



wisconsin  
central time

# **CITY OF MOSINEE**

## **2016 BUDGET**



## RESOLUTION NO. 2015-17

### A RESOLUTION TO ADOPT THE 2016 BUDGET FOR THE CITY OF MOSINEE AND AUTHORIZE THE LEVY OF TAXES THEREFOR

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 2016 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 2016 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 2016 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 7th day of December, 2015.

A handwritten signature in black ink, appearing to read "Brent Jacobson", written over a horizontal line.

Brent Jacobson, Mayor

A handwritten signature in black ink, appearing to read "Bruce R. Jamroz", written over a horizontal line.

Bruce R. Jamroz, City Clerk/Treasurer

Date of Publication: 12/10/2015



## City of Mosinee

225 Main Street, Mosinee, Wisconsin 54455 715/693-2275 Fax: 715/693-1324 [www.mosinee.wi.us](http://www.mosinee.wi.us)

December 4, 2015

Dear Mayor Jacobson and City Councilors:

I am pleased to submit the proposed 2016 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 readily 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 2016 budget is divided into seven major fund groups with anticipated revenues and expenses as follows:

#### **REVENUES**

General	\$7,605,679
Debt Service Fund	\$ 493,052
Special Revenue - Capital Projects	\$1,271,580
Special Revenue - Economic Development Reserve	\$ 41,774
Tax Increment District No. 2 Fund	\$2,371,773
Tax Increment District No. 3 Fund	\$ 667,193
Special Revenue - Comm. Develop. Block Grant	<u>\$ 86,397</u>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$12,537,448</b>

#### **EXPENDITURES**

General	\$3,143,425
Debt Service Fund	\$ 493,052
Special Revenue - Capital Projects	\$1,341,500
Special Revenue - Economic Development Reserve	\$ 22,500
Tax Increment District No. 2 Fund	\$ 387,911
Tax Increment District No. 3 Fund	\$ 715,900
Special Revenue - Comm. Develop. Block Grant	<u>\$ 49,500</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$6,153,788</b>

## **FINANCIAL HIGHLIGHTS (continued)**

- Overall, the General Fund budgeted new revenues are expected to increase approximately 3.1% (\$95,583) from 2015 to 2016 (from \$3.05 million to \$3.14 million) and the total General Fund budgeted expenditures are also expected to increase approximately 3.1% (+\$95,583) from 2015 to 2016 (from \$3.05 million to \$3.14 million).
- The City's 2015 Total Assessed Valuation (T.I.D. in) of \$259,576,300 reflects an increase of \$2,651,100 (1%) from the 2014 Total Assessed Valuation (T.I.D. in) of \$256,925,200.
- The General Fund Property Tax levy (T.I.D. out) will increase approximately 10.1% from \$1,695,000 in 2015 to \$1,865,500 in 2016. The City's assessed property tax mill levy rate will also increase approximately 10.01% from 6.77 mills in 2015 to 7.45 mills for the 2016 payable property tax year. The collection of Property Tax is the General Fund's largest source of revenue (59.3% of total revenues).
- The State of Wisconsin's Shared Revenue Program aid of \$511,706 in 2016 will be approximately \$826 more than what the City received for the 2015 fiscal year. It is important to point out that the State Shared Revenue payment to the City has decreased -\$116,828 (approximately -18.6%) since 2003. State Shared Revenue is the General Fund's 2<sup>nd</sup> largest source of revenue (16.3% of total revenues).
- The State of Wisconsin has provided notification that the City qualifies to receive \$32,149 in Expenditure Restraint Aid from the State in 2016. The City last received Expenditure Restraint Aid in 2014 (\$28,322). Based on the current proposed 2016 General Fund Budget, staff is anticipating that the City will again qualify to receive Expenditure Restraint Aid in 2017.
- The State of Wisconsin Transportation Aid to the City will unfortunately decrease -\$8,973 (approximately -3.3%) for the 2016 fiscal year from \$270,999 in 2015 to \$262,026 in 2016. State Transportation Aid is the General Fund's 3<sup>rd</sup> largest source of revenue (approximately 8.3% of total revenues).
- The 2016 Budget again includes revenues that will be received from the Townships of Knowlton and Bergen for their respective shares of the debt service expenses related to the construction of the Mosinee Fire District Station on Rangeline Road.
- The 2016 Budget will also again include revenues that will be received from the Townships of Knowlton and Bergen for their respective shares of the debt services expenses related to the State Trust Fund loan that was obtained in 2013 to refinance the debt related to the 2011 Pierce Fire Truck that is owned by the Fire District.
- Due to the current status of our national economy, budgeted revenues (\$500) received from Interest Earnings are again expected to decrease -50% for the 2016 fiscal year. Unfortunately, at one time Interest Earnings were a very significant source of revenue for the General Fund and Interest Earnings have decreased -\$85,416 (approximately -99.4%) since the City received \$81,416 in 2000.
- The City Clerk/Treasurer Department's 2016 Budget includes \$4,895 for the redesign of the City's website and also the development of a new mobile City website. The City's website was last redesigned in 2010.
- The Election Department's 2016 Budget is anticipating an increase of \$8,500 in expenses that are directly related to the federal office elections that will occur in 2016.
- The City Offices Department's 2016 budget includes an additional \$5,000 for general office expenses and \$2,500 for the purchase of a new computer system for the City Clerk.

## FINANCIAL HIGHLIGHTS (continued)

- The proposed Building Inspector Department's 2016 Budget includes \$12,500 for the Code Enforcement Assistant position that was filled in late 2015. The new part-time position will average approximately twelve (12) hours per week.
- The Parks & Recreation Department's 2016 budget again includes a \$2,500 donation to the Mosinee Area Chamber of Commerce's 4<sup>th</sup> of July Festival fireworks show and the budget also includes \$10,000 for the purchase/rehabilitation of new play equipment/facilities. The expenses related to the provision of hanging flower baskets in the downtown area and also the maintenance of the landscape beds at Square Park will again be funded by the Downtown Tax Increment District No. 3 in 2016. The 2016 Budget also includes \$10,000 for the planting of new trees in River Park. The total \$104,100 budgeted for the Parks & Recreation Department's expenditures account for approximately 3.3% of the total General Fund budgeted expenditures for 2016.
- The Police Department 2016 budget includes an additional \$6,000 for officer overtime expenses and an additional \$5,000 in anticipated maintenance expenses for the 2011 Squad. The 2016 Budget also anticipates a reduction of \$7,000 in fuel for the squads and also includes \$2,500 for the purchase of a new computer for the Police Department's middle office. The \$603,450 budgeted for Police Department expenditures account for approximately 19.2% of the total 2016 General Fund budget expenditures.
- The 2016 Budget includes \$192,740 for membership assessment payments to the Mosinee Fire District for the provision of ambulance and fire services to the City. There will not be a Capital Equipment assessment expense for the 2016 fiscal year. Ambulance and Fire Department expenditures account for approximately 6.1% of the total 2016 budgeted expenditures.
- The 2016 Department of Public Works - Street Department Budget includes an additional +\$2,100 (total budget expense of \$45,100) for the purchase of road salt.
- The 2016 Department of Public Works – Machinery & Equipment Budget includes a -\$10,000 reduction (total budget of \$30,000) for the purchase of fuel for the department's vehicles and equipment.
- The 2016 Department of Public Works - Street Maintenance Budget again includes \$10,000 for expenses to crack-seal streets and also \$41,000 for expenses to seal-coat streets within the City that were paved in 2004 & 2005.
- The 2016 Department of Public Works - Alleys Budget anticipates that no alley paving will be completed in 2016 which results in a -\$12,000 outlay expense reduction.
- The total of \$481,175 in Public Works' related expenditures (not including street lighting and solid waste expenditures) account for approximately 15.3% of the 2016 General Fund budgeted expenditures.
- The 2016 Budget includes \$135,000 in Street Lighting expenses. It is very important to point out that the City's Street Lighting budget expenses have increased approximately \$62,979 or approximately 87% since the 2000 fiscal year, when \$72,021 in street lighting expenses were incurred. Street lighting expenditures account for approximately 4.3% of the total 2016 General Fund budget.

## **FINANCIAL HIGHLIGHTS (continued)**

- The 2016 Budget includes an additional +\$15,400 for expenses related to the new residential solid waste & recycling collection vendor service rates that will go into effect in 2016. The new five (5) year Refuse & Recycling Collection Services Agreement with Waste Management is scheduled to expire on December 31, 2020. Solid and Yard Waste collection expenditures will increase by 12% in 2016 and the expenses will account for approximately 6% of the overall total 2016 General Fund budget.
- The 2016 Budget anticipates that salaries for the full-time City employees will generally increase 1.0% in the 2016 fiscal year. The current three year labor agreement with the Mosinee Professional Police Association is scheduled to expire on December 31, 2016.
- The 2016 Employee Benefits budget also includes a \$20,000 increase (approximately 10%) in total anticipated employee health insurance plan expenses to reflect anticipated premium expenses. The City is currently in the process of obtaining competitive health insurance plan proposals. The total \$220,000 in Health Insurance budgeted expenditures account for approximately 7% of the total 2016 General Fund budget.
- The total 2016 Employee Benefits budget of \$428,400 in expenditures account for approximately 13.6% of the total 2016 General Fund budget.
- Personnel costs (including benefits) overall represent the largest apportionment of budgeted expenditures consisting of approximately \$1.40 million in 2016, which is 44.7% of the total 2016 General Fund budgeted expenditures.
- The 2016 Unclassified Accounts budget includes an additional +95,196 in expenses for Debt Service payments (total \$493,047) during the 2016 fiscal year. The additional debt service increase can be mostly attributed to the Street & Park Improvement Bonds that the City issued on October 8, 2015. The Debt Service expenditures account for approximately 15.7% of the total 2016 General Fund budget expenditures.
- Due to the issuance of the Series 2015A Bonds, the 2016 Budget does not include a transfer from the General Fund's cash reserve to the Capital Project Fund for the purpose of financing capital projects and equipment.
- The 2016 Capital Project Fund Budget includes: \$904,500 for street reconstruction improvements; \$330,000 for the construction of the Wisconsin Riverwoods Trail extension (Chuck's Boat Landing to Rangeline Road); \$90,000 to pave the two parking lots in Edgewood Park and \$17,000 for anticipated ongoing groundwater testing expenses related to the former Gorski Landfill.
- The 2016 Capital Project Fund Budget anticipates that the City will receive \$225,360 in Transportation Enhancement/Bicycle-Pedestrian Facilities Program Grant funds from the State of Wisconsin Department of Transportation for the extension of the Wisconsin Riverwoods Multi-use Trail.
- The 2016 Tax Increment District No. 2 Fund Budget anticipates that the District will receive approximately \$157,332 in property tax levy increment revenue and the District will use approximately \$1,700,000 in proceeds from the issuance of the Series 2015A Bonds. The 2016 TID No. 2 Fund Budget includes the following expenditures: \$1,690,395 for street reconstruction improvements within the Central Wisconsin Business Park; \$15,000 in expenses for the annual (#7 of 10) Maple Ridge Farms development incentive grant and \$178,862 in debt service payments that are mostly related to the reconstruction of the streets in the Central Wisconsin Business Park.

## FINANCIAL HIGHLIGHTS (continued)

- The 2016 Tax Increment District No. 3 Fund Budget anticipates that the District will receive approximately \$50,000 in property tax levy increment revenue and the District will use approximately \$552,000 in proceeds from the issuance of the Series 2015A Bonds. The 2016 Tax Increment District No. 3 Budget includes the following expenditures: \$552,500 for the reconstruction of Edison & Super Streets; \$40,000 for roundabout landscaping improvements, \$25,000 for building improvement & development incentive grants; \$20,000 for improvements to the 4<sup>th</sup> Street public parking lot and also \$17,000 for landscaping improvements (i.e.: hanging flower baskets; Square Park landscape bed maintenance & lighting improvements) within the downtown area.
- The 2016 Economic Development Reserve Fund Budget includes \$10,780 for expenses related to the City's lease of the Interstate 39 billboard advertisement which will expire on November 20, 2016. It is important to note that this fund has been financed in the past from revenues received from the sale of land within the Central Wisconsin Business Park.
- The 2016 Community Development Block Grant fund anticipates that two (2) housing rehabilitation loans will be issued during the fiscal year.
- The 2016 Debt Service Fund anticipates \$493,052 in debt services expenses for the following seven current outstanding general obligation bonds: September 2006 G.O. Bonds (scheduled to mature in 2016 due to the recent refunding bond issue); the April 2008 G.O. Bonds (scheduled to mature in March 2027); the June 2008 State Trust Fund Loan (scheduled to mature in March 2028); the September 2011 G.O. Street Improvement Bonds (scheduled to mature in September 2031); the April 2013 State Trust Fund Loan (scheduled to mature in March 2023); the June 2014 State Trust Fund Loan (scheduled to mature in March 2034) and the October 2015 G.O. Bonds (scheduled to mature in September 2035).
- 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

The 2016 Budget process has certainly been a challenging undertaking for me! I would like to thank the Department Heads for their efforts during the 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 Council & Staff to improve our local government organization through proper participation, planning and organization.

Sincerely,



Jeffrey A. Gates  
City Administrator



# CITY OF MOSINEE 2016 BUDGET

## GENERAL FUND SUMMARY

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	<b>2016 BUDGET</b>
<b>REVENUES</b>					
Revenues	\$2,527,873	\$2,548,102	\$3,047,842	\$3,057,740	<b>\$3,143,425</b>
Proceeds & Transfers In	\$82	93	\$0	\$0	<b>\$0</b>
Beginning Balance	\$4,533,788	\$4,438,542	\$4,425,978	\$4,445,149	<b>\$4,462,254</b>
<b>TOTAL REVENUES</b>	<b>\$7,061,743</b>	<b>\$6,986,737</b>	<b>\$7,473,820</b>	<b>\$7,502,889</b>	<b>\$7,605,679</b>
<b>EXPENDITURES</b>					
Expenditures	\$2,084,894	\$2,160,995	\$2,599,021	\$2,591,814	<b>\$2,650,373</b>
Capital Project Fund Transfer	\$184,245	\$0	\$50,970	\$50,970	<b>\$0</b>
Debt Service Fund Transfer	\$354,062	\$380,593	\$397,851	\$397,851	<b>\$493,052</b>
Eco. Devo. Fund Transfer	\$0	0	\$0	\$0	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$2,623,201</b>	<b>\$2,541,588</b>	<b>\$3,047,842</b>	<b>\$3,040,635</b>	<b>\$3,143,425</b>
<b>YR END BALANCE</b>	<b>\$4,438,542</b>	<b>\$4,445,149</b>	<b>\$4,425,978</b>	<b>\$4,462,254</b>	<b>\$4,462,254</b>



**GENERAL FUND REVENUES****TAXES ACCOUNT**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#41110-000</b>	<b>GENERAL PROPERTY TAXES</b>	<b>\$1,865,500</b>
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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 2015 property tax levy assessed rate is \$6.77 per \$1,000 and the payable 2016 property tax levy assessed rate will \$7.45 per \$1,000. The levy represented in this line item includes a \$209,988 levy limit adjustment for the post-2005 debt payments in our budget. Without the adjustment, our levy would be limited to \$1,655,512 (\$1,636,998 base amount + the growth factor of 1.131 which represents net new construction in the amount of \$18,514). Post 2005 debt represents \$493,047 of our expense budget.

<b>#41200-000</b>	<b>COMPUTER EXEMPTION AID</b>	<b>\$6,200</b>
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This budget line item consists of revenues received from the State of Wisconsin as an "aid" payment to the City for revenues lost by the City as a result of business computers becoming exempt from property taxes (under the 1997 Wisconsin Act 237) beginning with the 2000 payable property tax levy. The amount of "aid" is based on the equalized value of exempt computers in 2015(\$951,400) which is a increase from the 2014 value (\$906,400) located within the City that are not within the Tax Increment District No. 2. In 2016, the City will receive its computer exemption aid payment from the State on the 4<sup>th</sup> Monday of July.

<b>#41210-000</b>	<b>ROOM TAXES</b>	<b>\$20,000</b>
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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 5.5 % of gross lodging receipts. In accordance with the Municipal Code, the tax revenue payments are submitted to the City on a quarterly basis. The Quality Inn-Central Wisconsin Airport is the only commercial hotel currently located within the City that is subject to the room tax regulation. On July 15, 2015, Wisconsin Act 55 made numerous reforms to what municipalities can do with Room Tax collections. These changes will impact the 2017 City General Fund Budget.

<b>#41310-000</b>	<b>WATER TAX EQUIVALENT</b>	<b>\$200,000</b>
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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.

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
41110-000	General Property Taxes	\$1,675,000	\$1,695,000	\$1,695,000	\$1,695,000	\$1,865,500	10.1%
41200-000	Computer Exemption Aid	\$9,448	\$6,229	\$6,229	\$6,200	\$6,200	0%
41210-000	Room Taxes	\$28,223	\$15,168	\$20,224	\$20,000	\$20,000	0%
41310-000	Water Tax Equivalent	\$154,299	\$200,000	\$200,000	\$200,000	\$200,000	0%
<b>TOTAL TAX REVENUES</b>		<b>\$1,866,970</b>	<b>\$1,916,397</b>	<b>\$1,921,453</b>	<b>\$1,921,200</b>	<b>\$2,091,700</b>	<b>9%</b>

## INTERGOVERNMENTAL REVENUES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#42210-000</b>	<b>STATE SHARED REVENUE</b>	<b>\$511,706</b>
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This budget line item consists of the City's second largest source of revenue. This revenue is received from the State of Wisconsin as a general "aid" payment to the City. According to the Wisconsin Department of Revenue, the State's Shared Revenue Program was started in 1911 with the enactment of the State Income Tax and the goals of the program are to: "provide property tax relief, equalize revenue raising ability among local governments" and also to provide "compensation for utility property". In 1911, 70% of the income tax revenue received by the State was returned to the municipalities under the Shared Revenue Program. Unfortunately, this is certainly no longer the case and the aid payments to the City under the program have decreased \$125,035 (approx. 19.9%) since 2003. Fifteen percent (15%) of the payment is 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>\$10,500</b>
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This budget line item consists of tax revenue that is collected by the State of Wisconsin on fire insurance policy premiums that are paid within the State. According to the Wisconsin Department of Safety & Professional Services, the State Insurance Commissioner's Office annually collects 2% of paid fire insurance premiums and places this revenue into the *Fire Department Dues Fund*. This revenue is then distributed to municipalities to be used for one or more of the following: "purchasing of fire equipment, fire prevention inspection and education; fire fighter training and funding for pension funds". The City's Fire Department Dues Payment is based on the City's equalized real property valuation. The annual fire insurance tax revenue is typically received from the State by August 1st.

<b>#42410-100</b>	<b>EXPENDITURE RESTRAINT</b>	<b>\$32,149</b>
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The budget line item consists of revenue that is received from the State of Wisconsin under the State's expenditure restraint program. According to the State Department of Revenue, the Expenditure Restraint Program was created in 1990 to "provide aid to qualifying municipalities that limit growth in spending" and "the payment is intended to supplement regular shared revenues". A municipality qualifies for the ERP payment if the City's municipal budget did not increase over the prior year's budget by more than an "inflation factor" plus a "valuation factor". The City received \$28,336 in 2004, \$26,165 in 2006, \$20,272 in 2007, \$20,204 in 2008, \$16,104 in 2009, \$11,037 in 2010, \$16,095 in 2012, \$22,315 in 2013 and \$28,325 under the expenditure restraint program. The Department of Revenue has confirmed that the City does qualify for the program for the 2016 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>\$1,100</b>
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This budget line item consists of revenue that is received from the State of Wisconsin Department of Justice to assist the City with the cost of training expenses for the police department officers. This annual police training aid payment is based on the number of patrol officers that the City has and the City received \$160 per officer (5) in 2015 from the State. The payment is typically received from the State in April.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b># 42420-350</b>	<b>MOSINEE SCHOOL RESOURCE OFFICER</b>	<b>\$40,000</b>
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This budget line item consists of revenue that is received from the Mosinee School District for the City's provision of School Resource Officer (SRO) Program Services to the District in accordance with the formal intergovernmental agreement between the City and the Mosinee School District. The SRO is assigned to provide thirty five (35) hours per week of SRO Program services to the District during the term of the annual agreement. The District agrees to compensate the City for the hourly salary and benefit costs incurred for the SRO position during the agreement term.

