



wisconsin  
central time

# CITY OF MOSINEE

## 2024 BUDGET



## RESOLUTION NO. 2023-09

### A RESOLUTION TO ADOPT THE 2024 BUDGET FOR THE CITY OF MOSINEE AND AUTHORIZE THE LEVY OF TAXES THEREFORE.

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

WHEREAS, a budget has been prepared for the City of Mosinee detailing the projected revenues and expenditures for the 2024 fiscal year; and

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

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

1. That the 2024 Budget for the City of Mosinee is hereby adopted.
2. That authorization is granted to the City Clerk/Treasurer to levy and collect property taxes for the purposes described in the budget.
3. That a true and correct copy of the 2024 Budget for the City of Mosinee be attached hereto and made a part hereof.

ADOPTED by the Common Council of the City of Mosinee on this \_\_\_\_\_ day of November 2023.

---

Brent Jacobson, Mayor

---

Bruce R. Jamroz, City Clerk/Treasurer

Date of Publication:



## City of Mosinee

225 Main Street, Mosinee, Wisconsin 54455 715.693.2275 [www.mosinee.wi.us](http://www.mosinee.wi.us)

November 21, 2023

Dear Mayor Jacobson and City Councilors:

I am pleased to present the 2024 Budget for your review and approval. The budget can certainly be viewed as the annual work plan for the City as it encompasses all facets of our municipal operations and services that are proposed for the upcoming year.

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

### **FINANCIAL HIGHLIGHTS**

The 2024 Budget is divided into nine major fund groups with anticipated revenues and expenses as follows:

#### **REVENUES**

General	\$8,071,905
Capital Project Fund	\$ 874,011
Tax Increment District No. 2 Fund	\$1,391,658
Tax Increment District No. 3 Fund	\$ (202,529)
Tourism Development & Promotion Fund	\$ 59,173
Future Park Reserve/Park Development Fund	\$ 58,174
River Park Development Fund	\$ 5,000
Comm. Develop. Block Grant Special Revenue Fund	\$ 57,968
Debt Service Fund	<u>\$ 829,836</u>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$11,145,196</b>

#### **EXPENDITURES**

General	\$4,155,637
Capital Project Fund	\$1,259,400
Tax Increment District No. 2 Fund	\$ 548,031
Tax Increment District No. 3 Fund	\$ 456,274
Tourism Development & Promotion Fund	\$ 56,850
Future Park Reserve/Park Development Fund	\$ 21,674
River Park Development Fund	\$ 1,500
Comm. Develop. Block Grant Special Revenue Fund	\$ 42,000
Debt Service Fund	<u>\$ 829,836</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$7,371,202</b>

## FINANCIAL HIGHLIGHTS (continued)

- Overall, the General Fund budgeted new revenues are expected to increase approximately 8.1% (+\$311,386) from 2023 to 2024 (from \$3.84 million to \$4.16 million) and the total General Fund budgeted expenditures are also expected to increase approximately 8.1% (+\$311,387) from 2023 to 2024 (from \$3.84 million to \$4.16 million).
- The City's 2023 Total Assessed Valuation (T.I.D. in) of \$402,055,000 reflects an increase of +\$12,411,100 (+3.2%) from the 2022 Total Assessed Valuation (T.I.D. in) of \$389,643,900.
- The General Fund Property Tax levy (T.I.D. out) will increase by +\$172,644 from \$2,172,356 in 2023 to \$2,345,000 in 2024. The property tax mill levy rate will actually increase from 5.96 mills for the 2023 payable property tax year to 6.35 mills for the 2024 payable property tax year. The collection of Property Tax is the General Fund's largest source of revenue (56.4% of total revenues).
- The State of Wisconsin's Shared Revenue Program aid of \$612,841 in 2024 will be approximately +\$105,221 more than what the City received for the 2023 fiscal year. The increase in shared revenue is directly attributed to the "supplemental municipal aid" legislation that was approved by the State in June 2023. State Shared Revenue is the General Fund's 2<sup>nd</sup> largest source of revenue (approximately 14.7% of total revenues).
- The State of Wisconsin has provided notification that the City again qualifies to receive an Expenditure Restraint Aid payment (\$18,352) from the State in 2024. Unfortunately, the City will receive -\$11,664 in Expenditure Restraint Aid compared to its 2023 allocation, apparently due to more Wisconsin communities qualifying for the aid.
- The Wisconsin Department of Revenue has confirmed that the City will also receive the same Expenditure Restraint Aid payment in 2025 as well.
- The State of Wisconsin Transportation Aid to the City will also unfortunately decrease by -\$38,256 from \$383,006 in 2023 to \$344,750 in 2024. State Transportation Aid is the General Fund's 3<sup>rd</sup> largest source of revenue (approximately 8.3% of total revenues).
- The 2024 Budget again includes revenues that will be received from the Townships of Knowlton and Bergen for their respective shares of the 2006 General Obligation Bonds debt service expenses related to the construction of the Mosinee Fire District Station on Rangeline Road. The debt service for the Fire Station will mature in 2026.
- The 2024 Budget will again include revenue that will be received from the Mosinee Fire District for the debt service expenses related to the portion of the 2018A General Obligation Bonds that were used towards the District's purchase of a new ambulance in 2019. The debt service for the new ambulance will mature in 2028.
- The 2024 Budget anticipates that the City will receive Interest Earnings of \$25,000 for the 2024 fiscal year. Unfortunately, at one time Interest Earnings were a very significant source of revenue for the General Fund and Interest Earnings have decreased -\$56,096 (approximately -69.2%) since the City received \$81,096 in 2000.
- The 2024 General Fund Budget anticipates that the City will obtain a State Trust Fund loan of \$98,750. This loan will be allocated towards acquiring two new police squads (one designated for the School Resource Officers), a new furnace for the Police Department garage, and a security system for City Hall.

## FINANCIAL HIGHLIGHTS (continued)

- The City Elections 2024 Budget includes an additional \$6,000 for expenses related to the anticipated additional elections that will be held in 2024.
- The City Offices Department's 2024 budget includes \$17,850 for office equipment rental and related expenses, \$13,350 for software support (i.e.: IQM2 meeting management software); and \$10,500 for expenses related to the City Hall computer network support.
- The Assessor Department's 2024 Budget includes \$17,100 for property assessment services in 2024. The Common Council approved a three-year assessment services agreement with *Accurate Appraisal, LLC* during the November 14, 2022, council meeting.
- The Accounting & Auditing Department's 2024 Budget includes an additional \$5,500 for services related to the City's fiscal year 2023 financial audit. At the November 13, 2023 meeting, the Council approved a new four-year audit services agreement (covering fiscal years 2023-2026) with *Kerber Rose CPA*.
- The Building Inspector Department's 2024 Budget includes \$10,750 for the Code Enforcement Assistant position that was filled in late 2015. The part-time position currently averages approximately 9 hours per week.
- The Parks & Recreation Department's 2024 Budget again includes a \$2,500 donation to the Mosinee Area Chamber of Commerce's 4<sup>th</sup> of July Festival fireworks show. The 2024 Parks & Recreation Budget also includes the following capital outlay items: \$10,000 for the purchase of new playground equipment; \$10,000 for site preparation expenses related to the development of a new neighborhood park for the Maple Ridge Road area; and \$10,000 for the installation of approximately 100' of shoreline stabilization materials (riprap) at River Park. The Parks capital outlay expenses will be funded by a transfer from the Park Reserve/Development Fund. The total of \$139,600 budgeted for Parks & Recreation Department expenditures account for approximately 3.6% of the total General Fund budgeted expenditures for 2024.
- The Buildings & Grounds 2024 Budget includes \$14,500 for the installation of a security system at City Hall and \$8,000 for the replacement of a furnace at the Police Garage.
- The Miscellaneous Expenditures 2024 Budget again includes \$3,750 for stray cat intake services that would be provided by the Marathon County Humane Society under an agreement with the City.
- The 2024 Police Department Budget includes \$59,257 for a new patrol officer position that would begin after February 1, 2022, and also \$36,995 for another additional new patrol officer position that would be hired after June 1, 2023. After each of the new patrol officer's respective field orientation training is completed, it is intended that one of the City's current patrol officers would then be assigned as an additional School Resource Officer to the Mosinee School District. The 2024 Budget also includes \$122,000 for the purchase of two new patrol squads for the Department. It is anticipated that the Mosinee School District will reimburse the City for 75% of one of the new squads that is being purchased for the new School Resource Officer. The 2024 Police Department Budget also anticipates the uniform and equipment expenses related to the two new patrol officer positions, that will also be reimbursed by the Mosinee School District. The \$1,085,879 budgeted for 2024 Police Department expenditures accounts for approximately 26% of the total 2024 General Fund budget expenditures.
- The 2024 Budget includes \$215,610 for membership assessment payments to the Mosinee Fire District for the provision of ambulance and fire services to the City. Ambulance and Fire Department expenditures account for approximately 5.2% of the total 2024 General Fund budgeted expenditures.

## FINANCIAL HIGHLIGHTS (continued)

- The 2024 Department of Public Works - Street Department Budget includes \$51,000 for the purchase of road salt and the 2024 Department of Public Works - Street Maintenance Budget includes \$50,000 for street crack sealing & sealcoating.
- The 2024 Sidewalks Budget includes \$15,000 for public sidewalk repair/replacement expenses.
- The total of \$627,762 in Public Works' related expenditures (not including street lighting and solid waste expenditures) account for approximately 15% of the 2024 General Fund budgeted expenditures.
- The 2024 Budget includes \$138,000 in Street Lighting operating expenses. It is very important to point out that the City's Street Lighting operating expenses have increased approximately \$65,979 or approximately 91.6% since the 2000 fiscal year, when \$72,021 in street lighting expenses were incurred. Street lighting operating expenditures account for approximately 3.3% of the total 2024 General Fund budget.
- The 2024 Budget includes \$220,110 for expenses related to residential solid waste & recycling collection and landfill disposal fees. The City Common Council approved a ten (10) year Refuse & Recycling Collection Services Agreement with Harter's Fox Valley Disposal during the September 14, 2020, council meeting and the contract is scheduled to expire on December 31, 2030. Solid and Yard Waste collection expenditures will account for approximately 5.9% of the overall total 2024 General Fund budget.
- The 2024 Budget anticipates that salaries for the full-time City employees will generally increase approximately 4.0% in the 2024 fiscal year. The current four-year labor agreement with the Mosinee Professional Police Association is scheduled to expire on December 31, 2026.
- The 2024 Employee Benefits budget includes an increase of \$12,920 (approximately 13.0%) for anticipated employee retirement expenses. The total of \$275,734 in health insurance budgeted expenditures account for approximately 6.6% of the total 2024 General Fund budget.
- The total overall 2024 Employee Benefits budget of \$522,754 in expenditures account for approximately 12.6% of the total 2024 General Fund budget.
- Personnel costs (including benefits) overall represent the largest apportionment of budgeted expenditures consisting of approximately \$1.9 million in 2024, which is 45.8% of the total 2024 General Fund budgeted expenditures.
- The 2024 Unclassified Accounts budget includes an increase of \$5,750 for liability/workers compensation/property insurance coverage expenses. The \$559,093 in Debt Service expenditures account for approximately 13.5% of the total 2024 General Fund budget expenditures. The 2024 Unclassified Accounts Budget also includes a transfer of \$5,300 to the Capital Project Fund for anticipated engineering expenses related to the ongoing groundwater monitoring activities at the former Gorski Landfill.
- The 2024 Capital Project Fund Budget includes the following anticipated projects:
  - \$16,900 for ongoing groundwater testing expenses related to the former Gorski Landfill.
  - \$62,500 for exterior brick tuckpointing at the Dessert Library.
  - \$716,00 for repaving Main Street (from 4<sup>th</sup> St. to Rangeline Rd.).
  - \$19,000 for repaving Pineview Drive.
  - \$75,000 for repaving Jackson Street (12<sup>th</sup> St. to 18<sup>th</sup> St.)
  - \$85,000 for the reconstruction of 3<sup>rd</sup> Street (Pine St. to High St.).
  - \$225,000 for the purchase of a new Tandem Axel Truck.
  - \$60,000 towards the purchase (50%) of a new Backhoe.



## FINANCIAL HIGHLIGHTS (continued)

- The 2024 Capital Project Fund Budget anticipates that the City will issue General Obligation Bonds to finance the above noted street projects and equipment purchases.
- The 2024 Tax Increment District (TID) No. 2 Fund Budget anticipates that the District will receive approximately +\$99,820 in additional property tax levy increment revenue (\$466,078 total) in 2024. This is likely due to the fact that the District's equalized value increased by +\$7,868,800 (+23%) from 2022 to 2023. TID No. 2's equalized value has increased by +\$29,012,900 (+224%) from \$12,930,700 when the District was created in 2006 to an equalized value of \$41,943,600 as of January 1, 2023! The 2023 TID No. 2 Fund Budget includes \$233,031 in debt service payments that are mostly related to the repaving of the streets located within the Central Wisconsin Business Park, and the budget also anticipates that \$275,000 will be transferred to the TID No. 3 Fund in 2024.
- The 2024 Tax Increment District (TID) No. 3 Fund Budget anticipates that the District will receive approximately +\$102,864 in additional property tax levy increment revenue (\$198,703 total) in 2024. This is likely due to the fact that the District's equalized value increased by +\$6,837,500 (+50%) from 2002 to 2023. TID No. 3's equalized value has increased by +\$12,368,900 (+150%) from \$8,228,900 when the District was created in 2013 to an equalized value of \$20,597,800 as of January 1, 2023! The 2024 Tax Increment District No. 3 Budget includes the following anticipated expenditures:
  - \$87,500 for the replacement of the water main located under 3<sup>rd</sup> Street (from Main St. to High St).
  - \$85,000 for the reconstruction of 3<sup>rd</sup> Street (from Main St. to High St.).
  - \$81,811 for the LED fixture replacement for the Downtown Decorative Street Lights.
  - \$49,000 for the Square Park & Parking Plaza Enhancement Project improvements.
  - \$47,500 for the annual (#6 of 10) *Mosinee Brewing Company* development incentive grant.
  - \$40,000 for the replacement of five (5) decorative street light poles in the downtown area.
  - \$25,250 for landscaping improvements (i.e.: hanging flower baskets; Square Park landscape bed maintenance & City Hall relandscaping) within the downtown area.
- The 2024 TID No. 3 Budget anticipates that the City will issue General Obligation Bonds to finance the above noted 3<sup>rd</sup> Street improvements and the purchase of the new decorative light poles.
- The 2024 Tourism Development & Promotion Fund Budget anticipates that the Fund will receive \$50,000 in revenues that are generated by the City's eight percent (8%) tax on hotel room earnings. The 2024 Budget also anticipates that \$32,850 in local tourism development and promotional expenses will be incurred during the year as determined by the City's Tourism Commission; and \$24,000 in funds will be used towards the Square Park & Parking Plaza Enhancement Project improvements.
- The 2024 Future Park Reserve / Park Development Fund Budget anticipates that the Fund will receive \$3,000 in building permit fees during the fiscal year. The 2024 Budget also anticipates that \$36,500 in funds will be transferred to the General Fund for the following capital parks expenses: development of the new Maple Ridge Park (including the purchase of new playground equipment), and the installation shoreline stabilization materials (riprap) at River Park.
- The 2024 River Park Development Reserve Fund anticipates that the fund will receive \$2,500 (50%) of the reservation fees that are collected for the Mosinee Area Action Club Pavilion that is located in River Park. The 2024 Budget anticipates that \$1,500 in funds will be used for expenditures within River Park as approved by the City's Parks & Recreation Commission.
- The 2024 Community Development Block Grant Fund Budget anticipates that approximately 1 housing rehabilitation loan will be issued during the fiscal year.

## FINANCIAL HIGHLIGHTS (continued)

- The 2024 Debt Service Fund anticipates \$829,836 in debt services expenses for the following six (6) current outstanding general obligation bonds: the June 2008 State Trust Fund Loan (scheduled to mature in March 2028); the September 2011 G.O. Bonds (scheduled to mature in September 2031); the October 2015 G.O. Street/Park/Refunding Bonds (scheduled to mature in September 2035); the 2015/2016 Public Works Equipment State Trust Fund Loan (scheduled to mature in March 2025); the June 2018 G.O. Street/Ambulance/Refunding Bonds (scheduled to mature in March 2034); and the 2023 State Trust Fund Loan (scheduled to mature in 2043).
- All funds within the budget use the cash basis of accounting which recognizes revenues as cash when received and expenditures are recognized when paid. No assets or liabilities are shown in the budget.

## CONCLUSION

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

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

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

Sincerely,



Jeffrey A. Gates  
City Administrator





wisconsin  
central time

# CITY OF MOSINEE

## 2024 GENERAL FUND BUDGET



# CITY OF MOSINEE 2024 BUDGET

## GENERAL FUND SUMMARY

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	<b>2024 BUDGET</b>
<b>REVENUES</b>					
Revenues	\$3,268,363	\$3,956,650	\$3,763,251	\$3,696,020	<b>\$4,020,387</b>
Proceeds & Transfers In	\$227,397	\$209,700	\$81,000	\$36,948	<b>\$135,250</b>
Beginning Balance	\$3,267,020	\$3,417,831	\$3,316,475	\$3,883,307	<b>\$3,916,268</b>
<b>TOTAL REVENUES</b>	<b>\$6,762,780</b>	<b>\$7,584,181</b>	<b>\$7,160,726</b>	<b>\$7,616,275</b>	<b>\$8,071,905</b>
<b>EXPENDITURES</b>					
Expenditures	\$2,868,025	\$3,082,934	\$3,275,211	\$3,130,967	<b>\$3,590,894</b>
Capital Project Fund Transfer	\$0	\$0	\$5,300	\$5,300	<b>\$5,650</b>
Debt Service Fund Transfer	\$556,640	\$617,940	\$563,740	\$563,740	<b>\$559,093</b>
Other Transfers	\$40,284	\$0	\$0	\$0	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$3,464,949</b>	<b>\$3,700,874</b>	<b>\$3,844,251</b>	<b>\$3,700,007</b>	<b>\$4,155,637</b>
<b>YR END BALANCE</b>	<b>\$3,297,831</b>	<b>\$3,883,307</b>	<b>\$3,316,475</b>	<b>\$3,916,268</b>	<b>\$3,916,268</b>



wisconsin  
central time

# CITY OF MOSINEE

## 2024 BUDGET

### GENERAL FUND REVENUES

# GENERAL FUND REVENUES

## TAXES ACCOUNT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
-----------------------	----------------------	--------------------

<b>#41110-000</b>	<b>GENERAL PROPERTY TAXES</b>	<b>\$2,345,000</b>
-------------------	-------------------------------	--------------------

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 2023 City property tax levy assessed rate is \$5.96 per \$1,000 and the payable 2024 property tax levy assessed rate will increase (6.55%) to \$6.35 per \$1,000. The levy represented in this line item includes a \$420,306 levy limit adjustment for the post-2005 debt payments in our budget. Without the adjustment, our levy would be limited to \$1,924,694 (\$1,888,446 base amount + the growth factor of 2.362% which represents net new construction adjustment in the amount of \$44,605 minus our 2024 Personal Property Aid of \$8,357.46). Post 2005 debt represents \$559,093 of our 2024 expense budget.

<b>#41200-000</b>	<b>COMPUTER EXEMPTION AID</b>	<b>\$4,177</b>
-------------------	-------------------------------	----------------

This budget line item consists of revenues received from the State of Wisconsin as an "aid" payment to the City for revenues lost by the City as a result of business computers becoming exempt from property taxes (under the 1997 Wisconsin Act 237) beginning with the 2000 payable property tax levy. The 2019-2022 State Budget (Wisconsin Act 59), amended Sec. 79.095(4)(b) of the Wisc. State Statutes pertaining to the calculation of exempt computer aid and the statutes require that beginning with the 2020 payment and thereafter, exempt computer aid payments will be equal to the prior year's (2022) payment. Exempt computer values are no longer reported each year to the Department of Revenue. In 2024, the City will receive its computer exemption aid payment from the State on the 4<sup>th</sup> Monday of July.

<b>#41200-200</b>	<b>PERSONAL PROPERTY EXEMPTION AID</b>	<b>\$8,357</b>
-------------------	--	----------------

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

<b>#41210-000</b>	<b>ROOM TAXES</b>	<b>\$30,000</b>
-------------------	-------------------	-----------------

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 10<sup>th</sup>, 2016), of gross lodging receipts. In accordance with the Municipal Code, the room tax revenue payments are submitted to the City on a quarterly basis and this budget line item represents thirty-percent (30%) of the anticipated room taxes revenues that are received by the City as regulated under Section 66.0615(1)(dm) of the Wisconsin State Statutes. The remaining seventy-percent (70%) of the room tax revenues that are received are placed within the City's Tourism Development & Promotion Fund that was created in 2017.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
#41310-000	WATER TAX EQUIVALENT	\$170,000

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.

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
41110-000	General Property Taxes	\$2,068,339	\$2,172,356	\$2,172,356	\$2,172,356	\$2,345,000	7.9%
41200-000	Computer Exemption Aid	\$4,177	\$4,177	\$4,177	\$4,177	\$4,177	0.0%
41200-200	Personal Property Exemption Aid	\$8,357	\$8,357	\$8,357	\$8,357	\$8,357	0.0%
41210-000	Room Taxes	\$15,978	\$10,744	\$22,000	\$21,000	\$30,000	42.9%
41310-000	Water Tax Equivalent	\$200,758	\$0	\$170,000	\$170,000	\$170,000	0.0%
<b>TOTAL TAX REVENUES</b>		<b>\$2,297,609</b>	<b>\$2,195,634</b>	<b>\$2,376,890</b>	<b>\$2,375,890</b>	<b>\$2,557,534</b>	<b>7.6%</b>

## INTERGOVERNMENTAL REVENUES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
-----------------------	----------------------	--------------------

<b>#42210-000</b>	<b>STATE SHARED REVENUE</b>	<b>\$612,841</b>
-------------------	-----------------------------	------------------

This budget line item consists of the City’s second largest source of revenue. This revenue is received from the State of Wisconsin as a general “aid” payment to the City. According to the Wisconsin Department of Revenue, the State’s Shared Revenue Program was started in 1911 with the enactment of the State Income Tax and the goals of the program are to: *“provide property tax relief, equalize revenue raising ability among local governments”* and also to provide *“compensation for utility property”*. In 1911, 70% of the income tax revenue received by the State was returned to the municipalities under the Shared Revenue Program. **62. On June 20, 2023, Governor Evers signed local government funding legislation formally known as AB 245 into law which now dedicates one full penny of the state sales tax to local government for “supplemental municipal aid”. As a result of this significant fiscal legislation, the City will receive an additional “supplemental municipal aid” payment in the amount of \$105,362 in 2024.** Fifteen percent (15%) of the state aid payments are typically received from the State in July and the remainder is typically received in November.

