



"HOME OF THE HODAG"

**CITY OF RHINELANDER  
2024 BUDGET**

135 S. Stevens Street, Rhineland, Wisconsin 54501

715-365-8600

[www.rhinelandwi.us](http://www.rhinelandwi.us)

# ACKNOWLEDGEMENTS

Kristopher Hanus, Mayor

Patrick Reagan, City Administrator

## **CITY COUNCIL**

District 1: Thomas Barnett

District 3: Carrie Mikalauski

District 5: Gerald Anderson

District 7: Eileen Daniel, Council President

District 2: Leann Felten

District 4: Tom Kelly

District 6: David Holt

District 8: Steven Jopek

## **COMPILED BY**

Wendi Bixby, Finance Director/Treasurer

## **CONTRIBUTORS**

Austyn Zarda, City Clerk

Brian Tonnancour, Fire Chief

Lloyd Gauthier, Police Chief

Justin Ernst, Street Foreman

Tom Roeser, Water Foreman

Curt Johnson, Wastewater Foreman

Jeremy Biolo, Parks Director

Matthew Leitner, Airport Director and Angela Frey, Assistant Airport Director

Virginia Roberts, Library Director

CITY OF RHINELANDER  
2024 COMPARATIVE BUDGET SUMMARY

ACCOUNT NUMBER	2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.	2024 v. 2023 Budget
GENERAL OPERATION REVENUE	9,443,885	9,431,562	9,832,350	9,977,484	9,629,368	9,948,493	3.31%	319,125
41 GENERAL LEVIED TAXES	4,628,931	4,673,010	4,777,485	4,798,800	4,800,000	4,800,000	0.00%	-
41 Other Taxes	121,408	94,331	119,519	127,996	120,701	113,494	-5.97%	(7,207)
42 Special Assessments	11,560	7,540	9,807	12,500	8,000	11,000	37.50%	3,000
43 Intergovernmental Revenues	2,106,648	2,167,078	2,242,575	2,274,116	2,270,306	2,467,562	8.69%	197,256
44 Licenses and Permits	439,002	363,053	528,719	397,074	382,440	367,775	-3.83%	(14,665)
45 Fines, Forfeits, and Penalties	38,304	34,317	44,900	39,410	29,000	37,500	29.31%	8,500
46 Public Charges for Services	216,614	292,316	281,776	231,015	211,454	227,171	7.43%	15,717
48 Miscellaneous Revenue	144,581	69,882	134,561	367,729	77,659	236,638	204.71%	158,979
49 Other Financing Sources	356,550	372,681	336,988	371,036	372,000	315,000	-15.32%	(57,000)
AIRPORT LEVY	197,081	197,081	197,081	197,081	197,081	197,081	0.00%	-
LIBRARY LEVY	279,929	277,058	280,076	280,877	280,877	296,201	5.46%	15,324
DEBT SERVICE LEVY	903,276	883,215	878,864	879,850	879,850	879,071	-0.09%	(779)
GENERAL OPERATION EXPENSES:								
51 General Government	1,221,066	1,227,889	1,274,425	1,176,816	1,258,883	1,252,122	-0.54%	(6,761)
Mayor, Council & Attorney	188,038	185,991	177,142	137,748	157,034	149,522	-4.78%	(7,512)
Administration	533,346	570,500	619,906	620,566	675,458	631,491	-6.51%	(43,967)
Finance	154,201	158,753	161,906	164,584	166,956	165,176	-1.07%	(1,780)
Clerk	278,921	220,868	257,436	188,199	194,952	233,970	20.01%	39,018
City Buildings	66,561	91,776	58,036	65,719	64,483	71,963	11.60%	7,480
52 Public Safety	4,193,592	4,208,098	4,418,246	4,505,724	4,545,448	4,816,541	5.96%	271,093
Police	2,098,436	2,077,385	2,194,031	2,302,947	2,318,011	2,457,297	6.01%	139,286
Fire	1,979,939	1,993,859	1,995,445	1,921,850	1,951,011	2,052,599	5.21%	101,588
Inspection	115,218	136,854	228,770	280,927	276,426	306,645	10.93%	30,219
53 Transportation	1,736,301	1,891,593	1,957,995	1,912,720	2,002,609	2,049,057	2.32%	46,448
Streets	1,539,220	1,694,512	1,760,914	1,715,639	1,805,528	1,851,976	2.57%	46,448
Airport	197,081	197,081	197,081	197,081	197,081	197,081	0.00%	-
54 Health	65,397	38,816	30,200	31,800	31,790	31,800	0.03%	10
Health Officer	19,397	8,613	-	-	-	-	0.00%	-
Humane Society	46,000	30,203	30,200	31,800	31,790	31,800	0.03%	10
55 Leisure Act/Conservation	582,172	589,393	613,109	642,523	660,283	694,014	5.11%	33,731
Parks	302,243	312,335	333,033	361,646	379,406	397,813	4.85%	18,407
Library	279,929	277,058	280,076	280,877	280,877	296,201	5.46%	15,324
56 Economic Environment	27,370	36,252	37,989	73,100	71,000	31,000	-56.34%	(40,000)
Economic Development	18,000	26,000	30,000	26,000	26,000	26,000	0.00%	-
Urban Forestry	9,370	10,252	7,989	47,100	45,000	5,000	-88.89%	(40,000)
57 Other Public Services	-	-	-	-	-	-		
59 Other Financing Uses	264,495	161,554	155,655	163,866	179,500	194,880	8.57%	15,380
"Debt Service"	903,276	883,215	878,864	879,850	879,850	879,071	-0.09%	(779)
TOTAL EXPENSES	8,993,670	9,036,809	9,366,484	9,386,399	9,629,363	9,948,485	3.31%	319,123
SURPLUS/(DEFICIT)	450,214	394,753	465,866	591,085	6	8		

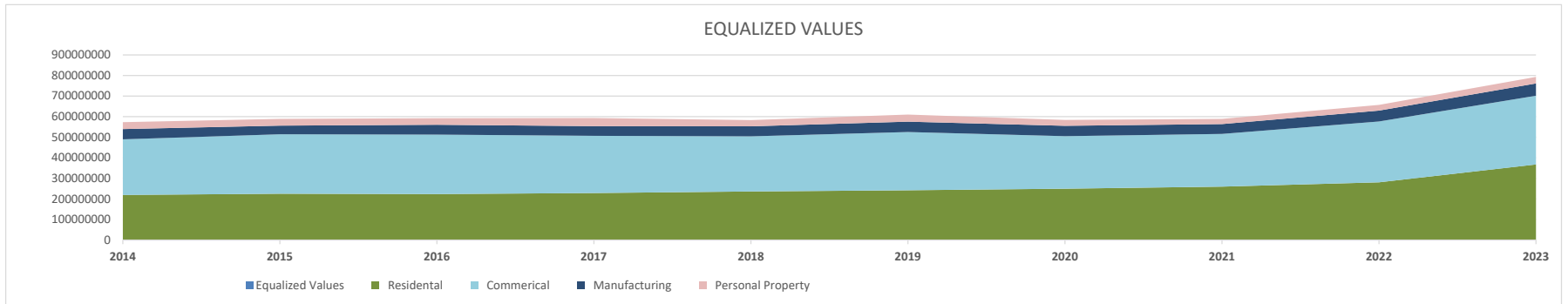
Exp Restraint max 10,175,000 = + 6.28%

226,515

Zero/Postive # = Exp Restraint Compliance

CITY OF RHINELANDER  
2024 BUDGET  
Tax Rate Calculation Worksheet

Equalized Values	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Change	% Change
Residential	218,951,100	225,117,500	223,316,500	228,943,900	236,209,700	242,373,700	249,833,400	259,397,700	280,557,800	367,593,500	87,035,700	31.02%
Commerical	270,687,900	289,270,900	289,640,800	277,548,200	267,902,300	283,034,800	255,248,600	256,511,300	296,262,900	333,991,200	37,728,300	12.73%
Manufacturing	49,930,500	41,750,100	47,418,700	46,849,900	48,842,100	49,824,800	50,301,500	48,265,400	52,535,000	59,812,700	7,277,700	13.85%
Personal Property	33,525,200	32,852,200	32,191,100	39,812,600	30,141,000	34,507,300	28,796,000	24,573,400	28,122,600	31,768,400	3,645,800	12.96%
<b>Total Equalized Value</b>	<b>573,094,700</b>	<b>588,990,700</b>	<b>592,567,100</b>	<b>593,154,600</b>	<b>583,095,100</b>	<b>609,740,600</b>	<b>584,179,500</b>	<b>588,747,800</b>	<b>657,478,300</b>	<b>793,165,800</b>	<b>135,687,500</b>	<b>20.64%</b>
Total TID Increment Equalized Value	35,847,100	37,433,500	40,037,000	38,837,800	39,860,200	43,614,100	39,218,800	35,133,700	46,052,200	66,214,600	20,162,400	43.78%
<b>Total Equalized Value (Less TID)</b>	<b>537,247,600</b>	<b>551,557,200</b>	<b>552,530,100</b>	<b>554,316,800</b>	<b>543,234,900</b>	<b>566,126,500</b>	<b>544,960,700</b>	<b>553,614,100</b>	<b>611,426,100</b>	<b>726,951,200</b>	<b>115,525,100</b>	<b>18.89%</b>
General Levy	4,596,354	4,596,354	4,605,421	4,605,421	4,629,626	4,629,600	4,664,600	4,779,800	4,800,000	4,800,000	-	0.00%
Airport Levy	201,000	197,081	197,081	197,081	197,081	197,081	197,081	197,081	197,081	197,081	-	0.00%
Library Levy	259,725	264,330	267,446	268,689	275,660	279,929	278,413	280,076	280,877	296,201	15,324	5.46%
Debt Service Levy	915,982	916,535	905,264	908,124	898,592	903,276	883,215	878,864	879,850	879,071	(779)	-0.09%
<b>General Property Tax Levy (City)</b>	<b>5,973,061</b>	<b>5,974,300</b>	<b>5,975,212</b>	<b>5,979,315</b>	<b>6,000,959</b>	<b>6,009,886</b>	<b>6,023,309</b>	<b>6,135,821</b>	<b>6,157,808</b>	<b>6,172,353</b>	<b>14,545</b>	<b>0.24%</b>
Equalized Value Less TID	537,247,600	551,557,200	552,530,100	554,316,800	543,234,900	566,126,500	544,960,700	553,614,100	611,426,100	726,951,200	115,525,100	18.89%
Interim Rate	0.011117892	0.010831696	0.010814274	0.010786819	0.011046711	0.010615801	0.011052740	0.011083209	0.010071222	0.008490739	(0.001580483)	-15.69%
Total Equalized Value	573,094,700	588,990,700	592,567,100	593,154,600	583,095,100	609,740,600	584,179,500	588,747,800	657,478,300	793,165,800		
Interim Rate	0.011117892	0.010831696	0.010814274	0.010786819	0.011046711	0.010615801	0.011052740	0.011083209	0.010071222	0.008490739		
Total Amount to be Levied	6,371,605	6,379,768	6,408,183	6,398,251	6,441,283	6,472,885	6,456,784	6,525,215	6,621,610	6,734,564		
Total City Assessed Value	608,405,900	605,551,100	612,548,900	615,760,800	609,227,900	602,020,500	597,526,700	591,971,600	588,508,600	592,937,100		
Total Amount to be Levied	6,371,605	6,379,768	6,408,183	6,398,251	6,441,283	6,472,885	6,456,784	6,525,215	6,621,610	6,734,564		
<b>City of Rhineland Tax Rate</b>	<b>10.47262</b>	<b>10.53547</b>	<b>10.46150</b>	<b>10.39081</b>	<b>10.57286</b>	<b>10.75193</b>	<b>10.80585</b>	<b>11.02285</b>	<b>11.25151</b>	<b>11.35797</b>	<b>0.10646</b>	<b>0.95%</b>
<b>City Tax Cost to a \$100,000 homeowner</b>	<b>\$ 1,047.26</b>	<b>\$ 1,053.55</b>	<b>\$ 1,046.15</b>	<b>\$ 1,039.08</b>	<b>\$ 1,057.29</b>	<b>\$ 1,075.19</b>	<b>\$ 1,080.59</b>	<b>\$ 1,102.29</b>	<b>\$ 1,125.15</b>	<b>\$ 1,135.80</b>	<b>\$ 10.65</b>	<b>0.95%</b>
<b>Allowable City Property Tax Levy (LL b4 adj + debt)</b>	<b>6,625,484</b>	<b>6,533,572</b>	<b>6,592,453</b>	<b>6,619,882</b>	<b>6,622,459</b>	<b>6,555,228</b>	<b>6,550,989</b>	<b>6,558,415</b>	<b>6,559,401</b>	<b>6,665,380</b>		
<b>Tax Rate Below Levy Maximum</b>	<b>652,423</b>	<b>559,272</b>	<b>617,241</b>	<b>640,567</b>	<b>621,500</b>	<b>545,342</b>	<b>527,680</b>	<b>422,594</b>	<b>401,593</b>	<b>493,027</b>		



CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

REVENUE

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
100-411100-01-000	GENERAL PROPERTY TAX	4,628,931	4,673,010	4,777,485	4,798,800	4,798,800	4,800,000	4,800,000	
100-411400-01-000	MOBILE HOME FEES	63,103	61,198	58,382	33,917	56,000	62,000	56,000	
100-413000-01-000	PAYMENT IN LIEU OF TAXES	58,237	20,994	59,085	57,613	70,496	58,701	57,494	
100-418000-01-000	INTEREST & PENALTIES ON TAXES	68	12,139	2,052	1,329	1,500	-	-	Personal Property
100-429000-01-000	SPECIAL ASSESSMENT REVENUE	11,560	7,540	9,807	11,100	12,500	8,000	11,000	
100-432000-04-000	FEDERAL HWY IMPRV GRANT	-	7,289	-	-	-	-	-	
100-434000-01-000	SHARED REV-CTY, MUNI UTIL AID	979,450	979,036	982,971	-	978,951	979,926	1,226,185	Sep 15th
100-434001-01-000	DOA MUNICIPAL SERVICES AID	28,589	30,153	32,161	-	30,153	29,000	30,153	Sep 15th
100-434100-03-000	STATE SHARED REV - FIRE DUES	25,810	24,940	24,624	-	27,299	24,624	28,000	
100-434200-01-000	EXPENDITURE RESTRAINT	230,578	219,258	226,895	-	248,879	248,879	242,899	
100-434300-01-000	EXEMPT COMPUTER AID	25,217	25,217	25,217	-	25,216	25,216	25,216	Oct 1st
100-434400-01-000	PERSONAL PROPERTY AID	91,427	91,112	91,427	91,427	91,427	91,426	91,427	Aug 15th
100-434500-01-000	VIDEO SERVICE PROVIDER AID	-	36,201	36,201	-	36,201	36,201	36,201	Oct 1st
100-435208-02-000	BALLISTIC VEST PARTNERSHIP	2,250	-	3,307	-	1,200	1,200	2,000	
100-435210-02-000	LAW ENFORCEMENT TRAINING AIDS	2,720	2,240	2,400	-	2,400	2,400	2,720	
100-435310-01-000	GENERAL TRANS AIDS-GTA	719,112	750,137	815,704	403,357	806,714	806,609	780,516	1st week of Oct
100-435370-01-000	RAIL TERMINAL TAX DISTRIBUTION	1,495	1,495	1,495	-	1,495	1,495	1,495	
100-435831-05-000	URBAN FORESTRY GRANT	-	-	-	-	23,330	23,330	-	
100-435900-00-000	STATE GAB ELECTION EQUIP AUDIT	-	-	172	-	851	-	750	
100-441101-01-000	2ND HAND DEALERS LICENSE	430	490	530	645	925	450	800	
100-441102-01-000	ARCADE LICENSES	5,050	4,625	6,100	5,875	5,875	5,500	6,000	
100-441103-01-000	CIGARETTE LICENSES	1,400	1,700	1,700	1,700	1,700	1,700	1,700	
100-441104-01-000	LIQUOR/PICNIC LICENSES	18,515	16,795	20,575	18,800	18,900	20,000	20,000	
100-441105-01-000	MUSIC/TRANSIENT PERMITS	850	1,000	900	800	900	800	1,000	
100-441106-01-000	OPERATORS LICENSES	2,960	4,505	5,200	4,350	5,250	4,000	5,200	
100-441107-01-000	THEATRE,TAXI,MOBILE HM LIC	1,010	1,145	1,250	800	1,250	1,100	1,250	
100-441108-01-000	WEIGHTS & MEASURES	5,425	22,417	9,100	5,000	5,325	4,000	12,000	
100-441109-01-000	SPECIAL EVENT FEES	-	-	400	1,050	1,650	1,200	1,000	
100-441201-01-000	CABLE FRANCHISE FEE	214,303	158,191	166,331	29,711	100,000	157,500	100,000	
100-442001-00-000	DAY PARKING PERMITS	324	306	18	171	1,158	1,290	-	Consolidated into 24 Hr Permits
100-442002-00-000	24-HOUR PARKING PERMITS	311	506	430	1,316	1,600	1,750	3,000	
100-442200-01-000	DOG & CAT LICENSES	4	331	337	558	300	250	325	
100-443100-03-000	BUILDING PERMITS	104,856	71,446	164,332	105,456	180,000	120,000	150,000	
100-443110-03-000	NEWBOLD UDC	14,225	16,275	24,231	14,409	23,315	12,000	13,000	
100-443120-03-000	PELICAN UDC	8,825	8,425	13,400	6,722	16,733	10,500	11,500	
100-443130-03-000	PINE LAKE UDC	5,250	9,700	15,006	2,000	6,245	7,500	7,000	
100-443140-03-000	STELLA UDC	2,600	4,100	6,041	4,079	6,360	3,200	4,000	
100-443150-03-000	WOODBORO UDC	5,875	5,000	7,950	5,701	7,000	3,500	5,000	
100-443160-03-000	THREE LAKES UDC	26,500	22,425	58,928	1,808	1,808	-	-	
100-443170-03-000	CRESENT UDC	7,210	9,050	22,150	3,689	10,000	9,000	10,000	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

REVENUE

Acct No	Account Description	2020 Actual	2021 Actual	2022 Actual	Jun YTD Actual	Projected	Budget	Request	Notes
100-443180-03-000	PIEL UDC	-	-	-	-	-	1,100	1,000	
100-443190-03-000	RHINELANDER UDC	-	900	300	-	-	2,200	2,000	
100-443200-03-000	COMMERCIAL ELECTRICAL PERMITS	4,060	1,625	1,400	280	280	11,500	2,000	
100-443300-03-000	COMMERCIAL PLUMBING PERMITS	6,094	796	1,110	400	500	1,200	-	
100-443400-03-000	COMMERCIAL INSPECTION FEES	2,925	1,300	1,000	-	-	1,200	10,000	
100-452100-02-000	RESTITUTION	4,000	-	40	-	-	-	-	
100-455100-01-000	COURT FORFEITURES	24,974	29,845	28,361	18,797	28,600	25,000	28,000	
100-455200-01-000	LATE/SURCHARGES	-	56	7,592	907	810	-	500	
100-455300-01-000	PARKING PENALTIES	9,330	4,415	8,906	7,622	10,000	4,000	9,000	
100-461100-01-000	REALTOR INQUIRIES	2,880	3,840	3,015	3,050	4,500	2,500	3,000	
100-461101-01-000	DOCUMENT COPIES	10	134	315	-	-	100	-	
100-461102-01-000	LIQUOR/MALT BEVERAGE PUBL FEES	679	660	690	660	660	675	600	
100-461200-01-000	NONSUFFICIENT FUND FEES	20	-	-	-	-	-	-	
100-461202-03-000	NON TAXABLE SALES/FEES-FIRE	879	2,085	-	1,527	1,527	-	1,000	
100-462100-02-000	PUBLIC SAFETY - POLICE SERVICE	6,300	1,583	8,213	4,141	13,182	1,500	5,000	
100-462300-02-000	OPEN RECORDS REQUESTS - POLICE	819	1,460	650	445	700	500	500	
100-463101-04-000	PARKING ADV SNOW & ICE CONTROL	14,785	32,913	26,838	-	-	-	-	
100-463202-03-000	REBUILD LETTER FEES	700	500	750	-	-	900	-	
100-463210-04-000	STREET MAINTENANCE - MISC REV	20,397	551	640	5,989	5,167	-	1,000	
100-463302-01-000	PYMNTS MUNI SRV - AIRPORT	18,000	18,000	18,000	18,000	18,000	18,000	18,000	
100-463303-01-000	PYMNTS MUNI SRV - PARK ADVISOR	505	134	-	-	-	-	-	
100-464101-01-000	PYMNTS MUNI SRV UTIL GEN ADMIN	123,820	198,235	197,480	161,760	161,760	161,760	172,552	
100-465400-05-000	CEMETERY REVENUE	22,795	25,940	19,665	11,805	20,000	20,000	20,000	
100-467201-05-000	BALLFIELD FEES	1,525	3,782	3,019	763	3,019	3,019	3,019	
100-468100-03-000	FOREST GENETICS	2,500	2,500	2,500	-	2,500	2,500	2,500	
100-480000-04-000	MISCELLANEOUS REVENUES	2,461	7,245	32,924	396	-	3,000	3,000	
100-480001-00-000	ADMIN FEES - GARNISHMENTS	401	767	435	95	225	300	200	
100-481100-01-000	INVESTMENT INTEREST	52,750	5,796	73,060	182,705	318,000	50,000	190,000	
100-481102-01-000	LOAN REPAYMENTS	1,167	1,167	1,167	-	1,167	1,167	1,167	Nativity Cemetery Sidewalk
100-481103-01-000	WORKERS COMPENSATION DIVIDEND	64,937	-	-	-	-	-	-	
100-481104-01-000	AUTO PHYSICAL DAMAGE DIVIDEND	3,154	2,671	-	-	-	-	-	
100-481105-01-000	LIABILITY DIVIDEND	12,062	11,173	15,454	-	11,716	-	15,000	
100-482000-04-000	RENT - PARKING LOT CELL TOWER	-	-	-	10,362	21,818	17,389	22,514	
100-482200-01-000	LEASES	1,267	(8)	554	29	128	1,079	133	
100-484000-01-000	INSURANCE RECOVERY	-	34,810	8,550	8,701	8,701	-	-	
100-485001-01-000	INSURANCE SAFETY GRANT	5,000	2,576	-	4,274	4,274	2,624	2,624	
100-485012-02-000	ORGANIZATIONS/INDIVIDLS - RPD	-	1,250	-	-	-	-	-	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

