-630	Loan Fees and Expenses	\$889	\$700	\$1,000	\$1,000	\$1,000	0.0%
59000-000	Business Park Expenses	\$101	\$0	\$750	\$750	\$750	0.0%
59000-800	CWBP Business Ret.	\$500	\$500	\$500	\$1,371	\$1,000	-27.1%
TOTAL EXPENSE		\$613,700	\$261,335	\$579,666	\$586,168	\$634,450	8.2%

City of Mosinee
2017 GENERAL FUND - EXPENSES

		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
MAYOR							
51110-110	Salary	\$4,810	\$3,200	\$4,800	\$4,800	\$4,800	0%
51110-250	Reimbursement	\$0	\$0	\$0	\$200	\$200	0%
51110-300	Expense	\$5,801	\$2,073	\$5,500	\$5,500	\$5,500	0%
TOTAL EXPENSES		\$10,611	\$5,273	\$10,300	\$10,500	\$10,500	0%

		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
CITY COUNCIL							
51120-110	Salary	\$21,600	\$14,250	\$21,600	\$21,600	\$21,600	0%
51120-250	Reimbursement	\$1,397	\$0	\$1,500	\$2,250	\$2,250	0%
51120-300	Expense	\$19,083	\$10,335	\$19,000	\$19,500	\$19,500	0%
TOTAL EXPENSES		\$42,081	\$24,585	\$42,100	\$43,350	\$43,350	0%

		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
CITY ADMINISTRATOR							
51400-110	Salary	\$77,645	\$50,068	\$76,502	\$75,754	\$76,502	1%
51400-300	Expenses	\$922	477.19	\$750	\$1,300	\$1,300	0%
51400-500	Training	\$1,484	\$754	\$1,200	\$1,700	\$1,700	0%
TOTAL EXPENSES		\$80,051	\$51,299	\$78,452	\$78,754	\$79,502	1%

		2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Proposed Budget	Percent Change
CITY CLERK & CITY TREASURER							
51410-110	City Clerk/Treasurer	\$59,903	\$39,698	\$60,696	\$60,696	\$61,300	1.0%
51410-115	Admin. Assist- 1/2City 1/2 Utility	\$15,237	\$9,964	\$15,000	\$15,150	\$15,300	1.0%
51410-222	Utilities	\$7,326	\$5,557	\$7,410	\$8,000	\$7,500	-6.3%
51410-300	Expense	\$3,712	\$0	\$0	\$0	\$0	0.0%
51410-319	Newsletter	\$0	\$0	\$0	\$1,000	\$0	-100.0%
51410-337	Seminars/Training	\$3,672	\$1,943	\$3,000	\$3,000	\$3,000	0%
51410-400	Recodify City Code	\$1,298	\$1,884	\$1,884	\$1,700	\$1,800	6%
51410-500	City Web Page	\$271	\$250	\$400	\$4,895	\$1,200	-75%
51410-800	Dog Licensing/Cat Licensing	\$1,814	\$0	\$1,300	\$2,200	\$2,000	-9%
51480-000	Publishing	\$6,692	\$5,600	\$7,500	\$5,000	\$7,000	40%
TOTAL EXPENSES		\$99,925	\$64,896	\$97,190	\$101,641	\$99,100	-2.5%

2017 GENERAL FUND - EXPENSES

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected Year End	2016 Budget	2017 Proposed Budget
ELECTIONS							
51420-110	Elections - Salary	\$1,210	\$3,112	\$7,000	\$7,000	\$1,500	-79%
51420-300	Elections - Expense	\$1,221	\$2,606	\$5,500	\$5,500	\$1,500	-73%
51420-500	Elections - Training	\$0	\$32	\$400	\$500	\$100	-80%
51420-800	Elections - Outlay	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSES		\$2,431	\$5,751	\$12,900	\$13,000	\$3,100	-76%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected Year End	2016 Budget	2017 Proposed Budget
CITY OFFICES							
51490-300	Expenses	\$57,630	\$31,166	\$48,000	\$50,000	\$50,000	0%
51490-810	Outlay	\$3,243	\$1,730	\$1,730	\$2,500	\$7,000	180%
TOTAL EXPENSES		\$60,873	\$32,895	\$49,730	\$52,500	\$57,000	9%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected Year End	2016 Budget	2017 Proposed Budget
BOARD OF REVIEW							
51540-105	Salary	\$75	\$150	\$150	\$125	\$125	0%
51540-107	Training/Expense	\$177	\$32	\$32	\$200	\$200	0%
TOTAL EXPENSES		\$252	\$182	\$182	\$325	\$325	0%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected Year End	2016 Budget	2017 Proposed Budget
ASSESSOR							
51540-110	Contract	\$10,001	\$6,701	\$10,051	\$10,060	\$9,200	-9%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$1,024	\$1,462	\$1,462	\$1,462	\$1,559	7%
TOTAL EXPENSES		\$11,025	\$8,163	\$11,513	\$11,522	\$10,759	-7%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected Year End	2016 Budget	2017 Proposed Budget
ACCOUNTING AND AUDITING							
51580-213	Contract	\$12,492	\$0	\$12,830	\$13,000	\$13,400	3.1%
TOTAL EXPENSES		\$12,492	\$0	\$12,830	\$13,000	\$13,400	3.1%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected Year End	2016 Budget	2017 Proposed Budget
LEGAL							
51610-212	Contract	\$6,739	\$259	\$1,500	\$4,500	\$4,500	0%
TOTAL EXPENSES		\$6,739	\$259	\$1,500	\$4,500	\$4,500	0%