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

<b>#42420-500</b>	<b>STATE PAYMENT FOR MUNICIPAL SERVICE</b>	<b>\$2,000</b>
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This budget line item consists of revenue that is received from the State of Wisconsin's Municipal Services Payment program which "provides payments to local governments in lieu of taxes for police, fire and solid waste services that municipalities provide to state owned facilities" located within the City. The annual State Payment for Municipal Services is typically received from the State before July 1.

<b>#42430-000</b>	<b>RECYCLING GRANT</b>	<b>\$12,000</b>
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This budget line item consists of revenue that is received from the State of Wisconsin under the State's Recycling Grant Program. According to the Wisconsin Department of Natural Resources, in order to be eligible for grant funding, the City must operate a DNR approved effective recycling and yard waste management program. In May 2015, the Wisconsin Legislature's Joint Finance Committee as part of its larger budget review, agreed to reduce the state's 2015-2016 fiscal year recycling program budget from \$20 million to \$16 million – a 20% cut to funding recycling programs. The City typically receives the grant revenue by June. City staff has also applied for a cooperative recycling education program grant for 2016.

<b>#42440-100</b>	<b>TRANSPORTATION AID</b>	<b>\$262,026</b>
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This budget line item consists of the City's third largest source of revenue. This revenue is received from the State of Wisconsin under the General Transportation Aid (GTA) Program. The General Transportation Aid payments will be distributed to the City from the State in four equal payments on the first Monday of each quarter (January, April, July and October). The transportation aid formula payment is based upon the greater of the following: 6 year average costs x share of costs, or the rate per road mile of \$2,202 x mileage of city roads – 41.88. Our 6 year average road costs are \$262,026.

<b>#42440-900</b>	<b>FIRE STATION TOWNSHIP DEBT EXPENSE REIMBURSE</b>	<b>\$29,552</b>
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This budget line item consists of revenues that will be received from the Townships of Knowlton and Bergen to reimburse the City for their respective shares of the debt service expenses related to the construction of the new Mosinee Fire District Station on Rangeline Road. In September 2006, the City issued 20-year General Obligation Bonds to finance the City's as well as the two above referenced Township's share of the expenses related to the construction of the new fire station.

ACCOUNT NUMBERACCOUNT TITLE2016 BUDGET**#42440-950 MOSINEE FIRE DISTRICT TRUCK DEBT EXPENSE REIMBURSE \$12,180**

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

<b>INTERGOVERNMENTAL REVENUES</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
42210-000	State Share Revenue	\$524,635	\$508,503	\$508,503	\$510,880	\$511,706	0%
42230-000	2% Fire Insurance Tax	\$11,321	\$10,556	\$10,556	\$9,500	\$10,500	11%
42410-100	Expenditure Restraint	\$28,322	\$0	\$0	\$0	\$32,149	100%
42420-300	Police Schools - Training	\$0	\$800	\$800	\$1,100	\$1,100	0%
42420-350	Mosinee School District - Officer	\$40,532	\$21,375	\$40,000	\$45,000	\$40,000	-11%
42420-400	Mosinee School - DARE Program	\$0	\$0	\$0	\$0	\$0	0%
42420-500	State Pymt for Municipal Services	\$1,601	\$1,893	\$1,893	\$1,600	\$2,000	25%
42430-000	Recycling Grant	\$14,604	\$15,650	\$15,650	\$15,000	\$12,000	-20%
42440-100	Transportation Aid	\$246,031	\$135,237	\$270,999	\$270,999	\$262,026	-3%
42440-900	Fire Station Township Debt Expense	\$30,125	\$7,041	\$29,319	\$29,319	\$29,552	1%
42440-950	Fire District Truck Debt Repayment	\$12,182	\$9,225	\$12,180	\$12,180	\$12,180	0%
<b>TOTAL - INTERGOVERNMENTAL REVENUES</b>		<b>\$909,353</b>	<b>\$710,280</b>	<b>\$889,900</b>	<b>\$895,578</b>	<b>\$913,213</b>	<b>2%</b>

## LICENSES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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**#43110-000**

**LIQUOR**

**\$7,800**

This budget line item consists of revenues that are received from fees on both temporary and annual liquor licenses that are issued by the City. The City currently has issued 1 Class A Beer Only Licenses, 6 Class A Combo Licenses, 1 Class B Beer-Only License, 11 Class B Combo Licenses and 1 Class B Beer/Class C Wine License. The current license fees were approved on October 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. (Riiser–Orbiting Drive; Riiser – Main St; Riiser - Western Avenue; East Town Shell; Kwik Trip; Lee’s Piggly Wiggly; Lietz’s Convenience Stores; Family Dollar)

**#43120-000**

**OPERATORS**

**\$2,500**

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

**#43180-000**

**DOG LICENSES**

**\$2,000**

This budget line item consists of revenues that are received from fees charged by the City for the issuance of annual dog licenses under Marathon County’s pet licensing regulations. The City dog license fee for the 2016 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 City’s contribution for the new Marathon County Humane Society Shelter and also for 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 2016 calendar year is \$10 and the City retains 100% of the cat license fee collected. The current pet license fees were established by the Common Council under Resolution No. 2006-29.

**#43180-005**

**BIKES**

**\$0**

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

LICENSES		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
43110-000	Liquor	\$8,444	\$8,700	\$8,700	\$7,600	\$7,800	3%
43110-100	Cigarette	\$800	\$900	\$900	\$800	\$800	0%
43120-000	Operators	\$2,600	\$2,525	\$2,600	\$2,500	\$2,500	0%
43180-000	Dogs Licenses	\$2,410	\$1,350	\$2,200	\$2,000	\$2,000	0%
43180-003	Cat Licenses	\$370	\$230	\$300	\$300	\$300	0%
43180-005	Bikes	\$0	\$0	\$0	\$0	\$0	0%
43190-000	Other	\$0	\$20	\$0	\$0	\$0	0%
<b>TOTAL LICENSE REVENUES</b>		<b>\$14,624</b>	<b>\$13,725</b>	<b>\$14,700</b>	<b>\$13,200</b>	<b>\$13,400</b>	<b>2%</b>

## PERMITS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#43200-000</b>	<b>TEMP LICENSE PLATES PERMITS – P.D.</b>	<b>\$50</b>
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This budget line item consists of revenues that are received from fees charged by the City’s Police Department for the issuance of temporary license plates. The current fee for the City to issue a temporary license plate is \$5.00 and was established per Wisconsin State Statutes.

<b>#43200-100</b>	<b>ALARM SYSTEMS PERMITS</b>	<b>\$1,200</b>
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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.

<b>#43210-000</b>	<b>BUILDING PERMITS</b>	<b>\$7,000</b>
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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.

<b>#43290-000</b>	<b>OTHER PERMITS</b>	<b>\$35</b>
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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.

<b>#43290-500</b>	<b>STREET EXCAVATION PERMITS</b>	<b>\$2,500</b>
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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.

<b>#43300-000</b>	<b>ZONING PERMITS</b>	<b>\$500</b>
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This budget line item consists of revenues received from fees that are charged by the City for land use review and zoning variance applications that are submitted by residents and developers throughout the year. The current zoning review fee schedule was established by the Common Council under Resolution No.2013-10.

PERMITS		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
43200-000	Temporary License Plates	\$30	\$20	\$30	\$100	\$50	-50%
43200-100	Alarm Systems - P.D.	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	0%
43210-000	Building	\$13,822	\$8,387	\$9,500	\$6,500	\$7,000	8%
43290-000	Other Permits-(Sellers)	\$90	\$0	\$0	\$50	\$35	-30%
43290-500	Street Excavation Permits	\$1,572	\$3,800	\$4,000	\$2,000	\$2,500	25%
43300-000	Zoning Permits	\$675	\$775	\$775	\$500	\$500	0%
<b>TOTAL PERMITS</b>		\$17,389	\$14,182	\$15,505	\$10,350	\$11,285	9%

## FINES & PENALTIES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#44110-000</b>	<b>MUNICIPAL COURT PENALTIES</b>	<b>\$23,000</b>
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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.

<b>#44110-010</b>	<b>CRIME PREVENTION</b>	<b>\$0</b>
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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.

<b>#44110-100</b>	<b>COURT PENALTIES – RECEIVED FROM COUNTY</b>	<b>\$0</b>
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This budget line item consists of those revenues that are received from fines collected at the Marathon County court level for tickets that were written by the City's Police Department officers prior to the 1995 establishment of the City's own Municipal Court.

<b>#44120-000</b>	<b>PARKING VIOLATIONS</b>	<b>\$2,000</b>
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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. Staff is expecting a decrease in Airport parking violations due to the renovated automated gate parking lot in 2014/2016.

<b>#44220-000</b>	<b>AWARDS &amp; DAMAGES</b>	<b>\$0</b>
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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.

<b>#44290-000</b>	<b>INSURANCE AWARDS</b>	<b>\$0</b>
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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 State of Wisconsin Local Government Property Insurance Fund.

FINES AND PENALTIES		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
44110-000	Municipal Court Penalties	\$25,643	\$18,592	\$22,310	\$23,000	\$23,000	0.00%
44110-010	Crime Prevention	\$0	\$0	\$0	\$0	\$0	0.00%
44110-100	Court Penalties-Rec'd from County	\$0	\$0	\$0	\$0	\$0	0.00%
44120-000	Parking Violations	\$2,719	\$1,710	\$2,052	\$1,000	\$2,000	100.00%
44220-000	Awards and Damages	\$7	\$140	\$140	\$0	\$0	0.00%
44290-000	Insurance Proceeds	\$0	\$0	\$0	\$1,000	\$0	0.00%
<b>TOTAL FINES AND PENALTIES</b>		<b>\$28,370</b>	<b>\$20,442</b>	<b>\$24,502</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0.00%</b>

## FEES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#43200-200</b>	<b>FINGERPRINTING FEES</b>	<b>\$200</b>
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This budget line item consists of revenues that are received from the fees charged by the City's Police Department for non-criminal fingerprinting services that are requested by the general public. Examples of common fingerprinting service requests include those from: airport employees, school teachers and individuals whom work in the financial services field. A fee of \$10.00 is charged per resident and \$20.00 per non-resident.

<b>#45170-010</b>	<b>RECYCLING CONTAINER SALES</b>	<b>\$0</b>
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This budget line item consists of those revenues that are received from the City's sale of plastic recycling containers. The City receives \$20 from the sale of each set of containers. Currently there is a very low-demand for the purchase of the recycling containers and the 2016 Budget does not include projected revenues from the sale of the recycling containers.

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

<b>#45170-050</b>	<b>SERVICES</b>	<b>\$4,000</b>
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This budget line item consists of those revenues that are received from the miscellaneous service charges that are issued by the City. During the present fiscal year, these charges have included the current \$40 fee for the issuance of special assessment letters and also reimbursement for postage.

<b>#45170-060</b>	<b>SERVICES – STREET DEPARTMENT</b>	<b>\$200</b>
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This budget line item consists of those revenues that are received from the services provided by the street department. Including mowing and shoveling/plowing for properties that have ordinance violations.

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

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

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

ACCOUNT NUMBERACCOUNT TITLE2016 BUDGET**#45880-000****VENDING MACHINES****\$1,000**

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

**#45910-000****DESSERT PARK RENTAL****\$75**

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

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

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

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

This budget line item consists of revenues that are received from fees that are collected for the rental of the Recreation Center building located on 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. Our 2016 budget reflects anticipated revenues from the annual Polish Festival.

**#45940-000****RIVER PARK SHELTER RENTAL****\$400**

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>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
43200-200	Finger Printing Fees - P.D.	\$575	\$130	\$180	\$400	\$200	-50.00%
45170-010	Recycling Container Sales	\$20	\$0	\$0	\$0	\$0	0.00%
45170-030	Spring Cleanup - Revenue	\$3,080	\$2,400	\$2,400	\$2,400	\$2,400	0.00%
45170-050	Services	\$4,850	\$3,454	\$4,140	\$2,500	\$4,000	60.00%
45170-060	Services - Street Department	\$4,529	\$120	\$200	\$200	\$200	0.00%
45180-000	License Publications	\$460	\$400	\$400	\$380	\$380	0.00%
45210-000	Police Department Fees	\$777	\$401	\$480	\$400	\$450	12.50%
45830-000	Parkland Dedication Fees	\$4,616	\$0	\$0	\$0	\$0	0.00%
45880-000	Vending Machines	\$606	\$742	\$900	\$1,000	\$1,000	0.00%
45910-000	Dessert Park - Rental	\$75	\$225	\$225	\$75	\$75	0.00%
45915-000	River Park -Gazebo Rental	\$225	\$225	\$225	\$75	\$225	200.00%
45920-000	Recreation Center Rental	\$850	\$600	\$600	\$600	\$600	0.00%
45940-000	River Park-VFW/MAAC Shelters	\$150	\$405	\$405	\$150	\$400	166.67%
<b>TOTAL FEES</b>		<b>\$20,813</b>	<b>\$9,102</b>	<b>\$10,155</b>	<b>\$8,180</b>	<b>\$9,930</b>	<b>21.39%</b>

## INTERGOVERNMENTAL CHARGES FOR SERVICES

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

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

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

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

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

**#47260-000                                      RECREATION CONTRACTS                                      \$4,000**

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

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

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

INTERGOVERNMENTAL CHARGES SERVICE		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
47220-600	Fire Calls/Rescue Calls - In City	\$19,248	\$14,673	\$17,608	\$14,000	\$15,000	7%
47220-700	Ambulance Calls	\$0	\$0	\$0	\$0	\$0	0%
47220-750	Ambulance Stand-by Fees	\$0	\$0	\$0	\$0	\$0	0%
47260-000	Recreation Contracts	\$1,600	\$0	\$4,000	\$4,000	\$4,000	0%
47370-000	County Library Contract	\$5,682	\$0	\$2,800	\$2,800	\$2,800	0%
<b>TOTAL INTERGOVRT CHG SERVICES</b>		\$26,530	\$14,673	\$24,408	\$20,800	\$21,800	5%

## MISCELLANEOUS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#48110-000</b>	<b>INTEREST FROM INVESTMENTS</b>	<b>\$500</b>
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This budget line item consists of revenues received from interest earned on bank savings accounts and also from cash accounts that are invested in the State of Wisconsin's Local Government Investment Pool. At one time the interest earned from cash balances was a very significant source of revenue (approximately \$77,000 in 2008) for the City's Budget and had decreased dramatically (due to the sharp decline in interest rates) over the past few years.

<b>#48120-000</b>	<b>INTEREST ON SPECIAL ASSESSMENTS</b>	<b>\$2,337</b>
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This budget line item consists of the interest charge revenues that are received on special public works assessment projects (i.e.: curb/gutter and sidewalk improvements) that are paid by the property owner during the fiscal year.

<b>#48130-000</b>	<b>SPECIAL ASSESSMENTS</b>	<b>\$11,765</b>
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This budget line item consists of the principal payments that are received for special public works assessment projects (i.e.: curb/gutter and sidewalk improvements) that are paid by the property owner during the fiscal year.

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

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

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

<b>#48300-100</b>	<b>SALE OF LAW ENFORCEMENT EQUIPMENT</b>	<b>\$0</b>
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This budget line item consists of revenues that are received from the sale of law enforcement equipment such as patrol squads that are being rotated-out of the City's fleet. In the past, the used police squad vehicles have been typically sold at an auction through an auction service. The 2016 Budget anticipates the sale of one squad car.

<b>#48350-000</b>	<b>WORKERS COMP/GENERAL LIABILITY DIVIDENDS</b>	<b>\$0</b>
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This budget line item consists of workers compensation and general liability cash dividends that the City may receive from our Workers Compensation and/or General Liability insurance carrier (*League of Wisconsin Municipalities Mutual Insurance*). Due to the fact that it is uncertain whether dividends will be declared by the insurance carriers, the budget does not presume that the City will be receiving insurance dividends in the 2016 fiscal year.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#48400-000</b>	<b>MISCELLANEOUS</b>	<b>\$0</b>
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This budget line item consists of those revenues that are received throughout the fiscal year that do not fall under a designated revenue budget line item. Examples of such miscellaneous revenues received in the past included: money received from developers to reimburse the City for engineering service expenses incurred related to the development of their property and for personal expense reimbursement. Due to the fact that it is difficult to predict how much miscellaneous revenue will be collected, the budget does not presume that the City will be receiving a certain amount of miscellaneous revenue in the 2016 fiscal year.

<b>#48500-060</b>	<b>TRANSFER FROM GENERAL FUND RESERVES</b>	<b>\$0</b>
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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.

<b>#48500-150</b>	<b>TRANSFER FROM PARK FUND RESERVES</b>	<b>\$5,500</b>
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This budget line item consists of the transfer of current cash balance revenues from the Park Reserve Fund which receives funding from building permit fees and parkland dedication fees that are collected by the City. The transfer from the Park Fund Reserve will assist with the purchase of new playground equipment under the Parks & Recreation Department's budget line item #55510-318.

<b>#48600-000</b>	<b>ADMINISTRATIVE CHARGE FOR TIF #2</b>	<b>\$25,000</b>
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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.

<b>#48500-070</b>	<b>RIVER PARK BOAT LANDING FEES</b>	<b>\$50</b>
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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 2016 Budget anticipates receiving additional revenue through the collection of boat landing user fees.

<b>#48500-080</b>	<b>CHUCK'S BOAT LANDING FEES</b>	<b>\$25</b>
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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 2016 Budget anticipates receiving additional revenue through the collection of boat landing user fees.