REVENUE

Acct No	Account Description	2020 Actual	2021 Actual	2022 Actual	Jun YTD Actual	Projected	Budget	Request	Notes
100-485022-02-000	NORDEG	1,383	1,934	1,916	-	1,200	2,000	1,500	
100-485106-01-000	ORGANIZATIONS & INDIVIDUALS	-	500	500	500	500	-	500	
100-487000-02-000	ABANDONED/UNCLAIMED PROPERTY	-	-	-	-	-	100	-	
100-491202-01-000	SALE OF CITY EQUIPMENT	-	-	-	-	-	-	-	
100-492001-00-000	TAXES FROM MUNICIPAL UTILITY	356,550	372,681	312,853	372,000	315,000	372,000	315,000	Calculated on PSC report
100-492200-00-000	TRANS FROM SPECIAL REV FUND	-	-	24,135	-	-	-	-	
100-492400-00-000	TRANS FROM CAPITAL PRJT FUND	-	-	-	-	56,036	-	-	36021
		<u>8,063,599</u>	<u>8,074,208</u>	<u>8,476,329</u>	<u>6,427,389</u>	<u>8,619,676</u>	<u>8,271,560</u>	<u>8,576,140</u>	3.68%
202-411100-01-000	AIRPORT LEVY	197,081	197,081	197,081	197,081	197,081	197,081	197,081	
203-411100-01-000	LIBRARY LEVY	279,929	277,058	280,076	280,877	280,877	280,877	296,201	
350-411100-00-000	DEBT SERVICE LEVY	903,276	883,215	878,864	879,850	879,850	879,850	879,071	
		<u>9,443,885</u>	<u>9,431,562</u>	<u>9,832,350</u>	<u>7,785,197</u>	<u>9,977,484</u>	<u>9,629,368</u>	<u>9,948,493</u>	304,580

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
 MAYOR/COUNCIL

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>CITY COUNCIL &amp; COMMITTEES/BOARDS</b>									
100-511000-01-141	PER DIEM	20,216	23,354	25,863	9,137	20,477	23,990	24,440	
100-511000-01-151	OASDI	1,539	1,790	1,979	698	1,566	1,836	1,870	
100-511000-01-210	PROFESSIONAL SERVICES	416	6,850	6,500	1,750	6,000	6,000	6,500	Live Stream Council Meetings
100-511000-01-216	LEGAL FEES	55,660	53,542	38,188	9,873	15,000	20,000	30,000	Bargaining for 2025 contract
100-511000-01-292	ASSESSOR CONTRACT	50,027	53,874	54,024	23,680	54,140	54,665	49,910	
100-511000-01-311	OFFICE SUPPLIES	130	-	146	-	-	100	100	
100-511000-01-312	POSTAGE	8	-	7	-	-	50	50	
100-511000-01-313	PRINTING & DUPLICATING	679	298	1,331	2	50	1,000	100	
100-511000-01-321	PUBLICATION, SUBSCRIPTS & DUES	-	2,377	2,947	2,858	2,858	3,000	3,000	League of WI Muni \$2457
100-511000-01-323	LEGAL NOTICES	3,317	5,208	5,205	472	1,000	5,000	5,000	
100-511000-01-331	TRAVEL & TRAINING	20	567	804	-	-	3,000	1,500	
100-511000-01-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>ATTORNEY LEGAL</b>									
100-513000-01-216	ATTY LEGAL SRVS	19,319	9,361	9,079	3,947	10,000	10,000	-	
<b>MAYOR</b>									
100-514100-01-110	SALARIES	12,066	12,033	12,495	5,967	11,967	12,000	12,000	
100-514100-01-130	CAR ALLOWANCE	1,214	1,107	1,207	593	1,200	1,200	1,200	
100-514100-01-141	PER DIEM	2,754	2,356	3,415	1,225	2,460	2,930	2,980	
100-514100-01-151	OASDI	1,961	1,454	1,548	742	1,515	1,528	1,532	
100-514100-01-154	HEALTH INSURANCE	9,604	3,510	3,115	1,920	3,840	3,840	3,840	Health Bonus
100-514100-01-216	LEGAL FEES	8,171	6,780	8,491	2,498	5,000	5,000	5,000	
100-514100-01-223	TELEPHONE	733	374	463	205	500	500	500	
100-514100-01-311	OFFICE SUPPLIES	-	-	15	14	100	200	-	
100-514100-01-312	POSTAGE	-	1	-	-	-	20	-	
100-514100-01-313	PRINTING & DUPLICATING	102	71	69	19	75	200	-	
100-514100-01-331	TRAVEL & TRAINING	-	786	-	-	-	675	-	
100-514100-01-390	OTHER EXPENSES	100	300	250	-	-	300	-	
100-514100-01-910	CONTINGENCY	-	-	-	-	-	-	-	
		<b>188,038</b>	<b>185,991</b>	<b>177,142</b>	<b>65,601</b>	<b>137,748</b>	<b>157,034</b>	<b>149,522</b>	<b>(7,512)</b>
									<b>-4.78%</b>
51 General Government		188,038	185,991	177,142	65,601	137,748	157,034	149,522	
52 Public Safety									
53 Transportation									
54 Health									
55 Leisure Act/Conservation									
56 Economic Environment									
57 Other Public Services									
59 Other Financing Uses									
		<b>188,038</b>	<b>185,991</b>	<b>177,142</b>	<b>65,601</b>	<b>137,748</b>	<b>157,034</b>	<b>149,522</b>	



CITY OF RHINELANDER  
2024 BUDGET WORKBOOK  
ADMINISTRATION

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>ADMINISTRATION</b>									
100-514110-01-110	SALARIES	94,160	132,716	156,082	73,555	153,989	172,259	147,975	
100-514110-01-130	CAR ALLOWANCE	238	-	-	-	-	-	-	
100-514110-01-151	OASDI	7,007	10,260	12,086	5,644	11,800	13,178	11,320	
100-514110-01-152	RETIREMENT	1,711	8,180	9,040	4,352	9,222	10,632	10,210	
100-514110-01-154	HEALTH INSURANCE	4,964	1,366	2,027	4,093	10,048	15,186	12,857	
100-514110-01-155	LIFE INSURANCE	3	11	45	25	54	47	57	
100-514110-01-158	UNEMPLOYMENT COMPENSATION	1,110	3,172	-	-	-	-	-	
100-514110-01-195	RECRUITMENT	38	10,661	10,290	210	-	3,500	-	
100-514110-01-210	PROFESSIONAL SERVICES	56,466	11,224	23,807	-	-	10,000	10,000	Ehlers Development Proforma
100-514110-01-216	LEGAL FEES	7,950	6,677	9,647	2,867	10,000	3,500	7,000	
100-514110-01-223	TELEPHONE	956	1,362	1,142	722	1,100	1,700	1,200	
100-514110-01-311	OFFICE SUPPLIES	156	140	324	-	150	250	250	
100-514110-01-312	POSTAGE	97	196	188	1	25	200	100	
100-514110-01-313	PRINTING & DUPLICATING	81	354	936	365	600	600	700	
100-514110-01-321	PUBLICATION, SUBSCRIPTS & DUES	1,864	522	1,250	-	-	713	1,500	SHRM, WCMA, WEDA, AM Planning
100-514110-01-331	TRAVEL & TRAINING	150	2,505	3,110	-	1,000	3,970	1,650	
100-514110-01-398	MEETINGS & GATHERINGS	-	-	105	-	-	500	100	
100-514110-01-910	CONTINGENCY	-	-	-	-	-	-	-	Revaluation Market Adjustment
<b>INFORMATION TECHNOLOGY</b>									
100-514500-01-110	SALARIES	60,849	61,772	62,973	32,166	67,371	67,540	71,790	
100-514500-01-151	OASDI	4,014	3,875	3,970	2,213	4,760	5,167	5,492	
100-514500-01-152	RETIREMENT	4,107	4,164	4,101	2,187	4,587	4,593	4,954	
100-514500-01-154	HEALTH INSURANCE	14,551	21,597	19,605	4,152	8,304	19,159	9,030	
100-514500-01-155	LIFE INSURANCE	13	15	27	17	33	33	33	
100-514500-01-223	TELEPHONE	-	-	-	249	492	-	540	
100-514500-01-242	COMP/SOFT MAINR AGRMNT RECURR	27,517	33,367	42,937	36,477	47,550	51,634	51,185	Civic Sys, Tech Mngmt, License Renewals
100-514500-01-311	OFFICE SUPPLIES	444	46	24	18	50	-	100	
100-514500-01-331	TRAVEL & TRAINING	1,811	579	445	110	110	1,000	2,000	
100-514500-01-345	COMPUTER REPAIRS/SUPPORT	13,219	19,355	15,727	9,211	16,301	8,000	15,000	
100-514500-01-391	MINOR EQUIPMENT	(1,042)	4,972	1,684	944	2,214	12,000	9,000	
100-514500-01-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>INSURANCE</b>									
100-519300-01-157	WORKERS COMPENSATION	85,368	101,882	97,218	121,240	121,240	122,072	97,271	
100-519300-01-191	EMPLOYEE SAFETY PROGRAM	3,201	4,804	2,329	2,886	4,000	5,000	5,000	
100-519300-01-192	CDL TESTING	181	68	283	-	-	500	500	
100-519300-01-193	EMPLOYEE ASSIST PROGRAM	3,613	3,450	3,823	1,845	3,500	3,000	4,000	
100-519300-01-511	INSURANCE-PROPERTY	10,081	14,659	20,090	22,218	22,218	21,500	26,073	7% increase estimate
100-519300-01-512	INSURANCE- GENERAL LIABILITY	64,378	62,845	72,510	76,668	76,668	74,685	79,998	3% increase estimate
100-519300-01-513	INSURANCE-VEHICLE	24,149	41,674	40,052	41,151	41,151	41,250	42,516	3% increase estimate
100-519300-01-515	INSURANCE-BOILER & MACHINERY	2,327	-	-	-	-	-	-	
100-519300-01-516	INSURANCE-CRIME COVERAGE	961	2,029	2,029	2,029	2,029	2,090	2,090	3% increase estimate
100-519300-01-517	INSURANCE-INLAND MARINE	11,948	-	-	-	-	-	-	
100-519300-01-518	INSURANCE- EMPL PRACTICE LIAB	8,715	-	-	-	-	-	-	
100-519300-01-743	JUDGEMENTS & LOSSES	15,988	-	-	-	-	-	-	
100-519300-01-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>ECONOMIC DEVELOPMENT</b>									
100-567000-01-219	OTHER PROF SRVS-OCEDC	18,000	26,000	30,000	26,000	26,000	26,000	26,000	
<b>TRANSFER TO SPECIAL REVENUE FUNDS</b>									
100-595200-00-000	TRANSFER TO PARKING ADV BOARD	-	-	-	399	399	-	-	
100-595211-00-000	TRANSFER TO SHARED RIDE	-	-	-	-	-	-	25,000	
100-595215-00-000	TRANS TO LANDFILL	-	-	-	-	-	-	2,467	
		<b>551,346</b>	<b>596,500</b>	<b>649,906</b>	<b>474,015</b>	<b>646,965</b>	<b>701,458</b>	<b>684,958</b>	<b>(16,500)</b>
									<b>-2.35%</b>
51	General Government	533,346	570,500	619,906	447,616	620,566	675,458	631,491	
52	Public Safety								
53	Transportation								
54	Health								
55	Leisure Act/Conservation								
56	Economic Environment	18,000	26,000	30,000	26,000	26,000	26,000	26,000	
57	Other Public Services								
59	Other Financing Uses	-	-	-	399	399	-	27,467	
		<b>551,346</b>	<b>596,500</b>	<b>649,906</b>	<b>474,015</b>	<b>646,965</b>	<b>701,458</b>	<b>684,958</b>	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**CLERK**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>CLERK</b>									
100-514200-01-110	SALARIES	103,665	117,280	106,776	46,940	94,024	94,330	104,099	
100-514200-01-112	SICK LEAVE PAYOUT	-	31,580	33,782	-	-	-	-	
100-514200-01-151	OASDI	7,413	8,405	7,959	3,393	6,977	7,216	7,964	
100-514200-01-152	RETIREMENT	7,079	7,990	5,822	3,191	6,402	6,414	7,183	
100-514200-01-154	HEALTH INSURANCE	16,309	12,527	7,953	7,334	14,669	14,704	15,968	Health & Dental
100-514200-01-155	LIFE INSURANCE	111	90	8	5	12	12	14	
100-514200-01-210	PROFESSIONAL SERVICES	3,818	3,458	3,743	-	3,800	4,000	4,000	WDOR Muni Fee Mftg Assess
100-514200-01-212	WEIGHTS & MEASURES	5,600	5,600	5,600	3,600	3,600	5,600	6,750	
100-514200-01-216	LEGAL FEES	26,735	2,725	11,807	2,583	5,000	5,000	5,000	
100-514200-01-223	TELEPHONE	-	-	-	-	300	-	600	
100-514200-01-242	MAINTENANCE AGREEMENT	9,266	10,423	16,699	6,051	10,500	10,500	9,888	
100-514200-01-311	OFFICE SUPPLIES	3,708	2,063	2,410	276	2,000	2,000	2,000	
100-514200-01-312	POSTAGE	2,475	(79)	186	978	2,000	2,000	2,000	
100-514200-01-313	PRINTING & DUPLICATING	732	1,604	952	437	1,200	1,200	1,200	
100-514200-01-321	PUBLICATION, SUBSCRIPTS & DUES	130	414	320	245	400	500	480	
100-514200-01-323	LEGAL NOTICES	717	840	1,464	164	1,000	1,500	1,000	
100-514200-01-331	TRAVEL & TRAINING	-	2,174	1,274	947	3,000	3,400	2,650	Clerk's Institute
100-514200-01-521	OFFICIALS BONDING	-	30	30	-	-	100	100	
100-514200-01-592	REAL ESTATE TAX PROP ACQUIS	-	-	5,534	2,591	2,592	-	12,600	Annexed Property 5 year Tax Pmt
100-514200-01-742	BAD DEBT & ILLEGAL TAX EXP	68,901	3,327	23,437	19,211	20,000	20,000	20,000	
100-514200-01-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>ELECTIONS</b>									
100-514400-01-110	SALARIES	8,607	3,595	8,093	4,155	4,155	6,000	9,000	4 elections
100-514400-01-111	OVERTIME	7,549	2,675	5,848	2,565	2,565	4,000	8,000	
100-514400-01-311	OFFICE SUPPLIES	4,038	1,817	2,673	867	1,000	2,500	5,000	Municipal Ballots
100-514400-01-312	POSTAGE	1,550	1,380	3,087	1,521	1,600	2,000	4,000	
100-514400-01-313	PRINTING & DUPLICATING	173	70	677	63	100	500	750	
100-514400-01-323	LEGAL NOTICES	345	59	26	26	27	200	300	
100-514400-01-391	MINOR EQUIPMENT	-	820	1,276	770	1,276	1,276	3,424	Voter Machine Maintenance
100-514400-01-910	CONTINGENCY	-	-	-	-	-	-	-	
		<b>278,921</b>	<b>220,868</b>	<b>257,436</b>	<b>107,912</b>	<b>188,199</b>	<b>194,952</b>	<b>233,970</b>	<b>39,018</b>
									<b>20.01%</b>
51	General Government	278,921	220,868	257,436	107,912	188,199	194,952	233,970	
52	Public Safety								
53	Transportation								
54	Health								
55	Leisure Act/Conservation								
56	Economic Environment								
57	Other Public Services								
59	Other Financing Uses								
		<b>278,921</b>	<b>220,868</b>	<b>257,436</b>	<b>107,912</b>	<b>188,199</b>	<b>194,952</b>	<b>233,970</b>	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
 FINANCE/TREASURER

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
100-515100-01-110	SALARIES	66,512	68,671	71,550	37,350	77,040	77,187	79,505	
100-515100-01-151	OASDI	4,493	4,722	5,117	2,702	5,611	5,905	6,082	
100-515100-01-152	RETIREMENT	4,489	4,629	4,659	2,540	5,243	5,249	5,486	
100-515100-01-154	HEALTH INSURANCE	20,134	20,302	19,276	8,893	17,785	17,818	8,398	
100-515100-01-155	LIFE INSURANCE	12	12	17	10	20	12	20	
100-515100-01-210	PROFESSIONAL SERVICES	3,870	4,103	3,300	399	4,100	4,200	4,600	Ehler's MCDC, Headwaters
100-515100-01-216	LEGAL FEES	28	413	935	325	500	500	500	
100-515100-01-242	MAINTENANCE AGREEMENT	3,123	3,123	1,211	-	-	-	-	
100-515100-01-293	FLEX PLAN CONTRACT	1,618	-	-	-	-	-	-	
100-515100-01-294	FEES	1,497	3,206	3,307	594	1,625	2,000	2,000	Investment & PSB
100-515100-01-296	AUDIT CONTRACT	41,464	43,464	47,805	41,910	45,000	45,000	50,000	Allowance for Single Audit
100-515100-01-298	HRA CONTRACTED SERVICES	1,800	-	-	-	-	-	-	
100-515100-01-311	OFFICE SUPPLIES	610	1,198	336	1,094	1,400	1,500	1,500	
100-515100-01-312	POSTAGE	1,859	2,243	2,025	916	2,500	2,500	2,500	
100-515100-01-313	PRINTING & DUPLICATING	1,271	1,121	532	204	750	1,500	1,000	
100-515100-01-321	PUBLICATION, SUBSCRIPTS & DUES	80	85	85	85	85	85	85	MTAW, WGFOA
100-515100-01-323	LEGAL NOTICES	515	979	642	166	750	1,000	1,000	Budget Publication & Amendments
100-515100-01-331	TRAVEL & TRAINING	826	484	1,110	675	2,175	2,500	2,500	Ehlers, MTAW, WGFOA, CIVIC Symposium
100-515100-01-910	CONTINGENCY	-	-	-	-	-	-	-	
		<b>154,201</b>	<b>158,753</b>	<b>161,906</b>	<b>97,861</b>	<b>164,584</b>	<b>166,956</b>	<b>165,176</b>	<b>(1,780)</b> <b>-1.07%</b>
51	General Government	154,201	158,753	161,906	97,861	164,584	166,956	165,176	
52	Public Safety								
53	Transportation								
54	Health								
55	Leisure Act/Conservation								
56	Economic Environment								
57	Other Public Services								
59	Other Financing Uses								
		<b>154,201</b>	<b>158,753</b>	<b>161,906</b>	<b>97,861</b>	<b>164,584</b>	<b>166,956</b>	<b>165,176</b>	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

CITY BUILDINGS

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>CITY BUILDINGS</b>									
100-516000-05-110	SALARIES	14,466	14,849	16,485	8,185	21,068	23,457	26,845	Includes City Hall Custodian
100-516000-05-111	OVERTIME	-	-	15	47	-	-	-	
100-516000-05-151	OASDI	1,038	1,064	1,164	581	1,541	1,794	2,054	
100-516000-05-152	RETIREMENT	980	1,005	1,011	501	1,065	1,099	1,164	
100-516000-05-154	HEALTH INSURANCE	3,630	3,660	3,484	1,646	3,293	3,329	4,595	
100-516000-05-155	LIFE INSURANCE	3	4	4	2	5	4	5	
100-516000-05-210	PROFESSIONAL SERVICES	8,032	4,519	4,084	-	7,500	7,500	7,500	
100-516000-05-221	ELECTRICITY	7,734	8,486	10,739	6,730	11,000	10,000	11,000	
100-516000-05-223	TELEPHONE	5,616	4,523	5,419	2,639	5,500	5,500	5,500	
100-516000-05-224	WATER/WASTEWATER	1,554	1,651	2,202	779	2,000	2,000	2,000	
100-516000-05-241	JANITORIAL SERVICE	10,476	10,521	8,815	900	-	-	-	
100-516000-05-243	ELEVATOR REPAIR/MAINT	3,828	4,001	2,284	6,447	6,447	3,500	5,000	
100-516000-05-247	BLDG REPAIR/MAINTENANCE	8,818	7,128	1,533	217	5,000	5,000	5,000	AC repair - City Hall
100-516000-05-356	CLEANING SUPPLIES	386	284	648	60	1,000	1,000	1,000	
100-516000-05-390	OTHER EXPENSES	-	77	149	-	300	300	300	
100-516000-05-813	BUILDINGS & PROPERTY	-	30,005	-	-	-	-	-	
100-516000-05-910	CONTINGENCY	-	-	-	-	-	-	-	
		<b>66,561</b>	<b>91,776</b>	<b>58,036</b>	<b>28,735</b>	<b>65,719</b>	<b>64,483</b>	<b>71,963</b>	
									<b>7,480</b>
									<b>11.60%</b>
51	General Government	66,561	91,776	58,036	28,735	65,719	64,483	71,963	
52	Public Safety								
53	Transportation								
54	Health								
55	Leisure Act/Conservation								
56	Economic Environment								
57	Other Public Services								
59	Other Financing Uses								
		<b>66,561</b>	<b>91,776</b>	<b>58,036</b>	<b>28,735</b>	<b>65,719</b>	<b>64,483</b>	<b>71,963</b>	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**POLICE**