2017 GENERAL FUND - EXPENSES

		2015		2016		2017	
		Actual 12/31/2015	2016 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
BUILDING INSPECTOR							
52300-110	Contract	\$4,400	\$3,600	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$0	\$170	\$500	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$758	\$5,128	\$8,502	\$12,500	\$12,500	0%
TOTAL EXPENSES		\$5,158	\$8,898	\$13,802	\$17,800	\$17,800	0%

		2015		2016		2017	
		Actual 12/31/2015	2016 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
CITIZEN COMMISSIONS							
51720-140	Planning Commission	\$300	\$0	\$350	\$600	\$600	0%
51720-145	Zoning Board of Appeals	\$40	\$0	\$230	\$750	\$750	0%
51720-300	Police Commission	\$110	\$0	\$0	\$250	\$250	0%
TOTAL EXPENSES		\$450	\$0	\$580	\$1,600	\$1,600	0%

		2015		2016		2017	
		Actual 12/31/2015	2016 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
PARKS AND RECREATION							
51870-300	Dessert Park Expense	\$4,020	\$1,293	\$3,000	\$3,600	\$3,600	0%
51880-300	Softball Concess. Exp	\$2,656	\$153	\$2,700	\$2,000	\$2,500	25%
51890-110	Rec. Center Salary	\$0	\$0	\$0	\$0	\$0	0%
51890-300	Rec. Center Expense	\$5,293	\$848	\$5,900	\$4,000	\$4,500	13%
51890-810	Rec. Center Outlay	\$0	\$500	\$500	\$500	\$500	0%
55220-000	Fireworks	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0%
51890-300	Recreation Expenses	\$5,293	\$5,738	\$6,500	\$22,400	\$22,700	1%
55410-350	Rec Center Winter Utilities	\$34,036	\$16,351	\$25,000	\$10,000	\$10,000	0%
55410-500	Softball Association	\$0	\$0	\$0	\$2,000	\$2,000	0%
55410-700	River Park Expense	\$664	\$0	\$500	\$500	\$500	0%
55510-110	Parks Salaries	\$16,072	\$9,960	\$16,000	\$16,000	\$16,000	0%
55510-120	Parks/Rec. Commission	\$340	\$0	\$300	\$900	\$900	0%
55510-300	Expenses	\$15,914	\$13,459	\$16,000	\$12,000	\$14,500	21%
55510-310	Flowers	\$80	\$60	\$0	\$0	\$0	0%
55510-312	Lawn Equipment	\$639	\$430	\$430	\$450	\$450	0%
55510-313	Trees	\$0	\$0	\$10,000	\$10,000	\$7,500	-25%
55510-314	Refuse/Recycling Contain.	\$500	\$250	\$500	\$500	\$500	0%
55510-315	Restroom Rental	\$1,709	\$1,902	\$2,500	\$2,000	\$2,500	25%
55510-317	Drinking Fountains	\$0	\$0	\$0	\$0	\$0	0%
55510-318	Play Equipment	\$10,292	\$0	\$10,000	\$10,000	\$10,000	0%
55510-810	Outlay	\$13,781	\$0	\$0	\$0	\$0	0%
55520-110	Dessert Park Rinks Salaries	\$1,899	\$3,631	\$3,000	\$3,000	\$3,000	0%
55520-300	Dessert Park Rinks Expenses	\$0	\$0	\$0	\$250	\$250	0%
55590-500	Edgewood Park Expenses	\$4,147	\$1,367	\$1,900	\$1,500	\$2,000	33%
TOTAL EXPENSES		\$119,834	\$58,444	\$107,230	\$104,100	\$106,400	2%

		2015		2016		2017	
		Actual 12/31/2015	2016 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
LIBRARY							
55110-110	Salaries	\$1,545	\$882	\$1,300	\$1,400	\$1,400	0%
55110-300	Expenses	\$2,695	\$2,122	\$2,829	\$3,000	\$3,000	3%
55110-810	Outlay	\$0	\$0	\$0	\$0	\$9,000	100%
TOTAL EXPENSES		\$4,240	\$3,004	\$4,130	\$4,400	\$13,400	205%

2017 GENERAL FUND - EXPENSES

		2015		2016		2017	
		Actual	2016	Actual	Projected	Proposed	Percent
BUILDINGS AND GROUNDS		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
51810-110	City Hall Salary	\$2,231	\$1,752	\$2,200	\$2,200	\$2,200	0%
51810-300	City Hall Expense	\$11,685	\$7,671	\$11,750	\$12,000	\$12,000	0%
51810-650	City Hall Outlay	\$0	\$0	\$0	\$0	\$2,500	100%
51830-300	Ranger Station Expense	\$0	\$0	\$0	\$0	\$0	0%
51840-110	Garage Salary	\$454	\$251	\$400	\$500	\$500	0%
51840-300	Garage Expense	\$17,476	\$10,840	\$15,000	\$27,000	\$23,000	-15%
51840-810	Garage Outlay	\$0	\$0	\$0	\$1,000	\$5,500	0%
51850-300	CWBP Fire Loop	\$0	\$0	\$0	\$0	\$0	-100%
51860-110	Police Garage - Cleaning	\$431	\$245	\$500	\$500	\$500	100%
51860-300	Police Garage Expense	\$3,806	\$3,489	\$4,500	\$5,500	\$5,000	-9%
55590-300	City Hall Vending Machines	\$1,049	\$759	\$1,050	\$1,300	\$1,050	-19%
TOTAL EXPENSES		\$37,133	\$25,007	\$35,400	\$50,000	\$52,250	4%