<b>MISCELLANEOUS</b>		<b>2014 Actual 12/31/2 014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
48110-000	Interest from Investments	\$161	\$57	\$180	\$1,000	\$500	-50%
48120-000	Interest on Special Assessments	\$0	\$1,500	\$1,500	\$1,500	\$2,337	56%
48130-000	Special Assessments	\$28,765	\$13,464	\$13,464	\$13,464	\$11,765	-13%
48210-100	Ranger Station Rental	\$420	\$420	\$420	\$420	\$420	0%
48210-300	Softball Association-Reimbursement Exp	\$0	\$0	\$1,500	\$2,000	\$1,500	0%
48210-500	Recreation Center - Utility Reimbursement	\$31,307	\$9,999	\$9,999	\$10,000	\$10,000	0%
48300-100	Sale of Law Enforcement Equipment	\$0	\$2,162	\$2,162	\$0	\$0	0%
48350-000	Workers Comp/Gen Liability Dividend	\$2,875	\$2,715	\$2,715	\$0	\$0	0%
48400-000	Miscellaneous	\$5,074	\$102	\$102	\$0	\$0	0%
48500-060	Transfer from Cash Reserves	\$0	\$0	\$100,000	\$100,000	\$0	-100%
48500-150	Transfer from Park Reserve Fund	\$0	\$0	\$0	\$0	\$5,500	100%
48600-000	Administrative Charge for TIF #2	\$0	\$0	\$25,000	\$25,000	\$25,000	0%
48500-070	River Park Boat Landing Fees	\$55	\$16	\$50	\$100	\$50	-50%
48500-080	Chuck's Boat Landing Fees	\$22	\$12	\$25	\$50	\$25	-50%
<b>TOTAL MISCELLANEOUS</b>		<b>\$68,679</b>	<b>\$30,448</b>	<b>\$157,117</b>	<b>\$153,534</b>	<b>\$57,097</b>	<b>-63%</b>

**City of Mosinee**  
**2016 GENERAL FUND - REVENUES**

		2014 Actual	2015 Actual	2015	2015	2016	Percent
		12/31/2014	9/15/2015	Projected	Budget	Proposed	Change
				Year End		Budget	
41110-000	General Property Taxes	\$1,675,000	\$1,695,000	\$1,695,000	\$1,695,000	\$1,865,500	10.1%
41200-000	Computer Exemption Aid	\$9,448	\$6,229	\$6,229	\$6,200	\$6,200	0%
41210-000	Room Taxes	\$28,223	\$15,168	\$20,224	\$20,000	\$20,000	0%
41310-000	Water Tax Equivalent	\$154,299	\$200,000	\$200,000	\$200,000	\$200,000	0%
<b>TOTAL TAX REVENUES</b>		<b>\$1,866,970</b>	<b>\$1,916,397</b>	<b>\$1,921,453</b>	<b>\$1,921,200</b>	<b>\$2,091,700</b>	<b>9%</b>

		2014 Actual	2015 Actual	2015	2015	2016	Percent
		12/31/2014	9/15/2015	Projected	Budget	Proposed	Change
				Year End		Budget	
<b>INTERGOVERNMENTAL REVENUES</b>							
42210-000	State Share Revenue	\$524,635	\$508,503	\$508,503	\$510,880	\$511,706	0%
42230-000	2% Fire Insurance Tax	\$11,321	\$10,556	\$10,556	\$9,500	\$10,500	11%
42410-100	Expenditure Restraint	\$28,322	\$0	\$0	\$0	\$32,149	100%
42420-300	Police Schools - Training	\$0	\$800	\$800	\$1,100	\$1,100	0%
42420-350	Mosinee School District - Officer	\$40,532	\$21,375	\$40,000	\$45,000	\$40,000	-11%
42420-400	Mosinee School - DARE Program	\$0	\$0	\$0	\$0	\$0	0%
42420-500	State Pymt for Municipal Services	\$1,601	\$1,893	\$1,893	\$1,600	\$2,000	25%
42430-000	Recycling Grant	\$14,604	\$15,650	\$15,650	\$15,000	\$12,000	-20%
42440-100	Transportation Aid	\$246,031	\$135,237	\$270,999	\$270,999	\$262,026	-3%
42440-900	Fire Station Township Debt Expense	\$30,125	\$7,041	\$29,319	\$29,319	\$29,552	1%
42440-950	Fire District Truck Debt Repayment	\$12,182	\$9,225	\$12,180	\$12,180	\$12,180	0%
<b>TOTAL - INTERGOVERNMENTAL REVENUES</b>		<b>\$909,353</b>	<b>\$710,280</b>	<b>\$889,900</b>	<b>\$895,578</b>	<b>\$913,213</b>	<b>2%</b>

		2014 Actual	2015 Actual	2015	2015	2016	Percent
		12/31/2014	9/15/2015	Projected	Budget	Proposed	Change
				Year End		Budget	
<b>LICENSES</b>							
43110-000	Liquor	\$8,444	\$8,700	\$8,700	\$7,600	\$7,800	3%
43110-100	Cigarette	\$800	\$900	\$900	\$800	\$800	0%
43120-000	Operators	\$2,600	\$2,525	\$2,600	\$2,500	\$2,500	0%
43180-000	Dogs Licenses	\$2,410	\$1,350	\$2,200	\$2,000	\$2,000	0%
43180-003	Cat Licenses	\$370	\$230	\$300	\$300	\$300	0%
43180-005	Bikes	\$0	\$0	\$0	\$0	\$0	0%
43190-000	Other	\$0	\$20	\$0	\$0	\$0	0%
<b>TOTAL LICENSE REVENUES</b>		<b>\$14,624</b>	<b>\$13,725</b>	<b>\$14,700</b>	<b>\$13,200</b>	<b>\$13,400</b>	<b>2%</b>

		2014 Actual	2015 Actual	2015	2015	2016	Percent
		12/31/2014	9/15/2015	Projected	Budget	Proposed	Change
				Year End		Budget	
<b>PERMITS</b>							
43200-000	Temporary License Plates - P.D.	\$30	\$20	\$30	\$100	\$50	-50%
43200-100	Alarm Systems - P.D.	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	0%
43210-000	Building	\$13,822	\$8,387	\$9,500	\$6,500	\$7,000	8%
43290-000	Other Permits-(Sellers)	\$90	\$0	\$0	\$50	\$35	-30%
43290-500	Street Excavation Permits	\$1,572	\$3,800	\$4,000	\$2,000	\$2,500	25%
43300-000	Zoning Permits	\$675	\$775	\$775	\$500	\$500	0%
<b>TOTAL PERMITS</b>		<b>\$17,389</b>	<b>\$14,182</b>	<b>\$15,505</b>	<b>\$10,350</b>	<b>\$11,285</b>	<b>9%</b>

## 2016 GENERAL FUND - REVENUES

		2015			2016		
<b>FINES AND PENALTIES</b>		2014 Actual 12/31/2014	2015 Actual 9/15/2015	Projected Year End	2015 Budget	Proposed Budget	Percent Change
44110-000	Municipal Court Penalties	\$25,643	\$18,592	\$22,310	\$23,000	\$23,000	0.00%
44110-010	Crime Prevention	\$0	\$0	\$0	\$0	\$0	0.00%
44110-100	Court Penalties-Recvd from County	\$0	\$0	\$0	\$0	\$0	0.00%
44120-000	Parking Violations	\$2,719	\$1,710	\$2,052	\$1,000	\$2,000	100.00%
44220-000	Awards and Damages	\$7	\$140	\$140	\$0	\$0	0.00%
44290-000	Insurance Proceeds	\$0	\$0	\$0	\$1,000	\$0	0.00%
<b>TOTAL FINES AND PENALTIES</b>		<b>\$28,370</b>	<b>\$20,442</b>	<b>\$24,502</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0.00%</b>

		2015			2016		
<b>FEES</b>		2014 Actual 12/31/2014	2015 Actual 9/15/2015	Projected Year End	2015 Budget	Proposed Budget	Percent Change
43200-200	Finger Printing Fees - P.D.	\$575	\$130	\$180	\$400	\$200	-50.00%
45170-010	Recycling Container Sales	\$20	\$0	\$0	\$0	\$0	0.00%
45170-030	Spring Cleanup - Revenue	\$3,080	\$2,400	\$2,400	\$2,400	\$2,400	0.00%
45170-050	Services	\$4,850	\$3,454	\$4,140	\$2,500	\$4,000	60.00%
45170-060	Services - Street Department	\$4,529	\$120	\$200	\$200	\$200	0.00%
45180-000	License Publications	\$460	\$400	\$400	\$380	\$380	0.00%
45210-000	Police Department Fees	\$777	\$401	\$480	\$400	\$450	12.50%
45830-000	Parkland Dedication Fees	\$4,616	\$0	\$0	\$0	\$0	0.00%
45880-000	Vending Machines	\$606	\$742	\$900	\$1,000	\$1,000	0.00%
45910-000	Dessert Park - Rental	\$75	\$225	\$225	\$75	\$75	0.00%
45915-000	River Park -Gazebo Rental	\$225	\$225	\$225	\$75	\$225	200.00%
45920-000	Recreation Center Rental	\$850	\$600	\$600	\$600	\$600	0.00%
45940-000	River Park - VFW/MAAC Shelter Renta	\$150	\$405	\$405	\$150	\$400	166.67%
<b>TOTAL FEES</b>		<b>\$20,813</b>	<b>\$9,102</b>	<b>\$10,155</b>	<b>\$8,180</b>	<b>\$9,930</b>	<b>21.39%</b>

		2015			2016		
<b>INTERGOVERNMENTAL CHARGES SERVICE</b>		2014 Actual 12/31/2014	2015 Actual 9/15/2015	Projected Year End	2015 Budget	Proposed Budget	Percent Change
47220-600	Fire Calls/Rescue Calls - Within City	\$19,248	\$14,673	\$17,608	\$14,000	\$15,000	7%
47220-700	Ambulance Calls	\$0	\$0	\$0	\$0	\$0	0%
47220-750	Ambulance Stand-by Fees	\$0	\$0	\$0	\$0	\$0	0%
47260-000	Recreation Contracts	\$1,600	\$0	\$4,000	\$4,000	\$4,000	0%
47370-000	County Library Contract	\$5,682	\$0	\$2,800	\$2,800	\$2,800	0%
<b>TOTAL INTERGOVRT CHG SERVICES</b>		<b>\$26,530</b>	<b>\$14,673</b>	<b>\$24,408</b>	<b>\$20,800</b>	<b>\$21,800</b>	<b>5%</b>

## 2016 GENERAL FUND - REVENUES

MISCELLANEOUS		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
48110-000	Interest from Investments	\$161	\$57	\$180	\$1,000	\$500	-50%
48120-000	Interest on Special Assessments	\$0	\$1,500	\$1,500	\$1,500	\$2,337	56%
48130-000	Special Assessments	\$28,765	\$13,464	\$13,464	\$13,464	\$11,765	-13%
48210-100	Ranger Station Rental	\$420	\$420	\$420	\$420	\$420	0%
48210-300	Softball Association-Reimbursement Exp	\$0	\$0	\$1,500	\$2,000	\$1,500	0%
48210-500	Recreation Center - Utility Reimbursement	\$31,307	\$9,999	\$9,999	\$10,000	\$10,000	0%
48300-100	Sale of Law Enforcement Equipment	\$0	\$2,162	\$2,162	\$0	\$0	0%
48350-000	Workers Comp/Gen Liability Dividend	\$2,875	\$2,715	\$2,715	\$0	\$0	0%
48400-000	Miscellaneous	\$5,074	\$102	\$102	\$0	\$0	0%
48500-060	Transfer from Cash Reserves	\$0	\$0	\$100,000	\$100,000	\$0	-100%
48500-150	Transfer from Park Reserve Fund	\$0	\$0	\$0	\$0	\$5,500	100%
48600-000	Administrative Charge for TIF #2	\$0	\$0	\$25,000	\$25,000	\$25,000	0%
48500-070	River Park Boat Landing Fees	\$55	\$16	\$50	\$100	\$50	-50%
48500-080	Chuck's Boat Landing Fees	\$22	\$12	\$25	\$50	\$25	-50%
<b>TOTAL MISCELLANEOUS</b>		<b>\$68,679</b>	<b>\$30,448</b>	<b>\$157,117</b>	<b>\$153,534</b>	<b>\$57,097</b>	<b>-63%</b>

<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$2,952,728</b>	<b>\$2,729,249</b>	<b>\$3,057,740</b>	<b>\$3,047,842</b>	<b>\$3,143,425</b>	<b>3.14%</b>
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# CITY OF MOSINEE

## 2016 GENERAL FUND - REVENUES

	2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>TAX REVENUES</b>	\$1,866,970	\$1,695,000	\$1,921,453	\$1,921,200	\$2,091,700	9%
<b>INTERGOVERNMENTAL REVENUES</b>	\$909,353	\$710,280	\$889,900	\$895,578	\$913,213	2%
<b>LICENSE REVENUES</b>	\$14,624	\$13,725	\$14,700	\$13,200	\$13,400	2%
<b>PERMIT REVENUES</b>	\$17,389	\$14,182	\$15,505	\$10,350	\$11,285	9%
<b>FINES AND PENALTIES REVENUES</b>	\$28,370	\$20,442	\$24,502	\$25,000	\$25,000	0%
<b>FEE REVENUES</b>	\$20,813	\$9,102	\$10,155	\$8,180	\$9,930	21%
<b>INT. GOVN. CHG REVENUES</b>	\$26,530	\$14,673	\$24,408	\$20,800	\$21,800	5%
<b>MISCELLANEOUS REVENUES</b>	\$68,679	\$30,448	\$157,117	\$153,534	\$57,097	-63%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$2,952,728</b>	<b>\$2,507,852</b>	<b>\$3,057,740</b>	<b>\$3,047,842</b>	<b>\$3,143,425</b>	<b>3%</b>

## MAYOR ACCOUNT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

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

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

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

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

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

This budget line item consists of expenses related to the Mayor's office. The Mayor receives a stipend of \$250.00 per month cover any incidental expenses such as special meeting attendance and short distance mileage. The budget line item also includes expenses such as registration fees and meals for the Mayor to attend the following annual conferences in 2016: The Wisconsin Chief Executives Workshop, League of Wisconsin Municipalities Annual Conference and the annual Ehlers' Public Finance & Education seminar. The expenses related to the annual City Holiday party are also included under this line item.

MAYOR		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
51110-110	Salary	\$4,800	\$3,610	\$4,800	\$4,800	\$4,800	0%
51110-250	Reimbursement	\$0	\$0	\$200	\$200	\$200	0%
51110-300	Expense	\$7,337	\$4,028	\$6,500	\$6,500	\$5,500	-15%
<b>TOTAL EXPENSES</b>		\$12,137	\$7,638	\$11,500	\$11,500	\$10,500	-9%

## CITY COUNCIL ACCOUNT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

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

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

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

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

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

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

CITY COUNCIL		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
51120-110	Salary	\$21,600	\$12,600	\$21,600	\$21,600	\$21,600	0%
51120-250	Reimbursement	\$2,122	\$0	\$2,250	\$2,250	\$2,250	0%
51120-300	Expense	\$19,918	\$9,541	\$20,500	\$20,500	\$19,500	-5%
<b>TOTAL EXPENSES</b>		\$43,639	\$22,141	\$44,350	\$44,350	\$43,350	-2%

## CITY ADMINISTRATOR ACCOUNT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#51400 -110</b>	<b>SALARY</b>	<b>\$75,754</b>
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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.

<b>#51400-300</b>	<b>EXPENSES</b>	<b>\$1,300</b>
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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 the monthly Chamber of Commerce’s *Community Connections Breakfast* meetings, mileage expenses to attend various city-related meetings in the region and annual membership dues for the Wisconsin City/County Management Association.

<b>#51400-500</b>	<b>TRAINING</b>	<b>\$1,700</b>
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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 2016 Budget request anticipates the City Administrator attending one or more of the following conferences: the Wisconsin City Manager’s 2016 Winter Professional Conference, the annual Ehlers’ Public Finance & Education seminar and the League of Wisconsin Municipalities’ 2016 Annual Conference.

CITY ADMINISTRATOR		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
51400-110	Salary	\$75,421	\$43,764	\$76,804	\$75,286	\$75,754	1%
51400-300	Expenses	\$1,702	598	\$1,000	\$1,300	\$1,300	0%
51400-500	Training	\$1,073	\$618	\$1,750	\$2,200	\$1,700	-23%
<b>TOTAL EXPENSES</b>		<b>\$78,197</b>	<b>\$44,980</b>	<b>\$79,554</b>	<b>\$78,786</b>	<b>\$78,754</b>	<b>0%</b>

## CITY CLERK/TREASURER

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#51410-110</b>	<b>CITY CLERK/TREASURER</b>	<b>\$60,696</b>
<p>This budget line items covers wages for the City Clerk/Treasurer position. The 2015 Budget amount represents a 1.0% increase for 2016. The current City Clerk/Treasurer has been employed with the City since October 1, 1996.</p>		
<b>#51410-110</b>	<b>ADMINISTRATIVE ASSISTANT</b>	<b>\$15,150</b>
<p>This budget line item covers 50% of the wages for the Administrative Assistant including overtime. The remaining 50% of the wages are financed by the Utility Fund. This is an hourly paid position. The budget line item also includes funding for overtime wages for this position. The 2016 Budget amount includes a 1.0% increase in hourly wages. The current Administrative Assistant has been employed with the City since June 12<sup>th</sup>, 2006.</p>		
<b>#51410-222</b>	<b>CLERKS UTILITIES</b>	<b>\$8,000</b>
<p>This budget line item consists of utilities for the Clerks office area including phone, long distance, cell phones, internet and includes our leased phone system for City Hall.</p>		
<b>#51410-300</b>	<b>CITY HALL EXPENSES</b>	<b>\$0</b>
<p>This budget line item will be combined with Line item #51490-300 City Offices Expense.</p>		
<b>#51410-319</b>	<b>CITY NEWSLETTER</b>	<b>\$1,000</b>
<p>This budget line item is used for printing and mailing the City newsletters that are included with the Water and Sewer bills.</p>		
<b>#51410-337</b>	<b>CLERK/TREASURER SEMINARS/TRAINING</b>	<b>\$3,000</b>
<p>This budget line item is used for attending the Wisconsin Municipal Clerks Conference, League of Wisconsin Municipalities Conference, District Meetings, Ehlers Financial Seminar and the Wisconsin Municipal Treasurers Conferences. This account is also used for training for the Administrative Assistant.</p>		
<b>#51410-400</b>	<b>RECODIFY CITY CODE/DIGITALIZE RECORDS</b>	<b>\$1,700</b>
<p>This budget line item consists of funds to update the City Code with the ordinances approved in 2015.</p>		
<b>#51410-500</b>	<b>CITY WEB SITE</b>	<b>\$4,895</b>
<p>This budget line covers any fees or software for our City website and our webhosting fees for the site. The budget figure for 2016 also includes a complete redesign of the web page and a mobile site also. This is the 2<sup>nd</sup> of two payments of \$4,895 for the site redesign costs. Following the redesign, a reoccurring cost of \$800/year will pay for ongoing support/upgrades.</p>		

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#51410-800                                      DOG/CAT LICENSING                                      \$2,200**

This budget line is a pass thru associated with revenue account 43180-000 and represents Marathon County's share of the dogs licensed in the City of Mosinee. Funds from this account are paid to Marathon County for dogs licensed in the City. The City retains \$0.25/dog for processing the annual dog licenses for the County. Funds from this account also help pay for the purchase of Cat tags. We currently have 384 dogs and 52 cats licensed in 2012.

**#51480-000                                      PUBLISHING                                      \$5,000**

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

<b>CITY CLERK &amp; CITY TREASURER</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
51410-110	City Clerk/Treasurer	\$59,558	\$34,680	\$60,095	\$60,095	\$60,696	1.0%
51410-110	Admin. Assist- 1/2City 1/2 Utility	\$15,349	\$8,757	\$15,000	\$15,000	\$15,150	1.0%
51410-222	Utilities	\$7,049	\$4,836	\$7,500	\$8,000	\$8,000	0.0%
51410-300	Expense	\$0	\$0	\$0	\$0	\$0	0.0%
51410-319	Newsletter	\$407	\$0	\$1,500	\$1,500	\$1,000	-33.3%
51410-337	Seminars/Training	\$4,109	\$2,541	\$3,500	\$3,500	\$3,000	-14%
51410-400	Recodify City Code	\$1,145	\$1,298	\$1,298	\$2,000	\$1,700	-15%
51410-500	City Web Page	\$250	\$271	\$4,895	\$4,895	\$4,895	0%
51410-800	Dog Licensing/Cat Licensing	\$2,347	\$52	\$2,200	\$2,200	\$2,200	0%
51480-000	Publishing	\$5,069	\$3,496	\$5,000	\$5,000	\$5,000	0%
<b>TOTAL EXPENSES</b>		<b>\$95,282</b>	<b>\$55,931</b>	<b>\$100,988</b>	<b>\$102,190</b>	<b>\$101,641</b>	<b>-0.5%</b>

## ELECTIONS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#51420-110</b>	<b>ELECTIONS - WAGES</b>	<b>\$7,000</b>
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This budget line item covers the wages for 4 elections in 2016 (including Presidential election).

<b>#51420-300</b>	<b>ELECTIONS - EXPENSE</b>	<b>\$5,500</b>
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This item includes expenses related to elections including:

- Maintenance of election equipment – Automark and M100 Ballot Counters \$1,200
- Publication of Election Notices by Marathon County - \$600
- Meals for workers, markers, pens and any other materials needed.

<b>#51420-300</b>	<b>ELECTIONS - TRAINING</b>	<b>\$500</b>
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This item includes expenses related to training election workers. The State of Wisconsin elections board requires training for election workers. This line item also includes any election related training for the City Clerk.

<b>#51420-800</b>	<b>ELECTIONS - OUTLAY</b>	<b>\$0</b>
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This item is for the purchase of Election equipment. Staff does not anticipate purchasing any election equipment in 2015.

ELECTIONS		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
51420-110	Elections - Salary	\$3,798	\$1,210	\$1,210	\$2,000	\$7,000	250%
51420-300	Elections - Expense	\$3,339	\$905	\$905	\$2,000	\$5,500	175%
51420-500	Elections - Training	\$156	\$0	\$0	\$500	\$500	0%
51420-800	Elections - Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		\$7,294	\$2,115	\$2,115	\$4,500	\$13,000	189%

### CITY OFFICES

ACCOUNT NUMBER                      ACCOUNT TITLE                                      2016 BUDGET

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

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

- Copier Paper – \$2,500
- Postage & Postage Meter Rental \$10,000
- Software Support –
  - Tax & Pet Licensing - \$450
  - Workhorse - Accounting, Payroll, Receipts, Special Assessments - \$3,475
  - SeeClickFix - \$1,200
  - IQM2 (Carahsoft) Meeting Software - \$6,000
  
- Toner Cartridges - \$1,000
- Copier Contract & Copies - \$8,000
- Network Solutions – Network Support / Email Security /Backup - \$10,560
- Misc Computer Repairs - \$1,500
- Misc Office Supplies - \$7,300

**#51490-810**                                      **OUTLAY**                                      **\$2,500**

This budget line item is used to purchase replacement computer for the City Clerk/Treasurer. Computers in the office are on a 3 year replacement cycle.