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request
		2020 Actual	2021 Actual	2022 Actual	2023			
					Jun YTD Actual	Projected	Budget	
<b>POLICE</b>								
100-521000-02-110	SALARIES	1,216,020	1,219,201	1,324,842	658,254	1,387,798	1,432,197	1,490,368
100-521000-02-111	OVERTIME	99,022	110,615	113,459	45,680	85,000	81,000	81,000
100-521000-02-112	SICK LEAVE PAYOUT	38,530	-	-	-	-	-	24,543
100-521000-02-117	CALL IN PAY	17,298	10,809	12,419	6,409	12,500	12,250	12,250
100-521000-02-121	SHIFT DIFFERENTIAL	2,425	3,180	3,211	1,725	3,000	3,000	3,000
100-521000-02-122	OFFICER IN CHARGE	1,124	2,073	2,935	828	3,200	3,200	3,200
100-521000-02-131	UNIFORMS/CLOTHING	13,547	17,324	14,270	2,495	14,000	13,500	14,500
100-521000-02-151	OASDI	95,027	95,163	103,816	50,450	112,209	115,629	122,807
100-521000-02-152	RETIREMENT	150,889	154,591	170,924	91,269	195,416	189,405	216,253
100-521000-02-154	HEALTH INSURANCE	267,686	266,325	243,659	125,521	251,496	240,482	272,854
100-521000-02-155	LIFE INSURANCE	268	250	300	155	328	313	345
100-521000-02-158	UNEMPLOYMENT COMPENSATION	640	(355)	-	-	-	-	-
100-521000-02-195	RECRUITMENT	1,413	947	500	-	-	500	1,200
100-521000-02-210	PROFESSIONAL SERVICES	24,186	8,678	2,720	995	6,000	6,000	8,000
100-521000-02-216	LEGAL FEES	18,778	18,100	17,953	9,328	22,000	15,000	22,000
100-521000-02-221	ELECTRICITY	12,818	15,769	15,304	7,390	15,000	13,500	16,000
100-521000-02-223	TELEPHONE	13,364	12,349	13,054	6,369	13,200	13,000	15,000
100-521000-02-224	WATER/WASTEWATER	2,742	2,791	2,600	1,393	3,500	3,500	4,000
100-521000-02-242	MAINTENANCE AGREEMENT	11,425	17,426	21,780	16,582	27,000	27,000	29,502
100-521000-02-247	BLDG REPAIR/MAINTENANCE	5,174	2,504	3,429	2,304	3,000	3,000	3,000
100-521000-02-311	OFFICE SUPPLIES	5,127	2,814	2,866	1,015	3,000	3,000	3,000
100-521000-02-312	POSTAGE	1,221	1,656	1,656	480	1,600	1,700	1,500
100-521000-02-313	PRINTING & DUPLICATING	378	389	60	60	200	250	250
100-521000-02-321	PUBLICATION, SUBSCRIPTS & DUES	634	205	425	298	500	800	800
100-521000-02-331	TRAVEL & TRAINING	6,328	15,475	15,064	5,862	15,000	15,000	15,000
100-521000-02-345	COMPUTER REPAIRS/MAINTENANCE	42,045	23,555	28,520	12,833	27,000	25,000	25,200
100-521000-02-346	TELETYPE	3,896	3,965	4,226	1,472	4,500	4,500	4,300
100-521000-02-347	FIREARM SUPPLIES	7,659	6,017	8,998	2,267	9,000	9,000	9,000
100-521000-02-351	FUEL/GREASE/OIL	15,355	23,270	32,762	12,312	28,500	24,000	32,000
100-521000-02-353	VEHICLE REPAIR/MAINT	10,070	15,033	10,246	6,018	8,000	8,000	8,000
100-521000-02-356	CLEANING SUPPLIES	2,093	1,388	1,331	894	1,525	1,300	1,500
100-521000-02-358	PROTECTIVE SUPPLIES	996	1,611	1,281	-	1,500	1,760	1,700
100-521000-02-391	MINOR EQUIPMENT	6,044	19,028	16,149	10,753	16,000	16,000	10,000
100-521000-02-393	INVESTIGATIVE	3,487	4,728	2,837	2,283	4,000	4,000	4,000
100-521000-02-398	MEETINGS & GATHERINGS	50	82	-	3	45	75	75
100-521000-02-521	OFFICIALS BONDING	50	-	125	50	100	150	150
100-521000-02-721	COMMUNITY PROGRAMMING	125	429	309	-	500	500	500
100-521000-02-812	VEHICLES	-	-	-	26,028	27,000	30,000	-
100-521000-02-910	CONTINGENCY	-	-	-	-	-	-	-
<b>CITIZENS ACADEMY</b>								
100-521001-02-340	OPERATING SUPPLIES	500	-	-	329	330	500	500
		<b>2,098,436</b>	<b>2,077,385</b>	<b>2,194,031</b>	<b>1,110,102</b>	<b>2,302,947</b>	<b>2,318,011</b>	<b>2,457,297</b>
51	General Government							
52	Public Safety	2,098,436	2,077,385	2,194,031	1,110,102	2,302,947	2,318,011	2,457,297
53	Transportation							
54	Health							
55	Leisure Act/Conservation							
56	Economic Environment							
57	Other Public Services							
59	Other Financing Uses	-	-	-	-	-	-	-
		<b>2,098,436</b>	<b>2,077,385</b>	<b>2,194,031</b>	<b>1,110,102</b>	<b>2,302,947</b>	<b>2,318,011</b>	<b>2,457,297</b>

Notes

139,286  
 6.01%

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**FIRE DEPARTMENT**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>FIRE</b>									
100-522000-03-110	SALARIES	1,211,847	1,183,086	1,221,393	583,790	1,192,092	1,203,398	1,271,694	
100-522000-03-111	OVERTIME	66,236	72,382	80,121	35,461	70,000	65,000	65,000	
100-522000-03-112	SICK LEAVE PAYOUT	-	82,570	34,084	-	-	-	-	
100-522000-03-115	HOLIDAY	45,531	40,598	46,192	15,491	47,124	47,124	51,220	
100-522000-03-116	FLSA	14,172	15,149	14,376	9,559	12,000	12,000	12,000	
100-522000-03-117	CALL IN PAY	8,963	8,456	6,836	3,372	8,000	8,000	3,000	
100-522000-03-118	ACTING PAY	15,974	20,500	15,483	5,453	14,000	14,000	14,000	
100-522000-03-119	SCHOOLING	679	110	80	-	-	-	-	
100-522000-03-131	UNIFORMS/CLOTHING	9,768	11,195	11,384	7,812	12,000	12,000	12,000	
100-522000-03-151	OASDI	21,680	19,882	18,599	8,688	19,255	19,568	20,546	
100-522000-03-152	RETIREMENT	219,525	208,533	225,403	118,619	246,992	242,605	270,914	
100-522000-03-154	HEALTH INSURANCE	269,359	247,631	250,984	115,113	225,873	245,882	264,791	Health and Dental
100-522000-03-155	LIFE INSURANCE	287	225	235	111	223	234	229	
100-522000-03-156	EDUCATIONAL INCENTIVE	1,250	-	-	-	-	-	-	
100-522000-03-158	UNEMPLOYMENT COMPENSATION	-	2,773	-	-	-	-	-	
100-522000-03-159	FIRE PENSION	4,260	4,260	3,550	-	-	4,260	-	
100-522000-03-195	RECRUITMENT	120	5,214	985	-	756	500	800	
100-522000-03-210	PROFESSIONAL SERVICES	-	-	1,406	-	-	-	-	
100-522000-03-211	PHYSICAL EXAMINATIONS	205	250	1,834	110	110	500	1,500	
100-522000-03-216	LEGAL FEES	-	1,656	330	398	750	500	1,000	
100-522000-03-221	ELECTRICITY	9,936	11,167	12,334	4,177	7,250	9,000	8,000	
100-522000-03-223	TELEPHONE	7,897	7,359	7,983	1,954	3,600	5,000	5,000	
100-522000-03-224	WATER/WASTEWATER	2,281	2,520	2,502	534	1,400	1,900	1,600	
100-522000-03-241	JANITORIAL SERVICE	701	782	812	-	-	-	-	
100-522000-03-242	MAINTENANCE AGREEMENT	10,487	6,811	5,643	3,719	4,566	4,760	11,405	
100-522000-03-247	BLDG REPAIR/MAINTENANCE	3,686	4,842	5,923	3,041	6,000	6,000	6,000	
100-522000-03-248	FIRE SIREN REPAIR/MAINTENANCE	268	-	-	-	-	-	-	
100-522000-03-311	OFFICE SUPPLIES	6,515	1,833	607	164	450	1,000	1,000	
100-522000-03-312	POSTAGE	547	246	19	84	100	100	100	
100-522000-03-313	PRINTING & DUPLICATING	5	0	-	-	-	-	-	
100-522000-03-321	PUBLICATION, SUBSCRIPTS & DUES	795	464	240	279	280	500	500	
100-522000-03-331	TRAVEL & TRAINING	2,485	3,182	496	8,055	10,000	13,180	4,300	
100-522000-03-340	OPERATING SUPPLIES	-	9	280	664	1,000	1,000	1,000	
100-522000-03-345	COMPUTER REPAIRS/MAINTENANCE	7,940	5,072	954	5,198	7,000	2,500	2,500	
100-522000-03-351	FUEL/GREASE/OIL	4,528	6,909	5,490	2,142	6,000	8,000	8,000	
100-522000-03-353	VEHICLE REPAIR/MAINT	19,148	13,981	9,011	4,087	8,000	10,000	10,000	
100-522000-03-356	CLEANING SUPPLIES	3,554	2,117	1,919	911	2,000	2,000	2,000	
100-522000-03-391	MINOR EQUIPMENT	9,311	2,091	7,957	10,144	15,029	10,500	2,500	
100-522000-03-812	VEHICLES	-	-	-	-	-	-	-	
100-522000-03-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>Transfer to Special Revenue Funds</b>									
100-595202-03-792	TRANSFER TO AMBULANCE FUND	106,495	-	-	-	6,967	23,000	-	
		<b>2,086,434</b>	<b>1,993,859</b>	<b>1,995,445</b>	<b>949,131</b>	<b>1,928,817</b>	<b>1,974,011</b>	<b>2,052,599</b>	
51	General Government								
52	Public Safety	1,979,939	1,993,859	1,995,445	949,131	1,921,850	1,951,011	2,052,599	
53	Transportation								
54	Health								
55	Leisure Act/Conservation								
56	Economic Environment								
57	Other Public Services								
59	Other Financing Uses	106,495	-	-	-	6,967	23,000	-	
		<b>2,086,434</b>	<b>1,993,859</b>	<b>1,995,445</b>	<b>949,131</b>	<b>1,928,817</b>	<b>1,974,011</b>	<b>2,052,599</b>	

78,588  
3.98%

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
 INSPECTIONS DEPARTMENT

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>INSPECTIONS</b>									
100-524000-03-110	SALARIES	73,978	83,308	109,590	56,268	139,806	167,570	175,072	
100-524000-03-111	OVERTIME	-	-	-	-	-	-	-	
100-524000-03-131	UNIFORMS/CLOTHING	-	-	69	50	500	500	500	
100-524000-03-151	OASDI	1,039	3,602	8,201	3,544	7,702	12,819	13,393	
100-524000-03-152	RETIREMENT	12,090	7,975	7,116	5,143	15,090	11,395	21,368	
100-524000-03-154	HEALTH INSURANCE	17,826	18,544	19,724	10,522	27,418	38,319	36,792	
100-524000-03-155	LIFE INSURANCE	38	26	24	12	37	45	48	
100-524000-03-158	UNEMPLOYMENT COMPENSATION	-	-	2,960	6,660	6,660	-	-	
100-524000-03-210	PROFESSIONAL SERVICES	-	3,053	26,374	37,310	65,000	16,000	15,000	Bearwire Electric, RC Inspection
100-524000-03-216	LEGAL FEES	10,248	11,041	8,544	2,948	5,500	5,500	5,000	
100-524000-03-223	TELEPHONE	-	-	754	380	850	1,200	1,200	
100-524000-03-242	MAINTENANCE AGREEMENT	-	2,360	2,817	2,693	3,000	3,028	18,672	IT licenses & BP Software
100-524000-03-311	OFFICE SUPPLIES	-	3,161	5,304	572	1,000	3,500	2,000	UDC seals
100-524000-03-312	POSTAGE	-	579	676	138	300	400	600	
100-524000-03-313	PRINTING & DUPLICATING	-	500	685	239	350	900	900	
100-524000-03-321	PUBLICATION, SUBSCRIPTS & DUES	-	1,050	861	638	494	600	900	
100-524000-03-323	LEGAL NOTICES	-	-	-	100	520	-	1,000	
100-524000-03-331	TRAVEL & TRAINING	-	1,656	6,211	2,642	4,200	5,000	6,500	
100-524000-03-345	COMPUTER REPAIRS/MAINTENANCE	-	-	180	1,240	1,600	150	2,500	
100-524000-03-351	FUEL/GREASE/OIL	-	-	952	291	750	8,000	3,000	
100-524000-03-353	VEHICLE REPAIR/MAINT	-	-	5	-	-	1,000	1,000	
100-524000-03-391	MINOR EQUIPMENT	-	-	1,362	-	150	500	1,200	
100-524000-03-812	VEHICLES	-	-	26,364	-	-	-	-	
100-524000-03-910	CONTINGENCY	-	-	-	-	-	-	-	
		115,218	136,854	228,770	131,391	280,927	276,426	306,645	30,219
									10.93%
51 General Government									
52 Public Safety		115,218	136,854	228,770	131,391	280,927	276,426	306,645	
53 Transportation									
54 Health									
55 Leisure Act/Conservation									
56 Economic Environment									
57 Other Public Services									
59 Other Financing Uses									
		115,218	136,854	228,770	131,391	280,927	276,426	306,645	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
 STREETS PORTION OF PUBLIC WORKS

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>STREET MAINTENANCE</b>									
100-533000-04-110	SALARIES	216,829	246,952	254,611	142,957	277,201	296,213	299,192	
100-533000-04-111	OVERTIME	-	-	-	802	1,000	-	-	
100-533000-04-112	SICK LEAVE PAYOUT	23,550	26,710	-	-	-	-	-	
100-533000-04-117	CALL IN PAY	-	-	-	118	500	-	-	
100-533000-04-151	OASDI	14,364	18,097	18,296	10,394	20,542	22,660	22,888	
100-533000-04-152	RETIREMENT	13,466	15,547	16,138	9,085	17,003	19,761	20,157	
100-533000-04-154	HEALTH INSURANCE	57,066	62,107	64,533	29,240	49,956	68,651	76,549	Health and Dental
100-533000-04-155	LIFE INSURANCE	53	44	43	24	47	50	58	
100-533000-04-158	UNEMPLOYMENT COMPENSATION	2,305	(2,356)	4,639	-	-	-	-	
100-533000-04-210	PROFESSIONAL SERVICES	23,168	13,821	6,482	2,088	5,000	5,000	5,000	
100-533000-04-216	LEGAL FEES	633	330	1,436	1,819	3,000	550	1,500	
100-533000-04-221	ELECTRICITY	11,559	13,143	11,972	-	13,000	16,000	13,000	
100-533000-04-223	TELEPHONE	3,378	4,037	3,941	1,957	3,600	3,600	4,000	
100-533000-04-224	WATER/WASTEWATER	4,146	4,197	4,353	3,177	5,700	5,700	6,000	
100-533000-04-231	SPRAY PATCHING	4,395	-	-	-	-	-	10,000	
100-533000-04-241	JANITORIAL SERVICE	9,869	10,673	9,722	6,429	10,000	10,000	11,000	
100-533000-04-242	MAINTENANCE AGREEMENT	-	-	-	292	500	-	6,000	
100-533000-04-247	BLDG REPAIR/MAINTENANCE	1,767	1,491	13,746	571	5,000	5,000	11,000	
100-533000-04-311	OFFICE SUPPLIES	1,925	1,843	692	585	1,000	2,000	2,000	
100-533000-04-312	POSTAGE	28	185	22	33	50	100	100	
100-533000-04-313	PRINTING & DUPLICATING	105	42	3	-	-	200	-	
100-533000-04-321	PUBLICATION, SUBSCRIPTS & DUES	223	-	-	-	-	-	-	
100-533000-04-328	ADVERTISING	2,488	113	389	-	900	900	1,200	
100-533000-04-331	TRAVEL & TRAINING	900	450	-	1,650	5,000	5,000	5,000	
100-533000-04-340	OPERATING SUPPLIES	24,174	30,920	34,197	11,605	30,000	30,000	30,000	Includes all operating supplies
100-533000-04-345	COMPUTER REPAIRS/MAINTENANCE	2,468	4,489	1,753	1,402	3,000	4,000	2,500	
100-533000-04-351	FUEL/GREASE/OIL	32,695	54,520	76,819	60,387	80,000	80,000	80,000	Includes all fuel
100-533000-04-353	VEHICLE REPAIR/MAINT	71,649	85,280	103,972	50,679	100,000	100,000	100,000	Includes all vehicle maintenance
100-533000-04-372	CONCRETE & ASPHALT	62,836	34,615	13,122	11,370	55,000	55,000	15,000	
100-533000-04-373	SIDEWALKS REPAIR	-	-	7,076	-	10,000	10,000	10,000	Resident Repair Program
100-533000-04-374	CRACK SEALING & PATCHING	21,920	156,153	118,147	-	25,000	25,000	15,000	
100-533000-04-391	MINOR EQUIPMENT	1,237	3,706	10,332	524	525	14,000	3,500	
100-533000-04-810	MACHINERY & EQUIPMENT	-	-	12,800	14,580	14,580	-	-	
100-533000-04-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>SNOW AND ICE REMOVAL</b>									
100-533200-04-110	SALARIES	239,017	237,760	237,206	124,618	240,909	272,071	303,660	
100-533200-04-111	OVERTIME	15,842	15,729	16,644	9,112	17,000	17,701	18,092	
100-533200-04-117	CALL IN PAY	-	-	-	126	500	-	-	
100-533200-04-151	OASDI	16,933	18,322	18,114	9,626	18,668	20,813	23,230	
100-533200-04-152	RETIREMENT	16,784	17,008	16,411	8,798	17,041	18,150	20,458	
100-533200-04-154	HEALTH INSURANCE	73,663	70,595	67,893	28,981	52,635	63,125	77,691	health and dental
100-533200-04-155	LIFE INSURANCE	76	48	44	22	48	46	59	
100-533200-04-210	PROFESSIONAL SERVICES	-	-	-	3,270	3,270	-	-	
100-533200-04-340	OPERATING SUPPLIES	5,074	-	763	-	-	-	-	
100-533200-04-351	FUEL/GREASE/OIL	24,281	1,401	148	-	-	-	-	
100-533200-04-353	VEHICLE REPAIR/MAINT	570	-	-	-	-	-	-	
100-533200-04-371	SALT & SALT/SAND	47,431	62,618	134,485	132,918	132,918	130,000	130,000	
100-533200-04-391	MINOR EQUIPMENT	-	6,282	-	181	200	8,500	8,500	
100-533200-04-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>STREET SIGNS &amp; MARKINGS</b>									
100-534100-04-110	SALARIES	32,003	-	-	-	-	-	-	
100-534100-04-151	OASDI	2,336	-	-	-	-	-	-	
100-534100-04-152	RETIREMENT	1,868	-	-	-	-	-	-	
100-534100-04-154	HEALTH INSURANCE	9,834	-	-	-	-	-	-	
100-534100-04-155	LIFE INSURANCE	14	-	-	-	-	-	-	
100-534100-04-210	PROFESSIONAL SERVICES	-	374	223	-	-	500	-	Moved to Street Lights
100-534100-04-221	ELECTRICITY	6,287	4,693	5,815	3,793	-	6,000	-	Moved to Street Lights
100-534100-04-340	OPERATING SUPPLIES	27,012	47,634	26,461	22,540	35,780	28,000	32,000	
100-534100-04-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>STREET LIGHTS</b>									
100-534200-04-210	PROFESSIONAL SERVICES	-	6,230	5,571	-	-	2,000	2,500	
100-534200-04-221	ELECTRICITY	141,230	141,850	158,022	73,870	158,000	144,500	160,000	Includes parking lot lighting
100-534200-04-340	OPERATING SUPPLIES	4,381	842	327	6,385	8,000	8,000	8,000	
100-534200-04-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>GARBAGE</b>									
100-536300-04-297	REFUSE COLLECTION	265,391	276,014	283,553	122,450	293,566	306,737	317,142	up to 3% increase & bulk clean up
100-536300-04-910	CONTINGENCY	-	-	-	-	-	-	-	
100-595201-04-000	TRANSFER TO RECYCLING	158,000	161,554	155,655	156,500	156,500	156,500	167,413	
		<u>1,697,220</u>	<u>1,856,066</u>	<u>1,916,569</u>	<u>1,064,957</u>	<u>1,872,139</u>	<u>1,962,028</u>	<u>2,019,389</u>	
									57,361 2.92%
51	General Government								
52	Public Safety								
53	Transportation	1,539,220	1,694,512	1,760,914	908,457	1,715,639	1,805,528	1,851,976	
54	Health								
55	Leisure Act/Conservation								
56	Economic Environment								
57	Other Public Services								
59	Other Financing Uses	158,000	161,554	155,655	156,500	156,500	156,500	167,413	
		<u>1,697,220</u>	<u>1,856,066</u>	<u>1,916,569</u>	<u>1,064,957</u>	<u>1,872,139</u>	<u>1,962,028</u>	<u>2,019,389</u>	



CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**HEALTH & HUMAN SERVICES**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>HEALTH OFFICER</b>									
100-541000-03-110	SALARIES	15,539	6,937	-	-	-	-	-	
100-541000-03-130	CAR ALLOWANCE	1,416	592	-	-	-	-	-	
100-541000-03-151	OASDI	1,297	576	-	-	-	-	-	
100-541000-03-152	RETIREMENT	1,145	508	-	-	-	-	-	
<b>HUMANE SOCIETY</b>									
100-541200-01-790	OTHER CONTRIB TO HUMANE SOCIET	46,000	30,203	30,200	31,800	31,800	31,790	31,800	OCHS Requested \$31,790
		<u>65,397</u>	<u>38,816</u>	<u>30,200</u>	<u>31,800</u>	<u>31,800</u>	<u>31,790</u>	<u>31,800</u>	
51	General Government								
52	Public Safety								
53	Transportation								
54	Health	65,397	38,816	30,200	31,800	31,800	31,790	31,800	
55	Leisure Act/Conservation								
56	Economic Environment								
57	Other Public Services								
59	Other Financing Uses								
		<u>65,397</u>	<u>38,816</u>	<u>30,200</u>	<u>31,800</u>	<u>31,800</u>	<u>31,790</u>	<u>31,800</u>	