		2015		2016		2017	
		Actual	2016	Actual	Projected	Proposed	Percent
MISCELLANEOUS EXPENDITURES		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
51720-150	NorthCen. Reg. Planning	\$0	\$0	\$0	\$0	\$0	0%
51720-160	League of Municipalities	\$1,178	\$1,150	\$1,150	\$1,150	\$1,172	2%
51720-162	Mosinee Chamber	\$300	\$300	\$300	\$300	\$300	0%
51720-163	Wausau Chamber	\$350	\$483	\$483	\$350	\$500	43%
51720-164	Metro Planning Commission	\$532	\$904	\$904	\$550	\$950	73%
51720-165	Mosinee Events	\$1,168	\$5,889	\$5,889	\$0	\$0	0%
51720-166	Humane Society Shelter	\$1,200	\$0	\$1,200	\$1,200	\$1,200	0%
51980-300	Miscellaneous Expenses	\$8,813	\$6,821	\$8,500	\$5,000	\$8,000	60%
55410-400	Holiday Decorations	\$2,064	\$1,472	\$1,472	\$2,000	\$2,000	0%
TOTAL EXPENSES		\$13,269	\$17,019	\$19,898	\$10,550	\$14,122	33.9%

		2015		2016		2017	
		Actual	2016	Actual	Projected	Proposed	Percent
POLICE DEPARTMENT		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
52100-109	Police Chief Salary	\$69,483	\$45,383	\$70,050	\$70,050	\$71,100	1.5%
52100-112	Officers Salary	\$382,027	\$258,750	\$387,000	\$387,000	\$392,800	1%
52100-113	Overtime	\$26,526	\$12,186	\$26,500	\$29,000	\$29,000	0%
52100-114	Police Secretary	\$35,889	\$24,069	\$36,100	\$36,100	\$36,650	1.5%
52100-115	Crossing Guards	\$3,850	\$2,283	\$3,850	\$4,000	\$4,000	0%
52100-137	Uniform Expense	\$4,635	\$4,392	\$5,300	\$5,300	\$4,000	-25%
52100-157	Training and Education	\$3,233	\$1,677	\$2,400	\$3,500	\$3,500	0%
52100-249	HD Motorcycle	\$0	\$0	\$0	\$0	\$0	0%
52100-250	(131) Ford Pursuit Veh	\$1,449	\$1,166	\$1,500	\$4,000	\$4,000	0%
52100-251	(151) Ford Pursuit Utl. Veh	\$966	\$1,963	\$3,000	\$8,000	\$3,000	-63%
52100-252	2002 Ford Taurus-Unmark	\$298	\$1,808	\$2,000	\$1,000	\$2,000	100%
52100-253	(111) Ford Crown Vic	\$3,946	\$395	\$1,000	\$2,000	\$2,000	0%
52100-300	Expense	\$9,402	\$6,477	\$10,500	\$10,500	\$10,500	0%
52100-315	Crime Prevention	\$0	\$497	\$497	\$500	\$500	0%
52100-325	Conferences	\$514	\$700	\$700	\$1,000	\$1,000	0%
52100-328	Legal	\$12,299	\$6,221	\$8,000	\$6,500	\$9,000	38%
52100-351	Fuel	\$12,191	\$7,055	\$9,500	\$18,500	\$13,000	-30%
52100-352	Equipment Maintenance	\$13,175	\$981	\$11,500	\$14,000	\$13,000	-7%
52100-810	Outlay - Equipment	\$10,000	\$1,250	\$2,500	\$2,500	\$1,500	-40%
52100-814	Outlay-Capital Improv. Squad	\$0	\$0	\$0	\$0	\$0	100%
TOTAL EXPENSES		\$589,884	\$377,252	\$581,897	\$603,450	\$600,550	0%

2017 GENERAL FUND - EXPENSES

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
MUNICIPAL COURT							
52100-400	Municipal Court Exp	\$16	\$908	\$1,350	\$750	\$1,050	40%
52100-900	Judge Salary	\$4,200	\$2,800	\$4,200	\$4,200	\$4,200	0%
52100-910	Court Clerk	\$2,494	\$1,376	\$2,500	\$2,500	\$2,500	0.0%
52100-915	Training	\$2,000	\$1,366	\$2,000	\$2,250	\$2,250	0%
52100-920	Software Support	\$1,600	\$140	\$1,250	\$1,250	\$1,250	0%
52100-930	Warrants - Expenses	\$0	\$0	\$0	\$1,000	\$1,000	0%
TOTAL EXPENSES		\$10,310	\$6,590	\$11,300	\$11,950	\$12,250	3%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
AMBULANCE CONTRACT							
52450-333	Amb. Collection Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
52450-800	Ambulance Contract	\$100,070	\$75,144	\$100,192	\$104,057	\$103,684	-0.4%
TOTAL EXPENSE		\$100,070	\$75,144	\$100,192	\$104,057	\$103,684	-0.4%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
FIRE CONTRACT							
52200-800	Contract	\$44,292	\$30,681	\$40,908	\$40,908	\$43,997	8%
52200-850	Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%
52200-900	Fire District Operational Exp	\$49,308	\$37,257	\$49,640	\$47,775	\$51,617	8%
TOTAL EXPENSE		\$93,600	\$67,938	\$90,548	\$88,683	\$95,614	7.8%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
STREET DEPARTMENT							
53100-222	Clothing Allowance	\$675	\$675	\$675	\$675	\$800	19%
53100-234	Sand	\$1,734	\$0	\$1,000	\$1,800	\$1,800	0%
53100-235	Gravel	\$3,038	\$3,917	\$5,200	\$2,000	\$2,000	0%
53100-236	Road Salt	\$24,868	\$38,641	\$38,641	\$45,100	\$43,000	-5%
53100-239	Street Signs	\$1,634	\$4,048	\$4,500	\$2,000	\$2,000	0%
53100-240	Stump Removal	\$626	\$800	\$900	\$1,000	\$1,000	0%
53100-241	Concrete Disposal Fees	\$0	\$0	\$250	\$0	\$1,000	100%
TOTAL EXPENSE		\$48,082	\$51,166	\$52,575	\$51,600	\$51,600	-2%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Year End	Projected 2016 Budget	Proposed Budget	Percent Change
MACHINERY AND EQUIPMENT							
53110-110	Salary	\$0	\$0	\$0	\$0	\$0	0%
53110-300	Expense	\$57,183	\$37,366	\$49,821	\$55,000	\$55,000	0%
53110-351	Fuel	\$18,676	\$12,373	\$16,500	\$30,000	\$27,500	-8%
53110-810	Outlay - Mach. & Equipment	\$0	\$6,112	\$7,000	\$8,500	\$10,000	18%
53110-825	Capital Equip. Replacement	\$0	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSE		\$75,859	\$55,852	\$73,321	\$93,500	\$92,500	-1.1%