CITY OFFICES		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
51490-300	Expenses	\$56,404	\$35,056	\$50,000	\$45,000	\$50,000	11%
51490-810	Outlay	\$1,975	\$3,243	\$3,243	\$2,200	\$2,500	14%
<b>TOTAL EXPENSES</b>		\$58,379	\$38,299	\$53,243	\$47,200	\$52,500	11%

## BOARD OF REVIEW ACCOUNT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#51540-105**

**SALARY**

**\$125**

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

**#51540-107**

**TRAINING/EXPENSE**

**\$200**

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

		2014	2015	2015	2015	2016	Percent Change
		Actual 12/31/2014	Actual 9/15/2015	Projected Year End	2015 Budget	2016 Proposed Budget	
<b>BOARD OF REVIEW</b>							
51540-105	Salary	\$130	\$75	\$75	\$125	\$125	0%
51540-107	Training/Expense	\$165	\$177	\$177	\$200	\$200	0%
<b>TOTAL EXPENSES</b>		\$295	\$252	\$252	\$325	\$325	0%

## ASSESSOR ACCOUNT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#51540-110**                                      **CONTRACT**                                      **\$10,060**

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

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

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

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

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

**#51540-800**                      **ASSESSMENT OF MANUFACTURING PROPERTIES**                      **\$1,462**

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 2015 assessment fee appropriation (payable in 2016) which is calculated by multiplying the City’s 2015 total manufacturing equalized value of \$21,055,100 by the State’s last assessment estimated cost rate of 0.00006943393 will be \$1,461.94. The City’s 2014 assessment fee appropriation (payable 2015) was calculated by multiplying the City’s 2014 total manufacturing equalized value of \$15,587,200 by the State’s assessment cost rate of 0.00006566628 - \$1,024.00. Fortunately, the City’s manufacturing class equalized value increased by \$5,767,900 from 2014 to 2015. Unfortunately, the total manufacturing equalized value is still well below the total manufacturing equalized value of \$30,271,800 in 2013.

ASSESSOR		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
51540-110	Contract	\$9,893	\$5,830	\$10,010	\$10,010	\$10,060	0%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$1,368	\$1,024	\$1,024	\$1,039	\$1,462	41%
<b>TOTAL EXPENSES</b>		\$11,260	\$6,853	\$11,034	\$11,049	\$11,522	4%



## BUILDING INSPECTOR ACCOUNT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

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

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

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

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

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

This budget line item consists of expenses related to the City hiring or contracting with another municipal for a Code Enforcement assistant. The Code Enforcement Assistant would work approximately 12 hours per week (695 hours per year) at approximately \$18.00/hour. The City will research the possibility of sharing the position with other municipalities in the area or contracting for the service with Code Enforcement company.

<b>BUILDING INSPECTOR</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
52300-110	Contract	\$4,800	\$2,800	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$153	\$0	\$500	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$0	\$0	\$3,000	\$12,500	\$12,500	0%
<b>TOTAL EXPENSES</b>		\$4,953	\$2,800	\$8,300	\$17,800	\$17,800	0%

## CITY COMMISSIONS AND COMMITTEES

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#51720-140                      PLANNING COMMISSION                      \$600**

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

**#51720-145                      ZONING BOARD OF APPEALS                      \$750**

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

**#51720-300                      POLICE COMMISSION EXPENSE                      \$250**

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

<b>CITIZEN COMMISSIONS</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
51720-140	Planning Commission	\$180	\$0	\$330	\$600	\$600	0%
51720-145	Zoning Board of Appeals	\$80	\$0	\$120	\$750	\$750	0%
51720-300	Police Commission	\$563	\$0	\$110	\$250	\$250	0%
<b>TOTAL EXPENSES</b>		\$823	\$0	\$560	\$1,600	\$1,600	0%

## PARKS AND RECREATION AND LEISURE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#51870-300</b>	<b>DESSERT PARK LODGE EXPENSE</b>	<b>\$3,600</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 repairs to the furnace.</p>		
<b>#51880-300</b>	<b>SOFTBALL CONCESSION STAND EXPENSE</b>	<b>\$2,000</b>
<p>This budget line item consists of miscellaneous expenses related to maintenance of the concession stand building at the City's Adult Softball Field Park. In the past, such miscellaneous expenses have included monthly utilities (i.e.: gas and electric) and painting supplies.</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>\$4,000</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 repairs to the building (i.e.: door locks).</p>		
<b>#51890-810</b>	<b>RECREATION CENTER OUTLAY</b>	<b>\$500</b>
<p>This budget line item consists of expenses related to improvements that may be needed at the Recreation Center building. There are no specific outlay expenses anticipated for the Recreation Center building in 2016.</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 2015.</p>		
<b>#55410-300</b>	<b>RECREATION PROGRAMS</b>	<b>\$22,400</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. In accordance with the current Recreation Center Agreement, the City is obligated to provide up to \$22,400 in Recreation Center utility cost support to the Hockey Association during the 2015-2016 hockey season.</p>		
<b>#55410-400</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>2016 BUDGET</u>
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<b>#55410-500</b>	<b>SOFTBALL ASSOCIATION</b>	<b>\$2,000</b>
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This budget line item consists of expenses incurred by the City on behalf of the Mosinee Adult Softball Association for the purchase of materials or services related to the Association's use of the Adult Softball Field. The City's purchase of the expenses or services allows the Association to take advantage of the City's sales tax exempt status and the Association does reimburse the City for all expenses incurred by the Association.

<b>#55410-700</b>	<b>RIVER PARK EXPENSE</b>	<b>\$500</b>
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This budget line item consists of expenses related to improvements at River Park, such as the purchase of a keyless lock system for the river park restrooms in 2014.

<b>#55510-110</b>	<b>PARKS SALARIES</b>	<b>\$16,000</b>
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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>\$900</b>
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This budget line item consists of meeting attendance pay expenses for the City's Parks & Recreation Commission. According to Section 58-59 of the City's Municipal Code of Ordinances, the eight member Commission is responsible for "governing, managing, improving and caring for all public parks located within the City". In accordance with currently City Policy, each board member (except the City Council representative) is paid \$10 for each meeting that they attend.

<b>#55510-300</b>	<b>EXPENSES</b>	<b>\$12,000</b>
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This budget line item consists of general expenses related to the maintenance of the City's fourteen beautiful parks. Typical general expenses under this line item include mower parts, trimmer wire, lumber, trash bags and paint.

<b>#55510-310</b>	<b>FLOWERS</b>	<b>\$0</b>
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This budget line item consisted of expenses related to the provision and maintenance of flowers in the downtown area. Typical expenses under this line item include: the purchase of the hanging petunia flowers for the light pole baskets; the purchase of flowers and plants for Square Park; purchase of flowers for the Wisconsin River Bridge crossing and the Roundabout; and also labor expenses for the maintenance of the landscape beds located at Square Park. The expenses for the provision and maintenance of flowers in the downtown area were moved to the Downtown Tax Increment District No. 3 in 2015.

<b>#55510-312</b>	<b>LAWN EQUIPMENT</b>	<b>\$450</b>
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This budget line item consists of expenses related to the purchase of and/or repair to the Parks Department lawn mowers. The Budget anticipates that a new replacement trimmer will be purchased in 2016. New mowing equipment will be purchased in 2016 and the purchase will be charged to the Capital Improvement Fund that will be receiving a State Trust Fund Loan.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#55510-313</b>	<b>TREES</b>	<b>\$10,000</b>
This budget line item consists of expenses related to the purchase of new trees to be planted in the parks or within public right-of-ways. The 2016 Budget anticipates planting trees in River Park to replace those trees that have been removed due to the Oak Wilt disease.		
<b>#55510-314</b>	<b>GARBAGE/RECYCLING CONTAINERS</b>	<b>\$500</b>
This budget line item consists of expenses related to the purchase of two (2) new trash containers for the City's parks. Over the past few years, the City has been purchasing concrete containers to replace former barrel containers located in existing parks and also for new park locations. Two (2) new garbage containers were purchased for Central Park in 2015.		
<b>#55510-315</b>	<b>RESTROOM RENTAL</b>	<b>\$2,000</b>
This budget line item consists of expenses related to the rental of portable toilet units. In 2015, toilet units were rented for River Park, Chuck's Boat Landing and the Canoe Portage Park. In 2015, the City paid a monthly rate of \$71/each for the rental of the three (3) toilet units from mid-April through the end of October. The 2016 Budget anticipates that less funds will be needed for restroom rental due to the fact that the City no longer needs to rent two (2) toilet units for Edgewood Park which is now served by the new permanent restroom facility.		
<b>#55510-317</b>	<b>DRINKING FOUNTAINS</b>	<b>\$0</b>
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.		
<b>#55510-318</b>	<b>PLAY EQUIPMENT/PARK EQUIPMENT</b>	<b>\$10,000</b>
This budget line item consists of expenses related to the purchase or repair of equipment located in the City's park facilities. New playground equipment will be installed in City Park in November 2015.		
<b>#55510-810</b>	<b>OUTLAY</b>	<b>\$0</b>
This budget line item consists of expenses related to the purchase of new capital improvements for the parks. Typical outlay expenses under this line item have included Eagle Scout park improvement projects (i.e.: Blair Hotel historical sign and benches at the Canoe Portage Park) that are approved by the Parks & Recreation Commission.		
<b>#55520-110</b>	<b>DESSERT PARK RINK SALARIES</b>	<b>\$3,000</b>
This budget line item consists of the payroll expense for the seasonal worker at the Dessert Park Ice Rink and Warming Shelter. The City currently pays the part-time worker \$8.50 per hour.		
<b>#55520-300</b>	<b>DESSERT PARK RINK EXPENSES</b>	<b>\$250</b>
This budget line item consists of miscellaneous expenses related to the establishment and maintenance of the outdoor ice rink at Dessert Park.		

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#55590-500**                                      **EDGEWOOD PARK EXPENSE**                                      **\$1,500**

This budget line item consists of expenses related to maintenance activities at Edgewood Park. The 20156 budget anticipates electricity and fertilizer expenses related to the maintenance of the two soccer fields and utilities related to the new restroom/concession stand building located at the park.

<b>PARKS AND RECREATION</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
51870-300	Dessert Park Expense	\$3,534	\$1,341	\$3,500	\$3,600	\$3,600	0%
51880-300	Softball Concess. Exp	\$1,367	\$148	\$1,000	\$3,000	\$2,000	-33%
51890-110	Rec. Center Salary	\$0	\$0	\$0	\$0	\$0	0%
51890-300	Rec. Center Expense	\$1,035	\$202	\$4,000	\$4,000	\$4,000	0%
51890-810	Rec. Center Outlay	\$0	\$0	\$0	\$500	\$500	0%
55220-000	Fireworks	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0%
55410-300	Recreation Programs	\$21,800	\$0	\$21,800	\$22,100	\$22,400	1%
55410-350	Rec Center Winter Utilities	\$31,307	\$20,831	\$13,000	\$10,000	\$10,000	0%
55410-500	Softball Association	\$0	\$0	\$0	\$2,000	\$2,000	0%
55410-700	River Park Expense	\$1,453	\$61	\$500	\$500	\$500	0%
55510-110	Parks Salaries	\$12,277	\$9,177	\$15,000	\$16,000	\$16,000	0%
55510-120	Parks/Rec. Commission	\$300	\$0	\$450	\$900	\$900	0%
55510-300	Expenses	\$12,023	\$13,729	\$14,000	\$10,500	\$12,000	14%
55510-310	Flowers	\$9,718	\$40	\$40	\$0	\$0	0%
55510-312	Lawn Equipment	\$0	\$0	\$639	\$450	\$450	0%
55510-313	Trees	\$0	\$0	\$0	\$1,000	\$10,000	900%
55510-314	Refuse/Recycling Contain.	\$1,565	\$0	\$500	\$500	\$500	0%
55510-315	Restroom Rental	\$1,219	\$1,070	\$1,750	\$2,400	\$2,000	-17%
55510-317	Drinking Fountains	\$0	\$0	\$0	\$0	\$0	0%
55510-318	Play Equipment	\$11,416	\$0	\$10,300	\$10,000	\$10,000	0%
55510-810	Outlay	\$0	\$0	\$0	\$0	\$0	0%
55520-110	Dessert Park Rinks Salaries	\$4,825	\$1,619	\$3,000	\$3,000	\$3,000	0%
55520-300	Dessert Park Rinks Exp	\$0	\$0	\$250	\$250	\$250	0%
55590-500	Edgewood Park Exp	\$776	\$1,113	\$1,500	\$1,500	\$1,500	0%
<b>TOTAL EXPENSES</b>		<b>\$117,114</b>	<b>\$51,832</b>	<b>\$93,729</b>	<b>\$94,700</b>	<b>104,100</b>	<b>10%</b>

## LIBRARY

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#55110-110</b>	<b>SALARIES</b>	<b>\$ 1,400</b>
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This line item consists of salary expenses for the part-time janitor whom cleans the Dessert Public Library Building. The City is responsible for the maintenance of the Library under the agreement with Marathon County whom is responsible for providing Library services at the building. The part-time janitorial services at the Library Building average approximately 2 hours per week.

<b>#55110-300</b>	<b>EXPENSES</b>	<b>\$ 3,000</b>
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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 2009 included an elevator repair and a replacement to the Fire Alarm panel. There are no major expenses anticipated under this line item in 2016.

<b>#55110-810</b>	<b>OUTLAY</b>	<b>\$0</b>
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This budget line item consists of outlay expenses for the Dessert Public Library Building. Past outlay expenses under this line item have included the replacement of roofing material on the building. Upgrading the existing lighting to energy efficient lighting should be considered. Focus on Energy may have incentives available to do this. Due to frequent operational problems, the existing furnaces should be replaced with high efficiency units. The estimated cost for this is \$10,000.

LIBRARY		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
55110-110	Salaries	\$1,406	\$1,124	\$1,400	\$1,400	\$1,400	0%
55110-300	Expenses	\$3,320	\$2,454	\$3,300	\$2,900	\$3,000	3%
55110-810	Outlay	\$469	\$0	\$0	\$2,000	\$0	-100%
<b>TOTAL EXPENSES</b>		\$5,196	\$3,578	\$4,700	\$6,300	\$4,400	-30%

## BUILDINGS AND GROUNDS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#51810-110</b>	<b>CITY HALL SALARY</b>	<b>\$2,200</b>
<p>This line item consists of salary expenses for the part-time janitor whom cleans the City Hall Building. The current part-time janitor has been employed with the City since 1989. The part-time janitorial services at City Hall average approximately 4 hours per week.</p>		
<b>#51810-300</b>	<b>CITY HALL EXPENSE</b>	<b>\$12,000</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>\$0</b>
<p>This line item consists of expenses related to the remodeling/maintenance improvements within City Hall. It is anticipated that the repainting of walls and replacement of the 17-year old carpeting in the back offices will be completed under the 2017 Budget.</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 and the City's Outdoor Recreation Plan recommends that the City study the possibility of converting the building into a picnic shelter. There are no major expenses anticipated under this line item in 2016.</p>		
<b>#51840-110</b>	<b>GARAGE SALARY</b>	<b>\$500</b>
<p>This line item consists of salary expenses for the part-time janitor whom cleans the Public Works Facility. The part-time janitorial services at the P.W. Facility average approximately 1 hour per week.</p>		
<b>#51840-300</b>	<b>GARAGE EXPENSE</b>	<b>\$27,000</b>
<p>This line item consists of expenses related to the general maintenance of the Public Works Facility building and natural gas and electric for the building. Typical expenses under this line item include utility expenses, cleaning supplies and office supplies. There are no major expenses anticipated under this line item in 2016.</p>		
<b>#51840-810</b>	<b>GARAGE OUTLAY – CITY GARAGE</b>	<b>\$ 1,000</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. There are no major expenses anticipated in 2016. However, a garage addition needs to be considered as overcrowding in the city garage is still a problem.</p>		
<b>#51850-300</b>	<b>CWBP FIRE LOOP</b>	<b>\$0</b>
<p>This budget line item consists of expenses related to the maintenance of the emergency fire suppression system that supports the Crystal Finishing facility located in the Central Wisconsin Business Park. The City is responsible for the purchase of fuel for the motor pumps that run the emergency system.</p>		

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#51860-110                      POLICE GARAGE SALARY                      \$500**

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

**#51860-300                      POLICE GARAGE EXPENSE                      \$5,500**

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.

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

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

<b>BUILDINGS AND GROUNDS</b>		<b>2014 Actual 12/31/ 014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
51810-110	City Hall Salary	\$2,199	\$1,612	\$2,200	\$2,750	\$2,200	-20%
51810-300	City Hall Expense	\$13,404	\$8,459	\$11,279	\$12,000	\$12,000	0%
51810-650	City Hall Outlay	\$0	\$0	\$3,500	\$3,500	\$0	-100%
51830-300	Ranger Station Expense	\$0	\$0	\$0	\$0	\$0	0%
51840-110	Garage Salary	\$482	\$268	\$450	\$500	\$500	0%
51840-300	Garage Expense	\$31,429	\$11,147	\$25,000	\$30,000	\$27,000	-10%
51840-810	Garage Outlay	\$0	\$0	\$0	\$1,000	\$1,000	0%
51850-300	CWBP Fire Loop	\$0	\$0	\$0	\$400	\$0	-100%
51860-110	Police Garage - Cleaning	\$465	\$326	\$434	\$600	\$500	100%
51860-300	Police Garage Expense	\$5,463	\$2,751	\$4,500	\$6,000	\$5,500	-8%
55590-300	City Hall Vending Machines	\$1,286	\$771	\$1,027	\$1,300	\$1,300	0%
<b>TOTAL EXPENSES</b>		<b>\$54,727</b>	<b>\$25,333</b>	<b>\$48,390</b>	<b>\$58,050</b>	<b>\$50,000</b>	<b>-14%</b>

## MISCELLANEOUS EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#51720-150</b>	<b>NCRP MEMBERSHIP</b>	<b>\$0</b>
<p>This line item consists of expenses related to the City's annual membership in the North Central Wisconsin Regional Planning Commission which serves ten counties located within our region. The Regional Planning Commission has provided valuable land use planning services to the City such as mapping and the development of a the national award-winning Downtown Development Plan. Marathon County joined the NRP in 2013 and therefore the City will not be assessed a NCWRPC membership fee in 2016. Prior to joining the NCWRPC, the County reimbursed the City for fifty percent (50%) of the City's NCRP membership assessment.</p>		
<b>#51720-160</b>	<b>LEAGUE OF WISCONSIN MUNICIPALITIES</b>	<b>\$1,150</b>
<p>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 &amp; conference training). The League's membership currently consists of 190 cities and 395 villages located within the State of Wisconsin. The League dues are determined by a formula that uses both equalized value and population.</p>		
<b>#51720-162</b>	<b>MOSINEE AREA CHAMBER OF COMMERCE</b>	<b>\$300</b>
<p>This line item consists of expenses related to the City's annual membership in the Mosinee Area Chamber of Commerce. The City's membership in the Mosinee Chamber provides the City with an opportunity to work closely with our local businesses through networking activities such as the Economic Development Committee, monthly "Community Connection" breakfasts, and quarterly luncheons. In the past year, the Chamber also worked closely with the City to successfully host the fifth annual Little Bull Falls LogJam Festival. The Mosinee Area Chamber of Commerce currently has approximately 147 members. The chamber increased membership fees in 2014 from \$100 to \$300.</p>		
<b>#51720-163</b>	<b>WAUSAU REGION CHAMBER MEMBERSHIP</b>	<b>\$350</b>
<p>This line item consists of expenses related to the City's annual membership in the Wausau Region Chamber of Commerce. The City's membership in the Wausau Chamber provides the City with an opportunity to work closely with local businesses and other units of government through networking activities such as the monthly "First Tuesday" luncheon meetings. The Chamber is also an excellent liaison with respect to potential economic development opportunities and also served as the catalyst for the signing of the existing economic development cooperation agreement between local units of government located in Marathon County. The Chamber's Business Retention Committee has also provided significant assistance to local City businesses.</p>		

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#51720-164                      METROPOLITAN PLANNING COMMISSION                      \$550**

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

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

This new budget line item consists of expenses related to the various events/celebrations that occur within the City from time-to-time. Funds in 2015 were used for the Log Jam Festival. The 2016 Budget does not anticipate funding for an event at this time.

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

This budget line item was created in 2007 for expenses related to the City’s 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 is financed by dog and cat license fees that are collected under revenue line item 43180-000.