<b>#42230-000</b>	<b>2% FIRE INSURANCE TAX</b>	<b>\$17,291</b>
-------------------	------------------------------	-----------------

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

<b>#42410-100</b>	<b>EXPENDITURE RESTRAINT</b>	<b>\$18,352</b>
-------------------	------------------------------	-----------------

The budget line item consists of revenue that is received from the State of Wisconsin under the State’s expenditure restraint program. According to the State Department of Revenue, the Expenditure Restraint Program was created in 1990 to *“provide aid to qualifying municipalities that limit growth in spending”* and *“the payment is intended to supplement regular shared revenues”*. A municipality qualifies for the ERP payment if the City’s municipal budget did not increase over the prior year’s budget by more than an “inflation factor” plus a “valuation factor”. The City received \$28,336 in 2004, \$26,165 in 2006, \$20,272 in 2007, \$20,204 in 2008, \$16,104 in 2009, \$11,037 in 2010, \$16,095 in 2012, \$22,315 in 2013, \$28,325 in 2014, \$0 in 2015, \$32,149 in 2016, \$43,249 in 2017, \$44,304 in 2018, \$39,557 in 2019, \$35,721 in 2020, \$32,243 in 2021, \$30,010.35 in 2022 and \$30,016 in 2023 under the expenditure restraint program. The Department of Revenue has confirmed that the City does qualify for the program for the 2024 fiscal year. Fifty percent (50%) of the payment is typically received from the State in July and the remainder is typically received in November.

<b>#42420-300</b>	<b>POLICE TRAINING</b>	<b>\$1,370</b>
-------------------	------------------------	----------------

This budget line item consists of revenue that is received from the State of Wisconsin Department of Justice to assist the City with the cost of training expenses for the police department officers. This annual police training aid payment is based on the number of patrol officers that the City currently employs, and the City is scheduled to receive \$160 per officer (7) in 2023 from the State.



**# 42420-350                      MOSINEE SCHOOL RESOURCE OFFICERS                      \$231,203**

This budget line item consists of revenue that is received from the Mosinee School District for the City's provision of School Resource Officer (SRO) Program Services to the District in accordance with an agreement between the City and the Mosinee School District. The SRO is assigned to provide up to forty (40) hours per week of SRO Program services to the District during the school year. The 2024 Budget anticipates that the District will reimburse the City for the two additional patrol officers that will be assigned as School Resource Officers in 2024, including related vehicle and equipment expenses.

**#42420-500                      STATE PAYMENT FOR MUNICIPAL SERVICE                      \$1,475**

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

**#42430-000                      RECYCLING GRANT                      \$15,650**

This budget line item consists of revenue that is received from the State of Wisconsin under the State's Recycling Grant Program. According to the Wisconsin Department of Natural Resources, in order to be eligible for grant funding, the City must operate a DNR approved effective recycling and yard waste management program. The City typically receives the grant revenue by June. City staff has also applied for a cooperative recycling education program grant for 2024.

**#42440-100                      TRANSPORTATION AID                      \$344,750**

This budget line item consists of the City's third largest source of revenue. This revenue is received from the State of Wisconsin under the General Transportation Aid (GTA) Program. The General Transportation Aid payments will be distributed to the City from the State in four equal payments on the first Monday of each quarter (January, April, July & October). The transportation aid formula payment is based upon the greater of the following: Share of Costs (based on 6-Year average costs x share of costs percentage) or the Rate Per Road Mile (42.65 road miles x \$2,734 rate). Our 6-Year average road costs (2017-2022) is \$1,983,688 which is -\$355,062 less than the previous 6-Year average road costs (2016-2021) of \$2,338,750. The decrease in the City's 6-Year average road cost is resulting in a decrease of -\$38,256 in Transportation Aid for 2024.

**#42440-800                      ELECTION EQUIPMENT GRANT                      \$0**

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

**#42440-900                      FIRE STATION TOWNSHIP DEBT EXPENSE REIMBURSE                      \$27,128**

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

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#42440-950 FIRE DISTRICT TRUCK DEBT EXP REIMBURSE \$0**

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

**#42440-975 FIRE DISTRICT AMBULANCE DEBT EXP REIMBURSE \$17,315**

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

**# LAW ENFORCEMENT AGENCY INITIATIVE GRANT \$0**

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

**# AMERICAN RESCUE PLAN ACT GRANT \$0**

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

<b>INTERGOVERNMENTAL REVENUES</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
42210-000	State Share Revenue	\$497,856	\$75,123	\$507,620	\$507,620	\$612,841	21%
42230-000	2% Fire Insurance Tax	\$15,584	\$17,921	\$17,921	\$15,500	\$17,921	16%
42410-100	Expenditure Restraint	\$30,010	\$30,016	\$30,016	\$30,016	\$18,352	-39%
42420-300	Police - Training	\$960	0	\$1,120	\$1,120	\$1,370	22%
42420-350	Mosinee School District - SROs	\$34,686	\$34,251	\$65,000	\$180,500	\$231,203	28%
42420-500	State Pymt for Municipal Services	\$1,307	\$1,460	\$1,460	\$1,300	\$1,475	13%
42430-000	Recycling Grant	\$15,653	\$15,695	\$15,695	\$16,500	\$15,650	-5%
42440-100	Transportation Aid	\$406,309	\$287,292	\$383,006	\$383,006	\$344,750	-10%
42440-800	Election Equipment Grant	\$0	\$0	\$0	\$0	\$0	0%
42440-900	Fire Station Township Debt Expense	\$37,350	\$28,113	\$28,113	\$28,113	\$27,128	-4%
42440-950	Fire District Truck Debt Repayment	\$2,957	\$12,182	\$12,182	\$12,182	\$0	-100%
42440-975	Fire District Ambulance Debt Repay	\$36,730	\$0	\$17,683	\$17,683	\$17,315	-2%
	Law Enforce Agency Initiative Grant	\$0			\$9,180	\$0	-100%
	American Rescue Plan Act Grant	\$0	\$0	\$0	\$18,151	\$0	-100%
<b>TOTAL - INTERGOVERNMENTAL REVENUES</b>		<b>\$1,079,402</b>	<b>\$502,052</b>	<b>\$1,079,816</b>	<b>\$1,220,871</b>	<b>\$1,288,005</b>	<b>5%</b>

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#43110-000**

**LIQUOR**

**\$9,300**

This budget line item consists of revenues that are received from fees on both temporary and annual liquor licenses that are issued by the City. The City currently has issued 8 Class A Combo Licenses, 5 Class B Beer-Only License, and 12 Class B Combo Licenses. The City also issues Temporary Class B – Beer/Wine Licenses for special events. The current license fees were approved on October 14<sup>th</sup>, 2002 by Resolution 2002-10.

**#43110-100**

**CIGARETTE**

**\$800**

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

**#43120-000**

**OPERATORS**

**\$3,500**

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**

**\$2,500**

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 2024 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**

**\$300**

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 2024 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.

<b>LICENSES</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
43110-000	Liquor	\$10,198	\$9,280	\$9,280	\$9,300	\$9,300	0%
43110-100	Cigarette	\$900	\$800	\$800	\$800	\$800	0%
43120-000	Operators	\$3,430	\$3,675	\$4,000	\$2,500	\$3,500	40%
43180-000	Dogs Licenses	\$2,875	\$2,630	\$2,630	\$2,400	\$2,500	4%
43180-003	Cat Licenses	\$190	\$380	\$380	\$500	\$300	-40%
<b>TOTAL LICENSE REVENUES</b>		<b>\$17,593</b>	<b>\$16,765</b>	<b>\$17,090</b>	<b>\$15,500</b>	<b>\$16,400</b>	<b>6%</b>

## PERMITS

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#43200-100**

**ALARM SYSTEMS PERMITS**

**\$1,750**

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

**#43210-000**

**BUILDING PERMITS**

**\$10,000**

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

**#43290-000**

**OTHER PERMITS**

**\$25**

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

**#43290-500**

**STREET EXCAVATION PERMITS**

**\$3,000**

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

**#43300-000**

**ZONING PERMITS**

**\$750**

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

<b>PERMITS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
43200-100	Alarm Systems - P.D.	\$1,950	\$1,775	\$1,775	\$1,750	\$1,750	0%
43210-000	Building	\$20,732	\$9,381	\$11,500	\$10,000	\$10,000	0%
43290-000	Other Permits-(Sellers)	\$70	\$0	\$0	\$25	\$25	0%
43290-500	Street Excavation Permits	\$2,909	\$3,003	\$3,250	\$2,500	\$3,000	20%
43300-000	Zoning Permits	\$1,600	\$900	\$1,000	\$750	\$750	0%
<b>TOTAL PERMITS</b>		<b>\$27,261</b>	<b>\$15,059</b>	<b>\$17,525</b>	<b>\$15,025</b>	<b>\$15,525</b>	<b>3%</b>

## FINES & PENALTIES

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#44110-000**

**MUNICIPAL COURT PENALTIES**

**\$15,000**

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

**#44110-010**

**CRIME PREVENTION**

**\$0**

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

**#44120-000**

**PARKING VIOLATIONS**

**\$1,500**

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

**#44220-000**

**AWARDS & DAMAGES**

**\$0**

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

**#44290-000**

**INSURANCE AWARDS**

**\$0**

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

		2022 Actual	2023 Actual	2023 Projected	2023 Budget	2024 Proposed Budget	Percent Change
<b>FINES AND PENALTIES</b>		<b>12/31/2022</b>	<b>9/15/2023</b>	<b>Year End</b>			
44110-000	Municipal Court Penalties	\$16,279	\$5,743	\$12,000	\$15,000	\$15,000	0.00%
44110-010	Crime Prevention	\$0	\$0	\$0	\$0	\$0	0.00%
44120-000	Parking Violations	\$2,425	\$1,560	\$2,000	\$1,500	\$1,500	0.00%
44220-000	Awards and Damages	\$112	\$0	\$0	\$0	\$0	0.00%
44290-000	Insurance Proceeds	\$8,044	\$493	\$493	\$0	\$0	0.00%
<b>TOTAL FINES AND PENALTIES</b>		<b>\$26,860</b>	<b>\$7,796</b>	<b>\$14,493</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>0.00%</b>



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
<b>#43200-200</b>	<b>FINGERPRINTING FEES</b>	<b>\$300</b>
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.		
<b>#45170-030</b>	<b>SPRING CLEANUP REVENUE</b>	<b>\$3,000</b>
This budget line item consists of those revenues that are received during the annual spring cleanup. In 2023, residents were charged \$15/item for dropping off the following items at Spring Cleanup: air conditioners, freezers, humidifiers, dehumidifiers, L.P. Tanks, refrigerators, televisions and welders. The City also charged \$2 per bulb for the disposal of fluorescent lights.		
<b>#45170-050</b>	<b>SERVICES</b>	<b>\$3,500</b>
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.		
<b>#45170-060</b>	<b>SERVICES – STREET DEPARTMENT</b>	<b>\$300</b>
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.		
<b>#45180-000</b>	<b>LICENSE PUBLICATIONS</b>	<b>\$500</b>
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.		
<b>#45210-000</b>	<b>POLICE DEPARTMENT FEES</b>	<b>\$200</b>
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.		
<b>#45830-000</b>	<b>PARKLAND DEDICATION FEES</b>	<b>\$0</b>
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. The Parkland Dedication Fees now go directly into the Park Development Fund.		



ACCOUNT NUMBERACCOUNT TITLE2024 BUDGET**#45880-000****VENDING MACHINES****\$0**

This budget line item consists of revenues that are received from the sale of pop from the vending machine located at City Hall. We plan to remove the vending machine at City Hall in 2024 as sales do not support the machine.

**#45910-000****DESSERT PARK RENTAL****\$0**

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

**#45915-000****RIVER PARK GAZEBO RENTAL****\$150**

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

**#45915-000****MAAC PAVILION RENTAL****\$2,500**

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

**#45920-000****RECREATION CENTER RENTAL****\$800**

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 11<sup>th</sup> Street. The current daily rental fees for profit-making events at the Recreation Center are \$400 for City non-profit organizations and \$800 for non-City based non-profit organizations. The daily rental fee for private events is \$125 for City residents and \$250 for non-City residents. The 2024 budget reflects anticipated revenues from the annual Polish Festival.

**#45940-000****RIVER PARK SHELTER RENTAL****\$100**

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.

<b>FEES</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
43200-200	Finger Printing Fees - P.D.	\$400	\$390	\$390	\$300	\$300	0.00%
45170-030	Spring Cleanup - Revenue	\$2,688	\$3,147	\$3,147	\$3,000	\$3,000	0.00%
45170-050	Services	\$4,306	\$2,520	\$3,500	\$3,500	\$3,500	0.00%
45170-060	Services - Street Department	\$410	\$0	\$0	\$300	\$300	0.00%
45180-000	License Publications	\$600	\$460	\$500	\$500	\$500	0.00%
45210-000	Police Department Fees	\$505	\$247	\$300	\$200	\$200	0.00%
45830-000	Parkland Dedication Fees	\$0	\$0	\$0	\$0	\$0	0.00%
45880-000	Vending Machines	\$368	\$280	\$320	\$300	\$0	-100.00%
45910-000	Dessert Park - Rental	\$0	\$0	\$0	\$150	\$0	-100.00%
45915-000	River Park -Gazebo Rental	\$0	\$450	\$450	\$150	\$150	0.00%
45919-000	MAAC Pavilion Rental	\$3,000	\$2,100	\$2,500	\$2,000	\$2,500	100.00%
45920-000	Recreation Center Rental	\$900	\$800	\$1,400	\$525	\$800	52.38%
45940-000	River Park - VFW Shelter Rental	\$145	\$103	\$130	\$100	\$100	0.00%
<b>TOTAL FEES</b>		<b>\$13,322</b>	<b>\$10,497</b>	<b>\$12,637</b>	<b>\$11,025</b>	<b>\$11,350</b>	<b>2.95%</b>

## INTERGOVERNMENTAL CHARGES FOR SERVICES

ACCOUNT NUMBER                      ACCOUNT TITLE                      2024 BUDGET

**#47220-600      FIRE CALLS/RESCUE CALLS – WITHIN THE CITY                      \$5,000**

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

**#47220-700                                      AMBULANCE CALLS                                      \$0**

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

**#47260-000                                      RECREATION CONTRACTS                                      \$0**

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

**#47370-000                                      COUNTY LIBRARY CONTRACT                                      \$3,200**

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.

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>INTERGOVERNMENTAL CHARGES SERVICE</b>							
47220-600	Fire Calls/Rescue Calls - Within City	\$0	\$2,840	\$5,000	\$10,000	\$5,000	-50%
47220-700	Ambulance Calls	\$0	\$0	\$0	\$0	\$0	0%
47260-000	Recreation Contracts	\$0	\$0	\$0	\$4,000	\$0	-100%
47370-000	County Library Contract	\$3,280	\$3,812	\$3,812	\$3,200	\$3,200	0%
<b>TOTAL INTERGOVRT CHG SERVICES</b>		<b>\$3,280</b>	<b>\$6,652</b>	<b>\$8,812</b>	<b>\$17,200</b>	<b>\$8,200</b>	<b>-52%</b>

**MISCELLANEOUS**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
-----------------------	----------------------	--------------------

<b>#48000-105</b>	<b>PROCEEDS FROM BORROWING</b>	<b>\$98,750</b>
-------------------	--------------------------------	-----------------

This budget line item consists of loan revenues that the City receives for budgeted capital projects and equipment. The 2024 Budget anticipates obtaining a State Trust Fund Loan to finance the purchase of two (2) new squads for the Police Department, a new security system for City Hall and a new furnace for the Police Department Garage.

<b>#48110-000</b>	<b>INTEREST FROM INVESTMENTS</b>	<b>\$25,000</b>
-------------------	----------------------------------	-----------------

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 decline in interest rates and the City's overall fund balance) over the past several years.

<b>#48120-000</b>	<b>INTEREST ON SPECIAL ASSESSMENTS</b>	<b>\$508</b>
-------------------	--	--------------

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.

<b>#48130-000</b>	<b>SPECIAL ASSESSMENTS</b>	<b>\$6,275</b>
-------------------	----------------------------	----------------

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.

<b>#48210-100</b>	<b>RANGER STATION RENTAL</b>	<b>\$0</b>
-------------------	------------------------------	------------

This budget line item consisted of revenues received from the rental of the garage space area in the Ranger Station Building that is located at the southwest corner of Ranger and Florence Streets. The City discontinued the rental of the residential portion of the building after the tenant moved out of the building in 2003. The City no longer receives rental revenue for the garage space as the Mosinee Historical Society took over the use of the facility in 2019 under a Lease Agreement.

<b>#48210-300</b>	<b>SOFTBALL ASSOCIATION – REIMBURSEMENT EXPENSES</b>	<b>\$0</b>
-------------------	--	------------

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.

<b>#48210-500</b>	<b>RECREATION CENTER - UTILITY REIMBURSEMENT</b>	<b>\$10,000</b>
-------------------	--	-----------------

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.

<b>#48300-100</b>	<b>SALE OF LAW ENFORCEMENT EQUIPMENT</b>	<b>\$0</b>
-------------------	--	------------

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

ACCOUNT NUMBERACCOUNT TITLE2024 BUDGET**#48350-000                      WORKERS COMP/GENERAL LIABILITY DIVIDENDS                      \$0**

This budget line item consists of workers compensation and general liability cash dividends that the City may receive from our Workers Compensation and/or General Liability insurance carrier (*League of Wisconsin Municipalities Mutual Insurance*). Due to the fact that it is uncertain whether dividends will be declared by the insurance carrier, the budget does not presume that the City will be receiving insurance dividends in the 2024 fiscal year.

**#48400-000                      MISCELLANEOUS                      \$0**

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

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

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

**#48500-150                      TRANSFER FROM PARK FUND RESERVES                      \$36,500**

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 2024 Budget anticipates that the fund transfer will finance expenses for the purchase of a new exterior door at the Recreation Center, the installation of riprap on the River Park shoreline, the purchase of new playground equipment and site preparation expenses related to the development of a new park on Maple Ridge Road (just north of Wells #1 & #2).

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

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

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

This budget line item was created in 2007 to recognize those revenues received from donations that are collected in the donation box that is now located at the River Park Boat Landing. The 2024 Budget anticipates receiving revenue through the collection of boat landing user donations.

**#48500-080                      CHUCK'S BOAT LANDING DONATIONS                      \$40**

This new budget line item was created in 2007 to recognize those revenues received from donations that are collected in the donation box that is now located at the Chuck's Boat Landing. The 2024 Budget anticipates receiving revenue through the collection of boat landing user donations.