2017 GENERAL FUND - EXPENSES

		2015	2016	2016	2016	2017	
		Actual	2016	Actual	Projected	Proposed	Percent
DIRECTOR OF PUBLIC WORKS		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
53210-110	Salary	\$34,064	\$22,034	\$33,700	\$33,700	\$34,000	0.9%
53210-300	Expense	\$194	\$140	\$250	\$500	\$500	0%
53210-500	Training	\$0	\$0	\$0	\$600	\$600	0%
TOTAL EXPENSE		\$34,258	\$22,174	\$33,950	\$34,800	\$35,100	1%

		2015	2016	2016	2016	2017	
		Actual	2016	Actual	Projected	Proposed	Percent
ENGINEERING		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
53290-110	General	\$9,330	\$0	\$0	\$4,500	\$4,500	0%
53290-111	Public Works Safety Program	\$1,975	\$976	\$2,000	\$2,000	\$2,200	10%
TOTAL EXPENSE		\$11,305	\$976	\$2,000	\$6,500	\$6,700	3%

		2015	2016	2016	2016	2017	
		Actual	2016	Actual	Projected	Proposed	Percent
STREET MAINTENANCE		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
53310-110	Salaries	\$188,193	\$143,473	\$190,000	\$190,800	\$192,700	1.0%
53310-110-5	Over Time	\$3,428	\$6,204	\$7,500	\$8,000	\$8,000	0%
53310-111	Snow and Ice	\$0	\$0	\$0	\$0	\$0	0%
53310-112	Blacktop	\$0	\$0	\$0	\$0	\$0	0%
53310-113	Crack Sealing	\$8,575	\$9,945	\$9,945	\$10,000	\$10,000	0%
53310-114	Street Sweeping	\$0	\$0	\$0	\$0	\$0	0%
53310-300	Expense	\$23,031	\$17,033	\$27,000	\$18,500	\$22,000	19%
53310-810	Sealcoating	\$40,273	\$39,116	\$41,000	\$41,000	\$45,000	10%
TOTAL EXPENSE		\$263,500	\$215,772	\$275,445	\$268,300	\$277,700	3.5%

		2015	2016	2016	2016	2017	
		Actual	2016	Actual	Projected	Proposed	Percent
STREET CONSTRUCTION		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
53320-810	Street Construction	(City crew payroll Included in Budget Acct: #53310-110 – Street Maintenance)					
TOTAL EXPENSE				\$0	\$0	\$0	0%

		2015	2016	2016	2016	2017	
		Actual	2016	Actual	Projected	Proposed	Percent
ALLEYS		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$0	\$0	\$0	\$3,000	\$3,000	0%
53410-810	Outlay	\$0	\$0	\$0	\$0	\$15,000	100%
TOTAL EXPENSE		\$0	\$0	\$0	\$3,000	\$18,000	500%

		2015	2016	2016	2016	2017	
		Actual	2016	Actual	Projected	Proposed	Percent
STREET LIGHTING		12/31/2015	9/15/2016	Year End	2016 Budget	Budget	Change
53420-220	Expense	\$130,457	\$83,529	\$132,000	\$135,000	\$135,000	0%
53420-810	Outlay	\$238	\$0	\$0	\$0	\$3,500	0%
TOTAL EXPENSE		\$130,695	\$83,529	\$132,000	\$135,000	\$138,500	3%