**10**  
**0.03%**

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**PARKS**

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>PARKS</b>									
100-552000-05-110	SALARIES	184,124	189,767	195,079	91,996	201,439	218,817	223,125	
100-552000-05-111	OVERTIME	-	-	284	885	1,000	-	1,000	
100-552000-05-151	OASDI	13,599	14,006	14,283	6,777	15,136	16,740	17,069	
100-552000-05-152	RETIREMENT	10,078	10,266	10,329	4,880	10,501	11,126	11,670	
100-552000-05-154	HEALTH INSURANCE	26,128	26,337	25,184	12,159	24,603	24,930	45,644	
100-552000-05-155	LIFE INSURANCE	31	33	38	20	48	38	55	
100-552000-05-210	PROFESSIONAL SERVICES	5,791	-	5,940	119	119	-	-	
100-552000-05-216	LEGAL FEES	1,415	866	-	369	500	1,000	-	
100-552000-05-221	ELECTRICITY	9,704	10,846	11,938	5,111	11,000	10,000	12,000	
100-552000-05-222	PROPANE	69	196	431	-	300	600	600	Cemetery Propane
100-552000-05-223	TELEPHONE	933	981	979	410	1,500	1,500	1,500	
100-552000-05-224	WATER/WASTEWATER	12,154	15,011	12,356	8,815	13,000	12,000	13,000	
100-552000-05-245	EQUIP REPAIR/MAINTENANCE	2,353	5,216	5,279	2,452	12,500	12,500	12,500	
100-552000-05-312	POSTAGE	4	-	1	-	-	5	-	
100-552000-05-313	PRINTING & DUPLICATING	10	550	21	10	500	500	500	
100-552000-05-321	PUBLICATION, SUBSCRIPTS & DUES	150	90	16	-	-	-	-	
100-552000-05-328	ADVERTISING	-	-	246	-	-	150	150	
100-552000-05-331	TRAVEL & TRAINING	449	-	-	-	-	-	1,000	
100-552000-05-350	REPAIR AND MAINTENANCE SUPP	10,546	17,321	21,014	9,666	21,000	21,000	21,000	
100-552000-05-351	FUEL/GREASE/OIL	8,157	11,589	15,214	4,656	14,000	14,000	14,000	
100-552000-05-353	VEHICLE REPAIR/MAINT	680	1,722	1,106	1,207	2,500	2,500	3,000	
100-552000-05-356	CLEANING SUPPLIES	1,449	3,310	4,101	1,986	4,500	4,500	5,000	
100-552000-05-391	MINOR EQUIPMENT	7,720	4,228	9,197	-	27,500	10,000	15,000	
100-552000-05-810	MACHINERY & EQUIPMENT	6,700	-	-	-	-	-	-	
100-552000-05-812	VEHICLES	-	-	-	-	-	17,500	-	
100-552000-05-910	CONTINGENCY	-	-	-	-	-	-	-	
<b>URBAN FORESTRY</b>									
100-561100-05-210	PROFESSIONAL SERVICES	9,370	9,232	7,903	4,350	42,000	42,000	5,000	Urban Forestry Grant
100-561100-05-350	REPAIR AND MAINTENANCE SUPP	-	1,020	86	-	5,100	3,000	-	
		<b>311,613</b>	<b>322,586</b>	<b>341,023</b>	<b>155,868</b>	<b>408,746</b>	<b>424,406</b>	<b>402,813</b>	
51 General Government									
52 Public Safety									
53 Transportation									
54 Health									
55 Leisure Act/Conservation		302,243	312,335	333,033	151,518	361,646	379,406	397,813	
56 Economic Environment		9,370	10,252	7,989	4,350	47,100	45,000	5,000	
57 Other Public Services									
59 Other Financing Uses		-	-	-	-	-	-	-	
		<b>311,613</b>	<b>322,586</b>	<b>341,023</b>	<b>155,868</b>	<b>408,746</b>	<b>424,406</b>	<b>402,813</b>	

(21,593)  
-5.09%

CITY OF RHINELANDER  
SPECIAL REVENUE FUNDS  
2024 COMPARATIVE BUDGET SUMMARY

		2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.
204 CDBG	REVENUE	29,006	98,684	54,214	83,000	60,500	70,000	15.70%
	EXPENDITURES	72,412	43,031	10,454	65,000	150,000	150,000	0.00%
	SURPLUS/(DEFICIT)	(43,406)	55,653	43,760	18,000	(89,500)	(80,000)	
	ESTIMATED FUND BAL			278,523		296,523	216,523	
205 RECYCLING	REVENUE	179,443	184,208	178,251	179,106	179,095	190,019	6.10%
	EXPENDITURES	164,908	166,485	173,096	175,101	179,294	190,019	5.98%
	SURPLUS/(DEFICIT)	14,535	17,723	5,155	4,005	(199)	-	
	ESTIMATED FUND BAL			38,950		42,955	42,955	
206 PARKING LOT ADVISORY	REVENUE	17,541	18,375	19,402	399	-	-	0.00%
	EXPENDITURES	20,675	38,331	68,782	-	-	-	0.00%
	SURPLUS/(DEFICIT)	(3,134)	(19,956)	(49,379)	399	-	-	
	ESTIMATED FUND BAL			(399)		-	-	
207 ROOM TAX	REVENUE	181,686	260,247	311,578	251,840	226,000	281,000	24.34%
	EXPENDITURES	192,360	255,555	280,455	269,700	255,370	288,601	13.01%
	SURPLUS/(DEFICIT)	(10,674)	4,691	31,123	(17,860)	(29,370)	(7,601)	
	ESTIMATED FUND BAL			133,583		115,723	108,122	
208 DOWNTOWN WORKS	REVENUE	27,191	42,469	13,117	10,004	7,138	3,539	-50.42%
	EXPENDITURES	-	30	-	30	80,120	80,120	0.00%
	SURPLUS/(DEFICIT)	27,191	42,439	13,117	9,974	(72,982)	(76,581)	
	ESTIMATED FUND BAL			194,327		204,301	127,720	
209 HAZARDOUS MATERIALS	REVENUE	21,850	16,614	16,775	16,775	16,500	16,775	1.67%
	EXPENDITURES	26,210	23,567	13,780	8,757	8,757	12,058	37.70%
	SURPLUS/(DEFICIT)	(4,360)	(6,953)	2,995	8,018	7,743	4,717	
	ESTIMATED FUND BAL			15,771		23,789	28,506	
210 PIONEER PARK HISTORICAL COMPLEX	REVENUE	109,939	58,870	59,017	57,560	53,420	75,881	42.05%
	EXPENDITURES	78,625	71,454	49,633	52,721	53,420	75,881	42.05%
	SURPLUS/(DEFICIT)	31,314	(12,584)	9,384	4,839	-	-	
	ESTIMATED FUND BAL			51,480		56,319	56,319	
211 SHARED RIDE	REVENUE	389,826	465,323	380,590	420,640	574,778	467,826	-18.61%
	EXPENDITURES	429,089	429,695	340,755	420,640	589,778	467,826	-20.68%
	SURPLUS/(DEFICIT)	(39,263)	35,628	39,835	-	(15,000)	-	
	ESTIMATED FUND BAL			(151,114)		(151,114)	(151,114)	

CITY OF RHINELANDER  
SPECIAL REVENUE FUNDS  
2024 COMPARATIVE BUDGET SUMMARY

		2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.
212 TANK INSPECTION	REVENUE	7,175	6,995	4,353	-	-	-	0.00%
	EXPENDITURES	5,482	5,959	35,183	14,987	36,000	-	0.00%
	SURPLUS/(DEFICIT)	1,694	1,036	(30,830)	(14,987)	(36,000)	-	
	ESTIMATED FUND BAL			14,987		-	-	
213 SPECIAL PROJECTS FUND	REVENUE	114,963	57,490	33,974	453,934	501,388	354,430	-29.31%
	EXPENDITURES	114,963	39,247	6,998	461,336	509,094	354,430	100.00%
	SURPLUS/(DEFICIT)	-	18,243	26,976	(7,402)	(7,706)	-	
	ESTIMATED FUND BAL			45,219		37,817	37,817	
215 LANDFILL REMEDIATION	REVENUE	615	44	435	1,070	25	2,767	10968.00%
	EXPENDITURES	15,735	23,501	20,996	21,102	23,202	16,247	-29.98%
	SURPLUS/(DEFICIT)	(15,119)	(23,457)	(20,561)	(20,032)	(23,177)	(13,480)	
	ESTIMATED FUND BAL			33,512		13,480	(0)	
216 PLAYGROUND EQUIPMENT	REVENUE	1,365	3,150	4,460	7,500	80,000	156,000	95.00%
	EXPENDITURES	3,985	794	6,167	7,133	82,000	157,500	92.07%
	SURPLUS/(DEFICIT)	(2,620)	2,356	(1,707)	367	(2,000)	(1,500)	
	ESTIMATED FUND BAL			38,325		38,692	37,192	
217 BOAT LAUNCH	REVENUE	7,140	6,666	7,656	6,500	6,000	6,500	8.33%
	EXPENDITURES	1,753	734	325	15,000	15,340	15,340	0.00%
	SURPLUS/(DEFICIT)	5,387	5,933	7,331	(8,500)	(9,340)	(8,840)	
	ESTIMATED FUND BAL			61,112		52,612	43,772	
219 2% FIRE DUES PROGRAM	REVENUE	-	-	-	-	-	27,299	100.00%
	EXPENDITURES	-	-	-	-	-	27,299	100.00%
	SURPLUS/(DEFICIT)	-	-	-	-	-	-	
	ESTIMATED FUND BAL			-		-	-	
221 HISTORIC PRESERVATION	REVENUE	-	-	-	-	-	-	0.00%
	EXPENDITURES	-	-	-	-	-	-	0.00%
	SURPLUS/(DEFICIT)	-	-	-	-	-	-	
	ESTIMATED FUND BAL			2,132		2,132	2,132	
222 K-9	REVENUE	4,900	6,111	17,041	52,000	37,000	2,000	-94.59%
	EXPENDITURES	1,892	1,540	3,994	52,207	39,750	4,800	-87.92%
	SURPLUS/(DEFICIT)	3,008	4,571	13,047	(207)	(2,750)	(2,800)	
	ESTIMATED FUND BAL			28,655		28,448	25,648	

CITY OF RHINELANDER  
SPECIAL REVENUE FUNDS  
2024 COMPARATIVE BUDGET SUMMARY

		2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.
223 DARE	REVENUE	-	-	-	-	-	-	0.00%
	EXPENDITURES	-	-	-	160	3,165	3,005	-5.06%
	SURPLUS/(DEFICIT)	-	-	-	(160)	(3,165)	(3,005)	
	ESTIMATED FUND BAL			3,165		3,005	0	
225 AMBULANCE SERVICE	REVENUE	1,257,913	1,866,183	1,550,175	1,982,602	1,869,862	1,615,000	-13.63%
	EXPENDITURES	1,257,913	1,802,405	1,555,258	1,687,329	1,921,669	1,925,408	0.19%
	SURPLUS/(DEFICIT)	-	63,779	(5,082)	295,273	(51,807)	(310,408)	
	ESTIMATED FUND BAL			58,697		353,970	43,562	
226 PROPERTY ACQ & IMPROVEMENTS	REVENUE	-	-	6,301	-	-	-	0.00%
	EXPENDITURES	-	15,580	2,926	-	-	-	0.00%
	SURPLUS/(DEFICIT)	-	(15,580)	3,375	-	-	-	
	ESTIMATED FUND BAL			(12,205)		(12,205)	(12,205)	
227 PREMIER RESORTA AREA TAX	REVENUE	687,654	849,777	931,015	1,290,000	1,290,000	810,000	-37.21%
	EXPENDITURES	342,815	366,847	1,885,284	1,685,175	2,413,675	1,280,575	-46.95%
	SURPLUS/(DEFICIT)	344,839	482,931	(954,269)	(395,175)	(1,123,675)	(470,575)	
	ESTIMATED FUND BAL			1,253,362		858,187	387,612	
<b>TOTAL SPECIAL FUNDS</b>	REVENUE	3,038,207	3,941,208	3,588,353	4,812,930	4,901,706	4,079,036	-16.78%
	EXPENDITURES	2,728,816	3,284,753	4,454,085	4,936,378	6,360,634	5,049,109	-20.62%
	SURPLUS/(DEFICIT)	309,392	656,454	(865,733)	(123,448)	(1,458,928)	(970,073)	
	ESTIMATED FUND BAL			2,088,081		1,964,633	994,559	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**CDBG (REVOLVING LOAN FUND)**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	<u>Notes</u>
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
204-468401-00-000	CDBG LOAN REPAYMENT	27,448	98,570	50,876	40,908	70,000	60,000	60,000	
204-481100-00-000	INVESTMENT INTEREST	1,558	115	3,337	6,574	13,000	500	10,000	
		29,006	98,684	54,214	47,482	83,000	60,500	70,000	
204-566000-00-210	PROFESSIONAL SERVICES	7,030	8,353	7,454	6,119	15,000	20,000	20,000	
204-566000-00-232	CONSTRUCTION DISBURSEMENTS	65,371	34,679	3,000	20,838	50,000	130,000	130,000	
204-566000-00-313	PRINTING & DUPLICATING	9	-	-	-	-	-	-	
204-566000-00-390	OTHER EXPENSES	2	-	-	-	-	-	-	
		72,412	43,031	10,454	26,956	65,000	150,000	150,000	
		(43,406)	55,653	43,760	20,526	18,000	(89,500)	(80,000)	

**Fund Balance Projections**

2023 Beginning Balance	278,523	204-342000-00
2023 Projected Change	18,000	
2023 Projected Ending Balance	296,523	
2024 Projected Budget Change	(80,000)	
2024 Projected Ending Balance	216,523	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**RECYCLING**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	<u>Notes</u>
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
205-435410-04-000	RECYCLING AIDS	21,443	22,654	22,596	22,606	22,606	22,595	22,606	
205-492020-04-000	TRANSFER FROM GENERAL FUND	158,000	161,554	155,655	156,500	156,500	156,500	167,413	
		179,443	184,208	178,251	179,106	179,106	179,095	190,019	
205-536320-04-110	SALARIES	33,830	34,260	33,479	17,406	32,367	35,568	39,387	
205-536320-04-111	OVERTIME	-	-	-	106	-	-	-	
205-536320-04-151	OASDI	2,261	2,507	2,410	1,271	2,407	2,721	3,013	
205-536320-04-152	RETIREMENT	2,105	2,186	2,127	1,145	2,167	2,373	2,654	
205-536320-04-154	HEALTH INSURANCE	9,106	8,296	8,074	3,366	8,277	8,261	10,077	Health & Dental
205-536320-04-155	LIFE INSURANCE	6	5	5	3	9	6	8	
205-536320-04-210	PROFESSIONAL SERVICES	114,033	117,840	121,504	52,101	125,374	124,865	129,380	max 3% increase per contract
205-536320-04-328	ADVERTISING	2,013	308	-	-	500	1,000	1,000	
205-536320-04-351	FUEL/GREASE/OIL	1,468	887	3,270	621	2,000	2,500	2,500	
205-536320-04-353	VEHICLE REPAIR/MAINT	87	197	2,228	629	2,000	2,000	2,000	
		164,908	166,485	173,096	76,647	175,101	179,294	190,019	
		14,535	17,723	5,155	102,459	4,005	(199)	-	

2023 Beginning Balance	38,950	205-340000-00
2023 Projected Change	4,005	
2023 Projected Ending Balance	42,955	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	42,955	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**PARKING LOT ADVISORY**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
206-442001-00-000	DAY PARKING PERMITS	1,229	1,145	68	-	-	-	-	
206-442002-00-000	24-HOUR PARKING PERMITS	1,246	1,670	1,858	-	-	-	-	
206-482000-00-000	RENT	15,066	15,560	17,476	-	-	-	-	
206-492000-00-000	TRANSFER FROM OTHER FUNDS	-	-	-	399	399	-	-	
		17,541	18,375	19,402	399	399	-	-	
206-534500-00-210	PROFESSIONAL SERVICES	505	134	-	-	-	-	-	
206-534500-00-221	ELECTRICITY	3,981	3,448	4,540	-	-	-	-	
206-534500-00-224	WATER/WASTEWATER	1,404	1,836	1,836	-	-	-	-	
206-534500-00-235	LOT MAINTENANCE	14,785	32,913	35,742	-	-	-	-	
206-534500-00-391	MINOR EQUIPMENT	-	-	2,529	-	-	-	-	
206-592100-00-000	TRANS TO GENERAL FUND	-	-	24,135	-	-	-	-	
		20,675	38,331	68,782	-	-	-	-	
		(3,134)	(19,956)	(49,379)	399	399	-	-	

2023 Beginning Balance	(399)	206-340000-00
2023 Projected Change	399	
2023 Projected Ending Balance	-	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	-	



CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**ROOM TAX FUND**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
207-412000-00-000	PUBLIC ACCOMMODATION TAXES	178,336	258,743	310,449	52,658	250,000	225,000	280,000	
207-455200-01-000	LATE/SURCHARGES	-	-	128	-	-	-	-	
207-485009-05-000	FIREWORKS DONATIONS	3,350	1,503	1,000	1,369	1,840	1,000	1,000	
		181,686	260,247	311,578	54,028	251,840	226,000	281,000	
207-567100-05-210	PROFESSIONAL SERVICES	6,750	18,500	-	-	-	-	-	
207-567100-05-216	LEGAL FEES	275	-	720	-	30	1,000	1,000	
207-567100-05-328	ADVERTISING	3,500	-	-	-	-	-	-	
207-567100-05-390	OTHER EXPENSES	-	-	4,000	50	50	-	-	
207-567100-05-720	GRANTS/DONATIONS TO CHAMBER	124,835	181,120	217,315	48,979	175,000	157,500	196,000	70% Taxes collected
207-567100-05-721	COMMUNITY PROGRAMMING	12,000	15,000	18,000	41,506	54,000	56,250	40,000	Fireworks, ADA Picnic Tables
207-595200-00-000	TRANSFER TO HISTORICAL COMPLEX	45,000	40,935	40,420	40,620	40,620	40,620	51,601	
		192,360	255,555	280,455	131,154	269,700	255,370	288,601	
		(10,674)	4,691	31,123	(77,127)	(17,860)	(29,370)	(7,601)	

**Fund Balance Projections**

2023 Beginning Balance	133,583	207-340000-00
2023 Projected Change	(17,860)	
2023 Projected Ending Balance	115,723	
2024 Projected Budget Change	(7,601)	
2024 Projected Ending Balance	108,122	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**DOWNTOWN WORKS**

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
208-468501-00-000	LOAN FEES	-	-	-	-	-	1,200	1,200	
208-481101-00-000	LOAN REPAYMENTS	26,123	42,392	12,597	-	9,816	5,632	2,273	
208-481102-00-000	LOAN INTEREST	1,068	77	520	141	188	306	66	
		<u>27,191</u>	<u>42,469</u>	<u>13,117</u>	<u>141</u>	<u>10,004</u>	<u>7,138</u>	<u>3,539</u>	
208-567200-00-216	LEGAL FEES	-	30	-	-	30	120	120	
208-567200-00-390	OTHER EXPENSES	-	-	-	-	-	80,000	80,000	New loans
		-	30	-	-	30	80,120	80,120	
		<u>27,191</u>	<u>42,439</u>	<u>13,117</u>	<u>141</u>	<u>9,974</u>	<u>(72,982)</u>	<u>(76,581)</u>	

**Fund Balance Projections**

2023 Beginning Balance	194,327	208-340000-00
2023 Projected Change	9,974	
<u>2023 Projected Ending Balance</u>	<u>204,301</u>	
2024 Projected Budget Change	(76,581)	
<u>2024 Projected Ending Balance</u>	<u>127,720</u>	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**HAZARDOUS MATERIALS**

Acct No                      Account Description  
 209-472210-03-000      DISASTER ASSIST - STATE CHARGE  
 209-485000-03-000      DONATION/CONTRIBUTION PRIVATE

Previous Spending			Current Fiscal Year				
2020 Actual	2021 Actual	2022 Actual	2023			2024	
			Jun YTD Actual	Projected	Budget	Request	
16,500	16,500	16,775	8,250	16,775	16,500	16,775	
5,350	114	-	-	-	-	-	
21,850	16,614	16,775	8,250	16,775	16,500	16,775	
<hr/>							
190	380	-	38	500	500	500	
144	246	6	83	250	250	250	
-	-	-	-	-	-	-	
5	8	-	2	11	11	11	
55	103	1	22	136	136	136	
-	221	-	-	-	-	-	
0	0	-	0	-	-	-	
-	-	-	-	-	-	-	
25,817	22,609	13,773	6,102	7,860	7,860	11,161	
-	-	-	-	-	-	-	
26,210	23,567	13,780	6,246	8,757	8,757	12,058	
<hr/>							
(4,360)	(6,953)	2,995	2,004	8,018	7,743	4,717	

Notes

**Fund Balance Projections**

2023 Beginning Balance	15,771	209-341000-00
2023 Projected Change	8,018	
2023 Projected Ending Balance	23,789	
2024 Projected Budget Change	4,717	
2024 Projected Ending Balance	28,506	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**PIONEER PARK HISTORICAL COMPLEX**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
210-432000-05-000	FEDERAL GRANTS	192	-	-	-	-	-	-	
210-483102-07-000	GIFT SHOP MERCHANDISE REVENUE	5,732	13,245	13,237	3,943	12,000	11,000	11,000	
210-485013-00-000	ORGANIZATIONS & INDIVIDUALS	-	-	-	106	2,246	-	11,000	
210-485019-06-000	LOGGING GENERAL DONATIONS	2,895	2,674	2,566	525	1,500	1,500	1,500	
210-485019-08-000	RAILROAD GENERAL DONATIONS	479	1,064	947	-	200	-	-	
210-485019-09-000	SCHOOL HOUSE GENERAL DONATIONS	291	522	1,083	-	350	200	200	
210-485019-10-000	CIVILIAN GENERAL DONATIONS	150	232	252	-	150	100	100	
210-485020-13-000	ANTIQUES PUBLICATION DONATIONS	200	-	-	-	-	-	-	
210-485021-06-000	LOGGING RESTORATION DONATIONS	5,000	198	512	494	494	-	-	
210-485021-08-000	RAILROAD RESTORATION DONATIONS	50,000	-	-	-	-	-	480	
210-492000-00-000	TRANSFER FROM OTHER FUNDS	45,000	40,935	40,420	40,620	40,620	40,620	51,601	Room Tax Contribution
		109,939	58,870	59,017	45,688	57,560	53,420	75,881	
210-551200-05-110	HISTORICAL COMPLEX SALARIES	32,210	31,642	32,047	9,584	32,500	33,000	37,312	
210-551200-05-151	HISTORICAL COMPLEX OASDI	2,464	2,418	2,451	733	2,500	2,525	2,854	
210-551200-05-195	HISTORICAL COMPLEX RECRUITMENT	-	-	450	60	119	500	300	
210-551200-05-210	HISTORICAL COMPLEX PROF FEES	1,895	1,529	1,407	818	1,163	700	925	Per Mar, Chamber
210-551200-05-221	HISTORICAL COMPLEX ELECTRICITY	2,845	2,482	2,619	1,322	-	2,800	-	
210-551200-05-223	HISTORICAL COMPLEX TELEPHONE	343	494	493	205	512	495	540	
210-551200-05-328	HISTORICAL COMPLEX ADVERTISING	-	-	-	-	3,458	-	1,000	
210-551201-06-294	GIFT SHOP CC FEES	-	242	234	91	250	250	300	
210-551201-06-311	GIFT SHOP OFFICE SUPPLIES	903	353	261	142	400	400	400	
210-551201-06-392	GIFT SHOP MERCHANDISE	2,720	7,031	6,874	4,602	8,750	8,750	8,750	
210-551202-07-247	LOGGING BLDG REPAIR/MAIN	2,914	1,462	728	959	2,000	2,000	22,000	Roof replacement
210-551202-07-392	LOGGING MUSEUM OTHER EXPENSES	4,676	1,385	993	1,208	-	1,000	-	
210-551203-08-247	RAILROAD BLDG REPAIR/MAINT	943	64	484	-	1,000	1,000	1,000	
210-551203-08-813	RAILROAD BUILDINGS & PROPERTY	26,712	21,982	-	-	-	-	-	
210-551204-09-247	SCHOOL HOUSE BLDG REPAIR/MAINT	-	-	-	50	69	-	-	
210-551204-09-311	SCHOOL HOUSE OFFICE SUPPLIES	-	-	592	-	-	-	500	
210-551205-10-247	CCC BLDG REPAIR/MAINTENANCE	-	370	-	-	-	-	-	
210-551205-10-311	CIVILIAN OFFICE SUPPLIES	-	-	-	-	-	-	-	
		78,625	71,454	49,633	19,774	52,721	53,420	75,881	
		31,314	(12,584)	9,384	25,914	4,839	-	-	