**#48500-090            MOSINEE MILL LANDFILL FACILITY PAYMENT            \$25,000**

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

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

<b>MISCELLANEOUS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
48000-105	Proceeds from Borrowing	\$0	\$22,948	\$22,948	\$35,950	\$98,750	175%
48110-000	Interest from Investments	\$9,196	\$21,393	\$26,000	\$5,000	\$25,000	400%
48120-000	Interest on Special Assessments	\$0	\$0	\$1,042	\$1,042	\$508	-51%
48130-000	Special Assessments	\$701	\$0	\$14,163	\$14,163	\$6,275	-56%
48210-100	Ranger Station Rental	\$1	\$0	\$0	\$0	\$0	0%
48210-300	Softball Association-Reimbursement Exp	\$6,188	\$0	\$3,219	\$0	\$0	0%
48210-500	Recreation Center - Utility Reimbursement	\$11,068	\$22,009	\$22,009	\$10,000	\$10,000	0%
48300-100	Sale of Law Enforcement Equipment	\$0	\$0	\$0	\$0	\$0	0%
48350-000	Workers Comp/Gen Liability Dividend	\$2,681	\$2,148	\$2,148	\$0	\$0	0%
48400-000	Miscellaneous	\$36,975	\$35,067	\$35,067	\$0	\$0	0%
48410-000	Donations - Police Department	\$1,700	\$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	\$14,000	\$41,000	\$36,500	-11%
48600-000	Administrative Charge for TID #2	\$0	\$0	\$40,000	\$40,000	\$40,000	0%
48500-070	River Park Boat Landing Donation	\$52	\$41	\$41	\$50	\$50	0%
48500-080	Chuck's Boat Landing Donation	\$38	\$68	\$68	\$35	\$40	14%
48500-090	Mosinee Mill Landfill Fee	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	0%
<b>TOTAL MISCELLANEOUS</b>		<b>\$93,600</b>	<b>\$128,674</b>	<b>\$205,705</b>	<b>\$172,240</b>	<b>\$242,123</b>	<b>41%</b>



# City of Mosinee

## 2024 GENERAL FUND - REVENUES

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
				Year End		Budget	
41110-000	General Property Taxes	\$2,068,339	\$2,172,356	\$2,172,356	\$2,172,356	\$2,345,000	7.9%
41200-000	Computer Exemption Aid	\$4,177	\$4,177	\$4,177	\$4,177	\$4,177	0.0%
41200-200	Personal Property Exemption Aid	\$8,357	\$8,357	\$8,357	\$8,357	\$8,357	0.0%
41210-000	Room Taxes	\$15,978	\$10,744	\$22,000	\$21,000	\$30,000	42.9%
41310-000	Water Tax Equivalent	\$200,758	\$0	\$170,000	\$170,000	\$170,000	0.0%
<b>TOTAL TAX REVENUES</b>		<b>\$2,297,609</b>	<b>\$2,195,634</b>	<b>\$2,376,890</b>	<b>\$2,375,890</b>	<b>\$2,557,534</b>	<b>7.6%</b>

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
				Year End		Budget	
<b>INTERGOVERNMENTAL REVENUES</b>							
42210-000	State Share Revenue	\$497,856	\$75,123	\$507,620	\$507,620	\$612,841	21%
42230-000	2% Fire Insurance Tax	\$15,584	\$17,921	\$17,921	\$15,500	\$17,921	16%
42410-100	Expenditure Restraint	\$30,010	\$30,016	\$30,016	\$30,016	\$18,352	-39%
42420-300	Police - Training	\$960	0	\$1,120	\$1,120	\$1,370	22%
42420-350	Mosinee School District - SROs	\$34,686	\$34,251	\$65,000	\$180,500	\$231,203	28%
42420-500	State Pymt for Municipal Services	\$1,307	\$1,460	\$1,460	\$1,300	\$1,475	13%
42430-000	Recycling Grant	\$15,653	\$15,695	\$15,695	\$16,500	\$15,650	-5%
42440-100	Transportation Aid	\$406,309	\$287,292	\$383,006	\$383,006	\$344,750	-10%
42440-800	Election Equipment Grant	\$0	\$0	\$0	\$0	\$0	0%
42440-900	Fire Station Township Debt Expense	\$37,350	\$28,113	\$28,113	\$28,113	\$27,128	-4%
42440-950	Fire District Truck Debt Repayment	\$2,957	\$12,182	\$12,182	\$12,182	\$0	-100%
42440-975	Fire District Ambulance Debt Repay	\$36,730	\$0	\$17,683	\$17,683	\$17,315	-2%
	Law Enforce Agency Initiative Grant	\$0			\$9,180	\$0	-100%
	American Rescue Plan Act Grant	\$0	\$0	\$0	\$18,151	\$0	-100%
<b>TOTAL - INTERGOVERNMENTAL REVENUES</b>		<b>\$1,079,402</b>	<b>\$502,052</b>	<b>\$1,079,816</b>	<b>\$1,220,871</b>	<b>\$1,288,005</b>	<b>5%</b>

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
				Year End		Budget	
<b>LICENSES</b>							
43110-000	Liquor	\$10,198	\$9,280	\$9,280	\$9,300	\$9,300	0%
43110-100	Cigarette	\$900	\$800	\$800	\$800	\$800	0%
43120-000	Operators	\$3,430	\$3,675	\$4,000	\$2,500	\$3,500	40%
43180-000	Dogs Licenses	\$2,875	\$2,630	\$2,630	\$2,400	\$2,500	4%
43180-003	Cat Licenses	\$190	\$380	\$380	\$500	\$300	-40%
<b>TOTAL LICENSE REVENUES</b>		<b>\$17,593</b>	<b>\$16,765</b>	<b>\$17,090</b>	<b>\$15,500</b>	<b>\$16,400</b>	<b>6%</b>

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
				Year End		Budget	
<b>PERMITS</b>							
43200-100	Alarm Systems - P.D.	\$1,950	\$1,775	\$1,775	\$1,750	\$1,750	0%
43210-000	Building	\$20,732	\$9,381	\$11,500	\$10,000	\$10,000	0%
43290-000	Other Permits-(Sellers)	\$70	\$0	\$0	\$25	\$25	0%
43290-500	Street Excavation Permits	\$2,909	\$3,003	\$3,250	\$2,500	\$3,000	20%
43300-000	Zoning Permits	\$1,600	\$900	\$1,000	\$750	\$750	0%
<b>TOTAL PERMITS</b>		<b>\$27,261</b>	<b>\$15,059</b>	<b>\$17,525</b>	<b>\$15,025</b>	<b>\$15,525</b>	<b>3%</b>

## 2024 GENERAL FUND - REVENUES

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
<b>FINES AND PENALTIES</b>				Year End		Budget	
44110-000	Municipal Court Penalties	\$16,279	\$5,743	\$12,000	\$15,000	\$15,000	0.00%
44110-010	Crime Prevention	\$0	\$0	\$0	\$0	\$0	0.00%
44120-000	Parking Violations	\$2,425	\$1,560	\$2,000	\$1,500	\$1,500	0.00%
44220-000	Awards and Damages	\$112	\$0	\$0	\$0	\$0	0.00%
44290-000	Insurance Proceeds	\$8,044	\$493	\$493	\$0	\$0	0.00%
<b>TOTAL FINES AND PENALTIES</b>		<b>\$26,860</b>	<b>\$7,796</b>	<b>\$14,493</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>0.00%</b>

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
<b>FEES</b>				Year End		Budget	
43200-200	Finger Printing Fees - P.D.	\$400	\$390	\$390	\$300	\$300	0.00%
45170-030	Spring Cleanup - Revenue	\$2,688	\$3,147	\$3,147	\$3,000	\$3,000	0.00%
45170-050	Services	\$4,306	\$2,520	\$3,500	\$3,500	\$3,500	0.00%
45170-060	Services - Street Department	\$410	\$0	\$0	\$300	\$300	0.00%
45180-000	License Publications	\$600	\$460	\$500	\$500	\$500	0.00%
45210-000	Police Department Fees	\$505	\$247	\$300	\$200	\$200	0.00%
45830-000	Parkland Dedication Fees	\$0	\$0	\$0	\$0	\$0	0.00%
45880-000	Vending Machines	\$368	\$280	\$320	\$300	\$0	-100%
45910-000	Dessert Park - Rental	\$0	\$0	\$0	\$150	\$0	-100%
45915-000	River Park -Gazebo Rental	\$0	\$450	\$450	\$150	\$150	0.00%
45919-000	MAAC Pavilion Rental	\$3,000	\$2,100	\$2,500	\$2,000	\$2,500	100.00%
45920-000	Recreation Center Rental	\$900	\$800	\$1,400	\$525	\$800	52.38%
45940-000	River Park - VFW Shelter Rental	\$145	\$103	\$130	\$100	\$100	0.00%
<b>TOTAL FEES</b>		<b>\$13,322</b>	<b>\$10,497</b>	<b>\$12,637</b>	<b>\$11,025</b>	<b>\$11,350</b>	<b>2.95%</b>

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
<b>INTERGOVERNMENTAL CHARGES SERVICE</b>				Year End		Budget	
47220-600	Fire Calls/Rescue Calls - Within City	\$0	\$2,840	\$5,000	\$10,000	\$5,000	-50%
47220-700	Ambulance Calls	\$0	\$0	\$0	\$0	\$0	0%
47260-000	Recreation Contracts	\$0	\$0	\$0	\$4,000	\$0	-100%
47370-000	County Library Contract	\$3,280	\$3,812	\$3,812	\$3,200	\$3,200	0%
<b>TOTAL INTERGOVRT CHG SERVICES</b>		<b>\$3,280</b>	<b>\$6,652</b>	<b>\$8,812</b>	<b>\$17,200</b>	<b>\$8,200</b>	<b>-52%</b>

## 2024 GENERAL FUND - REVENUES

		2022 Actual	2023 Actual	2023	2023	2024	Percent
		12/31/2022	9/15/2023	Projected	Budget	Proposed	Change
				Year End		Budget	
<b>MISCELLANEOUS</b>							
48000-105	Proceeds from Borrowing	\$0	\$22,948	\$22,948	\$35,950	\$98,750	175%
48110-000	Interest from Investments	\$9,196	\$21,393	\$26,000	\$5,000	\$25,000	400%
48120-000	Interest on Special Assessments	\$0	\$0	\$1,042	\$1,042	\$508	-51%
48130-000	Special Assessments	\$701	\$0	\$14,163	\$14,163	\$6,275	-56%
48210-100	Ranger Station Rental	\$1	\$0	\$0	\$0	\$0	0%
48210-300	Softball Association-Reimbursement Exp	\$6,188	\$0	\$3,219	\$0	\$0	0%
48210-500	Recreation Center - Utility Reimbursement	\$11,068	\$22,009	\$22,009	\$10,000	\$10,000	0%
48300-100	Sale of Law Enforcement Equipment	\$0	\$0	\$0	\$0	\$0	0%
48350-000	Workers Comp/Gen Liability Dividend	\$2,681	\$2,148	\$2,148	\$0	\$0	0%
48400-000	Miscellaneous	\$36,975	\$35,067	\$35,067	\$0	\$0	0%
48410-000	Donations - Police Department	\$1,700	\$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	\$14,000	\$41,000	\$36,500	-11%
48600-000	Administrative Charge for TID #2	\$0	\$0	\$40,000	\$40,000	\$40,000	0%
48500-070	River Park Boat Landing Donation	\$52	\$41	\$41	\$50	\$50	0%
48500-080	Chuck's Boat Landing Donation	\$38	\$68	\$68	\$35	\$40	14%
48500-090	Mosinee Mill Landfill Fee	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	0%
<b>MISCELLANEOUS</b>		<b>\$93,600</b>	<b>\$128,674</b>	<b>\$205,705</b>	<b>\$172,240</b>	<b>\$242,123</b>	<b>41%</b>

<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$3,558,927</b>	<b>\$2,883,130</b>	<b>\$3,732,968</b>	<b>\$3,844,251</b>	<b>\$4,155,637</b>	<b>8.10%</b>
------------------------------------	--	--------------------	--------------------	--------------------	--------------------	--------------------	--------------



# CITY OF MOSINEE

## 2024 GENERAL FUND - REVENUES

	2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023	2024 Proposed Budget	Percent Change
<b>TAX REVENUES</b>	\$2,297,609	\$2,172,356	\$2,376,890	\$2,375,890	\$2,557,534	8%
<b>INTERGOVERNMENTAL REVENUES</b>	\$1,079,402	\$502,052	\$1,079,816	\$1,220,871	\$1,288,005	5%
<b>LICENSE REVENUES</b>	\$17,593	\$16,765	\$17,090	\$15,500	\$16,400	6%
<b>PERMIT REVENUES</b>	\$27,261	\$15,059	\$17,525	\$15,025	\$15,525	3%
<b>FINES AND PENALTIES REVENUES</b>	\$26,860	\$7,796	\$14,493	\$16,500	\$16,500	0%
<b>FEE REVENUES</b>	\$13,322	\$10,497	\$12,637	\$11,025	\$11,350	3%
<b>INT. GOVN. CHG REVENUES</b>	\$3,280	\$6,652	\$8,812	\$17,200	\$8,200	-52%
<b>MISCELLANEOUS REVENUES</b>	\$93,600	\$128,674	\$205,705	\$172,240	\$242,123	41%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$3,558,927</b>	<b>\$2,859,852</b>	<b>\$3,732,968</b>	<b>\$3,844,251</b>	<b>\$4,155,637</b>	<b>8%</b>



wisconsin  
central time

# CITY OF MOSINEE

## 2024 BUDGET

### GENERAL FUND EXPENSES

# MAYOR ACCOUNT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2024 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 to cover any incidental expenses such as special meeting attendance and short distance mileage. The budget line item also includes expenses such as registration fees and meals for the Mayor to attend the following annual conferences in 2024: The Wisconsin Chief Executives Workshop, League of Wisconsin Municipalities Annual Conference and the annual Ehlers’ Public Finance & Education seminar. The meal expenses related to the annual City Holiday party are also included under this line item.

<b>MAYOR</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51110-110	Salary	\$4,800	\$3,200	\$4,800	\$4,800	\$4,800	0%
51110-250	Reimbursement	\$0	\$0	\$0	\$200	\$200	0%
51110-300	Expense	\$3,300	\$3,434	\$5,000	\$5,500	\$5,500	0%
<b>TOTAL EXPENSES</b>		<b>\$8,100</b>	<b>\$6,634</b>	<b>\$9,800</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>0%</b>



# CITY COUNCIL ACCOUNT

ACCOUNT NUMBER

ACCOUNT TITLE

2024 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 to cover any incidental expenses such as special meeting attendance and short distance mileage. The line item also includes expenses such as registration fees and meals to attend the League of Wisconsin Municipalities Annual Conference and the annual Ehlers’ Public Finance & Education seminar.

<b>CITY COUNCIL</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51120-110	Salary	\$24,000	\$15,400	\$21,600	\$21,600	\$21,600	0%
51120-250	Reimbursement	\$2,445	\$0	\$2,250	\$2,250	\$2,250	0%
51120-300	Expense	\$14,145	\$10,509	\$19,000	\$19,500	\$19,500	0%
<b>TOTAL EXPENSES</b>		\$40,590	\$25,909	\$42,850	\$43,350	\$43,350	0%

# CITY ADMINISTRATOR

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#51400 -110**

**SALARY**

**\$93,602**

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**

**\$1,700**

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 meetings, mileage expenses to attend various city-related meetings in the region and annual membership dues for the Wisconsin City/County Management Association. The beverage expenses for the annual City Holiday Party are also included under this line item.

**#51400-500**

**TRAINING**

**\$1,500**

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 2024 Budget request anticipates the City Administrator attending one or more of the following conferences: the Wisconsin City Manager's 2024 Winter Professional Conference, the annual Ehlers' Public Finance Seminar, and the League of Wisconsin Municipalities' 2024 Annual Conference.

<b>CITY ADMINISTRATOR</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51400-110	Salary	\$90,102	\$58,989	\$90,002	\$88,507	\$93,602	5.76%
51400-300	Expenses	\$293	\$1,242	\$1,700	\$1,300	\$1,700	30.77%
51400-500	Training	\$1,447	\$298	\$1,300	\$1,500	\$1,500	0.0%
<b>TOTAL EXPENSES</b>		<b>\$91,841</b>	<b>\$60,528</b>	<b>\$93,002</b>	<b>\$91,307</b>	<b>\$96,802</b>	<b>6%</b>

# CITY CLERK/TREASURER

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#51410-110 CITY CLERK/TREASURER \$74,327**

This budget line items covers wages for the City Clerk/Treasurer position. The 2024 Budget amount represents a 4.00% increase. The current City Clerk/Treasurer has been employed with the City since October 1, 1996.

**#51410-110 ADMINISTRATIVE ASSISTANT \$18,375**

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 2024 Budget amount includes a 4.000% increase in hourly wages. The current Administrative Assistant has been employed with the City since June 12<sup>th</sup>, 2006.

**#51410-222 CLERKS UTILITIES \$13,500**

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

**#51410-337 CLERK/TREASURER SEMINARS/TRAINING \$3,000**

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.

**#51410-400 RECODIFY CITY CODE/DIGITALIZE RECORDS \$2,000**

This budget line item consists of funds to update the City Code with the ordinances approved in 2023 and to have our Code of Ordinances available online.

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

This budget line covers fees for our City website and webhosting fees for the site.

**#51410-800 DOG/CAT LICENSING \$1,700**

This budget line is a pass thru associated with revenue account 43180-000 and represents Marathon County's share of the dogs licensed in the City of Mosinee. The City retains \$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 311 dogs and 47 cats licensed in 2023.

**#51480-000 PUBLISHING \$8,500**

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

<b>CITY CLERK &amp; CITY TREASURER</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51410-110	City Clerk/Treasurer	\$68,554	\$46,842	\$71,469	\$69,204	\$74,327	7.40%
51410-115	Admin. Assist- 1/2City 1/2 Utility	\$17,317	\$11,779	\$17,668	\$17,272	\$18,375	6.39%
51410-222	Utilities	\$13,174	\$9,759	\$13,500	\$13,500	\$13,500	0.00%
51410-337	Seminars/Training	\$1,948	\$1,262	\$2,300	\$3,000	\$3,000	0.00%
51410-400	Recodify City Code	\$550	\$800	\$1,500	\$2,000	\$2,000	0.00%
51410-500	City Web Page	\$250	\$250	\$250	\$250	\$1,000	300.00%
51410-800	Dog Licensing/Cat Licensing	\$1,608	\$0	\$1,700	\$1,700	\$1,700	0.00%
51480-000	Publishing	\$9,373	\$5,104	\$7,656	\$8,500	\$8,500	0.00%
<b>TOTAL EXPENSES</b>		<b>\$112,775</b>	<b>\$75,795</b>	<b>\$116,043</b>	<b>\$115,426</b>	<b>\$122,402</b>	<b>6.04%</b>

# ELECTIONS

ACCOUNT NUMBER                      ACCOUNT TITLE                      2024 BUDGET

**#51420-110**                      **ELECTIONS - WAGES**                      **\$5,500**

This budget line item covers the wages for 4 elections in 2024.

**#51420-300**                      **ELECTIONS - EXPENSE**                      **\$5,000**

This item includes expenses related to elections including:

- Maintenance of election equipment – (2) ExpressVote machines and (2) 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**                      **\$500**

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

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

We do not anticipate purchasing any election related equipment this year.

<b>ELECTIONS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51420-110	Elections - Salary	\$3,212	\$2,022	\$2,022	\$3,000	\$5,500	83%
51420-300	Elections - Expense	\$4,485	\$1,534	\$1,534	\$1,500	\$5,000	233%
51420-500	Elections - Training	\$0	\$0	\$0	\$500	\$500	0%
51420-800	Elections - Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		<b>\$7,697</b>	<b>\$3,556</b>	<b>\$3,556</b>	<b>\$5,000</b>	<b>\$11,000</b>	<b>120%</b>

# CITY OFFICES

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#51490-300**

**CITY OFFICES - EXPENSE**

**\$52,000**

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 – \$2,000
- Postage & Postage Meter Rental \$8,000
- Software Support –
  - Tax & Pet Licensing - \$450
  - Workhorse - Accounting, Payroll, Receipts, Special Assessments - \$3,400
  - SeeClickFix - \$1,500
  - IQM2 (Carahsoft) Meeting Software - \$8,000
- Toner Cartridges - \$1,000
- Copier Contract & Copies - \$7,850
- Network Solutions – Network Support / Email Security /Backup - \$10,500
- Misc. Computer Repairs - \$1,500
- Archive Social - \$2,500
- Misc. Office Supplies - \$5,300

**#51490-810**

**OUTLAY**

**\$0**

This budget line item is typically used to purchase a replacement computers for the City Clerk’s Office.

<b>CITY OFFICES</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51490-300	Expenses	\$58,407	\$37,471	\$56,207	\$52,000	\$52,000	0%
51490-810	Outlay	\$2,232	\$23,318	\$23,318	\$23,200	0	-100%
<b>TOTAL EXPENSES</b>		\$60,639	\$60,789	\$79,525	\$75,200	\$52,000	-31%

# BOARD OF REVIEW

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#51540-105**

**SALARY**

**\$125**

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

**#51540-107**

**TRAINING/EXPENSE**

**\$50**

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

<b>BOARD OF REVIEW</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51540-105	Salary	\$225	\$125	\$125	\$125	\$125	0%
51540-107	Training/Expense	\$0	\$0	\$0	\$50	\$50	0%
<b>TOTAL EXPENSES</b>		<b>\$225</b>	<b>\$125</b>	<b>\$125</b>	<b>\$175</b>	<b>\$175</b>	<b>0%</b>

# ASSESSOR

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#51540-110**

**CONTRACT**

**\$17,100**

This budget line item consists of expenses related to property assessment maintenance services that are provided to the City by a private professional assessment firm. The assessment maintenance services include assessment of all new building construction, remodeling and property line changes that have occurred during the calendar year. A Market Revaluation for the entire City was completed in 2022. At the November 14, 2022 meeting, the City Council approved a new three-year assessment services agreement with Accurate Appraisal for the 2023-2025 property assessment years.

**#51540-500**

**REVALUATION**

**\$0**

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

**#51540-800**

**ASSESSMENT OF MANUFACTURING PROPERTIES**

**\$3,000**

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

<b>ASSESSOR</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51540-110	Contract	\$16,600	\$14,535	\$16,600	\$17,100	\$17,100	0%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$2,568	\$0	\$2,800	\$3,000	\$3,000	0%
<b>TOTAL EXPENSES</b>		<b>\$19,168</b>	<b>\$14,535</b>	<b>\$19,400</b>	<b>\$20,100</b>	<b>\$20,100</b>	<b>0%</b>



## ACCOUNTING & AUDITING

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
#51580-213	CONTRACT	\$23,000

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

ACCOUNTING AND AUDITING		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
51580-213	Contract	\$15,700	\$21,448	\$21,448	\$17,500	\$23,000	31.4%
<b>TOTAL EXPENSES</b>		\$15,700	\$21,448	\$21,448	\$17,500	\$23,000	31.4%

## LEGAL

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
#51610-212	CONTRACT	\$4,500

This budget line item consists of legal related expenses incurred by the City during the fiscal year. The City's legal expenses during the present fiscal year included professional legal fees to review a Fire District aid agreement and fees related to recording legal documents (i.e.: development agreements). The 2024 Budget for this line item anticipates that there will again be no major legal expenses incurred during the fiscal year.

LEGAL		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
51610-212	Contract	\$910	\$240	\$1,000	\$4,500	\$4,500	0%
<b>TOTAL EXPENSES</b>		\$910	\$240	\$1,000	\$4,500	\$4,500	0%

# BUILDING INSPECTOR

ACCOUNT NUMBER

ACCOUNT TITLE

2024 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**

**\$10,750**

This budget line item consists of expenses related to the Code Enforcement assistant. The Code Enforcement Assistant works approximately 9 hours per week at \$21.19/hour. The current Code Enforcement Officer has been employed with the City since November 2015.

<b>BUILDING INSPECTOR</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
52300-110	Contract	\$4,800	\$2,800	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$677	\$340	\$340	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$10,020	\$6,924	\$10,386	\$10,000	\$10,750	8%
<b>TOTAL EXPENSES</b>		<b>\$15,498</b>	<b>\$10,064</b>	<b>\$15,526</b>	<b>\$15,300</b>	<b>\$16,050</b>	<b>5%</b>

# CITY COMMISSIONS AND COMMITTEES

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#51720-140**

**PLAN COMMISSION**

**\$550**

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 current 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**

**\$600**

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**

**\$300**

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.