2017 GENERAL FUND - EXPENSES

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Projected Year End	2016 Budget	Proposed Budget	Percent Change
SIDEWALKS		(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-110	Salaries						
53430-810	Outlay	\$10,918	\$5,228	\$5,228	\$6,000	\$10,000	67%
TOTAL EXPENSE		\$10,918	\$5,228	\$5,228	\$6,000	\$10,000	67%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Projected Year End	2016 Budget	Proposed Budget	Percent Change
STORM SEWERS		(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-110	Salaries						
53440-300	Expense	\$9,722	\$8,772	\$9,000	\$6,000	\$6,000	0%
53440-810	Outlay	\$4,725	\$0	\$500	\$5,000	\$5,000	0%
TOTAL EXPENSE		\$14,447	\$8,772	\$9,500	\$11,000	\$11,000	0%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Projected Year End	2016 Budget	Proposed Budget	Percent Change
SOLID WASTE		(Included in Budget Acct: #53310-110 – Street Maintenance)					
57100-110	Yard Waste Collection	\$8,292	\$0	\$7,500	\$7,500	\$8,000	7%
57100-115	Spring Clean Up	\$9,786	\$5,036	\$5,036	\$13,000	\$13,000	0%
57100-297	Garbage Collection	\$73,930	\$54,510	\$81,765	\$82,000	\$83,950	2%
57100-300	Recycling Collection	\$42,763	\$30,196	\$45,294	\$46,000	\$46,275	1%
57100-500	Marathon County Landfill Fees	\$35,756	\$28,569	\$38,100	\$38,500	\$38,500	0%
TOTAL EXPENSE		\$170,527	\$118,311	\$177,696	\$187,000	\$189,725	1%

		2015		2016		2017	
		Actual 12/31/2015	2016 Actual 9/15/2016	Actual Projected Year End	2016 Budget	Proposed Budget	Percent Change
FORESTRY		(Included in Budget Acct: #53310-110 – Street Maintenance)					
55610-110	Salaries						
55610-111	Consultant Services	\$0	\$0	\$2,645	\$2,500	\$2,500	0%
55610-300	Forestry Expenses	\$0	\$0	\$2,750	\$3,000	\$3,000	0%
TOTAL EXPENSE		\$0	\$0	\$5,395	\$5,500	\$5,500	0%

		2015		2016		2017	
		Actual 12/31/2015	Actual 9/15/2015	Actual Projected Year End	2016 Budget	Proposed Budget	Percent Change
EMPLOYEE BENEFITS		(Included in Budget Acct: #53310-110 – Street Maintenance)					
51990-151	Social Security/Medicare	\$76,123	\$53,627	\$73,384	\$76,000	\$76,000	0%
51990-152	Retirement	\$80,271	\$53,822	\$72,000	\$100,000	\$80,000	-20%
51990-153	Vision Plan	\$2,652	\$1,857	\$2,476	\$2,400	\$2,500	4%
51990-154	Health Insurance	\$222,768	\$203,059	\$229,000	\$220,000	\$230,000	5%
51990-155	Dental Insurance	\$19,395	\$14,363	\$19,644	\$20,500	\$20,500	0%
51990-156	Income Continuation	\$0	\$0	\$0	\$3,500	\$3,500	0%
51990-157	Life Insurance	\$5,913	\$4,973	\$6,300	\$5,500	\$6,500	18%
51990-158	Unemployment Comp	\$50	\$5,015	\$0	\$500	\$500	0%
TOTAL EXPENSE		\$407,172	\$336,717	\$402,804	\$428,400	\$419,500	-2%

2017 GENERAL FUND - EXPENSES

UNCLASSIFIED ACCOUNTS		2015	2016	2016	2017		Percent Change
		Actual 12/31/2015	Actual 9/15/2016	Projected Year End	2016 Budget	Proposed Budget	
51910-591	Illegal Taxes and Refunds	\$60,611	(\$7,081)	(\$7,081)	\$2,000	\$0	-100.0%
51940-510	Insurance-Prop/Liab/WComp	\$72,748	\$80,619	\$80,619	\$76,000	\$80,000	5.3%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$1,000	\$1,000	0.0%
57000-100	Reserve for Capital Projects	\$2,590	\$0	\$0	\$0	\$0	0.0%
57000-900	Capital Imprv Fund Transfer	\$50,970	\$0	\$0	\$0	\$8,200	0.0%
57720-801	Tourism Develop. & Promotion	\$12,722	\$10,831	\$10,831	\$11,000	\$19,000	72.7%
58100-610	Debt Service - Principal	\$250,965	\$100,458	\$314,273	\$314,273	\$328,600	4.6%
58100-620	Debt Service - Interest	\$161,604	\$75,308	\$178,774	\$178,774	\$194,900	9.0%
58100-630	Loan Fees and Expenses	\$889	\$700	\$1,000	\$1,000	\$1,000	0.0%
59000-000	Business Park Expenses	\$101	\$0	\$750	\$750	\$750	0.0%
59000-800	CWBP Business Ret.	\$500	\$500	\$500	\$1,371	\$1,000	-27.1%
TOTAL EXPENSE		\$613,700	\$261,335	\$579,666	\$586,168	\$634,450	8.2%
TOTAL GENERAL FUND EXPENSES		\$3,080,889	\$1,992,430	\$3,031,254	\$3,143,425	\$3,229,480	2.7%