**#51980-300                      MISCELLANEOUS EXPENSES                      \$5,000**

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

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

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

		2014 Actual 12/31/ 014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>MISCELLANEOUS EXPENDITURES</b>							
51720-150	NorthCen. Reg. Planning	\$0	\$0	\$0	\$0	\$0	0%
51720-160	League of Municipalities	\$1,111	\$1,178	\$1,178	\$1,200	\$1,150	-4%
51720-162	Mosinee Chamber	\$300	\$300	\$300	\$300	\$300	0%
51720-163	Wausau Chamber	\$340	\$350	\$350	\$350	\$350	0%
51720-164	Metro Planning Commission	\$291	\$532	\$532	\$350	\$550	57%
51720-165	Mosinee Events	\$2,141	\$668	\$668	\$0	\$0	0%
51720-166	Humane Society Shelter	\$1,200	\$0	\$1,200	\$1,200	\$1,200	0%
51980-300	Miscellaneous Expenses	\$6,937	\$5,138	\$5,138	\$5,000	\$5,000	0%
55410-400	Holiday Decorations	\$1,274	\$1,424	\$1,424	\$2,500	\$2,000	-20%
<b>TOTAL EXPENSES</b>		<b>\$9,312</b>	<b>\$8,254</b>	<b>\$9,454</b>	<b>\$10,900</b>	<b>\$10,550</b>	<b>-3.2%</b>

## POLICE OPERATING BUDGET

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#52100-110</b>	<b>CHIEF SALARY</b>	<b>\$70,050</b>
<b>#52100-112</b>	<b>OFFICERS WAGES</b>	<b>\$387,000</b>
	This item includes the wages for six officers but does not include the cost of benefits. The cost is figured on a 1% increase in the rate of pay for 2016. All officers will be at 100% rate of pay by March of 2016.	
<b>#52100-113</b>	<b>OVERTIME</b>	<b>\$29,000</b>
	This item includes the cost of overtime wages but does not include the cost of benefits.	
<b>#52100-114</b>	<b>POLICE SECRETARY</b>	<b>\$36,100</b>
	This item includes the cost of wages but does not include the cost of benefits.	
<b>#52100-115</b>	<b>CROSSING GUARDS</b>	<b>\$4,000</b>
<b>#52100-137</b>	<b>UNIFORM EXPENSE</b>	<b>\$5,300</b>
	This item covers the annual clothing maintenance, uniforms and equipment of Officers, body armor, and replacement of damaged uniforms and equipment. During 2016, two body armor vests are scheduled to be replaced.	
<b>#52100-157</b>	<b>TRAINING &amp; EDUCATION</b>	<b>\$3,500</b>
	The department's training program provides for specialized training in addition to State mandated in-service and instructor training.	
<b>#52100-249</b>	<b>HARLEY DAVIDSON MOTORCYCLE</b>	<b>\$0</b>
	This is a marked motorcycle leased from Doc's Harley Davidson. The lease period is for the riding season, typically April through October. The line item covers the cost of the lease, set up and maintenance.	
<b>#52100-250</b>	<b>CAR 151</b>	<b>\$4,000</b>
	This unit is a marked car (2015 Ford Pursuit Utility Vehicle). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of 09/30/15, the mileage was 12,900.	
<b>#52100-251</b>	<b>CAR 111</b>	<b>\$8,000</b>
	This unit is a marked car (2011 Ford Crown Victoria). The line item covers the cost of oil changes, tires, repairs (including possible replacement of the engine), and other maintenance items. As of 09/30/15, the mileage of Squad 111 was 113,900.	
<b>#52100-252</b>	<b>CAR 021</b>	<b>\$1,000</b>
	This unit is an unmarked car (2002 Ford Taurus). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of 09/30/15, the mileage was 68,900.	

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#52100-253</b>	<b>CAR 131</b>	<b>\$2,000</b>
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This unit is a marked car (2014 Ford Pursuit Sedan). The line item covers the cost of oil changes, tires, repairs, and other maintenance items. As of 09/30/15, the mileage was 57,000.

<b>#52100-300</b>	<b>EXPENSE</b>	<b>\$10,500</b>
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This account includes the costs of supplies, materials, phone service, and other expenses.

<b>#52100-315</b>	<b>CRIME PREVENTION</b>	<b>\$500</b>
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This account is used to fund crime prevention programs, including the bicycle rodeo.

<b>#52100-325</b>	<b>CONFERENCES</b>	<b>\$1,000</b>
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Covers the cost of attendance at the WI Chief of Police Conferences and membership to the WI Chief's of Police Association.

<b>#52100-328</b>	<b>LEGAL</b>	<b>\$6,500</b>
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Attorney fees for pre-trial conferences, trails, and other items related to cases prosecuted in municipal or circuit court.

<b>#52100-351</b>	<b>FUEL</b>	<b>\$18,500</b>
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Vehicle fuel expense.

<b>#52100-352</b>	<b>EQUIPMENT MAINTENANCE</b>	<b>\$14,000</b>
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This line item includes costs of radio service and repair, computer service, repair, software support; and other electronic repair charges. It also includes a combined payment of \$8,632.00 to City/County Information Technology Commission for record system and server support.

The Commission noted other future projects to be aware of:

1. Tiburon replacement- Tiburon was purchased by TriTech and they plan to slowly decommission the Tiburon reporting system now in use. The Commission plans to finalize their choice in a reporting system to replace Tiburon in early 2016. The new system should be in place by the end of 2018. The total cost for the system will be an estimated 2.5 million dollars. The Commission has little information at this time about our portion of the cost of the project.
2. The Commission is encouraging all the agencies to continue switching over to Cradle Points in our squad cars from the Air Cards now in use. The cost of each Cradle Point is about \$400.00. Our Air Cards, however, are working great at this time and our area of the County has great Air Card reception so this is not an immediate need.

<b>#52100-810</b>	<b>OUTLAY</b>	<b>\$2,500</b>
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**Work Station Computer: \$2,500**

This line item is for a computer to replace the computer currently used in the Middle Office. The current model is about five years old. The cost will include the complete system, along with set up costs and fees.

<b>POLICE DEPARTMENT</b>		<b>2014 Actual 12/31/20 14</b>	<b>2015 Actual 9/15/201 5</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
52100-109	Police Chief Salary	\$68,313	\$39,648	\$69,350	\$69,350	\$70,050	1.0%
52100-112	Officers Salary	\$366,666	\$222,057	\$396,000	\$380,500	\$387,000	2%
52100-113	Overtime	\$28,303	\$15,192	\$27,700	\$23,000	\$29,000	26%
52100-114	Police Secretary	\$35,082	\$21,892	\$35,750	\$35,750	\$36,100	1.0%
52100-115	Crossing Guards	\$3,784	\$2,266	\$3,800	\$4,000	\$4,000	0%
52100-137	Uniform Expense	\$7,573	\$3,093	\$4,750	\$4,750	\$5,300	12%
52100-157	Training and Education	\$2,782	\$2,227	\$3,500	\$3,500	\$3,500	0%
52100-249	HD Motorcycle	\$0	\$0	\$0	\$0	\$0	0%
52100-250	(151) Ford Pursuit Veh	\$2,496	\$431	\$2,000	\$4,000	\$4,000	0%
52100-251	(111) Ford Pursuit Utl. Veh	\$2,333	\$939	\$1,500	\$3,000	\$8,000	167%
52100-252	2002 Ford Taurus-Unmark	\$437	\$48	\$200	\$1,000	\$1,000	0%
52100-253	(131) Ford Crown Vic	\$755	\$842	\$1,500	\$2,000	\$2,000	0%
52100-300	Expense	\$13,700	\$6,190	\$10,000	\$10,500	\$10,500	0%
52100-315	Crime Prevention	\$208		\$250	\$750	\$500	-33%
52100-325	Conferences	\$1,195	\$439	\$514	\$1,000	\$1,000	0%
52100-328	Legal	\$2,135	\$2,854	\$5,500	\$7,500	\$6,500	-13%
52100-351	Fuel	\$17,936	\$7,419	\$18,500	\$25,500	\$18,500	-27%
52100-352	Equipment Maintenance	\$17,208	\$3,167	\$12,500	\$14,500	\$14,000	-3%
52100-810	Outlay	\$1,800	\$7,738	\$10,000	\$10,000	\$2,500	-75%
52100-814	Outlay-Capital Improv. Squad	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		<b>\$572,707</b>	<b>\$336,442</b>	<b>\$603,314</b>	<b>\$600,600</b>	<b>\$603,450</b>	<b>0%</b>

## MUNICIPAL COURT

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#52100-400</b>	<b>MUNICIPAL COURT EXPENSES</b>	<b>\$750</b>
Includes costs of stationary and supplies.		
<b>#52100-900</b>	<b>JUDGE SALARY</b>	<b>\$4,200</b>
<b>#52100-910</b>	<b>COURT CLERK</b>	<b>\$2,500</b>
This amount is transferred to the police clerk salary account.		
<b>#52100-915</b>	<b>TRAINING -COURT</b>	<b>\$2,250</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>\$1,250</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>\$1,000</b>
Includes the cost of incarceration for someone arrested on a warrant issued		

<b>MUNICIPAL COURT</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
52100-400	Municipal Court Exp	\$272	\$195	\$400	\$750	\$750	0%
52100-900	Judge Salary	\$4,200	\$2,450	\$4,200	\$4,200	\$4,200	0%
52100-910	Court Clerk	\$3,710	\$271	\$1,500	\$2,500	\$2,500	0.0%
52100-915	Training	\$1,986	\$1,490	\$2,250	\$2,250	\$2,250	0%
52100-920	Software Support	\$750	\$800	\$850	\$1,250	\$1,250	0%
52100-930	Warrants - Expenses			\$0	\$2,000	\$1,000	-50%
<b>TOTAL EXPENSES</b>		<b>\$10,918</b>	<b>\$5,206</b>	<b>\$9,200</b>	<b>\$12,950</b>	<b>\$11,950</b>	<b>-8%</b>

## AMBULANCE DEPARTMENT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

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

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

**#52450-800-000                      AMBULANCE CONTRACT                      \$104,057**

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

AMBULANCE CONTRACT		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
52450-333	Amb. Collection Expenses						
52450-800	Ambulance Contract	\$101,954	\$25,018	\$100,070	\$100,070	\$104,057	4.0%
<b>TOTAL EXPENSE</b>		<b>\$101,954</b>	<b>\$25,018</b>	<b>\$100,070</b>	<b>\$100,070</b>	<b>\$104,057</b>	<b>4.0%</b>

## FIRE DEPARTMENT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#52200-800-000                      FIRE CONTRACT                      \$40,908**

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                      \$47,775**

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

FIRE CONTRACT		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
52200-800	Contract	\$44,417	\$11,073	\$44,293	\$44,293	\$40,908	-8%
52200-850	Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%
52200-900	Fire District Operational Exp	\$41,529	\$12,327	\$49,308	\$49,308	\$47,775	-3%
<b>TOTAL EXPENSE</b>		<b>\$85,946</b>	<b>\$23,400</b>	<b>\$93,601</b>	<b>\$93,601</b>	<b>\$88,683</b>	<b>-5.3%</b>

## STREET DEPARTMENT

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#53100-222                      CLOTHING ALLOWANCE                      \$675**

This budget line item consists of the clothing allowance expense for 4 Street Dept. employees and 1/2 of the DPW. This is a negotiated item with the Teamsters Union. The current cost is \$150 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                      \$2,000**

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

**#53100-236                      ROAD SALT                      \$45,100**

This budget line item covers the cost of purchasing salt for winter road maintenance. The budget request is based on purchasing up to 550 tons @ \$82 per ton.

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

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

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

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

STREET DEPARTMENT		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
53100-222	Clothing Allowance	\$675	\$675	\$675	\$675	\$675	0%
53100-234	Sand	\$5,545	\$0	\$1,500	\$1,800	\$1,800	0%
53100-235	Gravel	\$4,351	\$541	\$1,970	\$2,000	\$2,000	0%
53100-236	Road Salt	\$51,691	\$21,477	\$35,000	\$43,000	\$45,100	5%
53100-239	Street Signs	\$1,390	\$609	\$1,000	\$2,000	\$2,000	0%
53100-240	Stump Removal	\$0	\$0	\$750	\$1,000	\$1,000	0%
<b>TOTAL EXPENSE</b>		\$63,652	\$23,302	\$40,895	\$50,475	\$52,575	4%



## DIRECTOR OF PUBLIC WORKS

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#53210-110**                                      **DPW SALARY**                                      **\$ 33,700**

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		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
53210-110	Salary	\$33,267	\$19,246	\$33,000	\$33,375	\$33,700	1.0%
53210-300	Expense	\$189	\$0	\$0	\$500	\$500	0%
53210-500	Training	\$0	\$0	\$0	\$600	\$600	0%
<b>TOTAL EXPENSE</b>		<b>\$33,456</b>	<b>\$19,246</b>	<b>\$33,000</b>	<b>\$34,475</b>	<b>\$34,800</b>	<b>1%</b>

## ENGINEERING

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

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

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

**#53290-111                      PUBLIC WORKS SAFETY PROGRAM                      \$ 2,000**

This budget line item includes expenses related to safety training required for Public Works Dept. employees. In 2004 Alpha Terra Science completed an assessment of the departments written safety policies and procedures. The city then contracted with Alpha Terra(now Fehr Graham) to update state mandated written programs and train employees on these programs. The 2016 budget request anticipates that Fehr Graham will continue to perform safety training for the Public Works Dept. Program costs are split with the Utility.

<b>ENGINEERING</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
53290-110	General	\$1,035	\$1,140	\$7,500	\$5,000	\$4,500	-10%
53290-111	Public Works Safety Program	\$1,938	\$843	\$2,000	\$2,000	\$2,000	0%
<b>TOTAL EXPENSE</b>		<b>\$2,973</b>	<b>\$1,983</b>	<b>\$9,500</b>	<b>\$7,000</b>	<b>\$6,500</b>	<b>-7%</b>

## STREET MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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**#53310-110**

**SALARIES**

**\$190,800**

This budget line item is used to cover employee salaries for street maintenance activities such as cold mix patching, installing or repairing street signs, mowing ditches, cleaning catch basins, etc. Beginning with the 2004 Budget all Public Works Dept. salaries were lumped together under this budget line item.

**#53310-110**

**OVERTIME**

**\$8,000**

This budget line item consists of overtime wages paid to Street Dept. employees. Most overtime occurs during winter months while performing winter road maintenance activities such as plowing or salting. Occasionally overtime is required in emergency situations or certain street construction activities.

**#53310-111**

**SNOW & ICE**

**Included in 53310-110**

This budget line item covers salaries for snow plowing, snow removal, salting and sanding operations.

**#53310-112-000**

**BLACKTOP**

**Included in 53310-110**

This budget line item covers salaries for hot asphalt patching done by City employees.

**#53310-113-000**

**CRACKSEALING**

**\$10,000**

Crack sealing is an asphalt street maintenance procedure designed to prolong the life of existing asphalt streets. Cracks in the pavement are routed and a hot sealer is then applied to prevent water from getting under the pavement. Streets that are planned for seal coating are crack sealed prior to the seal coating. Crack sealing is done by an outside contractor. Cost is approximately \$1.30 per pound of material applied, with a 5-year guarantee on the workmanship. It is anticipated that crack sealing maintenance of city streets will be done again in 2016.

**#53310-114-000**

**STREET SWEEPING**

**Included in 53310-110**

This budget line item covers employee salaries for sweeping of city streets.

**#53310-300**

**EXPENSE**

**\$18,500**

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.

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#53310-810-000</b>	<b>OUTLAY – SEALCOATING</b>	<b>\$41,000</b>

Seal coating is another asphalt street maintenance procedure designed to prolong the life of paved streets. A number of seal coating methods are available including slurry seals, chip seals (using pea stone, coated chips, boiler slag, and manufactured stone) and ultra-thin paving. In the past the city has done primarily chip seals using manufactured chips, pea stone or boiler slag. Ultra-thin pavement has also been used as a method of preserving street surfaces. The advantages of ultra-thin paving over chip seals include; no cleanup and a better riding surface. The disadvantage is a higher cost than chip seals and the pavement still oxidizes the same as any other paved street. Chip seals require sweeping to pick up the excess chips or stones from the process, but the pavement surface does not oxidize like asphalt. Approximately 25,000 square yards of street surface were chip sealed in 2015. It is anticipated that chip sealing of streets will be done in 2016 using boiler slag as the primary cover aggregate and stone chips on streets that may be further deteriorated. Streets paved in 2004 and 2005 will be seal coated in 2016. The chip seal contractor also completes the initial street sweeping, approximately 2 weeks, after the aggregate is applied. Ideally, streets should be seal coated 7 - 10 years after paving to prevent damaging oxidation.

<b>STREET MAINTENANCE</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
53310-110	Salaries	\$197,571	\$104,490	\$168,183	\$188,900	\$190,800	1.0%
53310-110-5	Over Time	\$11,366	\$2,995	\$4,000	\$8,000	\$8,000	0%
53310-111	Snow and Ice	\$0	\$0	\$0	\$0	\$0	0%
53310-112	Blacktop	\$0	\$0	\$0	\$0	\$0	0%
53310-113	Crack Sealing	\$8,136	\$8,575	\$8,575	\$10,000	\$10,000	0%
53310-114	Street Sweeping	\$0	\$0	\$0	\$0	\$0	0%
53310-300	Expense	\$18,130	\$14,862	\$20,000	\$17,500	\$18,500	6%
53310-810	Sealcoating	\$41,837	\$40,273	\$40,273	\$41,000	\$41,000	0%
<b>TOTAL EXPENSE</b>		<b>\$277,041</b>	<b>\$171,195</b>	<b>\$241,031</b>	<b>\$265,400</b>	<b>\$268,300</b>	<b>1.1%</b>

## STREET CONSTRUCTION

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#53320-110-000</b>	<b>ST. CONSTRUCTION – SALARIES</b>	<b>Included in 53310-110</b>
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This budget line item covers employee salaries associated with the reconstruction of city streets.

<b>#53320-810-000</b>	<b>ST. CONSTRUCTION – OUTLAY</b>	<b>\$0</b>
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This budget line item consists of expenses related to the reconstruction of designated City streets. Items typically paid for out of this line include; contracted excavation, base course, concrete work and asphalt paving. In recent years, street projects have been funded by the Capital Improvement Fund. Funding for the reconstruction of the following streets in 2016 will be done with the borrowing that was approved in September 2015:

- Maple Street (from Pasha to Pineview) = \$67,000
- Willow Street (from Pasha to Edgewood) = \$55,000
- Wilson St. (from Pinecrest Ave. to Edgewood Drive) = \$30,000
- 14th Street (from Wisconsin to 16th St.) = \$45,000
- Birch Street (from Pasha St. to Edgewood Drive) = \$55,000
- Edgewood Drive (from Willow St. to Wilson St. / north half) = \$35,000
- Edgewood Park Parking Lots Paving - \$90,000
- Northview Drive (from Golf Club Blvd to Indianhead Drive) = \$317,422 {TID #2 Financing}
- Indianhead Drive = \$1,009,006 {TID #2 Financing}
- N. Parkview Circle = \$681,389 {TID #2 Financing}
- Super Street (from Hwy 153 to Berry St.) = \$300,000 {Partial TID #3 Financing}
- Edison St. (from Hwy 153 to Brown St.) = \$140,000 {TID #3 Financing}
- Edison St. (from Brown to Old 51 North) = \$525,000 {Partial TID #3 Financing}
- Hoyne Street (from Super St. to Owen St.) = \$240,000
- Oconto Road - \$180,000

STREET CONSTRUCTION		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
53320-810	Street Construction	(City Crew Payroll Included in Budget Acct: #53310-110 – Street Maintenance)					
53320-812	Concrete Crushing	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>				\$0	\$0	\$0	0%

## ALLEYS

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#53410-110-000                      ALLEYS – SALARIES                      Included in 53310-110**

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

**#53410-300-000                      ALLEYS – EXPENSE                      \$ 3,000**

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

**#53410-810-000                      ALLEYS – OUTLAY                      \$ 0**

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

<b>ALLEYS</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2015</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$441	\$0	\$1,000	\$3,000	\$3,000	0%
53410-810	Outlay	\$0	\$0	\$0	\$12,000	\$0	-100%
<b>TOTAL EXPENSE</b>		<b>\$441</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$15,000</b>	<b>\$3,000</b>	<b>-80%</b>

## STREET LIGHTING

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#53420-220-000                      STREET LIGHTING – EXPENSE                      \$135,000**

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

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

This budget line item would be used to purchase decorative fixtures and poles for use in the City. For example, if the City wished to install decorative street lighting as part of a street reconstruction project. Costs associated with this type of project would be budgeted under this line item. Lighting in new subdivisions is paid for by the developer. Any other standard street lighting that the City desires to install, usually, has no outlay costs associated with the installation.