<b>CITIZEN COMMISSIONS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51720-140	Plan Commission	\$240	\$0	\$180	\$600	\$550	-8%
51720-145	Zoning Board of Appeals	\$370	\$0	\$320	\$650	\$600	-8%
51720-300	Police Commission	\$50	\$0	\$300	\$200	\$300	50%
<b>TOTAL EXPENSES</b>		\$660	\$0	\$800	\$1,450	\$1,450	0%

## PARKS AND RECREATION AND LEISURE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
<b>#51870-300</b>	<b>DESSERT PARK LODGE EXPENSE</b>	<b>\$4,250</b>
<p>This budget line item consists of miscellaneous expenses related to maintenance of the lodge building located in Dessert Park. In the past, such miscellaneous expenses have included monthly utility (gas, electric and phone) bills and building maintenance items.</p>		
<b>#51880-300</b>	<b>SOFTBALL CONCESSION STAND EXPENSE</b>	<b>\$2,000</b>
<p>This budget line item consists of miscellaneous expenses (i.e.: monthly water &amp; utilities) related to maintenance of the concession stand building at the City's Adult Softball Field Park. A water heater was replaced at the concession stand building in 2023.</p>		
<b>#51890-110</b>	<b>RECREATION CENTER SALARY</b>	<b>\$0</b>
<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>		
<b>#51890-300</b>	<b>RECREATION CENTER EXPENSE</b>	<b>\$4,500</b>
<p>This budget line item consists of expenses related to maintenance of the City's Recreation Center building. In the past, such expenses have included monthly utility (gas, electric and phone) bills and miscellaneous repairs (e.g.: repairs to an overhead door in 2023) at the building.</p>		
<b>#51890-810</b>	<b>RECREATION CENTER OUTLAY</b>	<b>\$6,500</b>
<p>This budget line item consists of expenses related to improvements that may be needed at the Recreation Center building. The preliminary 2024 Budget request includes funds to continue the replacement of exterior service/emergency doors located at the Recreation Center which are in very poor condition.</p>		
<b>#55220-000</b>	<b>FIREWORKS</b>	<b>\$2,500</b>
<p>This budget line item consists of expenses related to the City's typical donation to the Mosinee Area Chamber of Commerce's 4<sup>th</sup> of July Fireworks show. The City donated \$2,500 for the fireworks display in 2023.</p>		
<b>#55410-300</b>	<b>RECREATION PROGRAMS</b>	<b>\$23,000</b>
<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. The City provided \$23,000 in Recreation Center utility cost support to the Hockey Association during the 2022-2023 hockey season.</p>		
<b>#55410-350</b>	<b>RECREATION CENTER WINTER UTILITIES</b>	<b>\$10,000</b>
<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>		

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
<b>#55410-500</b>	<b>SOFTBALL LEAGUE</b>	<b>\$1,500</b>
This budget line item consists of expenses related to the Mosinee Adult Softball Association's league program at the Recreation Center Softball Field. The City contributed \$3,800 to the Softball Association in 2022 under this budget line item to provide financial assistance for the full summer league program. In 2023, the City purchased materials (e.g.: field chalk) for the Wednesday evening league so that the league could take advantage of the City's sales tax-exempt status; and the City was reimbursed for such expenses incurred from the league's funds.		
<b>#55410-700</b>	<b>RIVER PARK EXPENSE</b>	<b>\$3,500</b>
This budget line item consists of expenses related to utilities for the Gazebo, Concession Stand, MAAC Pavilion and miscellaneous improvements at River Park.		
<b>#55510-110</b>	<b>PARKS SALARIES</b>	<b>\$19,500</b>
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.		
<b>#55510-120</b>	<b>PARKS &amp; RECREATION COMMISSION</b>	<b>\$600</b>
This budget line item consists of meeting attendance pay expenses for the City's Parks & Recreation Commission. According to Section 58-59 of the City's Municipal Code of Ordinances, the seven-member Commission is responsible for "governing, managing, improving and caring for all public parks located within the City". In accordance with currently City Policy, each board member (except the City Council representative) is paid \$10 for each meeting that they attend.		
<b>#55510-300</b>	<b>EXPENSES</b>	<b>\$19,000</b>
This budget line item consists of general expenses related to the maintenance of the City's fourteen beautiful parks and walking/bicycle trail. Typical general expenses under this line item include: utility expenses, mower parts, trimmer wire, lumber (i.e.: picnic tables), trash bags, dog waste bags, weed control, restroom supplies, painting supplies, facility repairs and preventative maintenance services for the clock at Square Park.		
<b>#55510-310</b>	<b>FLOWERS</b>	<b>\$0</b>
This budget line item previously consisted of expenses related to the provision and maintenance of flowers in the downtown area. Typical expenses under this line item included: the purchase of flowers for the Wisconsin River Bridge crossing. The expenses related to the hanging petunia baskets for the downtown decorative light poles; the purchase of flowers & plants for Square Park; and labor expenses for the maintenance of the landscape beds located in Square Park are currently being funded by Downtown Tax Increment District #3.		
<b>#55510-312</b>	<b>LAWN EQUIPMENT</b>	<b>\$2,000</b>
This budget line item consists of expenses related to the purchase of and/or repair to the Parks Department lawn mowers.		
<b>#55510-313</b>	<b>TREES</b>	<b>\$500</b>
This budget line item consists of expenses related to the purchase of new trees to be planted in the parks or within the public right-of-way. Expenses related to the necessary removal of trees are also included under this line item.		
<b>#55510-314</b>	<b>GARBAGE/RECYCLING CONTAINERS</b>	<b>\$500</b>
This budget line item consists of expenses related to the purchase of new trash containers for the City's parks.		

ACCOUNT NUMBERACCOUNT TITLE2024 BUDGET**#55510-315****RESTROOM RENTAL****\$2,500**

This budget line item consists of expenses related to the rental of portable toilet units. In 2023, toilet units were rented for River Park, Chuck's Boat Landing and the Canoe Portage Park. The City currently pays a total monthly rate of \$375/unit for the rental of the three toilet units from May 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. The preliminary 2024 Budget anticipates purchasing equipment for the new Maple Ridge Park.

**#55510-810****OUTLAY****\$20,000**

This budget line item consists of expenses related to capital improvements at the City's parks. The 2024 Budget anticipates site development expenses (filling & grading) at the Maple Ridge Neighborhood Park (estimated cost is \$10,000), and the installation of 100' of shoreline stabilization materials (riprap) at River Park (estimated cost is \$10,000). The Outlay projects will be financed by a transfer from the Parks Reserve Fund.

**#55520-110****DESSERT PARK RINK SALARIES****\$2,500**

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 \$8.75 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****\$4,500**

This budget line item consists of utility expenses and maintenance activities (i.e.: irrigation system) at Edgewood Park. The 2024 budget anticipates expenses related to the maintenance of the two soccer fields and utilities related to the concession stand building and field sprinkler pump located at the park.

<b>PARKS AND RECREATION</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51870-300	Dessert Park Expense	\$4,502	\$3,771	\$5,000	\$4,000	\$4,250	6%
51880-300	Softball Field Expenses	\$1,338	\$790	\$2,000	\$2,000	\$2,000	0%
51890-110	Rec. Center Salary	\$0	\$0	\$0	\$0	\$0	0%
51890-300	Rec. Center Expense	\$1,417	\$2,565	\$3,848	\$6,500	\$4,500	-31%
51890-810	Rec. Center Outlay	\$0	\$0	\$5,000	\$5,000	\$6,500	30%
55220-000	Fireworks	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0%
55410-300	Hockey Association-Subsidy	\$0	\$0	\$23,000	\$23,000	\$23,000	0%
55410-350	Rec Center Winter Utilities	\$40,493	\$31,684	\$47,526	\$10,000	\$10,000	0%
55410-500	Softball Association	\$3,800	\$1,409	\$2,500	\$4,500	\$1,500	-67%
55410-700	River Park Expense	\$2,596	\$0	\$3,000	\$3,500	\$3,500	0%
55510-110	Parks Salaries	\$19,262	\$21,197	\$23,847	\$18,500	\$19,500	5%
55510-120	Parks/Rec. Commission	\$280	\$0	\$260	\$900	\$600	-33%
55510-300	Expenses	\$19,548	\$21,477	\$20,000	\$18,000	\$19,000	6%
55510-310	Flowers	\$0	\$0	\$0	\$0	\$0	0%
55510-312	Lawn Equipment	\$292	\$0	\$0	\$2,000	\$2,000	0%
55510-313	Trees	\$0	\$0	\$0	\$500	\$500	0%
55510-314	Refuse/Recycling Contain.	\$0	\$0	\$0	\$500	\$500	0%
55510-315	Restroom Rental	\$2,196	\$0	\$2,250	\$2,500	\$2,500	0%
55510-317	Drinking Fountains	\$0	\$0	\$0	\$0	\$0	0%
55510-318	Play Equipment	\$0	\$0	\$10,000	\$10,000	\$10,000	0%
55510-810	Outlay	\$5,950	\$837	\$8,100	\$26,000	\$20,000	-23%
55520-110	Dessert Park Rinks Salaries	\$1,562	\$0	\$2,500	\$2,500	\$2,500	0%
55520-300	Dessert Park Rinks Expenses	\$0	\$0	\$250	\$250	\$250	0%
55590-500	Edgewood Park Expenses	\$4,258	\$796	\$2,000	\$4,500	\$4,500	0%
<b>TOTAL EXPENSES</b>		<b>\$109,994</b>	<b>\$87,026</b>	<b>\$163,581</b>	<b>\$147,150</b>	<b>\$139,600</b>	<b>-5%</b>



# LIBRARY

ACCOUNT NUMBER                      ACCOUNT TITLE                      2024 BUDGET

**#55110-110**                                      **SALARIES**                                      **\$2,200**

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

**#55110-300**                                      **EXPENSES**                                      **\$3,400**

This line item consists of expenses related to the maintenance of the Dessert Public Library Building. Typical expenses include the quarterly inspection of the elevator at the building, maintenance of the flower landscape beds, paper towels, cleaning supplies, etc. Major expenses charged to this account in this past have included repairs to the elevator. There are no major expenses anticipated under this line item in 2024.

**#55110-810**                                      **OUTLAY**                                      **\$0**

This budget line item consists of outlay expenses for the Dessert Public Library Building. A handrail was installed for the Library’s accessible ramp in 2023 and the Marathon County Library reimbursed the City for the expense. The 2024 Capital Project Fund Budget anticipates tuckpointing of the exterior brick façade of the library building.

<b>LIBRARY</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
55110-110	Salaries	\$2,173	\$1,350	\$2,025	\$2,000	\$2,200	10%
55110-300	Expenses	\$2,471	\$2,267	\$3,401	\$3,400	\$3,400	0%
55110-810	Outlay	\$0	\$2,950	\$2,950	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		<b>\$4,644</b>	<b>\$6,567</b>	<b>\$8,376</b>	<b>\$5,400</b>	<b>\$5,600</b>	<b>4%</b>

## BUILDINGS AND GROUNDS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
<b>#51810-110</b>	<b>CITY HALL SALARY</b>	<b>\$3,750</b>
<p>This line item consists of salary expenses for the part-time janitor who cleans the City Hall Building. The current part-time janitor has been employed with the City since 1989. The part-time janitorial services at City Hall average approximately 4 hours per week.</p>		
<b>#51810-300</b>	<b>CITY HALL EXPENSE</b>	<b>\$13,000</b>
<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>		
<b>#51810-650</b>	<b>CITY HALL OUTLAY</b>	<b>\$15,500</b>
<p>This line item consists of expenses related to the remodeling/maintenance improvements within City Hall. The 2024 Budget anticipates obtaining a State Trust Fund Loan to finance the purchase and installation of a security system for City Hall at an anticipated cost of \$14,500.</p>		
<b>#51830-300</b>	<b>RANGER STATION BUILDING EXPENSE</b>	<b>\$0</b>
<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. The Mosinee Area Historical Society took control of the building in 2019.</p>		
<b>#51840-110</b>	<b>GARAGE SALARY</b>	<b>\$800</b>
<p>This line item consists of salary expenses for the part-time janitor who cleans the Public Works Facility. The part-time janitorial services at the P.W. Facility average approximately 1 hour per week.</p>		
<b>#51840-300</b>	<b>GARAGE EXPENSE</b>	<b>\$20,500</b>
<p>This line item consists of expenses related to the general maintenance of the Public Works Facility building and natural gas and electricity for the building. Typical expenses under this line item include utility expenses, cleaning supplies and office supplies. There are no major expenses anticipated under this line item in 2024.</p>		
<b>#51840-810</b>	<b>GARAGE OUTLAY – CITY GARAGE</b>	<b>\$ 3,500</b>
<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 in 2017, and a replacement gas detection system in 2019. New doors were installed and the masonry block on the building exterior was covered in 2023. A garage addition also needs to be considered as overcrowding in the city garage is still a problem. Additional storage is also necessary due to the loss of the Ranger Station building and downtown garage. A shipping container has been purchased for temporary storage. A second shipping container may be necessary.</p>		
<b>#51860-110</b>	<b>POLICE GARAGE SALARY</b>	<b>\$900</b>
<p>This new budget line item consists of salary expenses for the part-time janitor who cleans the Police Department Garage Facility located on Third Street. The part-time janitorial services at the Police Department garage averages approximately 1 hour per week</p>		

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#51860-300**

**POLICE GARAGE EXPENSE**

**\$4,500**

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. Future expenses under this line item may include improvements to the HVAC system from Wisconsin Mechanical Solutions and repairs to the front exterior soffit and fascia which is currently leaking water and rotting. Future plans to continue development of the evidence processing room which would include evidence lockers, appropriate shelving units, evidence processing tables and a portable drug testing station which would allow the officers a safe environment to test the suspected drugs. Additionally, the construction of a secured bay for the storage of recovered stolen vehicles, bicycles and additional evidence.

**#51860-810**

**POLICE GARAGE OUTLAY**

**\$8,000**

This line item consists of expenses related to capital outlay expenses for the City Police Department’s garage. The 2024 Budget anticipates obtaining a State Trust Fund Loan to finance the replacement of the residential furnace that provides heat to the secured rooms located in the rear of the building.

**#55590-300**

**CITY HALL VENDING MACHINE EXPENSES**

**\$0**

This budget line item consists of expenses related to the purchase of pop for the pop machine that is located at City Hall. We plan to remove the pop machine in 2024 due to lack of use.

<b>BUILDINGS AND GROUNDS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51810-110	City Hall Salary	\$3,537	\$2,365	\$3,548	\$3,300	\$3,750	14%
51810-300	City Hall Expense	\$11,941	\$10,885	\$16,327	\$12,500	\$13,000	4%
51810-650	City Hall Outlay	\$0	\$1,917	\$1,917	\$1,500	\$15,500	933%
51830-300	Ranger Station Expense	\$0	\$0		\$0	\$0	0%
51840-110	Garage Salary	\$610	\$514	\$771	\$700	\$800	14%
51840-300	Garage Expense	\$22,557	\$16,068	\$24,102	\$20,500	\$20,500	0%
51840-810	Garage Outlay	\$1,990	\$2,900	\$4,350	\$5,000	\$3,500	-30%
51860-110	Police Garage - Cleaning	\$872	\$538	\$807	\$600	\$900	50%
51860-300	Police Garage Expense	\$10,708	\$7,557	\$9,280	\$4,500	\$4,500	0%
51860-810	Police Garage Outlay	\$0	\$0	\$0	\$0	\$8,000	100%
55590-300	City Hall Vending Machines	\$849	\$265	\$397	\$800	\$0	-100%
<b>TOTAL EXPENSES</b>		<b>\$53,063</b>	<b>\$43,009</b>	<b>\$61,499</b>	<b>\$49,400</b>	<b>\$70,450</b>	<b>43%</b>

## MISCELLANEOUS EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
-----------------------	----------------------	--------------------

<b>#51720-150</b>	<b>NC WISC. REGIONAL PLANNING COMMISSON</b>	<b>\$200</b>
-------------------	---	--------------

This line item originally consisted of expenses related to the City's annual membership in the North Central Wisconsin Regional Planning Commission (NCWRPC) 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. After Marathon County joined the NCWRPC in 2013, the City was no longer annually assessed a NCWRPC membership fee. Prior to joining the NCWRPC, the County reimbursed the City for fifty percent (50%) of the City's NCWRP membership assessment. The expenses under this line item now include a \$200 fee for the NCWRPC to host a the interactive zoning map for the City which is available on the City's website.

<b>#51720-160</b>	<b>LEAGUE OF WISCONSIN MUNICIPALITIES</b>	<b>\$1,906</b>
-------------------	---	----------------

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 415 villages located within the State of Wisconsin. The League dues are determined by a formula that uses both population and equalized valuation.

<b>#51720-162</b>	<b>MOSINEE AREA CHAMBER OF COMMERCE</b>	<b>\$350</b>
-------------------	---	--------------

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 new business ribbon-cuttings, luncheons and Business PMs. The Mosinee Area Chamber of Commerce currently has 250 members.

<b>#51720-163</b>	<b>WAUSAU REGION CHAMBER MEMBERSHIP</b>	<b>\$0</b>
-------------------	---	------------

This line item consists of expenses related to the City's annual membership in the Wausau Region Chamber of Commerce. Due to the City's reduced participation in the Wausau Chamber's activities over the last few years, the 2024 Budget anticipates that the City will not renew our membership with the Wausau Region Chamber.

<b>#51720-164</b>	<b>METROPOLITAN PLANNING COMMISSION</b>	<b>\$940</b>
-------------------	---	--------------

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 (Kronenwetter, Maine, Rothschild & Weston, Kronenwetter) and five townships (Mosinee, Rib Mountain, Stettin, 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.

<b>#51720-165</b>	<b>MOSINEE EVENTS</b>	<b>\$0</b>
-------------------	-----------------------	------------

This budget line item consisted 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 2024 Budget does not anticipate funding for an event at this time. Future events/celebrations that occur within the City may qualify for funding under the City's Tourism Development & Promotion Fund.

ACCOUNT NUMBERACCOUNT TITLE2024 BUDGET

#51720-166

**HUMANE SOCIETY ANIMAL SERVICES****\$3,750**

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. The 2024 Budget anticipates that the City will sign services agreement with the Humane Society to continue accepting stray cats from the City in 2023.

#51720-167

**MCDEVCO, INC. MEMBERSHIP****\$500**

This new line item consists of expenses related to the City's continued annual membership contribution in MCDEVCO, Inc. The City's membership in MCDEVCO, Inc. provides the City with an opportunity to work closely with other local area governments and business to promote economic development opportunities in our area. The City's annual MCDEVCO, Inc. membership annual contributions were previously charged to the Miscellaneous Expenses line item #51980-300.

#51980-300

**MISCELLANEOUS EXPENSES****\$4,500**

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****\$2,700**

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.

<b>MISCELLANEOUS EXPENDITURES</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51720-150	NorthCen. Reg. Planning	\$200	\$0	\$200	\$200	\$200	0%
51720-160	League of Municipalities	\$1,571	\$1,666	\$1,666	\$1,670	\$1,906	14%
51720-162	Mosinee Chamber	\$330	\$330	\$330	\$350	\$350	0%
51720-163	Wausau Chamber	\$483	\$483	\$483	\$500	\$0	-100%
51720-164	Metro Planning Commission	\$768	\$737	\$737	\$850	\$940	11%
51720-165	Mosinee Events	\$0	\$0	\$0	\$0	\$0	0%
51720-166	Humane Society Shelter	\$3,530	\$4,220	\$4,220	\$3,750	\$3,750	0%
51720-167	Marathon Cty Eco Dev Corp	\$0	\$0	\$0	\$0	\$500	250%
51980-300	Miscellaneous Expenses	\$9,265	\$250	\$250	\$5,000	\$4,500	-10%
55410-400	Holiday Decorations	\$3,931	\$2,075	\$2,075	\$2,700	\$2,700	0%
<b>TOTAL EXPENSES</b>		<b>\$20,078</b>	<b>\$9,761</b>	<b>\$9,961</b>	<b>\$15,020</b>	<b>\$14,846</b>	<b>-1.2%</b>

# POLICE DEPARTMENT

## ACCOUNT NUMBER

## ACCOUNT TITLE

## 2024 BUDGET

**#52100-110**

**CHIEF SALARY**

**\$83,153**

This budget line item covers wages for the Police Chief position. The current Police Chief has been employed with the City since May 10<sup>th</sup>, 2021. The 2024 line item includes a 4.0% increase for the Police Chief Position.

**#52100-112**

**OFFICERS WAGES**

**\$475,000**

This item includes the wages for the seven (7) officers that were hired prior to 2023, but the line item does not include the cost of benefits in 2024. The 2024 line item includes a 4.0% increase for the Police Officers Wages.

**#52100-112-1**

**NEW 2023 OFFICER WAGES**

**\$67,400**

This item includes the 2024 wages for the new patrol officer that will be hired in November 2023, but does not include the cost of benefits for the officer.

**#52100-112-2**

**NEW 2024 OFFICER WAGES**

**\$96,251**

The line item includes the wages for the two (2) new patrol officers that will be hired in 2024 that will allow for the assignment of two (2) additional School Resource Officers that will be deployed at the Mosinee Schools. The new patrol officers will be deployed on the road for incoming assignments. The new officers would have staggered start dates occurring in February, 2024 and June, 2024 to allow for proper field training. Once trained, the first SRO position would likely be filled in June, 2024 and the 2<sup>nd</sup> SRO position in September, 2024. During the summer months, the SRO positions will be assigned road duty on all 3 shifts to provide better coverage and fill vacation requests. Potentially, the SROs may be assisting with summer school responsibilities.

**#52100-113**

**OVERTIME**

**\$45,000**

This item includes the cost of overtime wages but does not include the cost of benefits. In the fall of 2023, the police department anticipates hiring an additional officer. Two additional officers will be hired in 2024 allowing for the creation of 2 SRO positions. The initial training phases of the 3 new officers will initially create additional overtime for the probationary officers and FTOs (Field Training officers). As the officers become more experienced and efficient in their duties and investigations, the additional officers will allow for a reduction of overtime in the future.