CITY OF MOSINEE

2017 GENERAL FUND - EXPENSES

	2015 Actual 12/31/2015	2016 Actual 9/15/2016	2016 Projected Year End	2016 Budget	2017 Budget	Percent Change
MAYOR EXPENSES	\$10,611	\$5,273	\$10,300	\$10,500	\$10,500	0%
CITY COUNCIL EXPENSES	\$42,081	\$24,585	\$42,100	\$43,350	\$43,350	0%
CITY ADMINISTRATOR EXPENSES	\$80,051	\$51,299	\$78,452	\$78,754	\$79,502	1%
CITY CLERK & TREASURER EXPENSES	\$99,925	\$64,896	\$97,190	\$101,641	\$99,100	-2%
ELECTIONS EXPENSES	\$2,431	\$5,751	\$12,900	\$13,000	\$3,100	-76%
CITY OFFICES EXPENSES	\$60,873	\$32,895	\$49,730	\$52,500	\$57,000	9%
BOARD OF REVIEW EXPENSES	\$252	\$182	\$182	\$325	\$325	0%
ASSESSOR EXPENSES	\$11,025	\$8,163	\$11,513	\$11,522	\$10,759	-7%
ACCOUNTING/AUDITING EXPENSES	\$12,492	\$0	\$12,830	\$13,000	\$13,400	3%
LEGAL EXPENSES	\$6,739	\$259	\$1,500	\$4,500	\$4,500	0%
BUILDING INSPECTOR EXPENSES	\$5,158	\$8,898	\$13,802	\$17,800	\$17,800	0%
COMMISSION/COMMITTEES EXPENSES	\$450	\$0	\$580	\$1,600	\$1,600	0%
LIBRARY EXPENSES	\$4,240	\$3,004	\$4,130	\$4,400	\$13,400	205%
PARKS AND REC EXPENSES	\$119,834	\$58,444	\$107,230	\$104,100	\$106,400	2%
BUILDINGS & GROUNDS EXPENSES	\$37,133	\$25,007	\$35,400	\$50,000	\$52,250	4%
MISCELLANEOUS EXPENSES	\$13,269	\$17,019	\$19,898	\$10,550	\$14,122	34%
POLICE DEPARTMENT EXPENSES	\$589,884	\$377,252	\$581,897	\$603,450	\$600,550	0%
MUNICIPAL COURT EXPENSES	\$10,310	\$6,590	\$11,300	\$11,950	\$12,250	3%
AMBULANCE CONTRACT EXPENSE	\$100,070	\$75,144	\$100,192	\$104,057	\$103,684	0%
FIRE CONTRACT EXPENSE	\$93,600	\$67,938	\$90,548	\$88,683	\$95,614	8%
STREET DEPARTMENT EXPENSE	\$48,082	\$51,166	\$52,575	\$51,600	\$51,600	0%
MACH. & EQUIPMENT EXPENSE	\$75,859	\$55,852	\$73,321	\$93,500	\$92,500	-1%
DIRECTOR OF PUBLIC WORKS EXPENSE	\$34,258	\$22,174	\$33,950	\$34,800	\$35,100	1%
ENGINEERING EXPENSE	\$11,305	\$976	\$2,000	\$6,500	\$6,700	3%
STREET MAINTENANCE EXPENSE	\$263,500	\$215,772	\$275,445	\$268,300	\$277,700	4%
STREET CONSTRUCTION EXPENSE	\$0	\$0	\$0	\$0	\$0	0%
ALLEYS EXPENSE	\$0	\$0	\$0	\$3,000	\$18,000	500%
STREET LIGHTING EXPENSE	\$130,695	\$83,529	\$132,000	\$135,000	\$138,500	3%
SIDEWALKS EXPENSE	\$10,918	\$5,228	\$5,228	\$6,000	\$10,000	67%
STORM SEWERS EXPENSE	\$14,447	\$8,772	\$9,500	\$11,000	\$11,000	0%
SOLID WASTE EXPENSE	\$170,527	\$118,311	\$177,696	\$187,000	\$189,725	1%
FORESTRY EXPENSE	\$0	\$0	\$5,395	\$5,500	\$5,500	0%
EMPLOYEE BENEFITS EXPENSE	\$407,172	\$336,717	\$402,804	\$428,400	\$419,500	-2%
UNCLASSIFIED ACCTS EXPENSE	\$613,700	\$261,335	\$579,666	\$586,168	\$634,450	8%
TOTAL EXPENDITURES	\$3,080,889	\$1,992,430	\$3,031,254	\$3,142,450	\$3,229,480	3%

CITY OF MOSINEE
CAPITAL PROJECT FUND
2017 BUDGET

<u>ACCOUNT #</u>		<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>BUDGET</u>	<u>2016</u> <u>ESTIMATE</u>	<u>2017</u> <u>BUDGET</u>
REVENUES					
410-00-47000-000	INTEREST	\$0	\$0	\$0	\$0
410-00-48000-000	MISCELLANEOUS	\$8,816	\$11,300	\$68,527	\$36,333
410-00-48500-000	LOAN PROCEEDS	\$1,776,181	\$1,104,500	\$149,371	\$0
410-00-48600-100	DNR GRANT PROCEEDS	\$0	\$0	\$0	\$0
410-00-48600-200	DOT GRANT PROCEEDS	\$10,068	\$225,360	\$225,360	\$0
	<i>SUB-TOTAL</i>	<u>\$1,795,065</u>	<u>\$1,341,160</u>	<u>\$443,258</u>	<u>\$36,333</u>
TRANSFERS IN					
410-00-48500-020	GENERAL FUND - LEVY	\$0	\$0	\$0	\$8,200
	GENERAL FUND - RESERVES	\$0	\$5,700	\$5,700	\$0
	OTHER FUND TRANSFERS	\$50,970	\$0	\$0	\$0
	BEGINNING BALANCE	-\$985,209	-\$75,280	\$128,725	-\$865,595
	TOTAL REVENUES	\$860,826	\$1,271,580	\$577,683	-\$821,062
EXPENDITURES					
410-00-51850-100	INTERSTATE 39 / HWY 153	\$0	\$0	\$0	\$0
410-00-51850-200	BUILDINGS/OTHER	\$15,325	\$17,000	\$17,000	\$24,500
410-00-52500-000	STREET IMPROVEMENTS	\$305,835	\$904,500	\$820,000	\$300,000
410-00-52500-800	ENGINEERING	\$0	\$0	\$10,800	\$22,600
410-00-53300-500	EQUIPMENT	\$362,024	\$0	\$98,478	\$0
410-00-53300-800	VEHICLES	\$33,761	\$0	\$0	\$0
410-00-55000-000	PARK IMPROVEMENTS	\$15,156	\$420,000	\$497,000	\$26,000
	TOTAL EXPENSES	\$732,101	\$1,341,500	\$1,443,278	\$373,100
	YEAR END FUND BALANCE	\$128,725	(\$69,920)	(\$865,595)	(\$1,194,162)