**Fund Balance Projections**

2023 Beginning Balance	51,480	210-339000-00	RETAINED EARNINGS-UNRESERVED
2023 Projected Change	4,839	210-339600-00	GIFT SHOP ASSIGNED FUND BALANCE
2023 Projected Ending Balance	56,319	210-339700-00	LOGGING MUSEUM ASSIGNED FUND BALANCE
2024 Projected Budget Change	-	210-339800-00	RAILROAD MUSEUM ASSIGNED FUND BALANCE
2024 Projected Ending Balance	56,319	210-339900-00	SCHOOL ASSIGNED FUND BALANCE
		210-339100-00	CCC RETAINED EARNINGS

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**SHARED RIDE**

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
211-432000-00-000	FEDERAL GRANTS	248	-	-	-	-	-	-	
211-432310-00-000	TRANSPORTATION AIDS - FED	231,023	256,610	182,784	46,437	179,258	251,238	259,784	
211-435000-00-000	STATE AID-SECTION 5311 CAPITAL	-	-	-	-	50,123	50,160	-	
211-435310-00-000	TRANSPORTATION AIDS - STATE	158,556	208,713	174,961	44,684	178,728	273,380	183,042	
211-485102-00-000	INSURANCE COMPANIES	-	-	22,845	-	-	-	-	Insurance Recovery 2015 Van
211-492000-00-000	TRANS FROM GENERAL FUND	-	-	-	-	-	-	25,000	
211-492433-00-000	TRANS FROM CAPITAL FUND	-	-	-	-	12,531	-	-	Assessible Van Local Share
		<u>389,826</u>	<u>465,323</u>	<u>380,590</u>	<u>91,121</u>	<u>420,640</u>	<u>574,778</u>	<u>467,826</u>	
211-535201-00-210	PROFESSIONAL SERVICES	-	-	-	-	-	5,000	-	
211-535201-00-216	LEGAL FEES	248	-	-	-	-	-	-	
211-535201-00-296	AUDIT CONTRACT	1,399	-	-	-	-	-	-	
211-535201-00-323	LEGAL NOTICES	39	-	-	-	-	-	-	
211-535201-00-510	INSURANCE	-	-	-	-	-	750	-	
211-535201-00-794	SHARED RIDE GRANT	427,404	429,695	340,755	151,635	357,806	518,868	467,826	
211-535201-00-812	VEHICLES	-	-	-	62,654	62,834	65,160	-	
		<u>429,089</u>	<u>429,695</u>	<u>340,755</u>	<u>214,289</u>	<u>420,640</u>	<u>589,778</u>	<u>467,826</u>	
		<u>(39,263)</u>	<u>35,628</u>	<u>39,835</u>	<u>(123,168)</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	

2023 Beginning Balance	(151,114)	211-341000-00
2023 Projected Change	-	
2023 Projected Ending Balance	(151,114)	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	(151,114)	Hold back from state until audited

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**TANK INSPECTION**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
212-462201-03-000	TANK INSPECTION REVENUES	7,175	6,995	4,353	-	-	-	-	Program Discontinued
		7,175	6,995	4,353	-	-	-	-	
212-524000-03-110	SALARIES	-	-	-	-	-	-	-	
212-524000-03-111	OVERTIME	3,821	4,075	2,684	-	-	-	-	
212-524000-03-119	SCHOOLING	-	-	-	-	-	-	-	
212-524000-03-151	OASDI	49	52	35	-	-	-	-	
212-524000-03-152	RETIREMENT	624	670	441	-	-	-	-	
212-524000-03-154	HEALTH INSURANCE	986	1,161	612	-	-	-	-	
212-524000-03-155	LIFE INSURANCE	1	1	1	-	-	-	-	
212-524000-03-390	OTHER EXPENSES	-	-	350	-	-	-	-	
212-524000-03-812	VEHICLES	-	-	31,059	(19)	(19)	36,000	-	
212-592433-03-000	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	15,006	-	-	
		5,482	5,959	35,183	(19)	14,987	36,000	-	
		1,694	1,036	(30,830)	19	(14,987)	(36,000)	-	

**Fund Balance Projections**

2023 Beginning Balance	14,987	212-340000-00
2023 Projected Change	(14,987)	
2023 Projected Ending Balance	-	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	-	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK  
**SPECIAL PROJECTS FUND**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
213-432000-01-000	FEDERAL GRANTS	114,963	-	21,854	-	-	-	-	
213-433000-01-000	FEDERAL GRANTS-OTHER FED PMTS	-	15,726	200	-	442,022	494,123	341,930	Fiscal Recovery Funds
213-435800-00-000	STATE GRANT	-	-	-	-	-	-	-	
213-484000-01-000	INSURANCE RECOVERY	-	-	4,340	-	-	-	-	
213-485000-01-000	PRIVATE DONATION/CONTRIBUTIONS	-	-	2,280	10,250	4,650	4,932	4,500	
213-485001-05-000	TREE BOARD DONATIONS	-	2,468	5,300	2,333	2,333	2,333	-	
213-485002-05-000	ORGANIZATION/INDIV - PARKS	-	7,760	-	-	4,929	-	8,000	
213-492100-00-000	TRANS FROM GENERAL FUND	-	31,536	-	-	-	-	-	
		114,963	57,490	33,974	12,583	453,934	501,388	354,430	
213-511000-01-390	COUNCIL SPEC PRJCT EXPENSES	6,905	-	-	-	-	-	-	
213-514110-01-210	ADMIN SPEC PRJ PROF SRVS	-	32,179	601	-	-	-	-	
213-514110-01-390	ADMIN SPEC PRJCT EXPENSES	3,617	-	2,057	957	4,284	4,870	49,430	
213-514400-01-390	ELECTION SPEC PRJCT EXPENSES	32,592	-	-	-	-	-	-	
213-514500-01-390	IT SPEC PRJCT EXPENSES	41,542	5,000	-	-	39,220	39,220	-	
213-516000-05-390	CITY BLDGS SPEC PRJCT EXPENSES	1,818	-	-	-	-	-	-	
213-521000-02-390	POLICE SPEC PRJCT EXPENSES	14,131	-	-	-	-	-	-	
213-521000-02-812	POLICE VEHICLES	-	-	-	-	35,000	35,000	-	
213-522000-03-390	FIRE SPEC PRJCT EXPENSES	12,204	-	-	3,256	4,691	3,257	-	
213-533000-04-390	DPW SPEC PRJCT EXPENSES	443	-	-	21	40,000	40,000	-	
213-533000-04-810	DPW MACHINERY & EQUIPMENT	-	-	-	-	46,882	71,100	-	
213-552000-05-390	PARKS SPEC PRJCT EXPENSES	1,711	2,068	4,340	-	4,929	-	8,000	
213-552000-05-810	PARKS MACHINERY & EQUIPMENT	-	-	-	-	61,150	72,000	-	
213-552000-05-812	PARKS VEHICLES	-	-	-	-	62,266	62,266	-	
213-561100-05-390	URBAN FORESTRY SPEC PRJCT EXP	-	-	-	10,101	10,101	10,101	-	
213-592227-04-000	TRANSFER TO PRAT	-	-	-	-	60,000	60,000	-	
213-592433-05-000	TRANSFER TO CAP PROJECT	-	-	-	-	37,533	38,000	-	
213-592444-05-000	TRANSFER TO BIKE PED ADV	-	-	-	-	46,280	46,280	-	
213-592600-00-000	TRANSFER TO ENTERPRISE FUND	-	-	-	-	9,000	27,000	297,000	
		114,963	39,247	6,998	14,335	461,336	509,094	354,430	
		-	18,243	26,976	(1,752)	(7,402)	(7,706)	-	

**Fund Balance Projections**

2023 Beginning Balance	45,219	213-340000-00
2023 Projected Change	(7,402)	213-260000-00
2023 Projected Ending Balance	37,817	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	37,817	

783,951 Unspent ARPA funds not included in Fund Balance as of 1/1/2023

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**LANDFILL REMEDIATION**

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request	<u>Notes</u>
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
215-481100-00-000	INVESTMENT INTEREST	615	44	435	749	1,070	25	300	
215-492000-00-000	TRANS FROM GENERAL FUND	-	-	-	-	-	-	2,467	
		615	44	435	749	1,070	25	2,767	
215-562001-00-216	LEGAL FEES	385	935	-	-	-	2,000	-	
215-562001-00-295	REMEDIATION EXPENSES	15,155	22,478	20,996	21,101	21,102	21,102	16,247	
215-562001-00-511	INSURANCE-PROPERTY	195	88	-	-	-	100	-	
		15,735	23,501	20,996	21,101	21,102	23,202	16,247	
		(15,119)	(23,457)	(20,561)	(20,353)	(20,032)	(23,177)	(13,480)	

**Fund Balance Projections**

2023 Beginning Balance	33,512	215-340000-00
2023 Projected Change	(20,032)	
2023 Projected Ending Balance	13,480	
2024 Projected Budget Change	(13,480)	
2024 Projected Ending Balance	(0)	



CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**PLAYGROUND EQUIPMENT**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request
		2020 Actual	2021 Actual	2022 Actual	2023			
					Jun YTD Actual	Projected	Budget	
216-467203-05-000	SHELTER RESERVATION FEES	1,265	3,150	4,460	7,175	7,500	5,000	6,000
216-485013-05-000	DONATIONS ORG/INDIVIDLS	100	-	-	-	-	-	75,000
216-492400-05-000	TRANSFER FROM CAP PROJECTS FD	-	-	-	-	-	75,000	75,000
		<u>1,365</u>	<u>3,150</u>	<u>4,460</u>	<u>7,175</u>	<u>7,500</u>	<u>80,000</u>	<u>156,000</u>
216-554000-05-350	REPAIR AND MAINTENANCE SUPP	2,610	794	4,177	3,133	3,133	3,000	3,500
216-554000-05-391	MINOR EQUIPMENT	1,375	-	1,991	-	4,000	4,000	4,000
216-554000-05-810	MACHINERY & EQUIPMENT	-	-	-	-	-	75,000	150,000
		<u>3,985</u>	<u>794</u>	<u>6,167</u>	<u>3,133</u>	<u>7,133</u>	<u>82,000</u>	<u>157,500</u>
		<u>(2,620)</u>	<u>2,356</u>	<u>(1,707)</u>	<u>4,042</u>	<u>367</u>	<u>(2,000)</u>	<u>(1,500)</u>

Notes

**Fund Balance Projections**

2023 Beginning Balance	38,325	216-340000-00
2023 Projected Change	367	
<u>2023 Projected Ending Balance</u>	<u>38,692</u>	
2024 Projected Budget Change	(1,500)	
<u>2024 Projected Ending Balance</u>	<u>37,192</u>	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**BOAT LAUNCH**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
217-435000-05-000	STATE GRANT	-	-	-	-	-	-	-	
217-467203-05-000	BOAT LAUNCH FEES	7,140	6,666	7,656	3,078	6,500	6,000	6,500	
217-485100-05-000	BOAT LAUNCH DONATIONS	-	-	-	-	-	-	-	
		<u>7,140</u>	<u>6,666</u>	<u>7,656</u>	<u>3,078</u>	<u>6,500</u>	<u>6,000</u>	<u>6,500</u>	
217-554000-05-210	PROFESSIONAL SERVICES	-	-	-	-	10,000	10,000	10,000	Dock Service
217-554000-05-311	STICKERS/OFFICE SUPPLIES	312	-	325	-	-	340	340	
217-554000-05-350	REPAIR AND MAINTENANCE SUPP	1,441	734	-	3,422	5,000	5,000	5,000	
		<u>1,753</u>	<u>734</u>	<u>325</u>	<u>3,422</u>	<u>15,000</u>	<u>15,340</u>	<u>15,340</u>	
		<u>5,387</u>	<u>5,933</u>	<u>7,331</u>	<u>(343)</u>	<u>(8,500)</u>	<u>(9,340)</u>	<u>(8,840)</u>	

**Fund Balance Projections**

2023 Beginning Balance	61,112	217-340000-00
2023 Projected Change	(8,500)	
2023 Projected Ending Balance	52,612	
2024 Projected Budget Change	(8,840)	
2024 Projected Ending Balance	43,772	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**2% FIRE DUES PROGRAM**

Acct No	Account Description
219-434200-03-000	STATE SHARED REV - FIRE DUES
219-522000-03-110	SALARIES
219-522000-03-151	OASDI
219-522000-03-152	RETIREMENT
219-522000-03-154	HEALTH INSURANCE
219-522000-03-155	LIFE INSURANCE
219-522000-03-331	TRAVEL & TRAINING
219-522000-03-391	MINOR EQUIPMENT
219-592100-00-792	TRANS TO GENERAL FUND

Previous Spending			Current Fiscal Year			2024
2020 Actual	2021 Actual	2022 Actual	2023			Request
			Jun YTD Actual	Projected	Budget	
-	-	-	-	-	-	27,299
-	-	-	-	-	-	27,299
-	-	-	-	-	-	11,315
-	-	-	-	-	-	164
-	-	-	-	-	-	2,163
-	-	-	-	-	-	2,521
-	-	-	-	-	-	2
-	-	-	-	-	-	-
-	-	-	-	-	-	11,134
-	-	-	-	-	-	-
-	-	-	-	-	-	27,299
-	-	-	-	-	-	-

Notes

**Fund Balance Projections**

2023 Beginning Balance	-	219-340000-00
2023 Projected Change	-	
2023 Projected Ending Balance	-	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	-	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**HISTORICAL PERSERVATION**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request
		2020 Actual	2021 Actual	2022 Actual	2023			
					Jun YTD Actual	Projected	Budget	
221-467000-01-000	EVENT ADMISSION	-	-	-	-	-	-	-
221-485100-01-000	PRIVATE DONATION/CONTRIBUTIONS	-	-	-	-	-	-	-
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221-566000-00-210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
221-566000-00-311	OFFICE SUPPLIES	-	-	-	-	-	-	-
221-566000-00-331	TRAVEL AND TRAINING	-	-	-	-	-	-	-
221-566000-00-341	PROGRAMMING	-	-	-	-	-	-	-
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Notes

**Fund Balance Projections**

2023 Beginning Balance	2,132	221-340000-00
2023 Projected Change	-	
2023 Projected Ending Balance	2,132	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	2,132	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
 K-9

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	<u>Notes</u>
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
222-485100-02-000	PRIVATE DONATION/CONTRIBUTIONS	4,900	6,111	17,041	39,313	52,000	37,000	2,000	
		4,900	6,111	17,041	39,313	52,000	37,000	2,000	
222-521002-02-210	PROFESSIONAL SERVICES	541	778	2,624	2,962	3,300	1,000	1,200	Veterinary Service
222-521002-02-331	TRAVEL & TRAINING	118	120	-	457	1,000	1,000	2,000	Recertification
222-521002-02-340	OPERATING SUPPLIES	895	443	617	363	600	1,500	800	Dog Food
222-521002-02-390	OTHER EXPENSES	339	198	754	911	1,300	250	800	
222-521002-02-391	MINOR EQUIPMENT	-	-	-	4,007	4,007	-	-	
222-521002-02-812	VEHICLES	-	-	-	-	42,000	36,000	-	
		1,892	1,540	3,994	8,700	52,207	39,750	4,800	
		3,008	4,571	13,047	30,613	(207)	(2,750)	(2,800)	

**Fund Balance Projections**

2023 Beginning Balance	28,655	222-340000-00
2023 Projected Change	(207)	
2023 Projected Ending Balance	28,448	
2024 Projected Budget Change	(2,800)	
2024 Projected Ending Balance	25,648	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**DARE**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
223-485100-02-000	PRIVATE DONATION/CONTRIBUTIONS	-	-	-	-	-	-	-	
223-521000-02-311	OFFICE SUPPLIES	-	-	-	-	-	-	-	
223-521000-02-321	PUBLICATION, SUBSCRIBTS & DUES	-	-	-	-	-	-	-	
223-521000-02-331	TRAVEL & TRAINING	-	-	-	81	160	3,165	3,005	Drug Awareness at Nativity
223-521000-02-390	OTHER EXPENSES	-	-	-	-	-	-	-	
		-	-	-	81	160	3,165	3,005	
		-	-	-	(81)	(160)	(3,165)	(3,005)	

**Fund Balance Projections**

2023 Beginning Balance	3,165	223-340000-00
2023 Projected Change	(160)	
2023 Projected Ending Balance	3,005	
2024 Projected Budget Change	(3,005)	
2024 Projected Ending Balance	0	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
 AMBULANCE SPECIAL REVENUE FUND

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
225-432002-03-000	FEDERAL GRANT - CARES ACT	40,885	-	12,195	101,200	12,195	12,195	-	
225-435000-03-000	INTERGOVERNMENTAL REVENUES	5,721	-	13,256	-	92,004	92,004	-	
225-462205-03-000	AMBULANCE FEES	1,104,812	1,583,855	1,524,725	933,477	1,600,000	1,500,000	1,600,000	
225-480000-03-000	MISCELLANEOUS REVENUES	-	24,822	-	-	-	-	15,000	
225-484000-03-000	INSURANCE RECOVERY	-	-	-	1,436	1,436	-	-	
225-485000-03-000	DONATIONS ORG/INDIVIDLS - AMB	-	800	-	-	-	-	-	
225-491200-03-000	PROCEEDS FROM LT DEBT-NOTES	-	255,000	-	-	260,000	242,663	-	
225-491201-03-000	PREMIUMS ON LT DEBT-NOTES	-	1,706	-	-	10,000	-	-	
225-492000-03-000	TRANSFER FROM GENERAL FUND	106,495	-	-	-	6,967	23,000	-	
		1,257,913	1,866,183	1,550,175	1,036,114	1,982,602	1,869,862	1,615,000	
225-523000-03-110	SALARIES	182,717	178,415	183,640	132,949	263,916	264,160	281,636	
225-523000-03-111	OVERTIME	6,583	13,566	12,638	9,130	18,000	20,000	20,000	
225-523000-03-117	CALL IN PAY	9,169	13,186	7,484	4,017	10,000	10,000	10,000	
225-523000-03-118	ACTING PAY	787	1,999	2,892	725	2,000	2,000	2,000	
225-523000-03-119	SCHOOLING	1,357	-	-	-	-	-	-	
225-523000-03-151	OASDI	2,720	2,769	2,735	1,963	3,794	4,294	4,548	
225-523000-03-152	RETIREMENT	33,612	33,404	33,938	26,658	50,716	53,241	59,967	
225-523000-03-154	HEALTH INSURANCE	49,816	47,963	45,835	27,648	53,221	54,777	58,673	Health and Dental
225-523000-03-155	LIFE INSURANCE	35	34	32	24	44	51	51	
225-523000-03-156	EDUCATIONAL INCENTIVE	4,799	2,030	-	-	-	-	-	Ambulance bonus
225-523000-03-221	ELECTRICITY	3,417	5,508	6,167	4,177	7,200	9,000	9,000	
225-523000-03-223	TELEPHONE	442	266	1,294	1,512	4,000	5,000	5,000	
225-523000-03-224	WATER/WASTEWATER	760	840	834	534	1,400	1,900	1,900	
225-523000-03-241	JANITORIAL SERVICE	978	442	521	-	-	-	-	
225-523000-03-242	MAINTENANCE AGREEMENT	10,355	7,148	6,325	14,178	17,000	17,091	29,101	COT and Cardiac maintenance
225-523000-03-247	BLDG REPAIR/MAINTENANCE	1,661	4,035	4,093	2,878	6,000	6,000	7,000	
225-523000-03-294	FEES - LIFEQUEST	57,578	70,925	63,558	34,166	68,331	60,000	65,000	8% of charges
225-523000-03-311	OFFICE SUPPLIES	481	293	741	106	500	1,000	1,000	
225-523000-03-321	PUBLICATION, SUBSCRIPTS & DUES	75	80	-	-	160	300	300	
225-523000-03-331	TRAVEL & TRAINING	2,805	2,162	2,671	2,243	2,243	4,250	5,250	
225-523000-03-340	OPERATING SUPPLIES	47,061	27,020	32,985	10,887	25,000	30,000	30,000	
225-523000-03-345	COMPUTER REPAIRS/MAINTENANCE	7,407	2,570	1,576	5,071	7,200	2,000	2,500	
225-523000-03-351	FUEL/GREASE/OIL	3,890	6,154	9,245	2,969	8,500	9,000	9,000	
225-523000-03-353	VEHICLE REPAIR/MAINT	7,487	7,811	4,297	2,022	7,000	7,000	6,000	
225-523000-03-356	CLEANING SUPPLIES	4,608	1,338	1,449	884	1,500	1,500	2,000	
225-523000-03-391	MINOR EQUIPMENT	1,492	3,402	45,561	1,626	7,322	7,322	5,000	
225-523000-03-515	INSURANCE	421	-	-	-	-	-	-	
225-523000-03-611	PRINCIPAL ON DEBT	125,000	120,000	125,000	125,000	125,000	125,000	155,000	\$100,000 2013C + \$25,000 2021B + \$30,000 2023A
225-523000-03-621	INTEREST EXPENSE	28,250	25,750	25,575	13,450	23,350	23,350	31,889	\$18,300.00 2013C +\$2050 2021B +\$11539 2023A
225-523000-03-690	AGENCY FEES - SERIES 2010B GO	200	-	200	-	200	200	200	
225-523000-03-742	BAD DEBT	60,958	68,987	81,260	34,833	70,000	70,000	70,000	
225-523000-03-744	CONTRACTUAL ALLOWANCES	600,992	901,104	852,712	511,935	800,000	805,000	805,000	estimate 50% of charge uncollectible
225-523000-03-812	VEHICLES	-	248,336	-	89,005	89,005	328,233	248,393	
225-580000-03-691	DISCOUNT ON NOTES	-	3,799	-	-	14,727	-	-	
225-595350-03-000	TRANSFER TO DEBT SERVICE	-	1,069	-	-	-	-	-	
		1,257,913	1,802,405	1,555,258	1,060,591	1,687,329	1,921,669	1,925,408	
		-	63,779	(5,082)	(24,477)	295,273	(51,807)	(310,408)	