**#52100-114**

**POLICE SECRETARY**

**\$44,625**

This item includes the cost of wages in 2024 but does not include the cost of benefits. The position of Police Administrative Assistant is extremely valuable and is vital to the operation of the Chief of Police and the officers. The 2024 line item contains a 4.0% increase for the Police Secretary Position.

**#52100-115**

**CROSSING GUARDS**

**\$4,000**

At the conclusion of the school year in 2023, the Crossing Guard assigned to 11<sup>th</sup> and Fremont retired. The current salary is \$11.00 per day/per hour. The crossing guards work ½ hour in the morning and ½ hour in the afternoon. After posting this job vacancy, the police department received zero applications to fill this vital position. Currently this position has been filled on a part time basis and supplemented by the police officers and Chief Grams. \*\*A consideration to increase the applicants would be to raise the hourly wage consistent with other agencies, i.e. Kronenwetter. (\$15.00 per morning and \$15.00 per afternoon.) Ideally a reserve pool of crossing guards would assist in coverage when sick leave arises or off time is requested.



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
<b>#52100-137</b>	<b>UNIFORM EXPENSE</b>	<b>\$15,000</b>
<p>This item covers the annual clothing maintenance, uniforms and equipment of Officers, body armor, and replacement of damaged uniforms and equipment. The police department will have a staff of 9 officers and the Chief (total 10) at the conclusion of 2024. The initial outlay for the 3 new officers for uniforms, ballistic body armor, ballistic helmets is \$3,750.00 per officer. The line item includes potential replacement of existing ballistic vests which are replaced every 5 years. Cost of a ballistic vest is \$1,200.00.</p>		
<b>#52100-157</b>	<b>TRAINING &amp; EDUCATION</b>	<b>\$6,000</b>
<p>The department's training program provides for specialized training in addition to State mandated in-service and instructor training. The training of officers is essential for the officer's safety and allows for a more effective and efficient police department. The addition of 3 new officers will require additional training classes as these officers are inexperienced and have minimal supervision during 2<sup>nd</sup> and 3<sup>rd</sup> shifts. Additionally, senior officers who have specialized training skills, i.e. Firearms instructor, Evidence Technician and EVOC Instructor, need new officers to train in their skill set. This will allow the department to be effective and efficient upon the retirement of senior officers or in the event a training officer is off duty for an extended period of time due to a medical / personal issue.</p>		
<b>#52100-249</b>	<b>CAR 171</b>	<b>\$7,000</b>
<p>This unit is a marked SUV (2017 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of September 29,2023, the mileage was 183,000. This squad has the highest miles in the fleet of 4 squads. The average mileage in a year for car 171 is 25,000 to 30,000 miles. This vehicle would be transitioned to an SRO vehicle to reduce annual mileage if new vehicles are purchased.</p>		
<b>#52100-250</b>	<b>CAR 151</b>	<b>\$7,000</b>
<p>This unit is a marked SUV (2015 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of September 29, 2023, the mileage was 148,202. This squad has the 2<sup>nd</sup> highest miles in the fleet of 4 squads and is utilized by the SRO to keep annual mileage down. Approximately 6,000 miles per year is put on this vehicle by the SRO. During 2023, the transmission malfunctioned, and a rebuilt Ford transmission was installed at Martin's Auto along with a new motor mount. Cost \$5,489.75.</p>		
<b>#52100-251</b>	<b>CAR 191</b>	<b>\$6,500</b>
<p>This unit is a marked SUV (2019 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of September 29, 2023, the mileage was 61,873. This is the newest squad which was purchased in 2019. This vehicle has the lowest mileage of the 4 squads. During 2023, maintenance on the engine and fuel system was required.</p>		
<b>#52100-253</b>	<b>CAR 131</b>	<b>\$5,500</b>
<p>This unit is an unmarked squad (2014 Ford Pursuit Sedan). It was converted to an unmarked car in 2019. The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of September 29,2023, the mileage was 130,519 which is the third highest in the fleet. This vehicle has limited capabilities as it is difficult for all officers to fit into, and the prisoner conveyance space is reduced as compared to the Ford SUVs. The visibility of this vehicle is limited during emergency operation as it has minimal emergency lights, with no overhead light bar affixed to the roof. With the addition of a new squad, this vehicle would be utilized by a school resource officer.</p>		



ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#52100-300**

**EXPENSE**

**\$33,040**

This account includes the costs of supplies, materials, range and ammunition costs, phone service, and other general expenses. Annual assessment and replacement of inside squad car components, i.e., radar units, squad cameras and squad laptops need to be replaced on an annual rotation basis. The expense line item reflects the equipment required by the 2 additional officers hired in 2024. The purchase of 2 handguns, 2 tasers and 2 Motorola handheld radios. The radar units in the existing 4 squad cars are at end of life (20 years old) and may not be able to be repaired. Additionally, the Panasonic computers and inside squad cameras are approximately ten (10) years of age and nearing end of life.

**#52100-315**

**CRIME PREVENTION**

**\$700**

This account is used to fund crime prevention programs, including the Ahlstrom Munksjo Paper Mill Family Fun Night, church functions and holiday events (Trunk or Treat, Christmas Parade, July 4<sup>th</sup> Parade). In 2023, the Mosinee Police Department worked with Rothschild and Kronenwetter Police Departments in regard to alcohol compliance checks with area businesses in the respective communities. These 2 missions were successful and will continue in 2024.

**#52100-325**

**CONFERENCES**

**\$1,500**

Covers the cost of attendance at the Wisconsin Chief of Police Conferences and membership to the Wisconsin Chiefs of Police Association and North Central Wisconsin Chiefs of Police Association. In 2023 a senior officer was allowed to respond to the conference with the chief to allow for future officer development and growth. This policy will continue in 2024 if possible.

**#52100-328**

**LEGAL**

**\$6,000**

Attorney fees for pre-trial conferences, trails, and other items related to cases prosecuted in municipal or circuit court.

**#52100-351**

**FUEL**

**\$21,000**

Vehicle fuel expense. Due to the instability of the economy the fuel costs have risen, and it is unknown if they will stabilize in 2024. Fuel costs will increase as daily fuel costs rise. With the addition of 3 officers and additional squad cars, this line item will also increase.

**#52100-352**

**EQUIPMENT MAINTENANCE**

**\$23,050**

This line item includes costs of radio service and repairs, computer service and repair, software support; and other electronic repair charges. It also includes a combined estimated payment of \$12,800.00 to City / County Information Technology Commission (CCIT) for record system and total computer network support. The existing four computer towers in the Police Department are nearing end of life. The back office computer was purchased in 2017, the middle office computer was purchased in November, 2016. The front office computer utilized by Administrative Assistant Caillouette was purchased in September, 2018. The printer in the center office utilized to print citations is at "end of life." These are the 3 oldest computers and consideration should be made to replace them.

ACCOUNT NUMBERACCOUNT TITLE2024 BUDGET

#52100-810

**OUTLAY - EQUIPMENT****\$16,160**

The 2024 Budget anticipates addressing the following equipment purchases that are utilized by the officers on a daily basis and are “nearing end of life.” The 4 current computers located in each squad car are 5 years old. These computers known as “Toughbooks” are subjected to constant bouncing in the squads and changing temperature conditions which reduce the longevity of the equipment. These computers are normally rotated out every 3 years. Replacement cost per computer is \$2,996.00. ( $\$2,996 \times 4 = \$11,984.00$ )

Four new docking stations which supply power to the Toughbooks need to be purchased. This would meet the needs of the 3 SRO positions which would be utilized in their respective offices in the schools. The 4<sup>th</sup> docking station would be utilized in the evidence processing room. The cost of each docking station is \$794.00. ( $\$794 \times 4 = \$3,176.00$ ) These docking stations should be used unless a new Toughbook/computer is no longer compatible with the docking system.

To support the 3 SRO offices, computer monitors and accessories would be required at each location. Cost \$1,000.00.

#52100-814

**OUTLAY-NEW PATROL SQUADS****\$122,000**

The 2024 Budget anticipates the purchase of two (2) new 2025 Ford Explorer Pursuit Utility vehicles. The current anticipated delivery of these 2025 vehicles would be no sooner than the fall of 2024 and possibly into 2025.

With the existing fleet of 4 vehicles in the Mosinee PD and the anticipated hiring of three (3) additional officers, the Police Department’s needs to expand the fleet size.

It is anticipated that the Mosinee School District will pay for 75% of one of the new vehicles that is being purchased for use by the additional School Resource Officers (SROs).

<b>POLICE DEPARTMENT</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
52100-109	Police Chief Salary	\$76,690	\$52,278	\$78,823	\$78,823	\$83,153	5.45%
52100-112	Officers Salary	\$426,936	\$292,740	\$432,256	\$447,003	\$475,000	6.3%
52100-112-1	2023 New Officer Salary	\$0	\$0	\$31,000	\$53,100	\$67,400	26.9%
52100-112-2	2024 New Officers (2) Salary	\$0	\$0	\$0	\$26,600	\$96,251	261.9%
52100-113	Overtime	\$53,392	\$41,514	\$50,000	\$35,000	\$45,000	28.6%
52100-114	Police Secretary	\$46,001	\$24,155	\$40,980	\$40,985	\$44,625	8.9%
52100-115	Crossing Guards	\$2,904	\$1,073	\$3,000	\$4,000	\$4,000	0.0%
52100-137	Uniform Expense	\$7,577	\$1,843	\$15,127	\$12,250	\$15,000	22.4%
52100-157	Training and Education	\$1,375	\$3,868	\$5,858	\$5,000	\$6,000	20.0%
52100-249	(171) Ford Pursuit Utl.Veh	\$7,011	\$5,130	\$7,000	\$7,000	\$7,000	0.0%
52100-250	(151) Ford Pursuit Veh	\$9,918	\$5,999	\$7,000	\$7,000	\$7,000	0.0%
52100-251	(191) Ford Pursuit Utl. Veh	\$4,082	\$1,986	\$7,000	\$7,000	\$6,500	-7.1%
52100-253	(131) Ford Pursuit Veh	\$4,845	\$1,057	\$7,000	\$7,000	\$5,500	-21.4%
52100-300	Expense	\$11,214	\$10,609	\$15,000	\$15,000	\$33,040	120.3%
52100-315	Crime Prevention	\$480	\$0	\$500	\$700	\$700	0.0%
52100-325	Conferences	\$175	\$1,183	\$1,183	\$1,500	\$1,500	0.0%
52100-328	Legal	\$5,854	\$2,395	\$5,900	\$6,000	\$6,000	0.0%
52100-351	Fuel	\$20,602	\$15,785	\$20,735	\$18,000	\$21,000	16.7%
52100-352	Equipment Maintenance	\$18,796	\$1,085	\$19,500	\$19,500	\$23,050	18.2%
52100-810	Outlay - Equipment	\$75,986	\$550	\$16,998	\$36,600	\$16,160	-55.8%
52100-814	Outlay-Capital Improv. Squad	\$0	\$0	\$0	\$61,000	\$122,000	100.0%
<b>TOTAL EXPENSES</b>		<b>\$773,840</b>	<b>\$463,248</b>	<b>\$764,860</b>	<b>\$889,061</b>	<b>\$1,085,879</b>	<b>22%</b>

# MUNICIPAL COURT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
<b>#52100-400</b>	<b>MUNICIPAL COURT EXPENSES</b>	<b>\$1,500</b>
Includes costs of participation in the TLO program, stationary and supplies.		
<b>#52100-900</b>	<b>JUDGE SALARY</b>	<b>\$4,200</b>
This budget line item consists of expenses related to the salary for the Municipal Judge position. The current Judge's salary is \$350 per month.		
<b>#52100-910</b>	<b>COURT CLERK</b>	<b>\$5,634</b>
This item includes the cost of wages for the Court Clerk but does not include the cost of benefits.		
<b>#52100-915</b>	<b>TRAINING - COURT</b>	<b>\$2,300</b>
The cost of state mandated training for the judge and clerk. Includes the cost of lost wages for the judge.		
<b>#52100-920</b>	<b>SOFTWARE SUPPORT</b>	<b>\$1,300</b>
This line item includes support costs from City/County Data. It also includes maintenance, and participation in the Accurit program.		
<b>#52100-930</b>	<b>WARRANTS</b>	<b>\$ 1,500</b>
Includes the cost of incarceration for someone arrested on a City of Mosinee warrant and who declines to pay the fine.		

<b>MUNICIPAL COURT</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
52100-400	Municipal Court Exp	\$1,157	\$802	\$1,500	\$1,500	\$1,500	0%
52100-900	Judge Salary	\$4,200	\$2,800	\$4,200	\$4,200	\$4,200	0%
52100-910	Court Clerk	\$791	\$7,995	\$4,554	\$4,554	\$5,634	23.7%
52100-915	Training	\$1,479	\$700	\$2,000	\$2,250	\$2,300	2%
52100-920	Software Support	\$950	\$1,100	\$1,250	\$1,250	\$1,300	4%
52100-930	Warrants - Expenses	\$180	\$0	\$500	\$1,500	\$1,500	0%
<b>TOTAL EXPENSES</b>		<b>\$8,757</b>	<b>\$13,397</b>	<b>\$14,004</b>	<b>\$15,254</b>	<b>\$16,434</b>	<b>8%</b>

# AMBULANCE DEPARTMENT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2024 BUDGET

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

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

**#52450-800-000                      AMBULANCE CONTRACT                      \$131,272**

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.

<b>AMBULANCE CONTRACT</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
52450-333	Amb. Collection Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
52450-800	Ambulance Contract	\$113,514	\$61,206	\$122,413	\$122,413	\$131,272	7.2%
<b>TOTAL EXPENSE</b>		<b>\$113,514</b>	<b>\$61,206</b>	<b>\$122,413</b>	<b>\$122,413</b>	<b>\$131,272</b>	<b>7.2%</b>

# FIRE DEPARTMENT

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#52200-800-000**

**FIRE CONTRACT**

**\$21,552**

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**

**\$62,786**

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 on 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.

**#5222-950-000 FIRE DISTRICT 2% FIRE DUES EXPENSES**

**\$17,921**

This budget line item consists of expenses related to the City’s payment of the 2% Fire Dues that the City receives from State Insurance Commissioner’s Office. The 2% dues payment will be forwarded to the Fire District for the purchase of fire equipment, fire prevention inspection and education; fire fighter training and funding for pension funds in accordance with State Statute requirements.

		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
<b>FIRE CONTRACT</b>							
52200-800	Contract	\$26,550	\$10,257	\$20,514	\$20,514	\$21,552	5%
52200-850	Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%
52200-900	Fire District Operational Exp	\$50,700	\$28,030	\$56,060	\$56,060	\$62,786	12%
52200-950	Fire 2% Dues Expenses	\$15,584	\$0	\$17,921	\$15,600	\$17,921	15%
<b>TOTAL EXPENSE</b>		<b>\$92,834</b>	<b>\$38,287</b>	<b>\$94,495</b>	<b>\$92,174</b>	<b>\$102,259</b>	<b>10.9%</b>

# STREET DEPARTMENT

ACCOUNT NUMBER

ACCOUNT TITLE

2024 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. The current allowance is \$175 per person.

**#53100-234**

**SAND**

**\$1,800**

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

**#53100-235**

**GRAVEL**

**\$7,500**

This budget line item covers the purchase of granite for street and alley repairs. This budget request is based on purchasing up to 750 cubic yards at a cost of \$10.00 per CY. Granite will be used to continue an overlay on Balsam Rd., which needs a complete overlay.

**#53100-236**

**ROAD SALT**

**\$51,000**

This budget line item covers the cost of purchasing salt for winter road maintenance. The budget request is based on purchasing up to 508 tons @ \$100.40 per ton. The cost of salt has increased by approximately \$8.30 per ton for the 2023-24 winter season. It is anticipated that brine will also be used for winter road maintenance in the 2023-24 winter season.

**#53100-239**

**STREET SIGNS**

**\$2,000**

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

**#53100-240**

**STUMP REMOVAL**

**\$1,000**

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

**#53100-241**

**CONCRETE DISPOSAL**

**\$250**

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

<b>STREET DEPARTMENT</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
53100-222	Clothing Allowance	\$788	\$788	\$788	\$800	\$800	0%
53100-234	Sand	\$1,060	\$0	\$800	\$1,800	\$1,800	0%
53100-235	Gravel	\$8,750	\$6,981	\$7,500	\$7,000	\$7,500	7%
53100-236	Road Salt	\$41,269	\$33,947	\$45,000	\$51,000	\$51,000	0%
53100-239	Street Signs	\$2,777	\$789	\$1,200	\$2,000	\$2,000	0%
53100-240	Stump Removal	\$0	\$0	\$0	\$1,000	\$1,000	0%
53100-241	Concrete Disposal Fees	\$0	\$0	\$0	\$250	\$250	0%
<b>TOTAL EXPENSE</b>		<b>\$54,643</b>	<b>\$42,505</b>	<b>\$55,288</b>	<b>\$63,850</b>	<b>\$64,350</b>	<b>1%</b>

# MACHINERY & EQUIPMENT

ACCOUNT NUMBER

ACCOUNT TITLE

2024 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**

**\$70,000**

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**

**\$44,000**

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

**#53110-810**

**OUTLAY – MACH & EQUIPMENT**

**\$15,000**

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

**#53110-825**

**OUTLAY – CAP EQUIPMENT**

**\$0**

This budget line item is used for purchase of new larger equipment for the Public Works Department. The purchase of a new tandem axle patrol truck (estimated cost \$225,000) and a new backhoe (approximately \$120,000) will be funded by the Capital Project Fund.

<b>MACHINERY AND EQUIPMENT</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
53110-110	Salary	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53110-300	Expense	\$78,009	\$59,206	\$100,000	\$60,000	\$70,000	17%
53110-351	Fuel	\$44,229	\$41,125	\$45,000	\$34,000	\$44,000	29%
53110-810	Outlay - Mach. & Equipment	\$20,146	\$0	\$6,000	\$20,000	\$15,000	-25%
53110-825	Capital Equip. Replacement	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>		\$142,384	\$100,331	\$151,000	\$114,000	\$129,000	13.2%



# DIRECTOR OF PUBLIC WORKS

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#53210-110**

**DPW SALARY**

**\$41,112**

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		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
53210-110	Salary	\$39,570	\$26,033	\$38,464	\$38,464	\$41,112	6.88%
53210-300	Expense	\$237	\$0	\$250	\$500	\$500	0%
53210-500	Training	\$0	\$0	\$200	\$600	\$600	0%
<b>TOTAL EXPENSE</b>		\$39,807	\$26,033	\$38,914	\$39,564	\$42,212	7%

## ENGINEERING

ACCOUNT NUMBER

ACCOUNT TITLE

2024 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**

**\$3,000**

This budget line item includes expenses related to safety training required for Public Works Dept. employees. In 2004 Alpha Terra Science (now Fehr Graham) completed an assessment of the department’s 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 2024 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		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
53290-110	General	\$28,794	\$22,268	\$25,000	\$4,500	\$4,500	0%
53290-111	Public Works Safety Program	\$1,750	\$2,250	\$2,500	\$2,500	\$3,000	20%
<b>TOTAL EXPENSE</b>		\$30,544	\$24,518	\$27,500	\$7,000	\$7,500	7%

## **STREET MAINTENANCE**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
<b>#53310-110</b>	<b>SALARIES</b>	<b>\$245,700</b>
<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 combined under this budget line item. Request for an additional full time Public Works Dept employee.</p>		
<b>#53310-110</b>	<b>OVERTIME</b>	<b>\$ 9,000</b>
<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>		
<b>#53310-111</b>	<b>SNOW &amp; ICE</b>	<b>Included in 53310-110</b>
<p>This budget line item covers salaries for snow plowing, snow removal, salting and sanding operations.</p>		
<b>#53310-112-000</b>	<b>BLACKTOP</b>	<b>Included in 53310-110</b>
<p>This budget line item covers salaries for hot asphalt patching done by City employees.</p>		
<b>#53310-113-000</b>	<b>CRACKSEALING</b>	<b>\$ 12,000</b>
<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 \$2.40 per pound of material applied, with a 5-year guarantee on the workmanship. The cost of crack sealing has increased approximately 35% over the past two years. It is anticipated that crack sealing maintenance of city streets will be done again in 2024.</p>		
<b>#53310-114-000</b>	<b>STREET SWEEPING</b>	<b>Included in 53310-110</b>
<p>This budget line item covers employee salaries for sweeping city streets.</p>		
<b>#53310-300</b>	<b>EXPENSE</b>	<b>\$34,000</b>
<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>		

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#53310-810-000**

**OUTLAY – SEALCOATING**

**\$ 50,000**

Seal coating is an asphalt street maintenance procedure designed to prolong the life of asphalt paved streets. A number of seal coating methods are available including slurry seals, chip seals (using pea stone, coated chips 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 as the cover aggregate. Boiler slag is no longer available. Chip seals require sweeping to pick up the excess chips or stones from the process, but the pavement surface does not oxidize like asphalt. Ultra-thin paving 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.

GSB 88 is an asphalt sealer which does not need to be covered with aggregate. Once the sealer is applied and cures the street can be open to traffic without any follow up maintenance required. Approximately 40,000 square yards of street surface were sealed in 2019 using GSB 88. GSB 88 should, ideally, be applied within 3-5 years after paving to seal the asphalt surface.

Micro surfacing is another method of sealing and resurfacing streets. Micro surfacing is a process where a slurry of sand, emulsion, cement and other additives is applied to the street. The process fills voids, seals cracks, levels the street surface and prevents further oxidation of the asphalt pavement. There is no clean up required after the slurry has cured. In 2022 and 2023 approximately 20,000 square yards of streets were sealed, each year, with a micro surfacing product.

Ideally, streets should be seal coated 7 - 8 years after paving to prevent damaging oxidation. GSB 88, if used, should be applied within 3-5 years after paving and can delay by another 4-6 years when the chip seal or micro surfacing would need to be done.