CAPITAL PROJECT FUND

2017 PROJECTS

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
410-00-51850-200	Gorski Landfill Site Investigation	\$24,500
410-00-52500-000	Oconto Road Reconstruction	\$180,000
410-00-52800-000	Oconto Road Engineering	\$22,600
410-00-52500-000	18th Street Resurfacing (Main St. to Wisconsin St.)	\$85,000
410-00-52500-000	River Road Resurfacing (northern section)	\$35,000
410-00-55000-000	Edgewood Park Parking Lot Striping	\$6,000
410-00-55000-000	River Park Shoreline Restoration	\$20,000

2017 TOTAL \$373,100

CITY OF MOSINEE

2017 BUDGET

Tax Increment District No. 2

<u>ACCOUNT #</u>		<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 ESTIMATE</u>	<u>2017 BUDGET</u>
REVENUES					
420-00-29100-115-000	LOAN PROCEEDS	\$2,158,320	\$1,700,000	\$0	\$0
420-00-41110-000-000	PROPERTY TAX LEVY	\$143,866	\$157,332	\$157,332	\$155,000
420-00-41200-000-000	COMPUTER EX STATE AID	\$41,485	\$30,000	\$23,699	\$7,000
420-00-41800-000-000	SALE OF PROPERTY	\$0	\$0	\$0	\$0
420-00-42000-000-000	INTEREST	\$126	\$100	\$130	\$100
	SUB-TOTAL	\$2,343,797	\$1,887,432	\$181,161	\$162,100
	TRANSFERS IN	\$0	\$0	\$0	\$0
	BEGINNING BALANCE	\$495,208	\$471,673	\$2,680,474	\$996,513
	TOTAL REVENUES	\$2,839,005	\$2,359,105	\$2,861,635	\$1,158,613
EXPENDITURES					
420-00-51720-000-000	CONSULTANT SERVICES	\$13,000	\$5,000	\$13,000	\$5,000
420-00-51800-000-000	ADMINISTRATION & OTHER	\$25,150	\$25,000	\$25,230	\$25,000
420-00-52500-000-000	STREET IMPROVEMENTS	\$76,415	\$1,700,000	\$1,573,030	\$310,000
420-00-52500-800-000	ENGINEERING	\$0	\$0	\$0	\$0
420-00-52800-000-000	DEVELOPMENT GRANTS	\$19,449	\$15,000	\$15,000	\$15,000
420-00-61000-200-000	INTEREST EXPENSE	\$9,107	\$57,681	\$57,681	\$61,502
420-00-61000-300-000	PRINCIPAL EXPENSE	\$15,410	\$121,181	\$121,181	\$128,498
	SUBTOTAL EXPENSES	\$158,531	\$1,923,862	\$1,805,122	\$545,000
	TRANSFERS OUT	\$0	\$0	\$60,000	\$65,000
	TOTAL EXPENSES	\$158,531	\$1,923,862	\$1,865,122	\$610,000
	YEAR END FUND BALANCE	\$2,680,474	\$435,243	\$996,513	\$548,613



TAX INCREMENT DISTRICT NO. 2 FUND

2017 EXPENDITURES

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
420-00-51720-000	General Consultant Services	\$5,000
420-00-51800-000	City TID Administrative Charge	\$25,000
420-00-52500-000	Indianhead Drive (Golf Club Blvd. to Lift Station C) Repavement	\$150,000
420-00-52500-000	South Park View Circle Repavement	\$160,000
420-00-52800-000	Maple Ridge Farms Incentive Payment (8 of 10)	<u>\$15,000</u>
	TOTAL	\$355,000

CITY OF MOSINEE

2017 BUDGET

Tax Increment District No. 3

<u>ACCOUNT #</u>		<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 ESTIMATE</u>	<u>2017 BUDGET</u>
REVENUES					
430-00-29100-115	LOAN PROCEEDS	\$585,120	\$552,500	\$0	\$0
430-00-41110-000	PROPERTY TAX LEVY	\$11,800	\$50,000	\$61,226	\$50,000
	COMPUTER EXEMPT AID	\$0	\$1,500	\$1,500	\$2,000
430-00-41800-000	SALE OF PROPERTY	\$0	\$0	\$0	\$0
430-00-42000-000	INTEREST	\$0	\$0	\$0	\$0
	<i>SUB-TOTAL</i>	<i>\$596,920</i>	<i>\$604,000</i>	<i>\$62,726</i>	<i>\$52,000</i>
TRANSFERS IN					
	GENERAL FUND	\$0	\$0	\$0	\$0
	TID NO. 2	\$0	\$60,000	\$60,000	\$65,000
	BEGINNING BALANCE	(\$15,254)	\$3,193	\$523,561	\$2,002
	TOTAL REVENUES	\$581,666	\$667,193	\$646,287	\$119,002
EXPENDITURES					
430-00-51720-000	CONSULTANT SERVICES	\$7,078	\$5,000	\$5,829	\$5,000
430-00-51800-000	OTHER	\$44,680	\$117,000	\$62,400	\$82,000
430-00-52500-000	STREET IMPROVEMENTS	\$3,020	\$552,500	\$450,200	\$0
430-00-52500-800	ENGINEERING	\$0	\$0	\$0	\$0
430-00-52800-000	DEVELOPMENT GRANTS	\$3,327	\$25,000	\$109,456	\$35,000
430-00-55000-000	LAND PURCHASES	\$0	\$0	\$0	\$0
430-00-61000-200	INTEREST EXPENSE	\$0	\$16,400	\$16,400	\$18,225
430-00-61000-300	PRINCIPAL EXPENSE	\$0	\$0	\$0	\$10,000
	TOTAL EXPENSES	\$58,105	\$715,900	\$644,285	\$150,225
YEAR END FUND BALANCE		\$523,561	(\$48,707)	\$2,002	-\$31,223