Fund Balance Projections		Final Payment Year	Outstanding Principal
2023 Beginning Balance	58,697	2029	\$660,000.00
2023 Projected Change	295,273	2031	\$205,000.00
2023 Projected Ending Balance	353,970	2033	\$260,000.00
2024 Projected Budget Change	(310,408)		
2024 Projected Ending Balance	43,562		

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**PROPERTY ACQUISITIONS & IMPROVEMENTS**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
226-435201-00-000	WEDC STATE GRANT KABEL AUTO	-	-	-	-	-	-	-	
226-483000-00-000	SALE OF PROPERTY	-	-	6,301	-	-	-	-	
226-492000-00-000	TRANS FROM OTHER FUNDS KABEL	-	-	-	-	-	-	-	
		-	-	6,301	-	-	-	-	
226-534000-00-210	PROFESSIONAL SERVICES	-	-	1,890	-	-	-	-	
226-534000-00-216	LEGAL FEES	-	-	1,036	-	-	-	-	
226-534002-00-817	306 THAYER PROP IMPROVEMENT	-	15,580	-	-	-	-	-	
		-	15,580	2,926	-	-	-	-	
		-	(15,580)	3,375	-	-	-	-	

**Fund Balance Projections**

2023 Beginning Balance	(12,205)	226-340000-00
2023 Projected Change	-	
2023 Projected Ending Balance	(12,205)	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	(12,205)	



CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**PRAT (Premier Resort Area Sales Tax)**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
227-412000-00-000	PREMIER RESORT AREA TAX	677,667	805,194	909,630	204,266	800,000	800,000	800,000	
227-435300-00-000	STATE TRANSPORTATION GRANTS	-	43,440	-	-	450,000	450,000	-	Timber Dr LRIP
227-481100-01-000	INVESTMENT INTEREST	9,987	1,143	19,462	28,834	40,000	40,000	10,000	
227-492400-00-000	TRANS FROM CAPITAL PRJT FUND	-	-	1,923	-	-	-	-	
		<b>687,654</b>	<b>849,777</b>	<b>931,015</b>	<b>233,100</b>	<b>1,290,000</b>	<b>1,290,000</b>	<b>810,000</b>	
227-533000-04-210	PROFESSIONAL SERVICES	-	-	16,232	-	-	-	-	
227-533000-04-372	CONCRETE & ASPHALT	-	-	-	-	-	-	40,000	
227-533000-04-374	CRACK SEALING & PATCHING	-	-	(117,916)	-	-	-	-	
227-533000-04-816	STR IMPRV DSGN	-	1,500	-	-	-	-	-	
227-533003-04-816	STREET MAINTENANCE	-	-	512,283	1,452	50,000	1,500	250,000	Chip Seal, Concrete, Mill & Overlay
227-533004-04-816	TIMBER DR STREET IMPROVEMENT	-	33,985	1,099,274	56,014	925,000	925,000	-	
227-533005-04-816	MONICO STREET IMPROVEMENT	-	93,237	-	-	-	-	-	
227-533006-04-816	OHLSON LN STREET IMPROVEMENT	-	-	138,185	4,944	5,000	-	-	
227-533007-04-816	COOLIDGE AV STREET IMPROVEMENT	-	-	-	30	-	-	-	
227-580000-00-611	PRIN ON DEBT - 2018A	185,000	190,000	195,000	-	200,000	200,000	210,000	2018A \$2,055K Final Payment in 2028 \$1,105,000 Outstanding Principal
227-580000-00-621	INTEREST EXPENSE - 2018A	53,475	47,925	42,225	18,188	36,375	36,375	30,375	
227-580000-00-690	AGENCY FEES - 2018A	200	200	-	200	200	200	200	
227-592350-04-000	TRANSFER TO DEBT SERVICE	104,140	-	-	-	-	-	-	
227-592432-04-000	TRANSFER TO CAP PROJECT FUND	-	-	-	-	150,000	932,000	750,000	Oneida Ave WIP in Fund 432
227-592444-04-000	TRANSFER TO BIKE PED ADV	-	-	-	-	318,600	318,600	-	
		<b>342,815</b>	<b>366,847</b>	<b>1,885,284</b>	<b>80,828</b>	<b>1,685,175</b>	<b>2,413,675</b>	<b>1,280,575</b>	
		<b>344,839</b>	<b>482,931</b>	<b>(954,269)</b>	<b>152,272</b>	<b>(395,175)</b>	<b>(1,123,675)</b>	<b>(470,575)</b>	

**Fund Balance Projections**

2023 Beginning Balance	1,253,362	227-340000-00
2023 Projected Change	(395,175)	227-340001-00
<b>2023 Projected Ending Balance</b>	<b>858,187</b>	
2024 Projected Budget Change	(470,575)	
<b>2024 Projected Ending Balance</b>	<b>387,612</b>	

2023 Beginning Fund Balance	
PRAT =	960,842
NMT =	292,520
	<u>1,253,362</u>

Year End Journal Entry allocates 10% annual PRAT to NMT Reserve per Resolution 2019-18 approved on 7/8/2019

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK  
DEBT SERVICE CITYWIDE

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
350-411100-00-000	GENERAL PROPERTY TAX	903,276	883,215	878,864	879,850	879,850	879,850	879,071	
350-481000-01-000	WRS INTEREST ON ADVANCES	9,268	9,031	8,720	8,349	8,349	8,349	7,933	
350-491200-00-000	REFI PROCEEDS LT DEBT - NOTES	-	1,295,000	-	-	-	-	-	
350-491201-00-000	PREMIUMS ON L/T DEBT	-	9,913	-	-	-	-	-	
350-492433-00-000	TRANSFER IN CAPITAL PRJT FUND	104,140	5,888	-	-	23,761	-	-	
		1,016,684	2,203,048	887,584	888,199	911,960	888,199	887,004	
350-580000-00-691	DISCOUNT ON NOTES	-	19,304	-	-	-	-	-	
<b>SERIES 2010B GO PROMISORY NOTE \$2,250,000</b>									
350-580316-00-611	PRIN ON DEBT - SERIES 2010B GO	175,000	-	-	-	-	-	-	
350-580316-00-621	INT EXPENSE - SERIES 2010B GO	4,900	-	-	-	-	-	-	
350-580316-00-690	AGENCY FEES - SERIES 2010B GO	-	-	-	-	-	-	-	
		179,900	-	-	-	-	-	-	
<b>2012A CITYWIDE BORROWING \$1,785,000</b>									
350-580431-00-611	PRIN ON DEBT - 2012A CITYWIDE	170,000	135,000	-	-	-	-	-	
350-580431-00-621	INT EXPENSE - 2012A CITYWIDE	6,100	2,700	-	-	-	-	-	
350-580431-00-690	AGENCY FEES - SERIES 2010B GO	200	-	-	-	-	-	-	
		176,300	137,700	-	-	-	-	-	
<b>2013A CITYWIDE BORROWING \$4,755,000</b>									
350-580432-00-611	PRIN ON DEBT - 2013A CITYWIDE	60,000	825,000	-	-	-	-	-	
350-580432-00-621	INT EXPENSE - 2013A CITYWIDE	24,100	22,900	-	-	-	-	-	
350-580432-00-690	AGENCY FEES - SERIES 2010B GO	-	-	-	-	-	-	-	
		84,100	847,900	-	-	-	-	-	
<b>2014A CITYWIDE BORROWING \$1,800,000</b>									
350-580433-00-611	PRIN ON DEBT - 2014 CITYWIDE	100,000	695,000	-	-	-	-	-	
350-580433-00-621	INT EXPENSE - 2014 CITYWIDE	16,650	15,448	-	-	-	-	-	
350-580433-00-690	AGENCY FEES - SERIES 2014A GO	400	400	-	-	-	-	-	
		117,050	710,848	-	-	-	-	-	
<b>2016A GO CORP PURPOSE \$2,200,000</b>									
350-580434-00-611	PRIN ON DEBT - 2016A CORP OBL	125,000	160,000	285,000	-	85,000	85,000	90,000	\$2,165K Citywide
350-580434-00-621	INT EXPENSE - 2016A CORP OBL	48,925	46,425	43,225	18,763	37,525	37,525	35,825	Final Payment in 2036
350-580434-00-690	AGENCY FEES - SERIES 2016A GO	400	400	400	400	400	400	400	\$1,350,000 Outstanding Principal
		174,325	206,825	328,625	19,163	122,925	122,925	126,225	
<b>2016B TAXABLE GO \$1,135,000</b>									
350-580435-00-611	PRIN ON DEBT - 2016B TAX GO	45,000	45,000	50,000	55,000	55,000	55,000	60,000	\$1,135K Citywide
350-580435-00-621	INT EXPENSE - 2016B TX GO	32,056	31,269	30,313	14,875	29,131	29,131	27,763	Final Payment in 2033
350-580435-00-690	AGENCY FEES - 2016B TAX GO	400	400	400	400	400	400	400	\$835,000 Outstanding Principal
		77,456	76,669	80,713	70,275	84,531	84,531	88,163	
<b>2018A GO \$1,030,000</b>									
350-580436-00-611	PRIN ON DEBT - 2018A GO	90,000	95,000	100,000	-	100,000	100,000	105,000	\$1,030K Citywide
350-580436-00-621	INT EXPENSE - 2018A GO	26,813	24,113	21,263	9,131	18,263	18,263	15,263	Final Payment in 2033
350-580436-00-690	AGENCY FEES - 2018A GO	200	200	200	200	200	200	200	\$555,000 Outstanding Principal
		117,013	119,313	121,463	9,331	118,463	118,463	120,463	
<b>2019A GO \$1,585,000</b>									
350-580437-00-611	PRIN ON DEBT - 2019A GO	85,000	60,000	60,000	-	65,000	65,000	65,000	\$1,585K Citywide
350-580437-00-621	INT EXPENSE - 2019A GO	54,993	40,890	38,490	18,045	36,090	36,090	33,490	Final Payment in 2039
350-580437-00-690	AGENCY FEES - 2019A GO	400	400	400	400	400	400	400	\$1,315,000 Outstanding Principal
		140,393	101,290	98,890	18,445	101,490	101,490	98,890	
<b>2021B GO \$2,320,000</b>									
350-580438-00-611	PRIN ON DEBT - 2021B GO	-	-	255,000	460,000	460,000	460,000	315,000	\$2,320K Citywide
350-580438-00-621	INT EXPENSE - 2021B GO	-	-	20,294	19,190	19,190	19,190	15,315	Final Payment in 2031
350-580438-00-690	AGENCY FEES - 2021B GO	-	-	200	200	200	200	200	\$1,605,000 Outstanding Principal
		-	-	275,494	479,390	479,390	479,390	330,515	
<b>2023 GO \$1,030,000</b>									
350-580439-00-611	PRIN ON DEBT - 2023A GO	-	-	-	-	-	-	120,000	\$1,030,000K Citywide
350-580439-00-621	INT EXPENSE - 2023A GO	-	-	-	-	-	-	46,109	Final Payment in 2033
350-580439-00-690	AGENCY FEES - 2023A GO	-	-	-	-	-	-	400	\$1,030,000 Outstanding Principal
		-	-	-	-	-	-	166,509	
		1,066,537	2,219,848	905,184	596,604	906,799	906,799	930,765	
		(49,854)	(16,801)	(17,600)	291,595	5,162	(18,600)	(43,761)	(\$18,000) WRS Advance Other Funds (\$2,000) Agency Fees (23,761 2023A Premium)

Fund Balance Projections		350-343000-00
2023 Beginning Balance	335,363	
2023 Projected Change	5,162	
2023 Projected Ending Balance	340,525	
2024 Projected Budget Change	(43,761)	
2024 Projected Ending Balance	296,764	

CITY OF RHINELANDER  
 ENTERPRISE FUNDS  
 2024 COMPARATIVE BUDGET SUMMARY

		2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.
604 GOLF COURSE	REVENUE	631,917	780,928	818,711	814,403	880,900	849,900	-3.52%
	EXPENDITURES	638,797	700,370	869,053	873,139	901,540	811,202	-10.02%
	SURPLUS/(DEFICIT)	(6,880)	80,558	(50,343)	(58,736)	(20,640)	38,698	
	ESTIMATED FUND BAL			(1,716,874)		(1,775,610)	(1,736,912)	
620 WATER UTILIY	REVENUE	2,025,316	2,146,905	2,080,751	2,133,208	2,042,999	3,670,879	79.68%
	EXPENDITURES	2,518,629	2,036,393	1,947,370	2,073,492	2,244,248	2,281,520	1.66%
	SURPLUS/(DEFICIT)	(493,313)	110,513	133,382	59,716	(201,249)	1,389,359	
	ESTIMATED FUND BAL			11,552,140		11,611,856	13,001,215	
630 WASTEWATER UTILITY	REVENUE	7,251,723	3,619,606	3,118,084	3,207,626	3,045,000	3,085,000	1.31%
	EXPENDITURES	5,123,917	3,603,377	3,312,729	3,301,029	3,362,302	3,468,845	3.17%
	SURPLUS/(DEFICIT)	2,127,806	16,230	(194,646)	(93,403)	(317,302)	(383,845)	
	ESTIMATED FUND BAL			24,214,872		24,121,469	23,737,624	
640 STORMWATER UTILITY	REVENUE	434,259	598,647	510,635	508,412	551,500	495,000	-10.24%
	EXPENDITURES	337,841	361,615	394,205	420,129	445,258	443,158	-0.47%
	SURPLUS/(DEFICIT)	96,419	237,032	116,430	88,283	106,242	51,842	
	ESTIMATED FUND BAL			2,178,531		2,266,814	2,318,656	
<b>TOTAL ENTERPRISE FUNDS</b>	REVENUE	10,343,215	7,146,086	6,528,181	6,663,649	6,520,399	8,100,779	24.24%
	EXPENDITURES	8,619,184	6,701,754	6,523,358	6,667,789	6,953,348	7,004,725	0.74%
	SURPLUS/(DEFICIT)	1,724,032	444,333	4,823	(4,140)	(432,949)	1,096,054	
	ESTIMATED FUND BAL			36,228,669		36,224,529	37,320,583	



Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	Notes
		2020 Actual	2021 Actual	2022 Actual	2023			Director Request	
					Jun YTD Actual	Projected	Budget		
<b>GROUNDS</b>									
604-554300-00-110	SALARIES	224,183	250,429	169,000	81,076	181,423	180,978	170,118	Salaries, Taxes, and Benefits
604-554300-00-152	RETIREMENT	(4,033)	(10,229)	-	-	-	-	-	
604-554300-00-210	PROFESSIONAL SERVICES	40,512	40,352	25,396	-	-	-	-	Moved to Clubhouse & Admin
604-554300-00-216	LEGAL FEES	798	2,503	3,840	216	216	-	-	
604-554300-00-221	ELECTRICITY	15,564	7,832	667	541	2,045	8,950	8,950	
604-554300-00-222	GAS	2,610	697	7,369	2,446	5,800	800	800	
604-554300-00-223	TELEPHONE	2,200	2,400	886	450	872	720	720	Admin phone moved to Clubhouse
604-554300-00-244	IRRIGATION & DRAINAGE REP/MNT	2,105	12,558	3,417	125	6,297	6,250	5,000	
604-554300-00-245	EQUIP REPAIR/MAINTENANCE	13,511	14,464	29,450	5,987	10,718	14,200	11,900	
604-554300-00-247	BLDG REPAIR/MAINTENANCE	625	-	1,483	140	319	500	500	
604-554300-00-294	CREDIT CARD FEES	13,779	14,838	120	-	25	-	-	
604-554300-00-311	OFFICE SUPPLIES	-	987	-	852	1,045	-	-	
604-554300-00-312	POSTAGE	15	-	-	-	-	-	-	
604-554300-00-321	PUBLICATION, SUBSCRIPTS & DUES	1,881	1,684	410	430	430	400	400	
604-554300-00-328	ADVERTISING	3,459	6,990	36	845	845	-	-	
604-554300-00-331	TRAVEL & TRAINING	55	-	-	71	71	-	-	
604-554300-00-351	FUEL/GREASE/OIL	9,141	14,345	14,430	4,522	13,229	21,000	21,000	
604-554300-00-354	FERTILIZER	14,616	18,038	19,749	1,741	1,741	30,000	-	
604-554300-00-355	CHEMICALS & PESTICIDES	-	-	8,953	24,186	24,186	-	28,000	
604-554300-00-356	SUPPLIES	3,499	3,377	1,863	1,041	1,915	4,500	4,500	
604-554300-00-361	LANDSCAPING MATERIALS	1,964	4,519	1,585	4,450	4,540	5,250	4,750	
604-554300-00-390	OTHER EXPENSES	703	(1,583)	59,816	209	210	-	-	
604-554300-00-391	MINOR EQUIPMENT	-	2,000	-	508	1,192	-	-	
604-554300-00-511	INSURANCE-PROPERTY	1,129	2,024	2,740	3,029	3,029	2,800	3,100	
604-554300-00-512	INSURANCE-LIABILITY	1,418	1,551	-	-	-	-	-	
604-554300-00-517	INSURANCE-INLAND MARINE	4,386	-	-	-	-	-	-	
604-554300-00-532	EQUIPMENT RENTAL	627	627	661	102	602	500	500	
604-554300-00-541	DEPRECIATION EXPENSE	51,534	45,049	35,900	12,662	17,940	35,900	11,044	
604-554300-00-621	INTEREST EXPENSE	4,969	2,335	1,577	1,258	1,532	1,532	985	Series 2021B \$50 Greens Mowers
604-554300-00-741	LOSS ON SALE OF EQUIP	3,600	-	-	-	-	-	-	2016B WRS payback interest 935.00
		414,852	437,786	389,345	146,887	280,222	314,280	272,267	

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Director Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>CLUB HOUSE &amp; ADMIN</b>									
604-554301-00-110	SALARIES	23,384	18,829	96,759	44,349	65,287	53,119	54,623	Salaries, Taxes, and Benefits
604-554301-00-131	UNIFORMS/CLOTHING	463	441	465	-	1,008	-	-	
									Oliphant Mgmt Fee \$4750/month Admin Labor \$1500/month Marketing \$1250/month
604-554301-00-210	PROFESSIONAL SERVICES	-	-	68,403	48,535	97,007	90,900	90,900	
604-554301-00-221	ELECTRICITY	2,299	3,332	13,099	8,463	17,153	14,250	17,500	
604-554301-00-222	GAS	-	1,111	4,198	4,334	5,533	5,300	5,300	
604-554301-00-223	TELEPHONE	2,265	1,323	7,697	4,961	9,436	6,425	6,425	Telephone, Software, and Internet
604-554301-00-224	WATER/WASTEWATER	3,287	5,044	3,013	2,947	5,651	5,700	5,700	
604-554301-00-226	INTERNET	1,322	905	138	-	-	-	-	
604-554301-00-228	CABLE	2,016	1,205	-	-	-	-	-	
604-554301-00-245	EQUIP REPAIR/MAINTENANCE	1,430	11,601	1,043	-	1,000	3,500	3,500	
604-554301-00-247	BLDG REPAIR/MAINTENANCE	7,521	2,593	4,602	36,510	37,246	17,000	17,000	
604-554301-00-294	CREDIT CARD FEES	-	-	35	20	1,017	17,426	-	
604-554301-00-295	BANK FEES	107	57	-	-	-	-	-	
604-554301-00-297	REFUSE COLLECTION	629	-	-	83	84	-	-	
604-554301-00-311	OFFICE SUPPLIES	-	-	1,127	3,000	4,229	2,025	2,025	
604-554301-00-312	POSTAGE	-	-	3	-	-	-	-	
604-554301-00-321	PUBLICATION, SUBSCRIPTS & DUES	1,020	924	590	-	352	1,000	1,000	
604-554301-00-328	ADVERTISING	-	-	4,551	613	3,136	5,500	5,500	
604-554301-00-331	TRAVEL & TRAINING	-	-	-	421	2,286	-	-	
604-554301-00-351	FUEL/GREASE/OIL	-	-	-	281	1,855	-	-	
604-554301-00-356	SUPPLIES	2,156	5,960	3,097	582	3,480	2,500	2,500	includes cleaning supplies
604-554301-00-390	OTHER EXPENSES	-	(271)	5	-	1,379	-	-	
604-554301-00-391	MINOR EQUIPMENT	-	-	-	132	132	-	-	
604-554301-00-541	DEPRECIATION EXPENSE	32,208	32,050	31,532	3,405	3,405	31,532	-	
		80,106	85,105	240,355	158,635	260,676	256,177	211,973	
<b>GOLF SHOP/OPS &amp; CARS</b>									
604-554302-00-110	SALARIES	24,816	38,095	37,570	20,290	72,068	99,100	68,621	Salaries, Taxes, and Benefits
604-554302-00-131	UNIFORMS/CLOTHING	311	662	-	1,194	1,194	600	1,600	
604-554302-00-223	TELEPHONE	-	-	24	1,100	1,100	-	-	
604-554302-00-225	CART LEASE INT EXP	4,286	2,904	2,246	501	2,684	1,502	11,060	10 Golf Carts \$1502
604-554302-00-245	EQUIP REPAIR/MAINTENANCE	376	1,547	2,304	284	1,109	1,500	4,500	
604-554302-00-247	BLDG REPAIR/MAINTENANCE	-	-	-	1,073	1,589	-	-	
604-554302-00-294	CREDIT CARDS FEES	-	-	14,520	2,560	11,937	-	16,770	
604-554302-00-299	WSGA HANDICAP SYSTEM	2,143	2,608	200	-	-	-	-	
604-554302-00-311	OFFICE SUPPLIES	-	-	1,377	262	-	2,000	3,000	
604-554302-00-312	POSTAGE	560	39	-	-	-	-	-	
604-554302-00-321	PUBLICATION, SUBSCRIPTS & DUES	132	-	3,450	-	622	3,450	3,450	
604-554302-00-328	ADVERTISING	-	-	1,524	1,093	2,086	-	-	
604-554302-00-351	FUEL/GREASE/OIL	1,188	1,184	-	-	-	-	-	
604-554302-00-356	SUPPLIES	2,558	4,155	10,239	9,168	13,159	6,050	9,350	includes tournament expenses
604-554302-00-390	OTHER EXPENSES	-	8,756	1,019	940	941	-	-	
604-554302-00-391	MINOR EQUIPMENT	1,500	-	-	-	-	-	-	
604-554302-00-392	GOLF SHOP MERCHANDISE	56,672	58,114	64,231	18,428	69,430	63,825	63,825	Golf COGS
604-554302-00-532	EQUIPMENT RENTAL	-	862	680	-	800	1,500	1,500	
		94,543	118,926	139,385	56,893	178,719	179,527	183,676	