STREET LIGHTING		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
53420-220	Expense	\$130,940	\$86,341	\$130,000	\$135,000	\$135,000	0%
<b>TOTAL EXPENSE</b>		\$130,940	\$86,341	\$130,000	\$135,000	\$135,000	0%

## SIDEWALKS

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#53430-110-000                      SIDEWALKS – SALARIES                      Included in 53310-110**

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

**#53430-810-000                      SIDEWALKS – OUTLAY                      \$ 6,000**

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		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
53430-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-810	Outlay	\$4,623	\$6,240	\$8,000	\$5,000	\$6,000	20%
<b>TOTAL EXPENSE</b>		\$4,623	\$6,240	\$8,000	\$5,000	\$6,000	20%

## STORM SEWERS

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#53440-110-000                      STORM SEWER – SALARIES                      Included in 53310-110**

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

**#53440-300-000                      STORM SEWER – EXPENSE                      \$ 6,000**

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

**#53440-810-000                      STORM SEWER – OUTLAY                      \$ 5,000**

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

STORM SEWERS		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
53440-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-300	Expense	\$10,170	\$5,924	\$8,125	\$6,000	\$6,000	0%
53440-810	Outlay	\$2,899	\$0	\$2,000	\$5,000	\$5,000	0%
<b>TOTAL EXPENSE</b>		\$13,069	\$5,924	\$10,125	\$11,000	\$11,000	0%



## FORESTRY

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#55610-110-000                      FORESTRY – SALARIES                      Included in 53310-110**

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

**#55610-111-000                      OAK WILT – SALARIES                      \$ 2,500**

This budget line item is used to pay expenses associated with identification of infected trees, notification of property owners and handling of oak wilt issues. The 2016 Budget anticipates expenses related to the completion of an Oak Wilt Identification Survey of the entire City.

**#55610-810-000                      FORESTRY OUTLAY – EXPENSE                      \$ 3,000**

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

FORESTRY		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
55610-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
55610-111	Consultant Services	\$0	\$0	\$0	\$500	\$2,500	400%
55610-300	Forestry Expenses	\$0	\$0	\$0	\$5,000	\$3,000	-40%
<b>TOTAL EXPENSE</b>		\$0	\$0	\$0	\$5,500	\$5,500	0%

## EMPLOYEE BENEFITS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
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<b>#51990-151</b>	<b>SOCIAL SECURITY/MEDICARE</b>	<b>\$76,000</b>
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This line item consists of expenses related to the payment of Federal Social Security and Medicare Taxes for all City employees. The required tax payments are typically made to the Federal Government by wire transfers. The current tax rates are: Social Security 6.2% Medicare 1.45%.

<b>#57720-152</b>	<b>RETIREMENT</b>	<b>\$100,000</b>
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This line item consists of expenses related to the payment of retirement benefits to the Wisconsin Retirement System for all eligible full-time City employees. Wisconsin Acts 10 and 32 require that the City pay only the Employer portion of the WRS contribution for employees working under the General category of the WRS (All eligible employees minus the Protective employees).

In 2015, the City will pay 6.8% of gross wages of the general category employees and 6.93% of gross wages for Police Officers. In 2015, the City paid 6.8% of gross wages of the general category employees and 9.50% of the gross wages for Police Officers. On June 25<sup>th</sup>, 2015, the State of Wisconsin Department of Employee Trust Funds Board approved that the 2016 contribution rates will be 13.2% of salary for the City's general employees and 16.0% of salary for the City's Police Department officers. This represents a contribution rate decrease of 0.2% for the City's general employees and also a contribution rate decrease of 0.3% for the City's Police Department officers, from the 2015 contribution rates.

<b>#51990-153</b>	<b>VISION PLAN</b>	<b>\$2,400</b>
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This line item consists of expenses related to the payment of vision insurance premiums for all eligible full-time City employees. The City currently pays 100% of the premium contribution to the vision insurance plan which is currently through National Vision Administrators Inc. at a 2015 monthly premium cost of \$13.46 per employee. The 2016 Budget anticipates an approximate 0% premium increase for the vision plan.

<b>#51990-154</b>	<b>HEALTH INSURANCE</b>	<b>\$220,000</b>
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This line item consists of expenses related to the payment of health insurance premiums for all eligible full-time City employees. Beginning with the 2008 plan year, the City's insurance coverage shifted to a high deductible health insurance plan (*Option 2000*) offered through the Security Health Plan. Under the health insurance plan, the annual deductible for a single plan employee is \$1,500 and the annual deductible for a family plan employee is \$3,000. In conjunction with shifting to a high deductible health insurance plan, the City also makes an annual contribution of \$1,250 for a single plan employee coverage and \$2,250 for family plan coverage, into a participating employee's Health Savings Account. The monthly health insurance plan premium cost for the 2016 calendar year is \$521.64 for single plan coverage (4.7% increase) and \$1,564.90 for family plan coverage (4.7% increase). The current monthly health insurance plan premium cost for the 2015 calendar year is \$498.46 for single plan coverage and \$1495.34 for family plan coverage. The City currently pays 90% of the health insurance premium and the employee is responsible for contributing the remaining 10% of the health insurance premium through a payroll deduction.

**ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET**

**#51990-155                      DENTAL INSURANCE                      \$20,500**

This line item consists of expenses related to the payment of dental insurance premiums for all eligible full-time City employees. The City currently pays 100% of the premium contribution to the vision insurance plan which has been through Delta Dental of Wisconsin since 2003. The 2016 monthly premium rate for a single plan employee will be \$41.34 (7.99% increase) and \$129.77 (7.99% increase) for a family plan employee. The 2015 monthly premium rates were \$38.28 for a single plan employee and \$120.16 for a family plan employee.

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

This line item consists of expenses related to the payment of income continuation insurance plan premiums for all eligible full-time employees. The income continuation insurance plan is through the State Department of Employee Trust Funds and provides income replacement to an employee who is unable to work, because of sickness or injury. The City currently pays 100% of the 120-day Waiting Period premium contribution rate and the employee may purchase additional insurance up to a waiting period of 30-days. The monthly income continuation insurance premium rate for the 120-day Waiting Period plan is approximately 0.04% of the individual employee’s previous annual earnings. Due to a large fund balance in the ETF ICI insurance pool, the ETF suspended required payments in February 2012. Staff recently discussed the 2015 rate with a ETF employee who stated that most likely due to a large fund balance, the ETF is most likely planning to suspend required payments for 2016 also.

**#51990-157                      LIFE INSURANCE                      \$5,500**

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

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

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

<b>EMPLOYEE BENEFITS</b>		<b>2014 Actual 12/31/2014</b>	<b>2015 Actual 9/15/2014</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
51990-151	Social Security/Medicare	\$69,471	\$61,085	\$75,000	\$76,000	\$76,000	0%
51990-152	Retirement	\$91,000	\$74,636	\$95,000	\$100,000	\$100,000	0%
51990-153	Vision Plan	\$2,273	\$1,683	\$2,244	\$2,400	\$2,400	0%
51990-154	Health Insurance	\$186,131	\$169,690	\$199,000	\$200,000	\$220,000	10%
51990-155	Dental Insurance	\$17,523	\$12,244	\$18,366	\$19,000	\$20,500	8%
51990-156	Income Continuation	\$0	\$0	\$0	\$3,500	\$3,500	0%
51990-157	Life Insurance	\$4,164	\$4,314	\$5,177	\$4,200	\$5,500	31%
51990-158	Unemployment Comp	\$0	\$50	\$50	\$500	\$500	0%
<b>TOTAL EXPENSE</b>		<b>\$370,563</b>	<b>\$323,703</b>	<b>\$394,837</b>	<b>\$405,600</b>	<b>\$428,400</b>	<b>6%</b>

## UNCLASSIFIED ACCOUNTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>#51910-591</b>	<b>ILLEGAL TAXES AND REFUNDS</b>	<b>\$2,000</b>
<p>This line item consists of expenses related to refunding property taxes that may have incorrectly been charged. This account was over budget \$48,858.93 in 2015 due to tax settlement of ongoing lawsuit with Weather Shield property.</p>		
<b>#51940-510</b>	<b>INSURANCE – PROPERTY &amp; LIABILITY WORKERS COMP</b>	<b>\$76,000</b>
<p>This line item consists of expenses related to the City’s annual insurance premium payments including liability insurance, property insurance, workers compensation insurance, unemployment insurance and Boiler &amp; Machinery Insurance. The City currently obtains Liability, Workers Compensation and Boiler/Machinery Insurance coverage through the League of Wisconsin Municipalities Mutual Insurance. The City currently obtains property insurance coverage through the State of Wisconsin Local Government Property Insurance Fund.</p>		
<b>#57000-000</b>	<b>RESERVE FOR CONTINGENCIES</b>	<b>\$1,000</b>
<p>This line item consists of unanticipated expenses that may occur throughout the fiscal year that are financed from revenues that are also realized within the same fiscal year. Due to the fact that the City’s revenues have declined in recent years due to the loss of State Shared Revenues and interest income, the amount of revenue reserved for unanticipated expenses under this line item has also declined. The 2016 Budget anticipates that \$1,000 of revenues will be available for contingency-related expenses.</p>		
<b>#57000-900</b>	<b>TRANSFER TO CAPITAL IMPROVEMENT FUND</b>	<b>\$0</b>
<p>This line item consists of expenses related to the transfer of funds to the City’s Capital Improvement Fund. The Capital Improvement Fund was created in the 2005 annual budget for the purpose of financing the acquisition of vehicles, equipment and other necessary capital improvement expenditures such as major street reconstruction projects. The amount in the 2015 Budget represents the purchase of a new police squad.</p>		
<b>#57720-801</b>	<b>CENTRAL WISCONSIN VISITORS BUREAU</b>	<b>\$11,000</b>
<p>This line item consists of expenses related to the City’s contribution to the Wausau/Central Wisconsin Visitors Bureau. The City’s current membership agreement with the Convention &amp; Visitors Bureau provides that the City will distribute an amount equal to 3.0% of the hotel room revenues. This revenue is obtained through the tax of 5.5% on all hotel room revenues that are received in the City. The City’s required contribution to the Visitor’s Bureau is conducted on a quarterly basis.</p>		

ACCOUNT NUMBER                      ACCOUNT TITLE                      2016 BUDGET

**#58100-610                      DEBT SERVICE - PRINCIPAL                      \$314,273**

The line item consists of expenses related to the scheduled principal payments for general obligation bonds and notes that have been issued by the City’s General Fund. The following are the seven (7) current outstanding obligation issues for the General Fund: September 2006 G.O. Bonds (scheduled for early redemption in 2016); the April 2008 G.O. Bonds (scheduled to mature in March 2027); the June 2008 State Trust Fund Loan (scheduled to mature in March 2028); the September 2011 G.O. Street Improvement Bonds (scheduled to mature in September 2031); the March 2013 State Trust Fund Loan (scheduled to mature in March 2023); the June 2014 Ranger Street State Trust Fund Loan (scheduled to mature in June 2034) and the October 2015 G.O. Street & Park Improvement Bonds (scheduled to mature in 2035).

**#58100-620                      DEBT SERVICE - INTEREST                      \$178,774**

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

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

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

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

This line item consists of expenses related to the City’s Central Wisconsin Business Park. Expenses under this line item have included costs to survey parcels that are sold within the Business Park. The 2015 expenses were related to sale of vacant land for the FedEx Ground expansion. The 2016 Budget does not anticipate any major expenses under this line item.

**#59000-800                      CWBP BUSINESS RETENTION & RECRUITMENT                      \$1,371**

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

<b>UNCLASSIFIED ACCOUNTS</b>		<b>2014 Actual 12/31/20 14</b>	<b>2015 Actual 9/15/201 5</b>	<b>2015 Projected Year End</b>	<b>2015 Budget</b>	<b>2016 Proposed Budget</b>	<b>Percent Change</b>
51910-591	Illegal Taxes and Refunds	\$2,905	\$50,657	\$50,657	\$2,000	\$2,000	0.0%
51940-510	Insurance-Prop/Liab/WComp	\$58,473	\$72,448	\$72,448	\$65,000	\$76,000	16.9%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$1,000	\$1,000	0.0%
57000-900	Capital Imprv Fund Transfer	\$0	\$0	\$50,970	\$50,970	\$0	-100.0%
57720-801	Central Wisconsin Vis Bureau	\$15,394	\$8,273	\$10,783	\$14,000	\$11,000	-21.4%
58100-610	Debt Service - Principal	\$223,621	\$60,300	\$242,322	\$242,322	\$314,273	29.7%
58100-620	Debt Service - Interest	\$156,065	\$42,931	\$155,529	\$155,529	\$178,774	14.9%
58100-630	Loan Fees and Expenses	\$907	\$701	\$701	\$1,000	\$1,000	0.0%
59000-000	Business Park Expenses	\$475	\$101	\$101	\$750	\$750	0.0%
59000-800	CWBP Business Ret.	\$500	\$0	\$0	\$2,250	\$1,371	-39.1%
<b>TOTAL EXPENSE</b>		<b>\$452,530</b>	<b>\$235,411</b>	<b>\$583,511</b>	<b>\$534,821</b>	<b>\$586,168</b>	<b>9.6%</b>

## 2016 GENERAL FUND - EXPENSES

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>MAYOR</b>							
51110-110	Salary	\$4,800	\$3,610	\$4,800	\$4,800	\$4,800	0%
51110-250	Reimbursement	\$0	\$0	\$200	\$200	\$200	0%
51110-300	Expense	\$7,337	\$4,028	\$6,500	\$6,500	\$5,500	-15%
<b>TOTAL EXPENSES</b>		<b>\$12,137</b>	<b>\$7,638</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$10,500</b>	<b>-9%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>CITY COUNCIL</b>							
51120-110	Salary	\$21,600	\$12,600	\$21,600	\$21,600	\$21,600	0%
51120-250	Reimbursement	\$2,122	\$0	\$2,250	\$2,250	\$2,250	0%
51120-300	Expense	\$19,918	\$9,541	\$20,500	\$20,500	\$19,500	-5%
<b>TOTAL EXPENSES</b>		<b>\$43,639</b>	<b>\$22,141</b>	<b>\$44,350</b>	<b>\$44,350</b>	<b>\$43,350</b>	<b>-2%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>CITY ADMINISTRATOR</b>							
51400-110	Salary	\$75,421	\$43,764	\$76,804	\$75,286	\$75,754	1%
51400-300	Expenses	\$1,702	597.77	\$1,000	\$1,300	\$1,300	0%
51400-500	Training	\$1,073	\$618	\$1,750	\$2,200	\$1,700	-23%
<b>TOTAL EXPENSES</b>		<b>\$78,197</b>	<b>\$44,980</b>	<b>\$79,554</b>	<b>\$78,786</b>	<b>\$78,754</b>	<b>0%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>CITY CLERK &amp; CITY TREASURER</b>							
51410-110	City Clerk/Treasurer	\$59,558	\$34,680	\$60,095	\$60,095	\$60,696	1.0%
51410-110	Admin. Assist- 1/2City 1/2 Utility	\$15,349	\$8,757	\$15,000	\$15,000	\$15,150	1.0%
51410-222	Utilities	\$7,049	\$4,836	\$7,500	\$8,000	\$8,000	0.0%
51410-300	Expense	\$0	\$0	\$0	\$0	\$0	0.0%
51410-319	Newsletter	\$407	\$0	\$1,500	\$1,500	\$1,000	-33.3%
51410-337	Seminars/Training	\$4,109	\$2,541	\$3,500	\$3,500	\$3,000	-14%
51410-400	Recodify City Code	\$1,145	\$1,298	\$1,298	\$2,000	\$1,700	-15%
51410-500	City Web Page	\$250	\$271	\$4,895	\$4,895	\$4,895	0%
51410-800	Dog Licensing/Cat Licensing	\$2,347	\$52	\$2,200	\$2,200	\$2,200	0%
51480-000	Publishing	\$5,069	\$3,496	\$5,000	\$5,000	\$5,000	0%
<b>TOTAL EXPENSES</b>		<b>\$95,282</b>	<b>\$55,931</b>	<b>\$100,988</b>	<b>\$102,190</b>	<b>\$101,641</b>	<b>-0.5%</b>

## 2016 GENERAL FUND - EXPENSES

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>ELECTIONS</b>							
51420-110	Elections - Salary	\$3,798	\$1,210	\$1,210	\$2,000	\$7,000	250%
51420-300	Elections - Expense	\$3,339	\$905	\$905	\$2,000	\$5,500	175%
51420-500	Elections - Training	\$156	\$0	\$0	\$500	\$500	0%
51420-800	Elections - Outlay	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		<b>\$7,294</b>	<b>\$2,115</b>	<b>\$2,115</b>	<b>\$4,500</b>	<b>\$13,000</b>	<b>189%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>CITY OFFICES</b>							
51490-300	Expenses	\$56,404	\$35,056	\$50,000	\$45,000	\$50,000	11%
51490-810	Outlay	\$1,975	\$3,243	\$3,243	\$2,200	\$2,500	14%
<b>TOTAL EXPENSES</b>		<b>\$58,379</b>	<b>\$38,299</b>	<b>\$53,243</b>	<b>\$47,200</b>	<b>\$52,500</b>	<b>11%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>BOARD OF REVIEW</b>							
51540-105	Salary	\$130	\$75	\$75	\$125	\$125	0%
51540-107	Training/Expense	\$165	\$177	\$177	\$200	\$200	0%
<b>TOTAL EXPENSES</b>		<b>\$295</b>	<b>\$252</b>	<b>\$252</b>	<b>\$325</b>	<b>\$325</b>	<b>0%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>ASSESSOR</b>							
51540-110	Contract	\$9,893	\$5,830	\$10,010	\$10,010	\$10,060	0%
51540-500	Revaluation	\$0	\$0	\$0	\$0	\$0	0%
51540-800	Manufacturing Assess.	\$1,368	\$1,024	\$1,024	\$1,039	\$1,462	41%
<b>TOTAL EXPENSES</b>		<b>\$11,260</b>	<b>\$6,853</b>	<b>\$11,034</b>	<b>\$11,049</b>	<b>\$11,522</b>	<b>4%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>ACCOUNTING AND AUDITING</b>							
51580-213	Contract	\$11,996	\$12,492	\$12,492	\$13,000	\$13,000	0.0%
<b>TOTAL EXPENSES</b>		<b>\$11,996</b>	<b>\$12,492</b>	<b>\$12,492</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>0.0%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>LEGAL</b>							
51610-212	Contract	\$1,382	\$1,678	\$2,150	\$5,000	\$4,500	-10%
<b>TOTAL EXPENSES</b>		<b>\$1,382</b>	<b>\$1,678</b>	<b>\$2,150</b>	<b>\$5,000</b>	<b>\$4,500</b>	<b>-10%</b>

## 2016 GENERAL FUND - EXPENSES

		2014		2015		2016		Percent Change
		Actual 12/31/2014	2015 Actual 9/15/2015	Actual Year End	Projected 2015 Budget	Proposed Budget	Budget	
<b>BUILDING INSPECTOR</b>								
52300-110	Contract	\$4,800	\$2,800	\$4,800	\$4,800	\$4,800	\$4,800	0%
52300-300	Expense	\$153	\$0	\$500	\$500	\$500	\$500	0%
52300-500	Code Enforcement Assistant	\$0	\$0	\$3,000	\$12,500	\$12,500	\$12,500	0%
<b>TOTAL EXPENSES</b>		\$4,953	\$2,800	\$8,300	\$17,800	\$17,800	\$17,800	0%

		2014		2015		2016		Percent Change
		Actual 12/31/2014	2015 Actual 9/15/2015	Actual Year End	Projected 2015 Budget	Proposed Budget	Budget	
<b>CITIZEN COMMISSIONS</b>								
51720-140	Planning Commission	\$180	\$0	\$330	\$600	\$600	\$600	0%
51720-145	Zoning Board of Appeals	\$80	\$0	\$120	\$750	\$750	\$750	0%
51720-300	Police Commission	\$563	\$0	\$110	\$250	\$250	\$250	0%
<b>TOTAL EXPENSES</b>		\$823	\$0	\$560	\$1,600	\$1,600	\$1,600	0%