Staff is proposing to seal streets that were paved since 2020 with GSB 88 in 2024. Micro surfacing would resume again in 2025.

Staff continues to review asphalt pavement preventative maintenance practices in this industry. There are new studies in the industry that recommend sealers get applied earlier in the life of the asphalt pavement than what we have traditionally done. Studies are showing that earlier application of sealers is shown to reduce and slow down the rate of oxidation, thereby further extending the life of the pavement. Marathon County Highway is trialing a product called Rapid Penetrating Emulsion. This sealer is applied to new pavement the same year that the road is paved. MC Highway has also applied GSB 88 to newly paved roads. Staff will monitor the progress of these trials.

Cost comparison: GSB 88 \$1.25 per sq.yd  
Chip seal \$2.00 per sq.yd.  
Micro surface \$2.70 per sq.yd.

<b>STREET MAINTENANCE</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
53310-110	Salaries	\$237,906	\$170,563	\$227,500	\$217,966	\$245,700	12.72%
53310-110-5	Over Time	\$8,164	\$6,728	\$8,900	\$9,000	\$9,000	0%
53310-111	Snow and Ice	\$0	\$0	\$0	\$0	\$0	0%
53310-112	Blacktop	\$0	\$0	\$0	\$0	\$0	0%
53310-113	Crack Sealing	\$9,900	\$0	\$10,000	\$10,000	\$12,000	20%
53310-114	Street Sweeping	\$0	\$0	\$0	\$0	\$0	0%
53310-300	Expense	\$30,242	\$18,530	\$3,200	\$32,000	\$34,000	6%
53310-810	Sealcoating	\$47,504	\$0	\$50,000	\$50,000	\$50,000	50%
<b>TOTAL EXPENSE</b>		<b>\$333,716</b>	<b>\$195,822</b>	<b>\$299,600</b>	<b>\$318,966</b>	<b>\$350,700</b>	<b>9.9%</b>

# STREET CONSTRUCTION

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#53320-110-000**

**ST. CONSTRUCTION – SALARIES**

**Included in 53310-110**

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

**#53320-810-000**

**ST. CONSTRUCTION – OUTLAY**

**\$0**

This budget line item consists of expenses related to the reconstruction of designated City streets. Items typically paid for out of this line include; contracted excavation, base course, concrete work and asphalt paving. The 2024 Budget anticipates that street projects will be financed by a State Trust Fund Loan within the Capital Project Fund.

<b>STREET CONSTRUCTION</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
53320-110	Street Construction - Salaries	(City crew payroll Included in Budget Acct: #53310-110 – Street Maintenance)					
53320-810	Street Construction - Outlay					\$0	0%
<b>TOTAL EXPENSE</b>				\$0	\$0	\$0	0%

## ALLEYS

ACCOUNT NUMBER

ACCOUNT TITLE

2024 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, hot mix and cold mix asphalt are typical items paid for from this account.

**#53410-810-000**

**ALLEYS – OUTLAY**

**\$ -0-**

This budget line item is for expenses associated with repaving existing asphalt alleys. No alleys were paved in 2023 and alley paving is not anticipated in the 2024 Budget.

<b>ALLEYS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$550	\$1,514	\$1,800	\$3,000	\$3,000	0%
53410-810	Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>		\$550	\$1,514	\$1,800	\$3,000	\$3,000	0%

## STREET LIGHTING

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#53420-220-000**

**STREET LIGHTING – EXPENSE**

**\$ 138,000**

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**

**\$0**

This budget line item is used to purchase replacement decorative concrete light poles or fixtures for the lighting systems that the City owns. The City of Mosinee has been awarded funding through WisDot’s Carbon Reduction Program (CRP) to assist in paying for the conversion of the downtown HPS street lighting to more energy efficient LED lighting. The projected cost of this project is approximately \$80,000 with \$58,900 in funding through the CRP. There are also several of the concrete decorative poles that are falling apart and need to be replaced. The estimated cost for purchasing five replacement concrete decorative poles @ \$8,000 per pole is \$40,000. The 2024 Budget anticipates that the street lighting improvements will be financed by a State Trust Fund Loan within the Capital Project Fund.

<b>STREET LIGHTING</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
53420-220	Expense	\$132,881	\$85,684	\$128,527	\$138,000	\$138,000	0%
53420-810	Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>		\$132,881	\$85,684	\$128,527	\$138,000	\$138,000	0%

# SIDEWALKS

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#53430-110-000**

**SIDEWALKS – SALARIES**

**Included in 53310-110**

This budget line item is used to cover salaries associated with 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**

**\$15,000**

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		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
53430-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-810	Outlay	\$8,887	\$0	\$15,000	\$15,000	\$15,000	0%
<b>TOTAL EXPENSE</b>		\$8,887	\$0	\$15,000	\$15,000	\$15,000	0%

# STORM SEWERS

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#53440-110-000**

**STORM SEWER – SALARIES**

**Included in 53310-110**

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

**#53440-300-000**

**STORM SEWER – EXPENSE**

**\$7,000**

This budget line item is used to pay for expenses associated with existing storm sewer repairs or maintenance. Inlets, pipe and concrete are typical items paid for from this account. Membership fees to the North Central Regional Stormwater Coalition are also paid from this budget account and the fees for 2024 are set at \$1,500.

**#53440-810-000**

**STORM SEWER – OUTLAY**

**\$4,000**

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

STORM SEWERS		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
53440-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-300	Expense	\$4,980	\$5,017	\$6,500	\$7,000	\$7,000	0%
53440-810	Outlay	\$0	\$2,360	\$3,200	\$5,000	\$4,000	-20%
<b>TOTAL EXPENSE</b>		\$4,980	\$7,377	\$9,700	\$12,000	\$11,000	-8%

## SOLID WASTE

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#57100-110-000**

**YARD WASTE COLLECTION**

**\$8,000**

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. Mitch King Excavating or Hsu’s Growing Supply haul the yard waste and leaves from this site at no cost to the City. Both companies are licensed to process yard waste. Mitch King uses the material for quarry restoration. Hsu’s uses the material on ginseng gardens. 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**

**\$19,000**

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

**#57100-297-000**

**GARBAGE COLLECTION**

**\$123,178**

This budget line item covers expenses related to the contracted garbage pickup for 1-2 family residential households. In November 2020, the City signed a 10-year contract (2021 thru 2030 with Harter’s Fox Valley Disposal) for automated carted collection of refuse and recycling. The 2024 Budget amount is based upon the monthly trash collection rate of \$6.11 per residential unit x 1,680 residential units.

**#57100-300-000**

**RECYCLING COLLECTION**

**\$54,432**

This budget line item covers expenses related to the contracted recyclable material pickup for 1-2 family residential households. The City moved to weekly recycling in 2015. In November 2020, the City signed a 10-year contract (2021 thru 2030 with Harter’s Fox Valley Disposal) for automated carted collection of refuse and recycling. The 2024 Budget amount is based upon the monthly recycling collection rate of \$2.70 per residential unit x 1,680 residential units.

**#57100-500-000**

**MARATHON COUNTY LANDFILL FEES**

**\$42,500**

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 12<sup>th</sup>, 2020, City Council meeting. The 2023 tipping rate for municipal solid waste offered by the Marathon County Solid Waste Department to the City of Mosinee is \$34.92 per ton. This rate will be adjusted to reflect any new state or federal taxes or fees and will be implemented on the date indicated in statute. Additionally, the above noted rate will be adjusted annually to reflect any increases in inflation. The inflationary standard shall be the Chained-Consumer Product Index (C-CPI) and shall be reported to the municipality on or before the first day of September and shall take effect on the first day of January of the subsequent year.

<b>SOLID WASTE</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
57100-110	Yard Waste Collection	\$9,930	\$0	\$8,000	\$7,000	\$8,000	14%
57100-115	Spring Clean Up	\$16,709	\$15,535	\$15,535	\$20,000	\$19,000	-5%
57100-297	Garbage Collection	\$122,396	\$78,982	\$118,473	\$119,000	\$123,178	4%
57100-300	Recycling Collection	\$55,760	\$41,445	\$55,260	\$53,000	\$54,432	3%
57100-500	Marathon County Landfill Fees	\$41,387	\$29,936	\$42,500	\$38,000	\$42,500	12%
<b>TOTAL EXPENSE</b>		<b>\$246,182</b>	<b>\$165,898</b>	<b>\$239,768</b>	<b>\$237,000</b>	<b>\$247,110</b>	<b>4%</b>



# FORESTRY

ACCOUNT NUMBER

ACCOUNT TITLE

2024 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**

**CONSULTANT SERVICES**

**\$1,000**

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

**#55610-810-000**

**FORESTRY - EXPENSES**

**\$4,000**

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

<b>FORESTRY</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
55610-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
55610-111	Consultant Services	\$0	\$0	\$0	\$1,000	\$1,000	0%
55610-300	Forestry Expenses	\$0	\$0	\$0	\$4,000	\$4,000	0%
<b>TOTAL EXPENSE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>

## EMPLOYEE BENEFITS

### ACCOUNT NUMBER

### ACCOUNT TITLE

### 2024 BUDGET

**#51990-151**

**SOCIAL SECURITY/MEDICARE**

**\$94,750**

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**

**\$112,920**

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 2023, the City paid 6.8% of gross wages of the general category employees and 13.20% of the gross wages for Police Officers. The State of Wisconsin Department of Employee Trust Funds Board approved the 2024 Employer contribution rates of 6.90% of salary for the City's general employees and 14.30% of salary for the City's Police Department officers.

**#51990-153**

**VISION PLAN**

**\$2,650**

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 2023 monthly premium cost of \$13.86 per employee. The City has been advised that the premium rate will remain the same for the 2024 plan year.

**#51990-154**

**HEALTH INSURANCE**

**\$275,734**

This line item consists of expenses related to the payment of health insurance premiums for all eligible full-time City employees. Beginning with the 2008 plan year, the City's insurance coverage shifted to a high deductible health insurance plan offered through the Security Health Plan. The annual health plan deductible for a single plan employee is \$5,000 and the annual deductible for a family plan employee is \$10,000. The City will also make an annual contribution of \$3,250 for a single plan employee coverage and \$6,250 for family plan coverage, into a participating employee's Health Savings Account. The monthly health insurance plan premium cost for the 2024 calendar year will be \$509.02 for single plan coverage (4.95% increase) and \$1,527.02 for family plan coverage (4.95% increase). The current monthly health insurance plan premium cost for the 2023 calendar year is \$485.01 for single plan coverage and \$1,455.00 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.

**#51990-155**

**DENTAL INSURANCE**

**\$20,750**

This line item consists of expenses related to the payment of dental insurance premiums for all eligible full-time City employees. The City currently pays 100% of the premium contribution to the dental insurance plan which has been through Delta Dental of Wisconsin since 2003. The 2024 monthly premium rate for a single plan employee will remain at \$46.45 (0.0% increase) and \$145.82 (0.0% increase) for a family plan employee.

ACCOUNT NUMBERACCOUNT TITLE2024 BUDGET

#51990-156

**INCOME CONTINUATION INSURANCE****\$0**

This line item consists of expenses related to the payment of income continuation insurance plan premiums for all eligible full-time employees. The income continuation insurance plan is through the State Department of Employee Trust Funds and provides income replacement to an employee who is unable to work because of sickness or injury. The City currently pays 100% of the 120-day Waiting Period premium contribution rate and the employee may purchase additional insurance up to a waiting period of 30 days. The monthly income continuation insurance premium rate for the 120-day Waiting Period plan is approximately 0.04% of the individual employee's previous annual earnings. Due to a large fund balance in the ETF ICI insurance pool, the ETF suspended required payments in February 2012. Staff recently contacted an ETF employee who stated that most likely due to a large fund balance, the ETF is most likely planning to suspend required payments for 2024.

#51990-157

**LIFE INSURANCE****\$14,400**

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

#51990-158

**UNEMPLOYMENT COMPENSATION****\$1,000**

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

#51990-159

**EMPLOYEE ASSISTANCE PROGRAM****\$550**

This line item consists of expenses related to the City's participation in an Employee Assistance Program (EAP) that provides benefits to the City's employees. The EAP services began on January 1, 2020 and the quarterly charges for the EAP services is \$19 per employee.

<b>EMPLOYEE BENEFITS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2022</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51990-151	Social Security/Medicare	\$88,987	\$61,401	\$91,146	\$90,000	\$94,750	5.28%
51990-152	Retirement	\$100,083	\$74,550	\$99,400	\$100,000	\$112,920	13%
51990-153	Vision Plan	\$2,561	\$1,719	\$2,500	\$2,600	\$2,650	2%
51990-154	Health Insurance	\$219,020	\$216,986	\$241,236	\$278,000	\$275,734	-1%
51990-155	Dental Insurance	\$20,698	\$13,039	\$19,550	\$19,000	\$20,750	9%
51990-156	Income Continuation	\$0	\$0	\$0	\$0	\$0	0%
51990-157	Life Insurance	\$12,304	\$8,413	\$13,718	\$13,000	\$14,400	11%
51990-158	Unemployment Comp	\$0	\$0	\$0	\$1,000	\$1,000	0%
51990-159	Employee Assistance Prog	\$513	\$257	\$513	\$550	\$550	0%
<b>TOTAL EXPENSE</b>		<b>\$444,164</b>	<b>\$376,364</b>	<b>\$468,064</b>	<b>\$504,150</b>	<b>\$522,754</b>	<b>4%</b>

## UNCLASSIFIED ACCOUNTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
-----------------------	----------------------	--------------------

<b>#51910-591</b>	<b>ILLEGAL TAXES AND REFUNDS</b>	<b>\$ 0</b>
-------------------	----------------------------------	-------------

This line item consists of expenses related to refunding property taxes that may have incorrectly been charged.

<b>#51940-510</b>	<b>INSURANCE – PROPERTY &amp; LIABILITY WORKERS COMP</b>	<b>\$86,000</b>
-------------------	--	-----------------

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 (LWMMI). The City currently obtains property insurance coverage through the Municipal Property Insurance Corporation (MPIC).

<b>#57000-000</b>	<b>RESERVE FOR CONTINGENCIES</b>	<b>\$0</b>
-------------------	----------------------------------	------------

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 2024 Budget does not specifically designate revenues that will be available for contingency-related expenses.

<b>#57000-900</b>	<b>TRANSFER TO CAPITAL IMPROVEMENT FUND</b>	<b>\$5,650</b>
-------------------	---	----------------

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. The 2023 Budget included a fund transfer that will be used for expenditures related to monitoring and testing activities at the former Gorski Landfill. The 2024 Budget anticipates a fund transfer that will be used for the City’s share of expenditures related to WDNR-required monitoring and testing activities at the former Gorski Landfill.

<b>#57720-801</b>	<b>TOURISM DEVELOPMENT &amp; PROMOTION</b>	<b>\$0</b>
-------------------	--	------------

This line item formerly consisted of expenses related to the City’s contribution to the Wausau/Central Wisconsin Visitors Bureau. The 2024 Budget anticipates that room tax revenues that are specifically designated for tourism development & promotion purposes will be placed in a segregated fund and distributed by the City’s Tourism Commission in accordance with state statute requirements.

<b>#58100-610</b>	<b>DEBT SERVICE - PRINCIPAL</b>	<b>\$443,904</b>
-------------------	---------------------------------	------------------

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 six (6) current outstanding obligation issues for the General Fund: the June 2008 State Trust Fund Loan (scheduled to mature in March 2028); the September 2011 G.O. Street Improvement Bonds (scheduled to mature in September 2031); the October 2015 G.O. Street & Park Improvement Bonds (scheduled to mature in 2035); the 2015/2016 Public Works Equipment State Trust Fund Loan (scheduled to mature in March 2025); the June 2019 G.O. Street/Ambulance/Refunding Bonds (scheduled to mature in March 2034) and a portion (Disbursement #1) of the 2023 Capital Expenditures State Trust Fund Loan (scheduled to mature in 2043).

ACCOUNT NUMBER

ACCOUNT TITLE

2024 BUDGET

**#58100-620**

**DEBT SERVICE - INTEREST**

**\$115,189**

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**

**\$0**

This line item consists of expenses related to the City’s Central Wisconsin Business Park. Expenses under this line item have included costs to survey parcels that are sold within the Business Park. Past expenses incurred under this line have included land survey services fees and development agreement recording cost fees. The 2024 Budget does not anticipate any expenses under this line item.

**#59000-800**

**CWBP BUSINESS RETENTION & RECRUITMENT**

**\$600**

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

<b>UNCLASSIFIED ACCOUNTS</b>		<b>2022 Actual 12/31/2022</b>	<b>2023 Actual 9/15/2023</b>	<b>2023 Projected Year End</b>	<b>2023 Budget</b>	<b>2024 Proposed Budget</b>	<b>Percent Change</b>
51910-591	Illegal Taxes and Refunds	\$590	\$177	\$177	\$0	\$0	0.0%
51940-510	Insurance-Prop/Liab/WComp	\$80,465	\$79,764	\$83,181	\$80,250	\$86,000	7.2%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$0	\$0	0.0%
57000-100	Reserve for Capital Projects	\$0	\$0	\$0	\$0	\$0	0.0%
57000-900	Capital Imprv Fund Transfer	\$0	\$0	\$5,300	\$5,300	\$5,650	6.6%
57720-801	Tourism Develop. & Promotion	\$0	\$0	\$0	\$0	\$0	0.0%
58100-610	Debt Service - Principal	\$434,019	\$436,906	\$434,906	\$436,906	\$443,904	1.6%
58100-620	Debt Service - Interest	\$123,998	\$126,834	\$126,834	\$126,834	\$115,189	-9.2%
58100-630	Loan Fees and Expenses	\$800	\$800	\$800	\$1,000	\$1,000	0.0%
59000-000	Business Park Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
59000-800	CWBP Business Ret.	\$600	\$600	\$600	\$750	\$600	-20.0%
<b>TOTAL EXPENSE</b>		<b>\$640,472</b>	<b>\$645,081</b>	<b>\$651,798</b>	<b>\$651,040</b>	<b>\$652,343</b>	<b>0.2%</b>

# City of Mosinee

## 2024 GENERAL FUND - EXPENSES

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>MAYOR</b>							
51110-110	Salary	\$4,800	\$3,200	\$4,800	\$4,800	\$4,800	0%
51110-250	Reimbursement	\$0	\$0	\$0	\$200	\$200	0%
51110-300	Expense	\$3,300	\$3,434	\$5,000	\$5,500	\$5,500	0%
<b>TOTAL EXPENSES</b>		<b>\$8,100</b>	<b>\$6,634</b>	<b>\$9,800</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>0%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>CITY COUNCIL</b>							
51120-110	Salary	\$24,000	\$15,400	\$21,600	\$21,600	\$21,600	0%
51120-250	Reimbursement	\$2,445	\$0	\$2,250	\$2,250	\$2,250	0%
51120-300	Expense	\$14,145	\$10,509	\$19,000	\$19,500	\$19,500	0%
<b>TOTAL EXPENSES</b>		<b>\$40,590</b>	<b>\$25,909</b>	<b>\$42,850</b>	<b>\$43,350</b>	<b>\$43,350</b>	<b>0%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>CITY ADMINISTRATOR</b>							
51400-110	Salary	\$90,102	\$58,989	\$90,002	\$88,507	\$93,602	5.76%
51400-300	Expenses	\$293	\$1,242	\$1,700	\$1,300	\$1,700	30.77%
51400-500	Training	\$1,447	\$298	\$1,300	\$1,500	\$1,500	0.0%
<b>TOTAL EXPENSES</b>		<b>\$91,841</b>	<b>\$60,528</b>	<b>\$93,002</b>	<b>\$91,307</b>	<b>\$96,802</b>	<b>6%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>CITY CLERK &amp; CITY TREASURER</b>							
51410-110	City Clerk/Treasurer	\$68,555	\$46,842	\$71,469	\$69,204	\$74,327	7.40%
51410-115	Admin. Assist- 1/2City 1/2 Utility	\$17,317	\$11,779	\$17,668	\$17,272	\$18,375	6.39%
51410-222	Utilities	\$13,174	\$9,759	\$13,500	\$13,500	\$13,500	0.00%
51410-337	Seminars/Training	\$1,948	\$1,262	\$2,300	\$3,000	\$3,000	0.00%
51410-400	Recodify City Code	\$550	\$800	\$1,500	\$2,000	\$2,000	0.00%
51410-500	City Web Page	\$250	\$250	\$250	\$250	\$1,000	300.00%
51410-800	Dog Licensing/Cat Licensing	\$1,608	\$0	\$1,700	\$1,700	\$1,700	0.00%
51480-000	Publishing	\$9,373	\$5,104	\$7,656	\$8,500	\$8,500	0.00%
<b>TOTAL EXPENSES</b>		<b>\$112,775</b>	<b>\$75,795</b>	<b>\$116,043</b>	<b>\$115,426</b>	<b>\$122,402</b>	<b>6.04%</b>