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Director Request
<b>FOOD &amp; BEVERAGE</b>									
604-554303-00-110	SALARIES	-	-	19,935	26,141	59,010	59,262	55,281	
604-554303-00-131	UNIFORMS/CLOTHING	-	-	120	-	234	900	950	
604-554303-00-210	PROFESSIONAL SERVICES	-	-	198	500	2,697	-	-	
604-554303-00-223	TELEPHONE	-	-	-	115	-	-	-	
604-554303-00-245	EQUIP REPAIR/MAINTENANCE	-	-	1,855	532	1,578	800	800	
604-554303-00-321	PUBLICATION, SUBSCRIPTS & DUES	-	-	920	707	868	1,300	1,300	
604-554303-00-328	ADVERTISING	-	-	320	561	2,441	1,500	1,500	
604-554303-00-355	PAPER, PLASTIC & DISPOSABLES	904	1,552	1,956	2,949	5,737	5,850	5,850	
604-554303-00-390	OTHER EXPENSES	-	-	505	46	1,084	-	-	
604-554303-00-392	FOOD & BEVERAGE SUPPLIES	48,392	56,819	74,160	19,388	79,873	81,944	77,605	
		49,296	58,371	99,968	50,939	153,522	151,556	143,286	
604-580000-00-691	DISCOUNT ON NOTES	-	183	-	-	-	-	-	
	Total Expenses	638,797	700,370	869,053	413,354	873,139	901,540	811,202	
	Income or (Loss)	(6,880)	80,558	(50,343)	(152,974)	(58,736)	(20,640)	38,698	

**DEBT SERVICE & DEPRECIATION**

ADD BACK	DEPRECIATION EXPENSE	83,742	77,099	67,432	16,067	21,345	67,432	11,044
"SUBTRACT" OWE CITY (604-214001-00)	2010B GOLF COURSE CART PATHS	85,000	-	-	-	-	-	-
"SUBTRACT" OWE CITY (604-214003-00)	2013C GO GOLF COURSE \$75,000 Bunkers & I	10,000	10,000	10,000	10,000	10,000	10,000	-
"SUBTRACT" OWE CITY (604-214006-00)	2014A GOLF COURSE \$60,000 MOVER/BLOW	5,000	30,000	-	-	-	-	-
"SUBTRACT" OWE CITY (604-273000-00)	2016B WRS Payback Loan	1,000	2,000	2,000	2,000	2,000	2,000	2,000
"SUBTRACT" OWE CITY (604-214008-00)	BEVERAGE CART \$10,000 (VGM lease)	2,274	-	-	-	-	-	-
"SUBTRACT" OWE CITY (604-214009-00)	40 GOLF CARS \$112,120 (Yamaha)	18,770	19,586	20,438	-	-	-	-
"SUBTRACT" OWE CITY (604-214011-00)	2021B REFI 2014A GOLF MOWER	-	-	5,000	10,000	10,000	10,000	10,000
CASH LOSS		(45,181)	96,070	(15,349)	(148,907)	(49,391)	34,792	47,742

Debt	Final Payment Year	Outstanding Principal
2016B GO \$38K	2033	\$ 28,000.00
2021B GO \$25K	2024	\$ 10,000.00
		\$ 38,000.00

**Fund Balance Projections**

2023 Beginning Balance	(1,716,874)	604-342000-00
2023 Projected Change	(58,736)	604-339000-00
2023 Projected Ending Balance	(1,775,610)	604-310000-00
2024 Projected Budget Change	38,698	
2024 Projected Ending Balance	(1,736,912)	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**WATER UTILITY FUND**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>REVENUE</b>									
620-432001-00-000	FEDERAL GRANTS-CARES ACT	811	-	-	-	-	-	-	
620-464415-00-000	REVENUES-MERCH,JOBBING,CONTRCT	-	-	55	-	-	-	-	
620-464419-00-000	INTEREST INCOME	17,173	1,782	33,487	46,197	92,258	15,000	50,000	
620-464421-00-000	NON-OP REV-CONTRIB IN AID OF C	-	-	-	-	-	-	1,600,000	BIL Community Grants Program
620-464470-00-000	FORFEITED DISCOUNTS	17,273	26,599	19,936	6,336	21,247	15,000	20,000	
620-464610-00-000	METERED SALES-RESIDENTIAL	696,749	728,819	691,232	349,106	693,692	700,000	700,000	
620-464611-00-000	METERED SALES-COMMERCIAL	313,543	346,186	340,240	162,095	342,565	330,000	330,000	
620-464613-00-000	METERED SALES-INDUSTRIAL	445,699	487,643	422,707	121,971	410,380	440,000	410,000	
620-464614-00-000	METERED SALES-PUBLIC AUTHORITY	49,635	49,146	45,701	23,572	46,215	45,000	45,000	
620-464615-00-000	METERED SALES-MULTIFAMILY RES	32,452	34,985	31,962	15,816	31,230	32,000	30,000	
620-464620-00-000	PRIVATE FIRE PROTECTION	26,813	26,885	27,156	13,578	27,156	26,000	27,000	
620-464630-00-000	PUBLIC FIRE PROTECTION SERVICE	326,023	339,672	359,806	180,011	360,092	335,000	350,000	
620-464720-00-000	RENTS FROM WATER PROPERTY	84,603	86,178	88,898	47,026	93,373	88,999	93,879	
620-464740-00-000	OTHER WATER REVENUES	14,542	19,011	19,571	5,288	15,000	16,000	15,000	
620-492000-00-000	TRANSFER IN WATER UTIL	-	-	-	-	-	-	-	
	<b>Total Revenue</b>	<b>2,025,316</b>	<b>2,146,905</b>	<b>2,080,751</b>	<b>970,995</b>	<b>2,133,208</b>	<b>2,042,999</b>	<b>3,670,879</b>	
<b>EXPENDITURES</b>									
620-536000-00-403	DEPRECIATION EXPENSE	373,838	404,106	415,722	221,994	423,988	438,300	470,000	
620-536000-00-408	TAX EXPENSE	16,631	15,603	15,400	11,318	24,250	26,066	25,762	OASDI
620-536000-00-426	DEPRECIATION EXP CONTRIBUTED	100,904	98,217	95,531	47,766	95,532	95,532	100,000	
620-536000-00-427	INTEREST EXPENSE	89,953	100,559	95,973	32,972	82,258	90,197	99,316	
620-536000-00-428	DEBT ISSUANCE COSTS	-	-	-	-	13,000	-	15,000	
620-536000-00-436	INFRASTRUCTURE TRANS TO MUN	712,610	173,001	-	-	-	-	-	
620-536000-00-605	MAINT OF WATER SOURCE	1,290	8	-	-	-	10,000	30,000	
620-536000-00-620	PUMPING EXPENSE-LABOR	24,218	36,242	29,705	5,905	18,000	19,295	21,962	Salaries
620-536000-00-622	FUEL & POWER FOR PUMPING	78,516	86,713	99,472	48,948	117,000	120,000	125,000	
620-536000-00-623	OPER SUPPLY/EXPENSE-PUMPING	2,010	2,010	2,010	-	2,010	2,010	2,010	Airport property well lease
620-536000-00-625	MAINT OF PUMPING PLANT	12,577	20,803	18,321	11,019	18,000	18,580	18,200	Temp Salaries & Service
620-536000-00-630	WATER TREATMENT OPERATION LABR	39,125	48,371	45,519	18,068	54,600	54,600	53,622	Salaries
620-536000-00-631	CHEMICALS	162,718	170,307	203,057	105,389	230,000	231,940	243,537	
620-536000-00-632	WATER TESTING PER PSC	4,412	4,096	4,665	2,335	9,700	7,500	10,000	
620-536000-00-635	MAINTENANCE OF WATER TREATMENT	1,320	1,267	838	341	3,700	2,500	5,500	
620-536000-00-650	MAINTENANCE-DIST RES/STANDPIPE	46	57	3,407	-	-	8,500	8,500	
620-536000-00-651	MAINTENANCE-MAINS	56,114	54,235	63,011	36,683	66,000	83,701	88,096	Salaries and Materials
620-536000-00-652	MAINTENANCE-SERVICES	104,268	95,712	131,818	75,024	130,000	141,511	145,624	Salaries and Materials
620-536000-00-653	MAINTENANCE-METERS	32,728	31,758	17,680	15,007	23,700	40,423	36,784	Salaries and Materials
620-536000-00-654	MAINTENANCE-HYDRANTS	18,202	11,232	12,596	21,419	25,600	23,169	34,914	Salaries and Materials
620-536000-00-901	METER READING LABOR	13,879	13,650	7,471	6,071	11,500	12,712	13,392	Salaries
620-536000-00-902	ACCOUNTING & COLLECTING LABOR	23,561	31,803	28,309	15,889	25,000	27,883	24,351	Salaries and Admin
620-536000-00-903	SUPPLIES & EXPENSES-CUST ACCTS	122	36	120	-	4,300	3,000	4,800	
620-536000-00-904	BAD DEBT WRITE-OFFS	(32)	1,505	1,658	-	-	8,000	8,000	In Rem Foreclosures
620-536000-00-906	CUSTOMER SERVICE & INFORMATION	1,419	661	109	-	-	6,000	-	
620-536000-00-920	ADMIN & GENERAL SALARIES	76,580	89,151	94,246	66,696	104,973	104,973	87,740	Salaries & Admin



Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
620-536000-00-921	OFFICE SUPPLIES & EXPENSES	34,465	38,551	42,104	22,410	36,500	45,366	32,674	Admin and Materials
620-536000-00-923	OUTSIDE SERVICES EMPLOYED	53,441	39,752	32,932	20,050	41,000	32,400	42,000	
620-536000-00-924	PROPERTY INSURANCE	12,907	15,759	18,840	19,085	21,572	21,572	21,974	Admin
620-536000-00-925	INJURIES & DAMAGES	7,919	19,258	9,139	10,698	10,698	20,000	20,000	Workers Comp and Deductible
620-536000-00-926	EMPLOYEE PENSIONS & BENEFITS	74,695	13,474	85,241	46,349	110,000	111,689	116,998	Salaries, 1902.50 WRS loan interest
620-536000-00-928	REGULATORY COMMISSION EXP'S	623	266	125	611	611	2,000	1,000	
620-536000-00-930	MISC GENERAL EXPENSES	20,519	28,039	35,498	17,828	30,000	30,358	30,160	
620-536000-00-933	TRANSPORTATION EXPENSE	10,458	17,509	23,992	7,381	25,000	30,471	29,604	Salaries, Materials, Vehicle Maint
620-536000-00-935	MAINT OF GENERAL PLANT	46	-	7	-	-	2,000	-	
620-592000-00-000	TRANS OUT PILOT	356,550	372,681	312,853	372,000	315,000	372,000	315,000	Per PSC required standard
	Total Expenses	2,518,629	2,036,393	1,947,370	1,259,255	2,073,492	2,244,248	2,281,520	
	Income/(Loss)	(493,313)	110,513	133,382	(288,260)	59,716	(201,249)	1,389,359	

**Fund Balance Projections**

2023 Beginning Balance	11,552,140	620-340001-00
2023 Projected Change	59,716	620-310000-00
2023 Projected Ending Balance	11,611,856	620-320000-00
2024 Projected Budget Change	1,389,359	
2024 Projected Ending Balance	13,001,215	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
 WASTEWATER UTILITY

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>REVENUE</b>									
630-432001-00-000	FEDERAL GRANTS-CARES ACT	539	-	-	-	-	-	-	
630-464419-00-000	INTEREST INCOME	36,608	3,550	68,906	125,443	190,000	50,000	100,000	
630-466221-00-000	MEASURED SERVICE-RESIDENTIAL	1,493,232	1,510,609	1,456,786	727,383	1,462,534	1,480,000	1,450,000	
630-466222-00-000	MEASURED SERVICE-COMMERCIAL	891,551	960,751	997,179	476,440	987,803	950,000	950,000	
630-466223-00-000	MEASURED SERVICE-INDUSTRIAL	110,927	153,461	132,368	48,520	114,220	135,000	135,000	
630-466224-00-000	MEASURED SERVICE-PUBLIC AUTHOR	163,012	160,284	149,102	75,149	153,093	150,000	150,000	includes School District, County, & Nicolet
630-466225-00-000	MEASURED SERVICE-MULTI-FAMILY	104,679	110,700	102,570	50,230	99,976	100,000	100,000	
630-466250-00-000	OTHER SEWER REVENUES	120,767	170,891	175,460	32,256	170,000	150,000	170,000	waste hauling, industrial fees
630-466310-00-000	FORFEITED DISCOUNTS REVENUE	22,933	34,851	33,245	9,853	30,000	30,000	30,000	sewer penalty
630-466421-00-000	NON-OP REV-CONTRIB IN AID OF C	4,305,945	513,104	-	(61,740)	-	-	-	grant funding to be reallocated
630-466635-00-000	MISC REVENUES	1,530	1,404	2,468	-	-	-	-	
	<b>Total Revenue</b>	<b>7,251,723</b>	<b>3,619,606</b>	<b>3,118,084</b>	<b>1,483,534</b>	<b>3,207,626</b>	<b>3,045,000</b>	<b>3,085,000</b>	
<b>EXPENDITURES</b>									
630-537000-00-403	DEPRECIATION EXPENSE	809,033	834,934	862,657	418,614	862,228	823,968	900,000	
630-537000-00-408	TAX EXPENSE	29,292	34,019	37,690	18,544	36,000	40,775	38,062	OASDI
630-537000-00-426	DEPRECIATION EXP CONTRIBUTED	620,705	668,614	668,614	334,308	668,616	668,616	700,000	
630-537000-00-427	INTEREST EXPENSE	465,650	433,424	407,696	134,673	366,150	378,754	431,975	
630-537000-00-428	BOND ISSUE EXPENSE	13,780	-	29,000	-	14,000	-	-	
630-537000-00-436	INFRASTRUCTURE TRANS TO MUN	2,161,319	389,887	-	-	-	-	-	
630-537000-00-690	BAD DEBT WRITE-OFFS	-	2,911	4,434	-	-	-	-	
630-537000-00-820	SUPERVISION & LABOR-COLL CYSTM	221,992	226,960	230,415	103,063	213,000	261,691	244,807	Salaries
630-537000-00-821	RAW SEWAGE PUMPS-POWER	130,775	137,203	153,690	68,833	160,000	140,000	140,000	
630-537000-00-824	PHOSPHORUS REMOVAL CHEMICALS	23,155	19,542	23,189	27,771	52,000	26,000	52,000	
630-537000-00-825	SLUDGE REMOVAL CHEMICALS	15,327	14,835	27,690	12,892	25,000	26,000	32,000	
630-537000-00-826	OTHER CHEMICALS/TREATMENTS	-	45	-	-	-	750	750	
630-537000-00-827	SUPPLIES & EXPENSES-COLL SYSTM	56,408	40,414	37,933	24,968	50,000	55,000	53,450	
630-537000-00-828	TRANSPORTATION EXPENSE	11,400	20,490	23,994	9,707	20,000	20,087	19,630	Salaries, Fuel & Repair
630-537000-00-831	MAINT OF COLLECTION SYSTEMS	91,722	170,707	241,982	94,262	190,000	180,397	183,137	Salaries & Material/Repair
630-537000-00-832	MAINT OF COLLECTION-PUMP EQUIP	38,428	57,728	60,793	22,723	80,000	99,810	85,586	Salaries & Material/Repair
630-537000-00-833	MAINT OF TREATMENT PLNT EQUIP	45,003	111,408	77,710	75,169	110,000	120,000	107,800	
630-537000-00-834	MAINT OF GENERAL PLANT	15,113	25,408	17,683	12,795	18,000	28,840	13,100	Temp Salaries & Material/Repair
630-537000-00-840	BILLING COLLECTION & ACCOUNTNG	27,790	38,146	36,844	20,833	28,856	27,612	31,307	Salaries(UTL BILL) & Admin
630-537000-00-842	METER READING	13,879	13,650	7,471	6,071	12,176	12,712	13,392	Salaries
630-537000-00-850	ADMIN & GENERAL SALARIES	72,184	94,806	109,134	79,573	118,459	114,263	90,609	Salaries & Admin
630-537000-00-851	OFFICE SUPPLIES & EXPENSES	37,701	40,771	52,240	27,109	58,000	64,010	59,170	Admin, Lab supplies, etc.
630-537000-00-852	OUTSIDE SERVICE EMPLOYED	44,001	34,351	19,360	9,572	10,000	10,000	10,000	
630-537000-00-853	INSURANCE	35,460	44,713	61,189	61,393	61,070	61,070	61,229	Admin & WC & MPIC Insurance
630-537000-00-854	EMPLOYEE PENSIONS & BENEFITS	115,139	109,788	75,023	57,243	117,474	165,947	160,643	Salaries & 2370.00 WRS loan interest
630-537000-00-855	INJURIES & DAMAGES	-	-	-	-	-	10,000	10,000	
630-537000-00-856	MISC GENERAL EXPENSES	28,662	38,626	46,297	13,359	30,000	26,000	30,198	Admin & Misc
	<b>Total Expenses</b>	<b>5,123,917</b>	<b>3,603,377</b>	<b>3,312,729</b>	<b>1,633,474</b>	<b>3,301,029</b>	<b>3,362,302</b>	<b>3,468,845</b>	
	<b>Income/(Loss)</b>	<b>2,127,806</b>	<b>16,230</b>	<b>(194,646)</b>	<b>(149,940)</b>	<b>(93,403)</b>	<b>(317,302)</b>	<b>(383,845)</b>	

**Fund Balance Projections**

2023 Beginning Balance	24,214,872	630-340001-00
2023 Projected Change	(93,403)	630-311000-00
2023 Projected Ending Balance	24,121,469	630-320000-00
2024 Projected Budget Change	(383,845)	630-342162-00
2024 Projected Ending Balance	23,737,624	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK  
STORMWATER UTILITY

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
<b>REVENUE</b>									
640-464470-00-000	FORFEITED DISCOUNTS	1,877	3,997	4,368	1,451	3,800	4,000	4,000	Stormwater penalty
640-466211-00-000	FLAT RATE SVC-RESIDENTIAL	117,777	160,065	136,473	73,829	136,719	150,000	130,000	
640-466212-00-000	FLAT RATE SVC-COMMERCIAL	216,087	300,494	255,468	137,764	255,191	275,000	250,000	
640-466213-00-000	FLAT RATE SVC-INDUSTRIAL	37,745	51,404	44,047	23,793	44,046	45,000	44,000	
640-466214-00-000	FLAT RATE SVC-PUBLIC AUTHORITY	54,611	74,300	62,991	34,750	61,505	70,000	60,000	
640-466215-00-000	FLAT RATE SVC-MULTI-FAMILY	6,161	8,387	7,152	3,863	7,151	7,500	7,000	
640-466250-00-000	OTHER STORMWATER REVENUES	-	-	136	-	-	-	-	
		434,259	598,647	510,635	275,450	508,412	551,500	495,000	
<b>EXPENDITURES</b>									
640-538000-00-403	DEPRECIATION EXPENSE	144,981	160,860	162,081	81,042	162,084	160,860	170,000	
640-538000-00-408	TAX EXPENSE	5,524	5,811	6,640	4,197	9,000	9,312	8,417	OASDI
640-538000-00-426	DEPRECIATION EXP CONTRIBUTED	35,490	35,490	35,490	17,748	35,496	35,496	40,000	
640-538000-00-427	INTEREST EXPENSE	375	275	175	63	63	63	-	62.5 2013C GO
640-538000-00-435	MISC DR/CR TO SURPLUS-IMPLMNT	-	-	-	-	-	-	-	
640-538000-00-820	SUPERVISION & LABOR-COLL SYSTM	13,387	16,457	20,790	21,505	37,500	42,503	23,055	Salaries & Admin
640-538000-00-822	LABOR - STREET SWEEPING	30,159	28,943	29,729	14,809	30,555	30,555	34,274	Salaries
640-538000-00-827	SUPPLIES & EXPENSES-COLL SYST	629	428	228	-	-	10,000	10,000	
640-538000-00-828	TRANSPORTATION EXPENSE	15,983	14,398	12,637	3,179	12,700	16,456	10,069	Salaries and Materials
640-538000-00-829	LABOR - LOCATES	16,131	14,951	15,849	7,949	14,700	7,639	15,568	Salaries
640-538000-00-830	SUPPLIES & EXPENSES-STREET SWP	480	-	297	-	11,045	9,000	12,000	
640-538000-00-831	MAINT OF COLLECTION SYSTEMS	15,946	14,394	28,711	16,614	32,600	34,021	36,896	Salaries and Materials
640-538000-00-833	MAINT OF EQUIPMENT	-	3,661	12,877	16,600	12,000	10,000	12,000	Work Truck/Vac/Mixer
640-538000-00-851	OFFICE SUPPLIES & EXPENSES	23,056	28,283	26,420	15,135	22,500	29,636	28,535	Salaries, Admin, Civic Systems, & Materials
640-538000-00-852	OUTSIDE SERVICE EMPLOYED	7,428	7,161	7,470	7,086	7,086	10,500	8,500	
640-538000-00-854	EMPLOYEE PENSIONS & BENEFITS	26,942	28,186	33,012	15,888	28,000	32,122	31,774	
640-538000-00-856	MISC GENERAL EXPENSES	1,331	1,777	1,553	1,595	4,800	6,595	1,570	Admin & Materials
640-538000-00-904	BAD DEBT WRITE-OFFS	-	540	246	-	-	500	500	
Total Expenses		337,841	361,615	394,205	223,408	420,129	445,258	443,158	
<b>Income/ (Loss)</b>		<b>96,419</b>	<b>237,032</b>	<b>116,430</b>	<b>52,042</b>	<b>88,283</b>	<b>106,242</b>	<b>51,842</b>	