		2014		2015		2016		Percent Change
		Actual 12/31/2014	2015 Actual 9/15/2015	Actual Year End	Projected 2015 Budget	Proposed Budget	Budget	
<b>PARKS AND RECREATION</b>								
51870-300	Dessert Park Expense	\$3,534	\$1,341	\$3,500	\$3,600	\$3,600	\$3,600	0%
51880-300	Softball Concess. Exp	\$1,367	\$148	\$1,000	\$3,000	\$2,000	\$2,000	-33%
51890-110	Rec. Center Salary	\$0	\$0	\$0	\$0	\$0	\$0	0%
51890-300	Rec. Center Expense	\$1,035	\$202	\$4,000	\$4,000	\$4,000	\$4,000	0%
51890-810	Rec. Center Outlay	\$0	\$0	\$0	\$500	\$500	\$500	0%
55220-000	Fireworks	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0%
55410-300	Recreation Programs	\$21,800	\$0	\$21,800	\$22,100	\$22,400	\$22,400	1%
55410-350	Rec Center Winter Utilities	\$31,307	\$20,831	\$13,000	\$10,000	\$10,000	\$10,000	0%
55410-500	Softball Association	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	0%
55410-700	River Park Expense	\$1,453	\$61	\$500	\$500	\$500	\$500	0%
55510-110	Parks Salaries	\$12,277	\$9,177	\$15,000	\$16,000	\$16,000	\$16,000	0%
55510-120	Parks/Rec. Commission	\$300	\$0	\$450	\$900	\$900	\$900	0%
55510-300	Expenses	\$12,023	\$13,729	\$14,000	\$10,500	\$12,000	\$12,000	14%
55510-310	Flowers	\$9,718	\$40	\$40	\$0	\$0	\$0	0%
55510-312	Lawn Equipment	\$0	\$0	\$639	\$450	\$450	\$450	0%
55510-313	Trees	\$0	\$0	\$0	\$1,000	\$10,000	\$10,000	900%
55510-314	Refuse/Recycling Contain.	\$1,565	\$0	\$500	\$500	\$500	\$500	0%
55510-315	Restroom Rental	\$1,219	\$1,070	\$1,750	\$2,400	\$2,000	\$2,000	-17%
55510-317	Drinking Fountains	\$0	\$0	\$0	\$0	\$0	\$0	0%
55510-318	Play Equipment	\$11,416	\$0	\$10,300	\$10,000	\$10,000	\$10,000	0%
55510-810	Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
55520-110	Dessert Park Rinks Salaries	\$4,825	\$1,619	\$3,000	\$3,000	\$3,000	\$3,000	0%
55520-300	Dessert Park Rinks Expenses	\$0	\$0	\$250	\$250	\$250	\$250	0%
55590-500	Edgewood Park Expenses	\$776	\$1,113	\$1,500	\$1,500	\$1,500	\$1,500	0%
<b>TOTAL EXPENSES</b>		\$117,114	\$51,832	\$93,729	\$94,700	\$104,100	\$104,100	10%

		2014		2015		2016		Percent Change
		Actual 12/31/2014	2015 Actual 9/15/2015	Actual Year End	Projected 2015 Budget	Proposed Budget	Budget	
<b>LIBRARY</b>								
55110-110	Salaries	\$1,406	\$1,124	\$1,400	\$1,400	\$1,400	\$1,400	0%
55110-300	Expenses	\$3,320	\$2,454	\$3,300	\$2,900	\$3,000	\$3,000	3%
55110-810	Outlay	\$469	\$0	\$0	\$2,000	\$0	\$0	100%
<b>TOTAL EXPENSES</b>		\$5,196	\$3,578	\$4,700	\$6,300	\$4,400	\$4,400	-30%

## 2016 GENERAL FUND - EXPENSES

		2014	2015	2015	2015	2016	Percent
		Actual	Actual	Projected	Budget	Proposed	Change
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	
<b>BUILDINGS AND GROUNDS</b>							
51810-110	City Hall Salary	\$2,199	\$1,612	\$2,200	\$2,750	\$2,200	-20%
51810-300	City Hall Expense	\$13,404	\$8,459	\$11,279	\$12,000	\$12,000	0%
51810-650	City Hall Outlay	\$0	\$0	\$3,500	\$3,500	\$0	-100%
51830-300	Ranger Station Expense	\$0	\$0	\$0	\$0	\$0	0%
51840-110	Garage Salary	\$482	\$268	\$450	\$500	\$500	0%
51840-300	Garage Expense	\$31,429	\$11,147	\$25,000	\$30,000	\$27,000	-10%
51840-810	Garage Outlay	\$0	\$0	\$0	\$1,000	\$1,000	0%
51850-300	CWBP Fire Loop	\$0	\$0	\$0	\$400	\$0	-100%
51860-110	Police Garage - Cleaning	\$465	\$326	\$434	\$600	\$500	100%
51860-300	Police Garage Expense	\$5,463	\$2,751	\$4,500	\$6,000	\$5,500	-8%
55590-300	City Hall Vending Machines	\$1,286	\$771	\$1,027	\$1,300	\$1,300	0%
<b>TOTAL EXPENSES</b>		<b>\$54,727</b>	<b>\$25,333</b>	<b>\$48,390</b>	<b>\$58,050</b>	<b>\$50,000</b>	<b>-14%</b>

		2014	2015	2015	2015	2016	Percent
		Actual	Actual	Projected	Budget	Proposed	Change
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	
<b>MISCELLANEOUS EXPENDITURES</b>							
51720-150	NorthCen. Reg. Planning	\$0	\$0	\$0	\$0	\$0	0%
51720-160	League of Municipalities	\$1,111	\$1,178	\$1,178	\$1,200	\$1,150	-4%
51720-162	Mosinee Chamber	\$300	\$300	\$300	\$300	\$300	0%
51720-163	Wausau Chamber	\$340	\$350	\$350	\$350	\$350	0%
51720-164	Metro Planning Commission	\$291	\$532	\$532	\$350	\$550	57%
51720-165	Mosinee Events	\$2,141	\$668	\$668	\$0	\$0	0%
51720-166	Humane Society Shelter	\$1,200	\$0	\$1,200	\$1,200	\$1,200	0%
51980-300	Miscellaneous Expenses	\$6,937	\$5,138	\$5,138	\$5,000	\$5,000	0%
55410-400	Holiday Decorations	\$1,274	\$1,424	\$1,424	\$2,500	\$2,000	-20%
<b>TOTAL EXPENSES</b>		<b>\$9,312</b>	<b>\$8,254</b>	<b>\$9,454</b>	<b>\$10,900</b>	<b>\$10,550</b>	<b>-3.2%</b>

		2014	2015	2015	2015	2016	Percent
		Actual	Actual	Projected	Budget	Proposed	Change
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	
<b>POLICE DEPARTMENT</b>							
52100-109	Police Chief Salary	\$68,313	\$39,648	\$69,350	\$69,350	\$70,050	1.0%
52100-112	Officers Salary	\$366,666	\$222,057	\$396,000	\$380,500	\$387,000	2%
52100-113	Overtime	\$28,303	\$15,192	\$27,700	\$23,000	\$29,000	26%
52100-114	Police Secretary	\$35,082	\$21,892	\$35,750	\$35,750	\$36,100	1.0%
52100-115	Crossing Guards	\$3,784	\$2,266	\$3,800	\$4,000	\$4,000	0%
52100-137	Uniform Expense	\$7,573	\$3,093	\$4,750	\$4,750	\$5,300	12%
52100-157	Training and Education	\$2,782	\$2,227	\$3,500	\$3,500	\$3,500	0%
52100-249	HD Motorcycle			\$0		\$0	0%
52100-250	(151) Ford Pursuit Veh	\$2,496	\$431	\$2,000	\$4,000	\$4,000	0%
52100-251	(111) Ford Pursuit Utl. Veh	\$2,333	\$939	\$1,500	\$3,000	\$8,000	167%
52100-252	2002 Ford Taurus-Unmark	\$437	\$48	\$200	\$1,000	\$1,000	0%
52100-253	(131) Ford Crown Vic	\$755	\$842	\$1,500	\$2,000	\$2,000	0%
52100-300	Expense	\$13,700	\$6,190	\$10,000	\$10,500	\$10,500	0%
52100-315	Crime Prevention	\$208		\$250	\$750	\$500	-33%
52100-325	Conferences	\$1,195	\$439	\$514	\$1,000	\$1,000	0%
52100-328	Legal	\$2,135	\$2,854	\$5,500	\$7,500	\$6,500	-13%
52100-351	Fuel	\$17,936	\$7,419	\$18,500	\$25,500	\$18,500	-27%
52100-352	Equipment Maintenance	\$17,208	\$3,167	\$12,500	\$14,500	\$14,000	-3%
52100-810	Outlay - Equipment	\$1,800	\$7,738	\$10,000	\$10,000	\$2,500	-75%
52100-814	Outlay-Capital Improv. Squad		\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSES</b>		<b>\$572,707</b>	<b>\$336,442</b>	<b>\$603,314</b>	<b>\$600,600</b>	<b>\$603,450</b>	<b>0%</b>

## 2016 GENERAL FUND - EXPENSES

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>MUNICIPAL COURT</b>							
52100-400	Municipal Court Exp	\$272	\$195	\$400	\$750	\$750	0%
52100-900	Judge Salary	\$4,200	\$2,450	\$4,200	\$4,200	\$4,200	0%
52100-910	Court Clerk	\$3,710	\$271	\$1,500	\$2,500	\$2,500	0.0%
52100-915	Training	\$1,986	\$1,490	\$2,250	\$2,250	\$2,250	0%
52100-920	Software Support	\$750	\$800	\$850	\$1,250	\$1,250	0%
52100-930	Warrants - Expenses			\$0	\$2,000	\$1,000	-50%
<b>TOTAL EXPENSES</b>		<b>\$10,918</b>	<b>\$5,206</b>	<b>\$9,200</b>	<b>\$12,950</b>	<b>\$11,950</b>	<b>-8%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>AMBULANCE CONTRACT</b>							
52450-333	Amb. Collection Expenses						
52450-800	Ambulance Contract	\$101,954	\$25,018	\$100,070	\$100,070	\$104,057	4.0%
<b>TOTAL EXPENSE</b>		<b>\$101,954</b>	<b>\$25,018</b>	<b>\$100,070</b>	<b>\$100,070</b>	<b>\$104,057</b>	<b>4.0%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>FIRE CONTRACT</b>							
52200-800	Contract	\$44,417	\$11,073	\$44,293	\$44,293	\$40,908	-8%
52200-850	Fire Capital Project Budget	\$0	\$0	\$0	\$0	\$0	0%
52200-900	Fire District Operational Exp	\$41,529	\$12,327	\$49,308	\$49,308	\$47,775	-3%
<b>TOTAL EXPENSE</b>		<b>\$85,946</b>	<b>\$23,400</b>	<b>\$93,601</b>	<b>\$93,601</b>	<b>\$88,683</b>	<b>-5.3%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>STREET DEPARTMENT</b>							
53100-222	Clothing Allowance	\$675	\$675	\$675	\$675	\$675	0%
53100-234	Sand	\$5,545	\$0	\$1,500	\$1,800	\$1,800	0%
53100-235	Gravel	\$4,351	\$541	\$1,970	\$2,000	\$2,000	0%
53100-236	Road Salt	\$51,691	\$21,477	\$35,000	\$43,000	\$45,100	5%
53100-239	Street Signs	\$1,390	\$609	\$1,000	\$2,000	\$2,000	0%
53100-240	Stump Removal	\$0	\$0	\$750	\$1,000	\$1,000	0%
<b>TOTAL EXPENSE</b>		<b>\$63,652</b>	<b>\$23,302</b>	<b>\$40,895</b>	<b>\$50,475</b>	<b>\$52,575</b>	<b>4%</b>

		2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Proposed Budget	Percent Change
<b>MACHINERY AND EQUIPMENT</b>							
53110-110	Salary	\$0	\$0	\$0	\$0	\$0	0%
53110-300	Expense	\$82,983	\$47,622	\$65,000	\$55,000	\$55,000	0%
53110-351	Fuel	\$41,929	\$12,196	\$16,260	\$40,000	\$30,000	-25%
53110-810	Outlay - Mach.& Equipment	\$0	\$0	\$0	\$2,500	\$8,500	240%
53110-825	Capital Equip. Replacement	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>		<b>\$124,912</b>	<b>\$59,818</b>	<b>\$81,260</b>	<b>\$97,500</b>	<b>\$93,500</b>	<b>-4.1%</b>

## 2016 GENERAL FUND - EXPENSES

		2014	2015	2015	2015	2016	
		Actual	Actual	Projected	Budget	Proposed	Percent
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	Change
<b>DIRECTOR OF PUBLIC WORKS</b>							
53210-110	Salary	\$33,267	\$19,246	\$33,000	\$33,375	\$33,700	1.0%
53210-300	Expense	\$189	\$0	\$0	\$500	\$500	0%
53210-500	Training	\$0	\$0	\$0	\$600	\$600	0%
<b>TOTAL EXPENSE</b>		\$33,456	\$19,246	\$33,000	\$34,475	\$34,800	1%

		2014	2015	2015	2015	2016	
		Actual	Actual	Projected	Budget	Proposed	Percent
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	Change
<b>ENGINEERING</b>							
53290-110	General	\$1,035	\$1,140	\$7,500	\$5,000	\$4,500	-10%
53290-111	Public Works Safety Program	\$1,938	\$843	\$2,000	\$2,000	\$2,000	0%
<b>TOTAL EXPENSE</b>		\$2,973	\$1,983	\$9,500	\$7,000	\$6,500	-7%

		2014	2015	2015	2015	2016	
		Actual	Actual	Projected	Budget	Proposed	Percent
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	Change
<b>STREET MAINTENANCE</b>							
53310-110	Salaries	\$197,571	\$104,490	\$168,183	\$188,900	\$190,800	1.0%
53310-110-5	Over Time	\$11,366	\$2,995	\$4,000	\$8,000	\$8,000	0%
53310-111	Snow and Ice	\$0	\$0	\$0	\$0	\$0	0%
53310-112	Blacktop	\$0	\$0	\$0	\$0	\$0	0%
53310-113	Crack Sealing	\$8,136	\$8,575	\$8,575	\$10,000	\$10,000	0%
53310-114	Street Sweeping	\$0	\$0	\$0	\$0	\$0	0%
53310-300	Expense	\$18,130	\$14,862	\$20,000	\$17,500	\$18,500	6%
53310-810	Sealcoating	\$41,837	\$40,273	\$40,273	\$41,000	\$41,000	0%
<b>TOTAL EXPENSE</b>		\$277,041	\$171,195	\$241,031	\$265,400	\$268,300	1.1%

		2014	2015	2015	2015	2016	
		Actual	Actual	Projected	Budget	Proposed	Percent
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	Change
<b>STREET CONSTRUCTION</b>							
53320-810	Street Construction	(City crew payroll included in Budget Acct: #53310-110 – Street Maintenance)					
53320-812	Concrete Crushing	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL EXPENSE</b>				\$0	\$0	\$0	0%

		2014	2015	2015	2015	2016	
		Actual	Actual	Projected	Budget	Proposed	Percent
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	Change
<b>ALLEYS</b>							
53410-110	Salaries	(Included in Budget Acct: #53310-110 – Street Maintenance)					
53410-300	Expense	\$441	\$0	\$1,000	\$3,000	\$3,000	0%
53410-810	Outlay	\$0	\$0	\$0	\$12,000	\$0	100%
<b>TOTAL EXPENSE</b>		\$441	\$0	\$1,000	\$15,000	\$3,000	-80%

		2014	2015	2015	2015	2016	
		Actual	Actual	Projected	Budget	Proposed	Percent
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	Change
<b>STREET LIGHTING</b>							
53420-220	Expense	\$130,940	\$86,341	\$130,000	\$135,000	\$135,000	0%
<b>TOTAL EXPENSE</b>		\$130,940	\$86,341	\$130,000	\$135,000	\$135,000	0%

## 2016 GENERAL FUND - EXPENSES

		2014	2015	2015	2016		
		Actual	Actual	Projected	Proposed	Percent	
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	
<b>SIDEWALKS</b>						Change	
53430-110 Salaries		(Included in Budget Acct: #53310-110 – Street Maintenance)					
53430-810	Outlay	\$4,623	\$6,240	\$8,000	\$5,000	\$6,000	20%
<b>TOTAL EXPENSE</b>		\$4,623	\$6,240	\$8,000	\$5,000	\$6,000	20%

		2014	2015	2015	2016		
		Actual	Actual	Projected	Proposed	Percent	
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	
<b>STORM SEWERS</b>						Change	
53440-110 Salaries		(Included in Budget Acct: #53310-110 – Street Maintenance)					
53440-300	Expense	\$10,170	\$5,924	\$8,125	\$6,000	\$6,000	0%
53440-810	Outlay	\$2,899	\$0	\$2,000	\$5,000	\$5,000	0%
<b>TOTAL EXPENSE</b>		\$13,069	\$5,924	\$10,125	\$11,000	\$11,000	0%

		2014	2015	2015	2016		
		Actual	Actual	Projected	Proposed	Percent	
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	
<b>SOLID WASTE</b>						Change	
57100-110	Yard Waste Collection	\$8,250	\$3,371	\$7,500	\$7,000	\$7,500	7%
57100-115	Spring Clean Up	\$12,679	\$9,346	\$9,346	\$13,000	\$13,000	0%
57100-297	Garbage Collection	\$71,894	\$55,318	\$73,757	\$73,000	\$82,000	12%
57100-300	Recycling Collection	\$41,946	\$28,431	\$37,908	\$39,600	\$46,000	16%
57100-500	Marathon County Landfill Fees	\$34,728	\$20,524	\$34,000	\$34,000	\$38,500	13%
<b>TOTAL EXPENSE</b>		\$169,497	\$116,990	\$162,511	\$166,600	\$187,000	12%

		2014	2015	2015	2016		
		Actual	Actual	Projected	Proposed	Percent	
		12/31/2014	9/15/2015	Year End	2015 Budget	Budget	
<b>FORESTRY</b>						Change	
55610-110 Salaries		(Included in Budget Acct: #53310-110 – Street Maintenance)					
55610-111	Consultant Services	\$0	\$0	\$0	\$500	\$2,500	400%
55610-300	Forestry Expenses	\$0	\$0	\$5,000	\$5,000	\$3,000	-40%
<b>TOTAL EXPENSE</b>		\$0	\$0	\$5,000	\$5,500	\$5,500	0%

		2014	2015	2015	2016		
		Actual	Actual	Projected	Proposed	Percent	
		12/31/2014	9/15/2014	Year End	2015 Budget	Budget	
<b>EMPLOYEE BENEFITS</b>						Change	
51990-151	Social Security/Medicare	\$69,471	\$61,085	\$75,000	\$76,000	\$76,000	0%
51990-152	Retirement	\$91,000	\$74,636	\$95,000	\$100,000	\$100,000	0%
51990-153	Vision Plan	\$2,273	\$1,683	\$2,244	\$2,400	\$2,400	0%
51990-154	Health Insurance	\$186,131	\$169,690	\$199,000	\$200,000	\$220,000	10%
51990-155	Dental Insurance	\$17,523	\$12,244	\$18,366	\$19,000	\$20,500	8%
51990-156	Income Continuation	\$0	\$0	\$0	\$3,500	\$3,500	0%
51990-157	Life Insurance	\$4,164	\$4,314	\$5,177	\$4,200	\$5,500	31%
51990-158	Unemployment Comp	\$0	\$50	\$50	\$500	\$500	0%
<b>TOTAL EXPENSE</b>		\$370,563	\$323,703	\$394,837	\$405,600	\$428,400	6%