## 2024 GENERAL FUND - EXPENSES

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>ELECTIONS</b>							
51420-110	Elections - Salary	\$3,212	\$2,022	\$2,022	\$3,000	\$5,500	83%
51420-300	Elections - Expense	\$4,485	\$1,534	\$1,534	\$1,500	\$5,000	233%
51420-500	Elections - Training	\$0	\$0	\$0	\$500	\$500	0%
51420-800	Elections - Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		<b>\$7,697</b>	<b>\$3,556</b>	<b>\$3,556</b>	<b>\$5,000</b>	<b>\$11,000</b>	<b>120%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>CITY OFFICES</b>							
51490-300	Expenses	\$58,407	\$37,471	\$56,207	\$52,000	\$52,000	0%
51490-810	Outlay	\$2,232	\$23,318	\$23,318	\$23,200	\$0	-100%
<b>TOTAL EXPENSES</b>		<b>\$60,639</b>	<b>\$60,789</b>	<b>\$79,525</b>	<b>\$75,200</b>	<b>\$52,000</b>	<b>-31%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>BOARD OF REVIEW</b>							
51540-105	Salary	\$225	\$125	\$125	\$125	\$125	0%
51540-107	Training/Expense	\$0	\$0	\$0	\$50	\$50	0%
<b>TOTAL EXPENSES</b>		<b>\$225</b>	<b>\$125</b>	<b>\$125</b>	<b>\$175</b>	<b>\$175</b>	<b>0%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>ASSESSOR</b>							
51540-110	Contract	\$16,600	\$14,535	\$16,600	\$17,100	\$17,100	0%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$2,568	\$0	\$2,800	\$3,000	\$3,000	0%
<b>TOTAL EXPENSES</b>		<b>\$19,168</b>	<b>\$14,535</b>	<b>\$19,400</b>	<b>\$20,100</b>	<b>\$20,100</b>	<b>0%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>ACCOUNTING AND AUDITING</b>							
51580-213	Contract	\$15,700	\$21,448	\$21,448	\$17,500	\$23,000	31.4%
<b>TOTAL EXPENSES</b>		<b>\$15,700</b>	<b>\$21,448</b>	<b>\$21,448</b>	<b>\$17,500</b>	<b>\$23,000</b>	<b>31.4%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>LEGAL</b>							
51610-212	Contract	\$910	\$240	\$1,000	\$4,500	\$4,500	0%
<b>TOTAL EXPENSES</b>		<b>\$910</b>	<b>\$240</b>	<b>\$1,000</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>0%</b>



## 2024 GENERAL FUND - EXPENSES

		2022	2023	2023	2023	2024	
<b>BUILDING INSPECTOR</b>		Actual	2023	Actual	Projected	2023	Proposed
		12/31/2022	9/15/2023	Year End	Budget	Budget	Percent
							Change
52300-110	Contract	\$4,800	\$2,800	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$677	\$340	\$340	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$10,020	\$6,924	\$10,386	\$10,000	\$10,750	8%
<b>TOTAL EXPENSES</b>		<b>\$15,498</b>	<b>\$10,064</b>	<b>\$15,526</b>	<b>\$15,300</b>	<b>\$16,050</b>	<b>5%</b>

		2022	2023	2023	2023	2024	
<b>CITIZEN COMMISSIONS</b>		Actual	2023	Actual	Projected	2023	Proposed
		12/31/2022	9/15/2023	Year End	Budget	Budget	Percent
							Change
51720-140	Plan Commission	\$240	\$0	\$180	\$600	\$550	-8%
51720-145	Zoning Board of Appeals	\$370	\$0	\$320	\$650	\$600	-8%
51720-300	Police Commission	\$50	\$0	\$300	\$200	\$300	50%
<b>L EXPENSES</b>		<b>\$660</b>	<b>\$0</b>	<b>\$800</b>	<b>\$1,450</b>	<b>\$1,450</b>	<b>0%</b>

		2022	2023	2023	2023	2024	
<b>PARKS AND RECREATION</b>		Actual	2023	Actual	Projected	2023	Proposed
		12/31/2022	9/15/2023	Year End	Budget	Budget	Percent
							Change
51870-300	Dessert Park Expense	\$4,502	\$3,771	\$5,000	\$4,000	\$4,250	6%
51880-300	Softball Field Expenses	\$1,338	\$790	\$2,000	\$2,000	\$2,000	0%
51890-110	Rec. Center Salary	\$0	\$0	\$0	\$0	\$0	0%
51890-300	Rec. Center Expense	\$1,417	\$2,565	\$3,848	\$6,500	\$4,500	-31%
51890-810	Rec. Center Outlay	\$0	\$0	\$5,842	\$5,000	\$6,500	30%
55220-000	Fireworks	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0%
55410-300	Hockey Association-Subsidy	\$0	\$0	\$23,000	\$23,000	\$23,000	0%
55410-350	Rec Center Winter Utilities	\$40,493	\$31,684	\$47,526	\$10,000	\$10,000	0%
55410-500	Softball Association	\$3,800	\$1,409	\$2,500	\$4,500	\$1,500	-67%
55410-700	River Park Expense	\$2,596	\$0	\$3,000	\$3,500	\$3,500	0%
55510-110	Parks Salaries	\$19,262	\$21,197	\$23,847	\$18,500	\$19,500	5%
55510-120	Parks/Rec. Commission	\$280	\$0	\$260	\$900	\$600	-33%
55510-300	Expenses	\$19,548	\$21,477	\$20,000	\$18,000	\$19,000	6%
55510-310	Flowers	\$0	\$0	\$0	\$0	\$0	0%
55510-312	Lawn Equipment	\$292	\$0	\$0	\$2,000	\$2,000	0%
55510-313	Trees	\$0	\$0	\$0	\$500	\$500	0%
55510-314	Refuse/Recycling Contain.	\$0	\$0	\$0	\$500	\$500	0%
55510-315	Restroom Rental	\$2,196	\$0	\$2,250	\$2,500	\$2,500	0%
55510-317	Drinking Fountains	\$0	\$0	\$0	\$0	\$0	0%
55510-318	Play Equipment	\$0	\$0	\$0	\$10,000	\$10,000	0%
55510-810	Outlay	\$5,950	\$837	\$8,100	\$26,000	\$20,000	-23%
55520-110	Dessert Park Rinks Salaries	\$1,562	\$0	\$2,500	\$2,500	\$2,500	0%
55520-300	Dessert Park Rinks Expenses	\$0	\$0	\$250	\$250	\$250	0%
55590-500	Edgewood Park Expenses	\$4,258	\$796	\$2,000	\$4,500	\$4,500	0%
<b>L EXPENSES</b>		<b>\$109,994</b>	<b>\$87,026</b>	<b>\$154,423</b>	<b>\$147,150</b>	<b>\$139,600</b>	<b>-5%</b>

		2022	2023	2023	2023	2024	
<b>LIBRARY</b>		Actual	2023	Actual	Projected	2023	Proposed
		12/31/2022	9/15/2023	Year End	Budget	Budget	Percent
							Change
55110-110	Salaries	\$2,173	\$1,350	\$2,025	\$2,000	\$2,200	10%
55110-300	Expenses	\$2,471	\$2,267	\$3,401	\$3,400	\$3,400	0%
55110-810	Outlay	\$0	\$2,950	\$2,950	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		<b>\$4,644</b>	<b>\$6,567</b>	<b>\$8,376</b>	<b>\$5,400</b>	<b>\$5,600</b>	<b>4%</b>

## 2024 GENERAL FUND - EXPENSES

		2022	2023	2023	2023	2024	
<b>BUILDINGS AND GROUNDS</b>		Actual	2023	Actual	Projected	2023	Proposed
		12/31/2022	9/15/2023	Year End	Budget	Budget	Percent
							Change
51810-110	City Hall Salary	\$3,537	\$2,365	\$3,548	\$3,300	\$3,750	14%
51810-300	City Hall Expense	\$11,941	\$10,885	\$16,327	\$12,500	\$13,000	4%
51810-650	City Hall Outlay	\$0	\$1,917	\$1,917	\$1,500	\$15,500	933%
51830-300	Ranger Station Expense	\$0	\$0		\$0	\$0	0%
51840-110	Garage Salary	\$610	\$514	\$771	\$700	\$800	14%
51840-300	Garage Expense	\$22,557	\$16,068	\$24,102	\$20,500	\$20,500	0%
51840-810	Garage Outlay	\$1,990	\$2,900	\$4,350	\$5,000	\$3,500	-30%
51860-110	Police Garage - Cleaning	\$872	\$538	\$807	\$600	\$900	50%
51860-300	Police Garage Expense	\$10,708	\$7,557	\$9,280	\$4,500	\$4,500	0%
51860-810	Police Garage Outlay	\$0	\$0	\$0	\$0	\$8,000	100%
55590-300	City Hall Vending Machines	\$849	\$265	\$397	\$800	\$0	-100%
<b>TOTAL EXPENSES</b>		<b>\$53,063</b>	<b>\$43,009</b>	<b>\$61,499</b>	<b>\$49,400</b>	<b>\$70,450</b>	<b>43%</b>

		2022	2023	2023	2023	2024	
<b>MISCELLANEOUS EXPENDITURES</b>		Actual	2023	Actual	Projected	2023	Proposed
		12/31/2022	9/15/2023	Year End	Budget	Budget	Percent
							Change
51720-150	NorthCen. Reg. Planning	\$200	\$0	\$200	\$200	\$200	0%
51720-160	League of Municipalities	\$1,571	\$1,666	\$1,666	\$1,670	\$1,906	14%
51720-162	Mosinee Chamber	\$330	\$330	\$330	\$350	\$350	0%
51720-163	Wausau Chamber	\$483	\$483	\$483	\$500	\$0	-100%
51720-164	Metro Planning Commission	\$768	\$737	\$737	\$850	\$940	11%
51720-165	Mosinee Events	\$0	\$0	\$0	\$0	\$0	0%
51720-166	Humane Society Shelter	\$3,530	\$4,220	\$4,220	\$3,750	\$3,750	0%
51720-167	Marathon Cty Eco Dev Corp	\$0	\$0	\$0	\$0	\$500	250%
51980-300	Miscellaneous Expenses	\$9,265	\$250	\$250	\$5,000	\$4,500	-10%
55410-400	Holiday Decorations	\$3,931	\$2,075	\$2,075	\$2,700	\$2,700	0%
<b>TOTAL EXPENSES</b>		<b>\$20,078</b>	<b>\$9,761</b>	<b>\$9,961</b>	<b>\$15,020</b>	<b>\$14,846</b>	<b>-1.2%</b>

		2022	2023	2023	2023	2024	
<b>POLICE DEPARTMENT</b>		Actual	2023	Actual	Projected	2023	Proposed
		12/31/2022	9/15/2023	Year End	Budget	Budget	Percent
							Change
52100-109	Police Chief Salary	\$76,690	\$52,278	\$78,823	\$78,823	\$83,153	5.49%
52100-112	Officers Salary	\$426,936	\$292,740	\$432,256	\$447,003	\$475,000	6.26%
52100-112-1	2023 New Officer Salary	\$0	\$0	\$31,000	\$53,100	\$67,400	26.93%
52100-112-2	2024 New Officers (2) Salary	\$0	\$0	\$0	\$26,600	\$96,251	261.85%
52100-113	Overtime	\$53,392	\$41,514	\$50,000	\$35,000	\$45,000	28.6%
52100-114	Police Secretary	\$46,001	\$24,155	\$40,980	\$40,985	\$44,625	8.88%
52100-115	Crossing Guards	\$2,904	\$1,073	\$3,000	\$4,000	\$4,000	0.0%
52100-137	Uniform Expense	\$7,577	\$1,843	\$15,127	\$12,250	\$15,000	22.4%
52100-157	Training and Education	\$1,375	\$3,868	\$5,858	\$5,000	\$6,000	20.0%
52100-249	(171) Ford Pursuit Utl.Veh	\$7,011	\$5,130	\$7,000	\$7,000	\$7,000	0.0%
52100-250	(151) Ford Pursuit Veh	\$9,918	\$5,999	\$7,000	\$7,000	\$7,000	0.0%
52100-251	(191) Ford Pursuit Utl. Veh	\$4,082	\$1,986	\$7,000	\$7,000	\$6,500	-7.1%
52100-253	(131) Ford Pursuit Veh	\$4,845	\$1,057	\$7,000	\$7,000	\$5,500	-21.4%
52100-300	Expense	\$11,214	\$10,609	\$15,000	\$15,000	\$33,040	120.3%
52100-315	Crime Prevention	\$480	\$0	\$500	\$700	\$700	0.0%
52100-325	Conferences	\$175	\$1,183	\$1,183	\$1,500	\$1,500	0.0%
52100-328	Legal	\$5,854	\$2,395	\$5,900	\$6,000	\$6,000	0.0%
52100-351	Fuel	\$20,602	\$15,785	\$20,735	\$18,000	\$21,000	16.7%
52100-352	Equipment Maintenance	\$18,796	\$1,085	\$19,500	\$19,500	\$23,050	18.2%
52100-810	Outlay - Equipment	\$75,986	\$550	\$16,998	\$36,600	\$16,160	-55.8%
52100-814	Outlay-Capital Improv. Squad	\$0	\$0	\$0	\$61,000	\$122,000	100.0%
<b>L EXPENSES</b>		<b>\$773,840</b>	<b>\$463,248</b>	<b>\$764,860</b>	<b>\$889,061</b>	<b>\$1,085,879</b>	<b>22%</b>

## 2024 GENERAL FUND - EXPENSES

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>MUNICIPAL COURT</b>							
52100-400	Municipal Court Exp	\$1,157	\$802	\$1,500	\$1,500	\$1,500	0%
52100-900	Judge Salary	\$4,200	\$2,800	\$4,200	\$4,200	\$4,200	0%
52100-910	Court Clerk	\$791	\$7,995	\$4,554	\$4,554	\$5,634	23.72%
52100-915	Training	\$1,479	\$700	\$2,000	\$2,250	\$2,300	2%
52100-920	Software Support	\$950	\$1,100	\$1,250	\$1,250	\$1,300	4%
52100-930	Warrants - Expenses	\$180	\$0	\$500	\$1,500	\$1,500	0%
<b>TOTAL EXPENSES</b>		<b>\$8,757</b>	<b>\$13,397</b>	<b>\$14,004</b>	<b>\$15,254</b>	<b>\$16,434</b>	<b>8%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>AMBULANCE CONTRACT</b>							
52450-333	Amb. Collection Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
52450-800	Ambulance Contract	\$113,514	\$61,206	\$122,413	\$122,413	\$131,272	7.2%
<b>TOTAL EXPENSE</b>		<b>\$113,514</b>	<b>\$61,206</b>	<b>\$122,413</b>	<b>\$122,413</b>	<b>\$131,272</b>	<b>7.2%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>FIRE CONTRACT</b>							
52200-800	Contract	\$26,550	\$10,257	\$20,514	\$20,514	\$21,552	5%
52200-850	Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%
52200-900	Fire District Operational Exp	\$50,700	\$28,030	\$56,060	\$56,060	\$62,786	12%
52200-950	Fire 2% Dues Expenses	\$15,584	\$0	\$17,921	\$15,600	\$17,921	15%
<b>TOTAL EXPENSE</b>		<b>\$92,834</b>	<b>\$38,287</b>	<b>\$94,495</b>	<b>\$92,174</b>	<b>\$102,259</b>	<b>10.9%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>STREET DEPARTMENT</b>							
53100-222	Clothing Allowance	\$788	\$788	\$788	\$800	\$800	0%
53100-234	Sand	\$1,060	\$0	\$800	\$1,800	\$1,800	0%
53100-235	Gravel	\$8,750	\$6,981	\$7,500	\$7,000	\$7,500	7%
53100-236	Road Salt	\$41,269	\$33,947	\$45,000	\$51,000	\$51,000	0%
53100-239	Street Signs	\$2,777	\$789	\$1,200	\$2,000	\$2,000	0%
53100-240	Stump Removal	\$0	\$0	\$0	\$1,000	\$1,000	0%
53100-241	Concrete Disposal Fees	\$0	\$0	\$0	\$250	\$250	0%
<b>TOTAL EXPENSE</b>		<b>\$54,643</b>	<b>\$42,505</b>	<b>\$55,288</b>	<b>\$63,850</b>	<b>\$64,350</b>	<b>1%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>MACHINERY AND EQUIPMENT</b>							
53110-110	Salary	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53110-300	Expense	\$78,009	\$59,206	\$100,000	\$60,000	\$70,000	17%
53110-351	Fuel	\$44,229	\$41,125	\$45,000	\$34,000	\$44,000	29%
53110-810	Outlay - Mach.& Equipment	\$20,146	\$0	\$6,000	\$20,000	\$15,000	-25%
53110-825	Capital Equip. Replacement	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>		<b>\$142,384</b>	<b>\$100,331</b>	<b>\$151,000</b>	<b>\$114,000</b>	<b>\$129,000</b>	<b>13.2%</b>

## 2024 GENERAL FUND - EXPENSES

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>DIRECTOR OF PUBLIC WORKS</b>							
53210-110	Salary	\$39,570	\$26,033	\$38,464	\$38,464	\$41,112	6.88%
53210-300	Expense	\$237	\$0	\$250	\$500	\$500	0%
53210-500	Training	\$0	\$0	\$200	\$600	\$600	0%
<b>TOTAL EXPENSE</b>		<b>\$39,807</b>	<b>\$26,033</b>	<b>\$38,914</b>	<b>\$39,564</b>	<b>\$42,212</b>	<b>7%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>ENGINEERING</b>							
53290-110	General	\$28,794	\$22,268	\$25,000	\$4,500	\$4,500	0%
53290-111	Public Works Safety Program	\$1,750	\$2,250	\$2,500	\$2,500	\$3,000	20%
<b>TOTAL EXPENSE</b>		<b>\$30,544</b>	<b>\$24,518</b>	<b>\$27,500</b>	<b>\$7,000</b>	<b>\$7,500</b>	<b>7%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>STREET MAINTENANCE</b>							
53310-110	Salaries	\$237,906	\$170,563	\$227,500	\$217,966	\$245,700	12.72%
53310-110-5	Over Time	\$8,164	\$6,728	\$8,900	\$9,000	\$9,000	0%
53310-111	Snow and Ice	\$0	\$0	\$0	\$0	\$0	0%
53310-112	Blacktop	\$0	\$0	\$0	\$0	\$0	0%
53310-113	Crack Sealing	\$9,900	\$0	\$10,000	\$10,000	\$12,000	20%
53310-114	Street Sweeping	\$0	\$0	\$0	\$0	\$0	0%
53310-300	Expense	\$30,242	\$18,530	\$3,200	\$32,000	\$34,000	6%
53310-810	Sealcoating	\$47,504	\$0	\$50,000	\$50,000	\$50,000	0%
<b>TOTAL EXPENSE</b>		<b>\$333,716</b>	<b>\$195,822</b>	<b>\$299,600</b>	<b>\$318,966</b>	<b>\$350,700</b>	<b>9.9%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>STREET CONSTRUCTION</b>							
53320-110	Street Construction - Salaries	(City crew payroll Included in Budget Acct: #53310-110 – Street Maintenance)					
53320-810	Street Construction - Outlay					\$0	
<b>TOTAL EXPENSE</b>				\$0	\$0	\$0	0%

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>ALLEYS</b>							
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$550	\$1,514	\$1,800	\$3,000	\$3,000	0%
53410-810	Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>		<b>\$550</b>	<b>\$1,514</b>	<b>\$1,800</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>STREET LIGHTING</b>							
53420-220	Expense	\$132,881	\$85,684	\$128,527	\$138,000	\$138,000	0%
53420-810	Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>		<b>\$132,881</b>	<b>\$85,684</b>	<b>\$128,527</b>	<b>\$138,000</b>	<b>\$138,000</b>	<b>0%</b>

## 2024 GENERAL FUND - EXPENSES

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>SIDEWALKS</b>							
53430-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-810	Outlay	\$8,887	\$0	\$15,000	\$15,000	\$15,000	0%
<b>TOTAL EXPENSE</b>		\$8,887	\$0	\$15,000	\$15,000	\$15,000	0%

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>STORM SEWERS</b>							
53440-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-300	Expense	\$4,980	\$5,017	\$6,500	\$7,000	\$7,000	0%
53440-810	Outlay	\$0	\$2,360	\$3,200	\$5,000	\$4,000	-20%
<b>TOTAL EXPENSE</b>		\$4,980	\$7,377	\$9,700	\$12,000	\$11,000	-8%

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>SOLID WASTE</b>							
57100-110	Yard Waste Collection	\$9,930	\$0	\$8,000	\$7,000	\$8,000	14%
57100-115	Spring Clean Up	\$16,709	\$15,535	\$15,535	\$20,000	\$19,000	-5%
57100-297	Garbage Collection	\$122,396	\$78,982	\$118,473	\$119,000	\$123,178	4%
57100-300	Recycling Collection	\$55,760	\$41,445	\$55,260	\$53,000	\$54,432	3%
57100-500	Marathon County Landfill Fees	\$41,387	\$29,936	\$42,500	\$38,000	\$42,500	12%
<b>TOTAL EXPENSE</b>		\$246,182	\$165,898	\$239,768	\$237,000	\$247,110	4%

		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>FORESTRY</b>							
55610-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
55610-111	Consultant Services	\$0	\$0	\$0	\$1,000	\$1,000	0%
55610-300	Forestry Expenses	\$0	\$0	\$0	\$4,000	\$4,000	0%
<b>TOTAL EXPENSE</b>		\$0	\$0	\$0	\$5,000	\$5,000	0%

		2022 Actual 12/31/2022	2023 Actual 9/15/2022	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
<b>EMPLOYEE BENEFITS</b>							
51990-151	Social Security/Medicare	\$88,987	\$61,401	\$91,146	\$90,000	\$94,750	5.28%
51990-152	Retirement	\$100,083	\$74,550	\$99,400	\$100,000	\$112,920	13%
51990-153	Vision Plan	\$2,561	\$1,719	\$2,500	\$2,600	\$2,650	2%
51990-154	Health Insurance	\$219,020	\$216,986	\$241,236	\$278,000	\$275,734	-1%
51990-155	Dental Insurance	\$20,698	\$13,039	\$19,550	\$19,000	\$20,750	9%
51990-156	Income Continuation	\$0	\$0	\$0	\$0	\$0	0%
51990-157	Life Insurance	\$12,304	\$8,413	\$13,718	\$13,000	\$14,400	11%
51990-158	Unemployment Comp	\$0	\$0	\$0	\$1,000	\$1,000	0%
51990-159	Employee Assistance Prog	\$513	\$257	\$513	\$550	\$550	0%
<b>TOTAL EXPENSE</b>		\$444,164	\$376,364	\$468,064	\$504,150	\$522,754	4%