TAX INCREMENT DISTRICT NO. 3 FUND

2017 EXPENDITURES

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
430-00-51720-000	General Consultant Services	\$5,000
430-00-51800-000	Downtown Landscaping Maintenance	\$10,000
430-00-51800-000	Dessert Public Library Roof Replacement	\$40,000
430-00-51800-000	Square Park Clock Renovation	\$12,000
430-00-51800-000	Square Park Fountain Replacement	\$20,000
430-00-52800-000	Building Improvement & Development Grants	\$35,000
TOTAL BUDGETED EXPENSES =		\$122,000



CITY OF MOSINEE

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

2017 BUDGET

	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 ESTIMATE</u>	<u>2017 BUDGET</u>
REVENUES				
LOAN REPAYMENT PROCEEDS	\$35,653	\$16,000	\$11,000	\$16,000
INTEREST EARNED	\$43	\$0	\$40	\$0
SUB-TOTAL	\$35,696	\$16,000	\$11,040	\$16,000
BEGINNING BALANCE	<u>\$76,357</u>	<u>\$70,397</u>	<u>\$83,402</u>	<u>\$64,942</u>
TOTAL REVENUES	\$112,053	\$86,397	\$94,442	\$80,942
EXPENDITURES				
LOAN EXPENSES	\$26,658	\$45,000	\$25,000	\$45,000
ADMINISTRATIVE EXPENSES	\$1,993	\$4,500	\$4,500	\$4,500
TOTAL EXPENSES	\$28,651	\$49,500	\$29,500	\$49,500
YEAR END FUND BALANCE	\$83,402	\$36,897	\$64,942	\$31,442



CITY OF MOSINEE

ECONOMIC DEVELOPMENT FUND RESERVE

2017 BUDGET

<u>ACCOUNT #</u>		<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 ESTIMATE</u>	<u>2017 BUDGET</u>
REVENUES					
250-00-48300-000-000	LAND SALE PROCEEDS	\$33,258	\$0	\$0	\$0
	TRANSFERS IN	\$0	\$0	\$0	\$0
	BEGINNING BALANCE	\$10,966	\$41,774	\$40,962	\$29,332
	TOTAL REVENUES	\$44,224	\$41,774	\$40,962	\$29,332
EXPENDITURES					
250-00-56700-100-000	ADVERTISING EXPENSES	\$2,460	\$15,000	\$11,000	\$15,000
250-00-56700-200-000	TRAVEL EXPENSES	\$147	\$1,500	\$300	\$1,500
250-00-56700-300-000	REGIONAL MARKETING INITIATIVE	\$0	\$5,000	\$0	\$5,000
250-00-56700-400-000	CONSULTANT SERVICES	\$625	\$1,000	\$300	\$1,000
250-00-56700-500-000	PROPERTY ACQUISITION	\$30	\$0	\$30	\$0
	TOTAL EXPENSES	\$3,262	\$22,500	\$11,630	\$22,500
	YEAR END FUND BALANCE	\$40,962	\$19,274	\$29,332	\$6,832



CITY OF MOSINEE

TOURISM DEVELOPMENT & PROMOTION FUND

2017 BUDGET

<u>ACCOUNT #</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 ESTIMATE</u>	<u>2017 BUDGET</u>
REVENUES				
MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0
TRANSFERS IN (ROOM TAXES)	\$0	\$0	\$0	\$19,000
BEGINNING BALANCE	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$19,000
EXPENDITURES				
PROMOTIONAL EXPENSES	\$0	\$0	\$0	\$10,000
TOTAL EXPENSES	\$0	\$0	\$0	\$10,000
YEAR END FUND BALANCE	\$0	\$0	\$0	\$9,000



CITY OF MOSINEE 2017 BUDGET

DEBT SERVICE FUND SUMMARY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
REVENUES					
Tax Levy	\$380,686	\$398,851	\$493,052	\$493,052	\$523,333
Debt Proceeds	\$0	\$1,107,358	\$0	\$0	\$0
Transfers In - Other	\$0	\$0	\$0	\$0	\$0
Beginning Balance	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$380,686	\$1,506,209	\$493,052	\$493,052	\$523,333
EXPENDITURES					
Principal Retirement	\$223,620	\$250,965	\$314,278	\$314,278	\$328,523
Interest & Fiscal Charges	\$156,973	\$123,982	\$178,774	\$178,774	\$194,810
Escrow Agent Payment	\$0.00	\$1,087,052	\$0	\$0	
Transfer Out	\$93	\$44,210	\$0	\$0	\$0
TOTAL EXPENSES	\$380,686	\$1,506,209	\$493,052	\$493,052	\$523,333
YR END BALANCE	\$0	\$0	\$0	\$0	\$0