## 2016 GENERAL FUND - EXPENSES

UNCLASSIFIED ACCOUNTS		2014	2015	2015	2016	Percent Change	
		Actual 12/31/2014	Actual 9/15/2015	Projected Year End	2015 Budget Proposed Budget		
51910-591	Illegal Taxes and Refunds	\$2,905	\$50,657	\$50,657	\$2,000	\$2,000	0.0%
51940-510	Insurance-Prop/Liab/WComp	\$58,473	\$72,448	\$72,448	\$65,000	\$76,000	16.9%
57000-000	Reserve for Contingencies	\$0	\$0	\$0	\$1,000	\$1,000	0.0%
57000-900	Capital Imprv Fund Transfer	\$0	\$0	\$50,970	\$50,970	\$0	-100.0%
57720-801	Central Wisconsin Vis Bureau	\$15,394	\$8,273	\$10,783	\$14,000	\$11,000	-21.4%
58100-610	Debt Service - Principal	\$223,621	\$60,300	\$242,322	\$242,322	\$314,273	29.7%
58100-620	Debt Service - Interest	\$156,065	\$42,931	\$155,529	\$155,529	\$178,774	14.9%
58100-630	Loan Fees and Expenses	\$907	\$701	\$701	\$1,000	\$1,000	0.0%
59000-000	Business Park Expenses	\$475	\$101	\$101	\$750	\$750	0.0%
59000-800	CWBP Business Ret.	\$500	\$0	\$0	\$2,250	\$1,371	-39.1%
<b>TOTAL EXPENSE</b>		\$452,530	\$235,411	\$583,511	\$534,821	\$586,168	9.6%

<b>TOTAL GENERAL FUND EXPENSES</b>	\$2,927,207	\$1,724,391	\$2,989,665	\$3,047,842	\$3,143,425	3%
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## CITY OF MOSINEE

### 2016 GENERAL FUND - EXPENSES

	2014 Actual 12/31/2014	2015 Actual 9/15/2015	2015 Projected Year End	2015 Budget	2016 Budget	Percent Change
<b>MAYOR EXPENSES</b>	\$12,137	\$7,638	\$11,500	\$11,500	\$10,500	-9%
<b>CITY COUNCIL EXPENSES</b>	\$43,639	\$22,141	\$44,350	\$44,350	\$43,350	-2%
<b>CITY ADMINISTRATOR EXPENSES</b>	\$78,197	\$44,980	\$79,554	\$78,786	\$78,754	0%
<b>CITY CLERK &amp; TREASURER EXPENSES</b>	\$95,282	\$55,931	\$100,988	\$102,190	\$101,641	-1%
<b>ELECTIONS EXPENSES</b>	\$7,294	\$2,115	\$2,115	\$4,500	\$13,000	189%
<b>CITY OFFICES EXPENSES</b>	\$58,379	\$38,299	\$53,243	\$47,200	\$52,500	11%
<b>BOARD OF REVIEW EXPENSES</b>	\$295	\$252	\$252	\$325	\$325	0%
<b>ASSESSOR EXPENSES</b>	\$11,260	\$6,853	\$11,034	\$11,049	\$11,522	4%
<b>ACCOUNTING/AUDITING EXPENSES</b>	\$11,996	\$12,492	\$12,492	\$13,000	\$13,000	0%
<b>LEGAL EXPENSES</b>	\$1,382	\$1,678	\$2,150	\$5,000	\$4,500	-10%
<b>BUILDING INSPECTOR EXPENSES</b>	\$4,953	\$2,800	\$8,300	\$17,800	\$17,800	0%
<b>COMMISSION/COMMITTEES EXPENSES</b>	\$823	\$0	\$560	\$1,600	\$1,600	0%
<b>LIBRARY EXPENSES</b>	\$5,196	\$3,578	\$4,700	\$6,300	\$4,400	-30%
<b>PARKS AND REC EXPENSES</b>	\$117,114	\$51,832	\$93,729	\$94,700	\$104,100	10%
<b>BUILDINGS &amp; GROUNDS EXPENSES</b>	\$54,727	\$25,333	\$48,390	\$58,050	\$50,000	-14%
<b>MISCELLANEOUS EXPENSES</b>	\$9,312	\$8,254	\$9,454	\$10,900	\$10,550	-3%
<b>POLICE DEPARTMENT EXPENSES</b>	\$572,707	\$336,442	\$603,314	\$600,600	\$603,450	0%
<b>MUNICIPAL COURT EXPENSES</b>	\$10,918	\$5,206	\$9,200	\$12,950	\$11,950	-8%
<b>AMBULANCE CONTRACT EXPENSE</b>	\$101,954	\$25,018	\$100,070	\$100,070	\$104,057	4%
<b>FIRE CONTRACT EXPENSE</b>	\$85,946	\$23,400	\$93,601	\$93,601	\$88,683	-5%
<b>STREET DEPARTMENT EXPENSE</b>	\$63,652	\$23,302	\$40,895	\$50,475	\$52,575	4%
<b>MACH. &amp; EQUIPMENT EXPENSE</b>	\$124,912	\$59,818	\$81,260	\$97,500	\$93,500	-4%
<b>DIRECTOR OF PUBLIC WORKS EXPENSE</b>	\$33,456	\$19,246	\$33,000	\$34,475	\$34,800	1%
<b>ENGINEERING EXPENSE</b>	\$2,973	\$1,983	\$9,500	\$7,000	\$6,500	-7%
<b>STREET MAINTENANCE EXPENSE</b>	\$277,041	\$171,195	\$241,031	\$265,400	\$268,300	1%
<b>STREET CONSTRUCTION EXPENSE</b>	\$0	\$0	\$0	\$0	\$0	0%
<b>ALLEYS EXPENSE</b>	\$441	\$0	\$1,000	\$15,000	\$3,000	-80%
<b>STREET LIGHTING EXPENSE</b>	\$130,940	\$86,341	\$130,000	\$135,000	\$135,000	0%
<b>SIDEWALKS EXPENSE</b>	\$4,623	\$6,240	\$8,000	\$5,000	\$6,000	20%
<b>STORM SEWERS EXPENSE</b>	\$13,069	\$5,924	\$10,125	\$11,000	\$11,000	0%
<b>SOLID WASTE EXPENSE</b>	\$169,497	\$116,990	\$162,511	\$166,600	\$187,000	12%
<b>FORESTRY EXPENSE</b>	\$0	\$0	\$5,000	\$5,500	\$5,500	0%
<b>EMPLOYEE BENEFITS EXPENSE</b>	\$370,563	\$323,703	\$394,837	\$405,600	\$428,400	6%
<b>UNCLASSIFIED ACCTS EXPENSE</b>	\$452,530	\$235,411	\$583,511	\$534,821	\$586,168	10%
<b>TOTAL EXPENDITURES</b>	<b>\$2,927,207</b>	<b>\$1,724,391</b>	<b>\$2,989,665</b>	<b>\$3,047,842</b>	<b>\$3,143,425</b>	<b>3%</b>

**CITY OF MOSINEE**  
**CAPITAL PROJECT FUND**  
**2016 BUDGET**

<u>ACCOUNT #</u>		<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>ESTIMATE</u>	<u>2016</u> <u>BUDGET</u>
<b>REVENUES</b>					
410-00-47000-000	INTEREST	\$0	\$0	\$0	\$0
410-00-48000-000	MISCELLANEOUS	\$35,345	\$11,300	\$7,371	\$11,300
410-00-48500-000	LOAN PROCEEDS	\$0	\$110,000	\$0	\$1,104,500
410-00-48600-100	DNR GRANT PROCEEDS	0	\$0	\$0	\$0
410-00-48600-200	DOT GRANT PROCEEDS	\$21,084	\$235,360	\$10,068	\$225,360
	<i>SUB-TOTAL</i>	<u>\$56,429</u>	<u>\$356,660</u>	<u>\$17,439</u>	<u>\$1,341,160</u>
<b>TRANSFERS IN</b>					
410-00-48500-020	GENERAL FUND - LEVY	\$0	\$50,970	\$0	\$0
	GENERAL FUND - RESERVES	\$0	\$5,700	\$0	\$5,700
	GENERAL FUND - BORROWING	\$430,000	\$0	\$0	\$0
	OTHER FUND TRANSFERS	\$15,000	\$0	\$985,210	\$0
	<b>BEGINNING BALANCE</b>	-\$1,345,053	\$38,423	-\$985,210	-\$75,280
	<b>TOTAL REVENUES</b>	-\$843,624	\$451,753	\$17,439	\$1,271,580
<b>EXPENDITURES</b>					
410-00-51850-100	INTERSTATE 39 / HWY 153	\$7,925	\$0	\$0	\$0
410-00-51850-200	BUILDINGS/OTHER	\$29,920	\$17,000	\$15,000	\$17,000
410-00-52500-000	STREET IMPROVEMENTS	\$44,584	\$51,000	\$40,600	\$904,500
410-00-52500-800	ENGINEERING	\$0	\$0	\$0	\$0
410-00-53300-000	WISC. RIVER BRIDGE	\$600	\$0	\$0	\$0
410-00-53300-500	EQUIPMENT	\$0	\$0	\$0	\$0
410-00-53300-800	VEHICLES	\$20,360	\$33,000	\$33,761	\$0
410-00-55000-000	PARK IMPROVEMENTS	\$38,197	\$340,000	\$3,358	\$420,000
	<b>TOTAL EXPENSES</b>	\$141,586	\$441,000	\$92,719	\$1,341,500
	<b>YEAR END FUND BALANCE</b>	(\$985,210)	\$10,753	(\$75,280)	(\$69,920)



## CAPITAL PROJECT FUND

### 2016 PROJECTS

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
410-00-51850-200	Gorski Landfill Site Investigation	\$17,000
410-00-52500-000	Maple St. (Pasha to Edgewood Dr.)	\$67,000
410-00-52500-000	Willow St. (Pasha to Edgewood Dr.)	\$55,000
410-00-52500-000	Wilson St. (Pinecrest Ave. to Edgewood Dr.)	\$30,000
410-00-52500-000	14th St. (Wisconsin St. to 16th St.)	\$45,000
410-00-52500-000	Birch Street (Pasha Ave. to Edgewood Dr.)	\$55,000
410-00-52500-000	Super Street (Hwy 153 to Berry St.)	\$150,000
410-00-52500-000	Edison St. (from Brown to Old Hwy. 51)	\$262,500
410-00-52500-000	Hoyne St. (from Super St. to Owen St.)	\$240,000
410-00-55000-000	Edgewood Park Parking Lots	\$90,000
410-00-55000-000	Wisconsin Riverwoods Trail Extens.	\$330,000

**2016 TOTAL \$1,341,500**

**CITY OF MOSINEE**  
**2016 BUDGET**  
**Tax Increment District No. 2**

<u>ACCOUNT #</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>ESTIMATE</u>	<u>2016</u> <u>BUDGET</u>
<b>REVENUES</b>				
420-00-29100-115-000	\$0	\$0	\$362,500	<b>\$1,700,000</b>
420-00-41110-000-000	\$136,705	\$143,573	\$136,624	<b>\$157,332</b>
420-00-41200-000-000	\$48,206	\$0	\$39,452	<b>\$30,000</b>
420-00-41800-000-000	\$0	\$0	\$0	<b>\$0</b>
420-00-42000-000-000	\$138	\$50	\$130	<b>\$100</b>
SUB-TOTAL	\$185,049	\$143,623	\$538,706	<b>\$1,887,432</b>
<b>TRANSFERS IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$392,965</b>	<b>\$363,031</b>	<b>\$495,208</b>	<b>\$471,673</b>
<b>TOTAL REVENUES</b>	<b>\$578,014</b>	<b>\$506,654</b>	<b>\$1,033,914</b>	<b>\$2,359,105</b>
<b>EXPENDITURES</b>				
420-00-51720-000-000	\$0	\$5,000	\$13,000	<b>\$5,000</b>
420-00-51800-000-000	\$149	\$0	\$25,000	<b>\$25,000</b>
420-00-52500-000-000	\$11,666	\$300,000	\$365,000	<b>\$1,700,000</b>
420-00-52500-800-000	\$5,833	\$0	\$69,724	<b>\$0</b>
420-00-52800-000-000	\$15,000	\$15,000	\$15,000	<b>\$15,000</b>
420-00-61000-200-000	\$8,736	\$9,107	\$9,107	<b>\$57,681</b>
420-00-61000-300-000	\$14,640	\$15,410	\$15,410	<b>\$121,181</b>
<b>SUBTOTAL EXPENSES</b>	<b>\$56,024</b>	<b>\$344,517</b>	<b>\$512,241</b>	<b>\$1,923,862</b>
<b>TRANSFERS OUT</b>	<b>\$26,782</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$60,000</b>
<b>TOTAL EXPENSES</b>	<b>\$82,806</b>	<b>\$344,517</b>	<b>\$562,241</b>	<b>\$1,983,862</b>
<b>YEAR END FUND BALANCE</b>	<b>\$495,208</b>	<b>\$162,137</b>	<b>\$471,673</b>	<b>\$375,243</b>



**TAX INCREMENT DISTRICT NO. 2 FUND**

**2016 EXPENDITURES**

<b><u>Account #</u></b>	<b><u>Project</u></b>	<b><u>Budget Amount</u></b>
420-00-51720-000	General Consultant Services	\$5,000
420-00-51800-000	City TID Administrative Charge	\$25,000
420-00-52500-000	Indianhead Drive Street Reconstruction	\$1,009,006
420-00-52500-000	North Park View Circle Street Reconstruction	\$681,389
420-00-52800-000	Maple Ridge Farms Incentive Payment (7 of 10)	<u>\$15,000</u>
	<b>TOTAL</b>	<b>\$1,735,395</b>

# CITY OF MOSINEE

## 2016 BUDGET

### Tax Increment District No. 3

<u>ACCOUNT #</u>		<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 ESTIMATE</u>	<u>2016 BUDGET</u>
<b>REVENUES</b>					
430-00-29100-115	LOAN PROCEEDS	\$0	\$200,000	\$0	\$552,500
430-00-41110-000	PROPERTY TAX LEVY	\$0	\$11,514	\$11,514	\$50,000
	COMPUTER EXEMPT AID	\$0	\$0	\$2,033	\$1,500
430-00-41800-000	SALE OF PROPERTY	\$0	\$0	\$0	\$0
430-00-42000-000	INTEREST	\$0	\$0	\$0	\$0
	<i>SUB-TOTAL</i>	\$0	\$211,514	\$13,547	\$604,000
<b>TRANSFERS IN</b>					
	GENERAL FUND	\$0	\$0	\$0	\$0
	TID NO. 2	\$0	\$0	\$50,000	\$60,000
<b>BEGINNING BALANCE</b>		<b>(\$15,104)</b>	<b>\$2,033</b>	<b>(\$15,254)</b>	<b>\$3,193</b>
<b>TOTAL REVENUES</b>		<b>(\$15,104)</b>	<b>\$213,547</b>	<b>\$48,293</b>	<b>\$667,193</b>
<b>EXPENDITURES</b>					
430-00-51720-000	CONSULTANT SERVICES	\$0	\$5,000	\$0	\$5,000
430-00-51800-000	OTHER	\$150	\$19,000	\$28,500	\$117,000
430-00-52500-000	STREET IMPROVEMENTS	\$0	\$0	\$0	\$552,500
430-00-52500-800	ENGINEERING	\$0	\$0	\$0	\$0
430-00-52800-000	DEVELOPMENT GRANTS	\$0	\$100,000	\$16,600	\$25,000
430-00-55000-000	LAND PURCHASES	\$0	\$70,000	\$0	\$0
430-00-61000-200	INTEREST EXPENSE	\$0	\$0	\$0	\$16,400
430-00-61000-300	PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>		<b>\$150</b>	<b>\$194,000</b>	<b>\$45,100</b>	<b>\$715,900</b>
<b>YEAR END FUND BALANCE</b>		<b>(\$15,254)</b>	<b>\$19,547</b>	<b>\$3,193</b>	<b>-\$48,707</b>



## TAX INCREMENT DISTRICT NO. 3 FUND

### 2016 EXPENDITURES

<u>Account #</u>	<u>Project</u>	<u>Budget Amount</u>
430-00-51720-000	General Consultant Services	\$5,000
430-00-51800-000	Parking Lot Pavement	\$20,000
430-00-51800-000	Downtown Landscaping	\$10,000
430-00-51800-000	Square Park Lighting Improvements	\$7,000
430-00-51800-000	Roundabout Landscaping Improvements	\$40,000
430-00-52500-000	Edison Street Reconstruction	\$402,500
430-00-52500-000	Super Street Reconstruction	\$150,000
430-00-52800-000	Building Improvement & Development Grants	\$25,000

**TOTAL BUDGETED EXPENSES = \$659,500**



## CITY OF MOSINEE

### ECONOMIC DEVELOPMENT FUND RESERVE

### 2016 BUDGET

<u>ACCOUNT #</u>		<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 ESTIMATE</u>	<u>2016 BUDGET</u>
<b>REVENUES</b>					
250-00-48300-000-000	LAND SALE PROCEEDS	\$0	\$30,000	\$33,258	\$0
	TRANSFERS IN	\$11,782	\$0	\$0	\$0
	BEGINNING BALANCE	\$3,484	\$844	\$10,966	\$41,774
	<b>TOTAL REVENUES</b>	<b>\$15,266</b>	<b>\$30,844</b>	<b>\$44,224</b>	<b>\$41,774</b>
<b>EXPENDITURES</b>					
250-00-56700-100-000	ADVERTISING EXPENSES	\$250	\$500	\$1,750	\$15,000
250-00-56700-200-000	TRAVEL EXPENSES	\$3,060	\$4,000	\$45	\$1,500
250-00-56700-300-000	REGIONAL MARKETING INITIATIVE	\$0	\$5,000	\$0	\$5,000
250-00-56700-400-000	CONSULTANT SERVICES	\$990	\$500	\$625	\$1,000
250-00-56700-500-000	PROPERTY ACQUISITION	\$0	\$0	\$30	\$0
	<b>TOTAL EXPENSES</b>	<b>\$4,300</b>	<b>\$10,000</b>	<b>\$2,450</b>	<b>\$22,500</b>
	<b>YEAR END FUND BALANCE</b>	<b>\$10,966</b>	<b>\$20,844</b>	<b>\$41,774</b>	<b>\$19,274</b>



## CITY OF MOSINEE

### COMMUNITY DEVELOPMENT BLOCK GRANT FUND

#### 2016 BUDGET

	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 ESTIMATE</u>	<u>2016 BUDGET</u>
<b>REVENUES</b>				
LOAN REPAYMENT PROCEEDS	\$56,203	\$30,000	\$26,000	<b>\$16,000</b>
INTEREST EARNED	\$16	\$0	\$40	<b>\$0</b>
SUB-TOTAL	\$56,219	\$30,000	\$26,040	<b>\$16,000</b>
<b>BEGINNING BALANCE</b>	<u>\$20,462</u>	<u><b>\$9,076</b></u>	<u>\$76,357</u>	<u><b>\$70,397</b></u>
<b>TOTAL REVENUES</b>	<b>\$76,681</b>	<b>\$39,076</b>	<b>\$102,397</b>	<b>\$86,397</b>
<b>EXPENDITURES</b>				
GRANT EXPENSES	\$324	\$30,000	\$30,000	<b>\$45,000</b>
ADMINISTRATIVE EXPENSES	\$0	\$4,500	\$2,000	<b>\$4,500</b>
<b>TOTAL EXPENSES</b>	<b>\$324</b>	<b>\$34,500</b>	<b>\$32,000</b>	<b>\$49,500</b>
<b>YEAR END FUND BALANCE</b>	<b>\$76,357</b>	<b>\$4,576</b>	<b>\$70,397</b>	<b>\$36,897</b>



# CITY OF MOSINEE 2016 BUDGET

## DEBT SERVICE FUND SUMMARY

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
<b>REVENUES</b>					
Tax Levy	\$354,144	\$380,686	\$397,851	\$397,851	<b>\$493,052</b>
Miscellaneous Revenues	\$0	\$0	\$0	\$0	<b>\$0</b>
Transfers In - Other	\$0	\$0	\$0	\$0	<b>\$0</b>
Beginning Balance	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>TOTAL REVENUES</b>	<b>\$354,144</b>	<b>\$380,686</b>	<b>\$397,851</b>	<b>\$397,851</b>	<b>\$493,052</b>
<b>EXPENDITURES</b>					
Principal Retirement	\$196,872	\$223,620	\$242,322	\$242,322	<b>\$314,278</b>
Interest & Fiscal Charges	\$157,190	\$156,973	\$155,529	\$155,529	<b>\$178,774</b>
Transfer Out	\$82	\$93	\$0	\$0	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$354,144</b>	<b>\$380,686</b>	<b>\$397,851</b>	<b>\$397,851</b>	<b>\$493,052</b>
<b>YR END BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>