## 2024 GENERAL FUND - EXPENSES

UNCLASSIFIED ACCOUNTS		2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Proposed Budget	Percent Change
51910-591	Illegal Taxes and Refunds	\$590	\$177	\$177	\$0	\$0	0.0%
51940-510	Insurance-Prop/Liab/WComp	\$80,465	\$79,764	\$83,181	\$80,250	\$86,000	7.2%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$0	\$0	0.0%
57000-100	Reserve for Capital Projects	\$0	\$0	\$0	\$0	\$0	0.0%
57000-900	Capital Imprv Fund Transfer	\$0	\$0	\$5,300	\$5,300	\$5,650	6.6%
57720-801	Tourism Develop. & Promotion	\$0	\$0	\$0	\$0	\$0	0.0%
58100-610	Debt Service - Principal	\$434,019	\$436,906	\$434,906	\$436,906	\$443,904	1.6%
58100-620	Debt Service - Interest	\$123,998	\$126,834	\$126,834	\$126,834	\$115,189	-9.2%
58100-630	Loan Fees and Expenses	\$800	\$800	\$800	\$1,000	\$1,000	0.0%
59000-000	Business Park Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
59000-800	CWBP Business Ret.	\$600	\$600	\$600	\$750	\$600	-20.0%
<b>TOTAL EXPENSE</b>		\$640,472	\$645,081	\$651,798	\$651,040	\$652,343	0.2%
<b>TOTAL GENERAL FUND EXPENSES</b>		\$3,629,737	\$2,673,251	\$3,720,064	\$3,844,250	\$4,155,637	8.1%





**CITY OF MOSINEE**

**2024 GENERAL FUND - EXPENSES**

	2022 Actual 12/31/2022	2023 Actual 9/15/2023	2023 Projected Year End	2023 Budget	2024 Budget	Percent Change
<b>MAYOR EXPENSES</b>	\$9,532	\$5,975	\$9,800	\$10,500	\$10,500	0%
<b>CITY COUNCIL EXPENSES</b>	\$40,590	\$25,909	\$42,850	\$43,350	\$43,350	0%
<b>CITY ADMINISTRATOR EXPENSES</b>	\$91,841	\$60,528	\$93,002	\$91,307	\$96,802	6%
<b>CITY CLERK &amp; TREASURER EXPENSES</b>	\$112,775	\$75,795	\$116,043	\$115,426	\$122,402	6%
<b>ELECTIONS EXPENSES</b>	\$7,697	\$3,556	\$3,556	\$5,000	\$11,000	120%
<b>CITY OFFICES EXPENSES</b>	\$60,639	\$60,789	\$79,525	\$75,200	\$52,000	-31%
<b>BOARD OF REVIEW EXPENSES</b>	\$225	\$125	\$125	\$175	\$175	0%
<b>ASSESSOR EXPENSES</b>	\$19,168	\$14,535	\$19,400	\$20,100	\$20,100	0%
<b>ACCOUNTING/AUDITING EXPENSES</b>	\$15,700	\$21,448	\$21,448	\$17,500	\$23,000	31%
<b>LEGAL EXPENSES</b>	\$910	\$240	\$1,000	\$4,500	\$4,500	0%
<b>BUILDING INSPECTOR EXPENSES</b>	\$15,498	\$10,064	\$15,526	\$15,300	\$16,050	5%
<b>COMMISSION/COMMITTEES EXPENSES</b>	\$660	\$0	\$800	\$1,450	\$1,450	0%
<b>LIBRARY EXPENSES</b>	\$4,644	\$6,567	\$8,376	\$5,400	\$5,600	4%
<b>PARKS AND REC EXPENSES</b>	\$109,994	\$87,026	\$154,423	\$147,150	\$139,600	-5%
<b>BUILDINGS &amp; GROUNDS EXPENSES</b>	\$53,063	\$43,009	\$61,499	\$49,400	\$70,450	43%
<b>MISCELLANEOUS EXPENSES</b>	\$20,078	\$9,761	\$9,961	\$15,020	\$14,846	-1%
<b>POLICE DEPARTMENT EXPENSES</b>	\$773,840	\$463,248	\$764,860	\$889,061	\$1,085,879	22%
<b>MUNICIPAL COURT EXPENSES</b>	\$8,757	\$13,397	\$14,004	\$15,254	\$16,434	8%
<b>AMBULANCE CONTRACT EXPENSE</b>	\$113,514	\$61,206	\$122,413	\$122,413	\$131,272	7%
<b>FIRE CONTRACT EXPENSE</b>	\$92,834	\$38,287	\$94,495	\$92,174	\$102,259	11%
<b>STREET DEPARTMENT EXPENSE</b>	\$54,643	\$42,505	\$55,288	\$63,850	\$64,350	1%
<b>MACH. &amp; EQUIPMENT EXPENSE</b>	\$142,384	\$100,331	\$151,000	\$114,000	\$129,000	13%
<b>DIRECTOR OF PUBLIC WORKS EXPENSE</b>	\$39,807	\$26,033	\$38,914	\$39,564	\$42,212	7%
<b>ENGINEERING EXPENSE</b>	\$30,544	\$24,518	\$27,500	\$7,000	\$7,500	7%
<b>STREET MAINTENANCE EXPENSE</b>	\$333,716	\$195,822	\$299,600	\$318,966	\$350,700	10%
<b>STREET CONSTRUCTION EXPENSE</b>	\$0	\$0	\$0	\$0	\$0	0%
<b>ALLEYS EXPENSE</b>	\$550	\$1,514	\$1,800	\$3,000	\$3,000	0%
<b>STREET LIGHTING EXPENSE</b>	\$132,881	\$85,684	\$128,527	\$138,000	\$138,000	0%
<b>SIDEWALKS EXPENSE</b>	\$8,887	\$0	\$15,000	\$15,000	\$15,000	0%
<b>STORM SEWERS EXPENSE</b>	\$4,980	\$7,377	\$9,700	\$12,000	\$11,000	-8%
<b>SOLID WASTE EXPENSE</b>	\$246,182	\$165,898	\$239,768	\$237,000	\$247,110	4%
<b>FORESTRY EXPENSE</b>	\$0	\$0	\$0	\$5,000	\$5,000	0%
<b>EMPLOYEE BENEFITS EXPENSE</b>	\$444,164	\$376,364	\$468,064	\$504,150	\$522,754	4%
<b>UNCLASSIFIED ACCTS EXPENSE</b>	\$640,472	\$645,081	\$651,798	\$651,040	\$652,343	0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,631,170</b>	<b>\$2,672,592</b>	<b>\$3,720,064</b>	<b>\$3,844,250</b>	<b>\$4,155,637</b>	<b>8%</b>





wisconsin  
central time

# CITY OF MOSINEE

## 2024 BUDGET

### CAPITAL PROJECT FUND

**CITY OF MOSINEE**  
**CAPITAL PROJECTS FUND**  
**2024 BUDGET**

<u>ACCOUNT #</u>		<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET</u>	<u>2023</u> <u>ESTIMATE</u>	<u>2024</u> <u>BUDGET</u>
<b>REVENUES</b>					
410-00-47000-000	INTEREST	\$0	\$0	\$0	\$0
410-00-48000-000	MISCELLANEOUS	\$50,523	\$10,533	\$10,533	\$11,267
410-00-48500-000	LOAN PROCEEDS	\$0	\$167,983	\$211,864	\$1,217,500
410-00-48600-100	DNR GRANT PROCEEDS	\$0	\$0	\$42,010	\$0
410-00-48600-200	DOT GRANT PROCEEDS	\$0	\$0	\$33,855	\$0
	GRANT PROCEEDS	\$0	\$25,000	\$0	\$0
	<i>SUB-TOTAL</i>	<i>\$50,523</i>	<i>\$203,516</i>	<i>\$298,262</i>	<i>\$1,228,767</i>
<b>OTHER REVENUE SOURCES</b>					
410-00-48500-020	GENERAL FUND - TRANSFER	\$0	\$5,300	\$5,300	\$5,700
	GENERAL FUND - RESERVES	\$0	\$0	\$0	\$0
	OTHER FUND TRANSFERS	\$0	\$0	\$0	\$0
	<b>BEGINNING BALANCE</b>	(\$245,976)	(\$211,662)	(\$456,166)	(\$360,456)
	<b>TOTAL REVENUES</b>	(\$195,453)	(\$2,846)	(\$152,604)	\$874,011
<b>EXPENDITURES</b>					
410-00-51850-200	BUILDINGS/OTHER	\$73,704	\$130,800	\$122,464	\$79,400
410-00-52500-000	STREET IMPROVEMENTS	\$128,570	\$0	\$38,347	\$895,000
410-00-52500-800	ENGINEERING	\$58,439	\$26,983	\$47,041	\$0
410-00-53300-500	EQUIPMENT	\$0	\$0	\$0	\$285,000
410-00-53300-800	VEHICLES	\$0	\$0	\$0	\$0
	ARPA TRANSFERS OUT	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENSES</b>	\$260,713	\$157,783	\$207,852	\$1,259,400
	<b>YEAR END FUND BALANCE</b>	(\$456,166)	(\$160,629)	(\$360,456)	(\$385,389)



## CAPITAL PROJECT FUND

### 2024 PROJECTS

<u>ACCOUNT #</u>	<u>PROJECT</u>	<u>BUDGET AMOUNT</u>
410-00-51850-200	Gorski Landfill Site Investigation	\$16,900
410-00-51850-200	Dessert Library Tuckpointing	\$62,500
410-00-52500-800	Main Street Repavement	\$716,000
410-00-52500-800	Pineview Drive Repavement	\$19,000
410-00-52500-800	Jackson Street Repavement	\$75,000
410-00-52500-800	3rd Street Reconstruction	\$85,000
410-00-53300-500	Tandem Axle Patrol Truck Purchase	\$225,000
410-00-53300-500	Backhoe Purchase (50%)	\$60,000

**2024 TOTAL \$1,259,400**



wisconsin  
central time

# CITY OF MOSINEE

## 2024 BUDGET

### SPECIAL REVENUE FUNDS

**CITY OF MOSINEE**  
**2024 BUDGET**  
**Tax Increment District No. 2**

<u>ACCOUNT #</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET</u>	<u>2023</u> <u>ESTIMATE</u>	<u>2024</u> <u>BUDGET</u>
<b>REVENUES</b>				
420-00-29100-115-000	\$0	\$0	\$0	\$0
420-00-41110-000-000	\$413,439	\$366,258	\$366,258	\$466,078
420-00-41400-000-00	\$63,879	\$104,622	\$63,879	\$63,879
420-00-41200-000-000	\$7,371	\$7,371	\$7,371	\$7,371
420-00-41800-000-000	\$0	\$0	\$0	\$0
420-00-42000-000-000	\$121	\$0	\$0	\$0
SUB-TOTAL	\$484,810	\$478,251	\$437,508	\$537,328
<b>TRANSFERS IN</b>	\$0	\$0	\$0	\$0
<b>BEGINNING BALANCE</b>	\$1,235,086	\$601,603	\$1,510,831	\$854,330
<b>TOTAL REVENUES</b>	\$1,719,896	\$1,079,854	\$1,948,339	\$1,391,658
<b>EXPENDITURES</b>				
420-00-51720-000-000	\$0	\$0	\$0	\$0
420-00-51800-000-000	\$150	\$40,000	\$40,000	\$40,000
420-00-52500-000-000	\$0	\$0	\$0	\$0
420-00-52500-800-000	\$0	\$0	\$0	\$0
420-00-52800-000-000	\$0	\$0	\$0	\$0
420-00-61000-200-000	\$40,099	\$35,034	\$35,034	\$29,215
420-00-61000-300-000	\$168,816	\$193,975	\$193,975	\$203,816
<b>SUBTOTAL EXPENSES</b>	\$209,065	\$269,009	\$269,009	\$273,031
<b>TRANSFERS OUT</b>	\$0	\$50,000	\$825,000	\$275,000
<b>TOTAL EXPENSES</b>	\$209,065	\$319,009	\$1,094,009	\$548,031
<b>YEAR END FUND BALANCE</b>	\$1,510,831	\$760,845	\$854,330	\$843,627



**TAX INCREMENT DISTRICT NO. 2 FUND**

**2024 EXPENDITURES**

<b><u>Account #</u></b>	<b><u>Project</u></b>	<b><u>Budget Amount</u></b>
420-00-51800-000	City TID Administrative Charge	<b>\$40,000</b>
	<b>TOTAL</b>	<b>\$40,000</b>

**CITY OF MOSINEE  
2024 BUDGET  
Tax Increment District No. 3**

<u>ACCOUNT #</u>		<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ESTIMATE</u>	<u>2024 BUDGET</u>
<b>REVENUES</b>					
430-00-29100-115	LOAN PROCEEDS	\$0	\$0	\$0	<b>\$212,500</b>
430-00-41110-000	PROPERTY TAX LEVY	\$113,034	\$95,839	\$95,839	<b>\$198,703</b>
430-00-41900-000	PERSONAL PROP AID	\$15,683	\$26,171	\$15,683	<b>\$15,683</b>
430-00-41200-000	COMPUTER EXEMPT AID	\$2,167	\$2,167	\$2,167	<b>\$2,167</b>
430-00-41800-000	SALE OF PROPERTY	\$0	\$0	\$0	<b>\$0</b>
430-00-42000-000	INTEREST	\$0	\$0	\$0	<b>\$0</b>
430-00-45000-000	WEDC GRANT PROCEEDS	\$146,500	\$50,000	\$103,500	<b>\$50,000</b>
430-00-45000-000	WISDOT GRANT PROCEEDS	\$0	\$0	\$0	<b>\$58,904</b>
	<i>SUB-TOTAL</i>	<b>\$277,384</b>	<b>\$174,177</b>	<b>\$217,189</b>	<b>\$537,957</b>
<b>TRANSFERS IN</b>					
	GENERAL FUND	\$0	\$0	\$0	<b>\$0</b>
	TID NO. 2	\$0	\$50,000	\$825,000	<b>\$275,000</b>
<b>BEGINNING BALANCE</b>		<b>(\$914,443)</b>	<b>(\$88,723)</b>	<b>(\$951,945)</b>	<b>(\$1,015,486)</b>
<b>TOTAL REVENUES</b>		<b>(\$637,059)</b>	<b>\$135,454</b>	<b>\$90,244</b>	<b>(\$202,529)</b>
<b>EXPENDITURES</b>					
430-00-51720-000	CONSULTANT SERVICES	\$618	\$0	\$3,500	<b>\$3,500</b>
430-00-51800-000	OTHER	\$25,514	\$117,500	\$84,000	<b>\$74,250</b>
430-00-52500-000	STREET IMPROVEMENTS	\$0	\$2,500	\$65	<b>\$294,311</b>
430-00-52800-000	DEVELOPMENT GRANTS	\$193,829	\$872,500	\$973,840	<b>\$47,500</b>
430-00-55000-000	LAND PURCHASES	\$49,700	\$0	\$0	<b>\$0</b>
430-00-61000-200	INTEREST EXPENSE	\$15,225	\$14,325	\$14,325	<b>\$6,713</b>
430-00-61000-300	PRINCIPAL EXPENSE	\$30,000	\$30,000	\$30,000	<b>\$30,000</b>
<b>TOTAL EXPENSES</b>		<b>\$314,886</b>	<b>\$1,036,825</b>	<b>\$1,105,730</b>	<b>\$456,274</b>
<b>TRANSFERS OUT</b>					
	CAPITAL PROJECT FUND	\$0	\$0	\$0	<b>\$0</b>
<b>YEAR END FUND BALANCE</b>		<b>(\$951,945)</b>	<b>(\$901,371)</b>	<b>(\$1,015,486)</b>	<b>(\$658,803)</b>





## TAX INCREMENT DISTRICT NO. 3 FUND

### 2024 EXPENDITURES

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
430-00-51800-000	Downtown Landscaping Maintenance	\$25,250
430-00-51800-000	Square Park & Parking Plaza Enhancement Project	\$49,000
430-00-52500-000	3rd Street Reconstruction Project (Main St. to High St.)	\$85,000
430-00-52500-000	3rd Street Water Main Replacement (Main St. to High St.)	\$87,500
430-00-52500-000	Decorative Street Light LED Fixture Replacements	\$81,811
430-00-52500-000	Decorative Street Light Pole Replacements	\$40,000
430-00-52800-000	Mosinee Brewing Company Development Grant (#6 of 10)	<u>\$47,500</u>
	<b>TOTAL BUDGETED EXPENSES =</b>	<b>\$416,061</b>



**CITY OF MOSINEE**

**TOURISM DEVELOPMENT & PROMOTION FUND**

**2024 BUDGET**

<u>ACCOUNT #</u>		<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ESTIMATE</u>	<u>2024 BUDGET</u>
<b>REVENUES</b>					
	MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0
350-00-41000-000	<b>ROOM TAXES</b>	\$44,768	\$49,000	\$50,000	<b>\$50,000</b>
	<b>BEGINNING BALANCE</b>	\$44,125	\$7,650	\$58,523	<b>\$9,173</b>
	<b>TOTAL REVENUES</b>	\$88,893	\$56,650	\$108,523	<b>\$59,173</b>
<b>EXPENDITURES</b>					
350-00-51500-000	PROMOTIONAL EXPENSES	\$27,520	\$35,000	\$24,500	<b>\$30,000</b>
350-00-51800-000	DEVELOPMENT PROJECTS	\$0	\$0	\$72,000	<b>\$24,000</b>
350-00-57500-500	TOURISM ENTITY SERVICES	\$2,850	\$2,850	\$2,850	<b>\$2,850</b>
	<b>TOTAL EXPENSES</b>	\$30,370	\$37,850	\$99,350	<b>\$56,850</b>
	<b>YEAR END FUND BALANCE</b>	\$58,523	\$18,800	\$9,173	<b>\$2,323</b>



**CITY OF MOSINEE**

**FUTURE PARK RESERVE / PARK DEVELOPMENT FUND**

**2024 BUDGET**

<u>ACCOUNT #</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ESTIMATE</u>	<u>2024 BUDGET</u>
<b>REVENUES</b>				
BUILDNG PERMIT FEES	\$12,500	\$3,000	\$4,000	<b>\$3,000</b>
PARKLAND DEDICATION FEES	\$6,206	\$0	\$0	<b>\$0</b>
DONATIONS	\$0	\$0	\$0	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$40,468</b>	<b>\$58,174</b>	<b>\$59,174</b>	<b>\$55,174</b>
<b>TOTAL REVENUES</b>	<b>\$59,174</b>	<b>\$61,174</b>	<b>\$63,174</b>	<b>\$58,174</b>
<b>EXPENDITURES</b>				
PARK IMPROVEMENTS	\$0	\$0	\$0	<b>\$0</b>
PARK LAND ACQUISITION	\$0	\$0	\$0	<b>\$0</b>
<b>SUBTOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS OUT</b>	<b>\$0</b>	<b>\$41,000</b>	<b>\$8,000</b>	<b>\$36,500</b>
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$41,000</b>	<b>\$8,000</b>	<b>\$36,500</b>
<b>YEAR END FUND BALANCE</b>	<b>\$59,174</b>	<b>\$20,174</b>	<b>\$55,174</b>	<b>\$21,674</b>



**CITY OF MOSINEE**

**RIVER PARK DEVELOPMENT RESERVE FUND**

**2024 BUDGET**

<u>ACCOUNT #</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ESTIMATE</u>	<u>2024 BUDGET</u>
<b>REVENUES</b>				
MAAC PAVILION FEES	\$3,125	\$2,000	\$2,500	<b>\$2,500</b>
<b>BEGINNING BALANCE</b>	\$3,563	\$5,725	\$6,688	<b>\$2,500</b>
<b>TOTAL REVENUES</b>	\$6,688	\$7,725	\$9,188	<b>\$5,000</b>
<b>EXPENDITURES</b>				
RIVER PARK IMPROVEMENTS	\$0	\$5,500	\$6,688	<b>\$1,500</b>
<b>SUBTOTAL EXPENSES</b>	\$0	\$5,500	\$6,688	<b>\$1,500</b>
TRANSFERS OUT	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$6,688</b>	<b>\$1,500</b>
<b>YEAR END FUND BALANCE</b>	<b>\$6,688</b>	<b>\$2,225</b>	<b>\$2,500</b>	<b>\$3,500</b>



**CITY OF MOSINEE**

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

**2024 BUDGET**

	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ESTIMATE</u>	<u>2024 BUDGET</u>
<b>REVENUES</b>				
LOAN REPAYMENT PROCEEDS	\$2,295	\$1,500	\$60,000	\$1,500
INTEREST EARNED	\$306	\$50	\$300	\$150
SUB-TOTAL	\$2,601	\$1,550	\$60,300	\$1,650
<b>BEGINNING BALANCE</b>	<b>\$105,407</b>	<b>\$52,784</b>	<b>\$36,018</b>	<b>\$56,318</b>
<b>TOTAL REVENUES</b>	<b>\$108,008</b>	<b>\$54,334</b>	<b>\$96,318</b>	<b>\$57,968</b>
<b>EXPENDITURES</b>				
LOAN EXPENSES	\$64,216	\$25,000	\$28,000	\$30,000
ADMINISTRATIVE EXPENSES	\$7,774	\$3,750	\$12,000	\$12,000
<b>TOTAL EXPENSES</b>	<b>\$71,990</b>	<b>\$28,750</b>	<b>\$40,000</b>	<b>\$42,000</b>
<b>YEAR END FUND BALANCE</b>	<b>\$36,018</b>	<b>\$25,584</b>	<b>\$56,318</b>	<b>\$15,968</b>



wisconsin  
central time

# CITY OF MOSINEE

## 2024 BUDGET

### DEBT SERVICE FUND



# CITY OF MOSINEE 2024 BUDGET

## DEBT SERVICE FUND SUMMARY

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>REVENUES</b>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers In - Other	\$789,974	\$813,157	\$838,074	\$838,074	\$829,836
Beginning Balance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	\$789,974	\$813,157	\$838,074	\$838,074	\$829,836
<b>EXPENDITURES</b>					
Principal Retirement	\$577,827	\$617,940	\$660,881	\$660,881	\$677,720
Interest & Fiscal Charges	\$212,147	\$194,217	\$176,193	\$176,193	\$151,116
Escrow Agent Payment	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$789,974	\$813,157	\$838,074	\$838,074	\$829,836
<b>YR END BALANCE</b>	\$0	\$0	\$0	\$0	\$0