**Fund Balance Projections**

2023 Beginning Balance	2,178,531	640-340001-00
2023 Projected Change	88,283	
2023 Projected Ending Balance	2,266,814	
2024 Projected Budget Change	51,842	
2024 Projected Ending Balance	2,318,656	

CITY OF RHINELANDER  
 TRUST FUNDS  
 2024 COMPARATIVE BUDGET SUMMARY

		2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.
801 PERPETUAL CARE FUND	REVENUE	758	1,273	984	1,800	800	1,200	50.00%
	EXPENDITURES	-	-	-	-	-	-	0.00%
	SURPLUS/(DEFICIT)	758	1,273	984	1,800	800	1,200	
	ESTIMATED FUND BAL			21,743		23,543	24,743	
804 DENTAL INSURANCE	REVENUE	81,285	77,534	77,185	77,233	74,612	76,358	2.34%
	EXPENDITURES	73,850	70,756	74,601	70,000	85,000	85,000	0.00%
	SURPLUS/(DEFICIT)	7,435	6,778	2,584	7,233	(10,388)	(8,642)	
	ESTIMATED FUND BAL			22,983		30,216	21,574	
806 HRA PLAN	REVENUE	150,609	104,287	99,881	76,071	98,080	75,217	-23.31%
	EXPENDITURES	107,784	90,553	95,449	86,864	92,950	72,200	-22.32%
	SURPLUS/(DEFICIT)	42,825	13,734	4,432	(10,793)	5,130	3,017	
	ESTIMATED FUND BAL			60,990		50,197	53,214	
<b>TOTAL TRUST FUNDS</b>	REVENUE	232,651	183,094	178,050	155,104	173,492	152,775	-11.94%
	EXPENDITURES	181,634	161,309	170,049	156,864	177,950	157,200	-11.66%
	SURPLUS/(DEFICIT)	51,017	21,785	8,000	(1,760)	(4,458)	(4,425)	
	ESTIMATED FUND BAL			105,716		103,956	99,531	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**PERPETUAL CARE FUND**

Account Description	Previous Spending			Current Fiscal Year			2024	Notes
	2020 Actual	2021 Actual	2022 Actual	2023				
				Jun YTD Actual	Projected	Budget		
801-481100-00-000 INVESTMENT INTEREST	128	13	249	522	1,100	-	500	
801-483101-00-000 CEMETERY PLOTS	630	1,260	735	420	700	800	700	Gravesite Perpetual Care
	758	1,273	984	942	1,800	800	1,200	
801-552006-05-391 MINOR EQUIPMENT	-	-	-	-	-	-	-	
Total Expenses	-	-	-	-	-	-	-	
	758	1,273	984	942	1,800	800	1,200	

**Fund Balance Projections**

2023 Beginning Balance	21,743	801-342000-00
2023 Projected Change	1,800	
2023 Projected Ending Balance	23,543	
2024 Projected Budget Change	1,200	
2024 Projected Ending Balance	24,743	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**DENTAL INSURANCE**

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024 Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
804-481100-00-000	INVESTMENT INTEREST	1	13	296	703	1,600	50	1,000	
804-484100-00-000	EMPLOYEE CONTRIBUTION	38,661	40,877	40,734	20,194	40,559	39,380	39,136	RHLDR Housing billed to city
804-491101-00-000	INVESTMENT GAIN/LOSS	-	-	-	-	-	-	-	
804-492100-00-000	TRANSFER FROM GENERAL FUND	42,623	36,644	36,155	17,625	35,074	35,182	36,222	
		<u>81,285</u>	<u>77,534</u>	<u>77,185</u>	<u>38,522</u>	<u>77,233</u>	<u>74,612</u>	<u>76,358</u>	
804-575000-00-390	OTHER EXPENSES	73,850	70,756	74,601	31,280	70,000	85,000	85,000	
		<u>73,850</u>	<u>70,756</u>	<u>74,601</u>	<u>31,280</u>	<u>70,000</u>	<u>85,000</u>	<u>85,000</u>	
		<u>7,435</u>	<u>6,778</u>	<u>2,584</u>	<u>7,241</u>	<u>7,233</u>	<u>(10,388)</u>	<u>(8,642)</u>	

**Fund Balance Projections**

2023 Beginning Balance	22,983	804-341100-00
2023 Projected Change	7,233	
<u>2023 Projected Ending Balance</u>	<u>30,216</u>	
<u>2024 Projected Budget Change</u>	<u>(8,642)</u>	
2024 Projected Ending Balance	21,574	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**HRA PLAN**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
806-481100-00-000	INVESTMENT INTEREST	5	42	816	1,520	3,200	200	1,000	
806-484100-00-000	EMPLOYEE CONTRIBUTION-HRA	137,857	104,245	99,065	35,943	72,871	97,880	74,217	
806-484200-00-000	EMPLOYEE CONTRIBUTION-FSA	12,746	-	-	-	-	-	-	
		150,609	104,287	99,881	37,463	76,071	98,080	75,217	
806-575100-00-293	CONTRACTUAL HRA PLAN	3,168	2,713	2,503	926	1,864	2,500	2,000	DBS Admin
806-575100-00-390	OTHER EXPENSES-HRA	89,740	87,811	92,946	34,306	85,000	90,450	70,200	estimated 45% utilization
806-575200-00-298	CONTRACTUAL FSA PLAN	-	29	-	-	-	-	-	
806-575200-00-390	OTHER EXPENSES-FSA	14,876	-	-	-	-	-	-	
		107,784	90,553	95,449	35,232	86,864	92,950	72,200	
		42,825	13,734	4,432	2,231	(10,793)	5,130	3,017	

**Fund Balance Projections**

2023 Beginning Balance	60,990	806-341000-00
2023 Projected Change	(10,793)	
2023 Projected Ending Balance	50,197	
2024 Projected Budget Change	3,017	
2024 Projected Ending Balance	53,214	



CITY OF RHINELANDER  
TIF BUDGET  
2024 COMPARATIVE BUDGET SUMMARY

		2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.
TIF #1 - ENVIRONMENTAL	REVENUE	131,075	611,397	125,474	124,557	124,558	123,999	-0.45%
	EXPENDITURES	135,510	617,425	131,781	129,193	130,562	129,821	-0.57%
	SURPLUS/(DEFICIT)	(4,435)	(6,028)	(6,307)	(4,636)	(6,004)	(5,822)	
	ESTIMATED FUND BAL			(186,228)		(190,864)	(196,686)	
TIF #5 - JOB CENTER	REVENUE	14,466	14,165	14,491	12,057	12,057	-	-100.00%
	EXPENDITURES	4,035	3,954	3,974	118,366	13,150	-	-100.00%
	SURPLUS/(DEFICIT)	10,431	10,211	10,517	(106,309)	(1,093)	-	
	ESTIMATED FUND BAL			106,309		0	0	
TIF #6 - AIRPORT BUSINESS PARK	REVENUE	274,279	190,054	72,549	196,263	196,264	212,577	8.31%
	EXPENDITURES	130,045	490,198	44,531	42,316	45,196	44,504	-1.53%
	SURPLUS/(DEFICIT)	144,234	(300,144)	28,018	153,947	151,068	168,073	
	ESTIMATED FUND BAL			34,918		188,865	356,938	
TIF #8 - DOWNTOWN	REVENUE	13,873	13,873	88,873	76,518	76,518	227,893	197.83%
	EXPENDITURES	36,167	36,085	111,105	41,265	42,645	10,322	-75.80%
	SURPLUS/(DEFICIT)	(22,294)	(22,212)	(22,232)	35,253	33,873	217,571	
	ESTIMATED FUND BAL			(95,769)		(60,516)	157,055	
TIF #9 - PRINTPACK	REVENUE	578,535	2,711,580	606,256	492,566	492,566	514,949	4.54%
	EXPENDITURES	495,818	2,629,953	1,545,340	309,865	311,645	296,065	-5.00%
	SURPLUS/(DEFICIT)	82,717	81,627	(939,084)	182,701	180,921	218,884	
	ESTIMATED FUND BAL			511,096		693,797	912,681	
TIF #10 - TOYOTA	REVENUE	117,956	104,026	100,362	108,641	108,641	134,252	23.57%
	EXPENDITURES	33,967	323,788	3,974	4,133	5,513	5,322	-3.46%
	SURPLUS/(DEFICIT)	83,989	(219,762)	96,387	104,508	103,128	128,930	
	ESTIMATED FUND BAL			414,815		519,323	648,253	
TIF #11 - COBBLESTONE	REVENUE	-	-	-	-	455,000	510,301	12.15%
	EXPENDITURES	-	-	17,711	4,222	457,857	466,322	1.85%
	SURPLUS/(DEFICIT)	-	-	(17,711)	(4,222)	(2,857)	43,979	
	ESTIMATED FUND BAL			(17,711)		(21,933)	22,046	

TIF #12 HOLIDAY INN EXPRESS

REVENUE	-	-	-	1,451,912	1,410,000	3,200	-99.77%
EXPENDITURES	-	-	23,673	1,438,128	579,074	43,381	-92.51%
SURPLUS/(DEFICIT)	-	-	(23,673)	13,784	830,926	(40,181)	
ESTIMATED FUND BAL			(23,673)		(9,889)	(50,070)	

TOTAL TIF FUNDS

REVENUE	1,130,184	3,645,095	1,008,005	2,462,514	2,875,604	1,727,171	-39.94%
EXPENDITURES	835,543	4,101,403	1,882,089	2,087,488	1,585,642	995,737	-37.20%
SURPLUS/(DEFICIT)	294,642	(456,307)	(874,084)	375,026	1,289,962	731,434	
ESTIMATED FUND BAL			743,757		1,118,783	1,850,217	

**TAX INCREMENT CALCULATION**  
**2024 BUDGET FORM PC-202**

Cannot include negative increment values

FUND #	2022 PAYABLE 2023	TIFS EQUALIZED VALUE CHANGE		ALLOCATION OF TAX INCREMENT	
303	TIF #1 - Environmental	6,370,600	9.621%	112,340.17	
306	TIF #5 - Job Center	-	0.000%	-	Terminated 10/10/2022
320	TIF #6 - Airport Business Park	8,591,800	12.976%	151,509.16	
441	TIF #8 - Downtown	12,136,700	18.329%	214,020.49	
442	TIF #9 - PrintPack	28,905,700	43.655%	509,727.69	
443	TIF #10 - Toyota	7,175,800	10.837%	126,539.19	
445	TIF #11 - Cobblestone/Riverview	2,852,500	4.308%	50,301.44	
446	TIF #12 - Holiday Inn Express	181,500	0.274%	3,200.60	
	<b>TOTAL</b>	<b>66,214,600</b>	<b>100.000%</b>	<b>1,167,638.73</b>	
	CERTIFICATE OF EQUALIZED VALUE	793,165,800			
	EQUALIZED VALUE MINUS TIF CHANGE	<u>726,951,200</u>			

Amount levied less apportioned levy

TAXING JURISDICTION	2022 PAYABLE 2023 APPORTIONED LEVY	EQUALIZED VALUE (LESS TID VALUE INCREMENT)	INTERIM RATE	EQUALIZED VALUE (WITH TID VALUE INCREMENT)	AMOUNT TO BE LEVIED	TAX INCREMENT
COUNTY	1,237,794.78 /	726,951,200 =	0.001702721 X	793,165,800 =	1,350,540.06	112,745.28
CITY (Levy limit Allowable)	6,172,353.00 /	726,951,200 =	0.008490739 X	793,165,800 =	6,734,563.79	562,210.79
K-12	5,307,804.69 /	726,951,200 =	0.007301459 X	793,165,800 =	5,791,267.57	483,462.88
NICOLET	101,218.25 /	726,951,200 =	0.000139237 X	793,165,800 =	110,438.03	9,219.78
<b>TOTAL</b>	<b>12,819,170.72</b>	<b>726,951,200</b>	<b>0.017634156</b>	<b>793,165,800</b>	<b>13,986,809.45</b>	<b>1,167,638.73</b>

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**ENVIRONMENTAL TIF#1**

**Fund 303**

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
303-411200-01-000	TAX INCREMENTS	111,185	103,606	105,357	101,571	101,571	101,571	112,340	
303-434400-01-000	PERSONAL PROPERTY TAX AID	-	(2,049)	-	-	-	-	-	
303-468403-00-000	SHORTFALL PAYMENT	19,890	29,840	20,118	22,986	22,986	22,987	11,659	Developer covers P&I shortfall
303-491200-00-000	PROCEEDS FROM LT DEBT-NOTES	-	480,000	-	-	-	-	-	
		131,075	611,397	125,474	124,558	124,557	124,558	123,999	
303-514110-01-110	SALARIES	1,963	1,862	1,819	848	1,761	2,028	1,895	
303-514110-01-130	CAR ALLOWANCE	3	-	-	-	-	-	-	
303-514110-01-151	OASDI	142	137	136	63	131	155	145	
303-514110-01-152	RETIREMENT	70	115	115	55	118	138	131	
303-514110-01-154	HEALTH INSURANCE	285	225	215	143	312	383	250	
303-514110-01-155	LIFE INSURANCE	0	0	0	0	-	-	1	
303-580000-00-691	DISCOUNT ON NOTES	-	5,165	-	-	-	-	-	
303-580001-00-210	PROFESSIONAL SERVICES	-	-	-	-	-	1,000	1,000	
303-580001-00-216	LEGAL FEES	-	-	-	502	502	500	500	
303-580001-00-296	AUDIT CONTRACT	1,423	3,840	3,913	1,318	1,661	1,650	1,750	
303-580001-00-390	DOR ADMINISTRATIVE FEES	150	150	150	150	150	150	150	
303-580001-00-611	PRINCIPAL ON DEBT	100,000	580,000	116,000	118,000	118,000	118,000	120,000	2021A \$480,000 Final Payment in 2025
303-580001-00-621	INTEREST EXPENSE	31,075	25,531	9,433	3,913	6,558	6,558	3,999	\$246,000 outstanding principal
303-585300-01-397	AGENT FEES	400	400	-	-	-	-	-	
		135,510	617,425	131,781	124,993	129,193	130,562	129,821	
		(4,435)	(6,028)	(6,307)	(435)	(4,636)	(6,004)	(5,822)	

**2005 GENERAL OBLIGATION REFUNDING BONDS SERIES (\$1,500,000)**

**2010 GENERAL OBLIGATION REFUNDING BONDS SERIES (\$1,285,000)**

**2021A GENERAL OBLIGATION REFUNDING BONDS SERIES REFINACE 2010 (\$480,000)**

**Fund Balance Projections**

2023 Beginning Balance	(186,228)	303-340000-00
2023 Projected Change	(4,636)	
2023 Projected Ending Balance	(190,864)	
2024 Projected Budget Change	(5,822)	
2024 Projected Ending Balance	(196,686)	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**JOB CENTER TIF #5**  
**Fund 306**

Acct No                      Account Description  
 306-411200-01-000      TAX INCREMENTS  
 306-434400-01-000      PERSONAL PROPERTY TAX AID

Previous Spending			Current Fiscal Year			2024	Notes	
2020 Actual	2021 Actual	2022 Actual	2023			Request		
			Jun YTD Actual	Projected	Budget			
14,466	14,398	14,491	12,057	12,057	12,057	-		
-	(233)	-	-	-	-	-		
14,466	14,165	14,491	12,057	12,057	12,057	-		
306-514110-01-110	SALARIES	1,963	1,862	1,819	-	-	-	
306-514110-01-130	CAR ALLOWANCE	3	-	-	-	-	-	
306-514110-01-151	OASDI	142	137	136	-	-	-	
306-514110-01-152	RETIREMENT	70	115	115	-	-	-	
306-514110-01-154	HEALTH INSURANCE	285	225	215	-	-	-	
306-514110-01-155	LIFE INSURANCE	0	0	0	-	-	-	
306-514110-01-210	ADMINISTRATIVE - PROF SERVICES	-	-	-	-	-	1,000	-
306-580002-00-296	AUDIT CONTRACT	1,423	1,465	1,538	1,914	9,661	12,000	-
306-580002-00-390	DOR ADMINISTRATIVE FEES	149	150	150	-	-	150	-
306-580002-00-790	OTHER GRANTS/CONTRIB/INDEMNITY	-	-	-	-	52,669	-	-
306-595100-00-000	TRANSFER TO GENERAL FUND	-	-	-	-	56,036	-	-
4,035	3,954	3,974	1,914	118,366	13,150	-		
10,431	10,211	10,517	10,143	(106,309)	(1,093)	-		

**Fund Balance Projections**

2023 Beginning Balance	106,309	306-342900-00
2023 Projected Change	(106,309)	
2023 Projected Ending Balance	0	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	0	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**AIRPORT BUSINESS PARK - TIF #6**

**FUND 320**  
**Fund 320**

Previous Spending

Current Fiscal Year

Acct No	Account Description	Previous Spending			Current Fiscal Year			2024	Notes
		2020 Actual	2021 Actual	2022 Actual	2023	2023	2023	Request	
					Jun YTD Actual	Projected	Budget		
320-411200-01-000	TAX INCREMENTS	213,211	123,374	11,480	135,195	135,195	135,195	151,509	
320-434400-01-000	PERSONAL PROPERTY TAX AID	7,664	13,275	7,664	7,664	7,664	7,663	7,663	
320-436001-00-000	COMPUTER EXEMPTION	10,496	10,496	10,496	-	10,496	10,496	10,496	October
320-468404-00-000	LOAN INV INCOME SPEE DEE	18,515	17,183	15,833	14,411	14,411	14,412	12,951	
320-473712-00-000	NEWEDC LOAN REPAY PRINCIPAL	24,394	25,725	27,076	28,497	28,497	28,498	29,958	
		274,279	190,054	72,549	185,767	196,263	196,264	212,577	
320-514110-01-110	SALARIES	1,963	1,862	1,819	848	1,761	2,036	1,895	
320-514110-01-130	CAR ALLOWANCE	3	-	-	-	-	-	-	
320-514110-01-151	OASDI	142	137	136	63	131	156	145	
320-514110-01-152	RETIREMENT	70	115	115	55	118	138	131	
320-514110-01-154	HEALTH INSURANCE	285	225	215	143	312	383	250	
320-514110-01-155	LIFE INSURANCE	0	0	0	0	-	-	1	
320-514110-01-210	ADMIN - PROFESSIONAL FEES	7,076	1,170	-	-	-	2,500	2,000	WI Central LTD \$1170 & Admin
320-580008-00-216	LEGAL FEES ABX	687	-	-	-	-	-	-	
320-580008-00-296	AUDIT CONTRACT	1,423	3,840	3,913	1,318	1,661	1,650	1,750	
320-580008-00-390	DOR ADMINISTRATIVE FEES	150	150	150	150	150	150	150	
320-580008-00-611	PRINCIPAL ABX STFL 02013208.01	33,270	227,676	-	-	-	-	-	
320-580008-00-621	INTEREST ABX STFL 0213208.01	9,812	11,871	-	-	-	-	-	
320-580009-00-611	PRIN SPEE DEE STFL 02013210.01	25,431	26,420	27,411	28,438	28,439	28,439	29,481	Final Payment in 2030 \$231,390.57 Outstanding Principal
320-580009-00-621	INT SPEE DEE STFL 02013210.01	12,751	11,762	10,771	9,744	9,744	9,744	8,701	
320-580010-00-611	PRINCIPAL STFL 02013209.01	18,968	129,806	-	-	-	-	-	
320-580010-00-621	INTEREST STFL 02013209.01	5,594	6,768	-	-	-	-	-	
320-580011-00-611	PRIN ON DEBT STFL 02014073.01	9,273	64,577	-	-	-	-	-	
320-580011-00-621	INTEREST EXP STFL 02014073.01	3,147	3,819	-	-	-	-	-	
		130,045	490,198	44,531	40,760	42,316	45,196	44,504	
		144,234	(300,144)	28,018	145,007	153,947	151,068	168,073	

**Fund Balance Projections**

2023 Beginning Balance	34,918	320-340000-00
2023 Projected Change	153,947	
2023 Projected Ending Balance	188,865	
2024 Projected Budget Change	168,073	
2024 Projected Ending Balance	356,938	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**DOWNTOWN TIF #8**

**Fund 441**

Acct No	Account Description
441-411200-00-000	TAX INCREMENT
441-435800-00-000	WEDC STATE GRANTS
441-436001-00-000	COMPUTER EXEMPTION
441-514110-01-110	SALARIES
441-514110-01-130	CAR ALLOWANCE
441-514110-01-151	OASDI
441-514110-01-152	RETIREMENT
441-514110-01-154	HEALTH INSURANCE
441-514110-01-155	LIFE INSURANCE
441-566000-00-210	PROFESSIONAL SERVICES
441-566000-00-296	AUDIT CONTRACT
441-566000-00-390	DOR ADMINISTRATIVE FEES
441-566000-00-720	GRANTS/DONATIONS TO OTH ORGS
441-577200-01-611	YOUNG STREET PRINCIPAL ON DEBT
441-577200-01-621	YOUNG STREET INTEREST EXPENSE

Previous Spending			Current Fiscal Year			2024
2020 Actual	2021 Actual	2022 Actual	2023			Request
			Jun YTD Actual	Projected	Budget	
-	-	-	62,645	62,645	62,645	214,020
-	-	75,000	-	-	-	-
13,873	13,873	13,873	-	13,873	13,873	13,873
13,873	13,873	88,873	62,645	76,518	76,518	227,893
1,963	1,862	1,819	848	1,761	2,036	1,895
3	-	-	-	-	-	-
142	137	136	63	131	156	145
70	115	115	55	118	138	131
285	225	215	143	312	383	250
0	0	0	0	-	-	1
-	-	-	-	-	1,000	1,000
1,423	1,465	1,538	1,318	1,661	1,650	1,750
150	150	150	150	150	150	150
-	-	75,000	5,000	5,000	5,000	5,000
28,819	29,620	30,435	31,272	31,272	31,272	-
3,313	2,511	1,697	860	860	860	-
36,167	36,085	111,105	39,710	41,265	42,645	10,322
(22,294)	(22,212)	(22,232)	22,935	35,253	33,873	217,571

Notes

Final Payment in 2023	\$0
Outstanding Principal	

**Fund Balance Projections**

2023 Beginning Balance	(95,769)	441-341000-00
2023 Projected Change	35,253	
2023 Projected Ending Balance	(60,516)	
2024 Projected Budget Change	217,571	
2024 Projected Ending Balance	157,055	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**PRINTPACK TIF #9**

**Fund 442**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Request	Notes
		2020 Actual	2021 Actual	2022 Actual	2023				
					Jun YTD Actual	Projected	Budget		
442-411200-00-000	TAX INCREMENT	573,313	583,591	601,034	487,345	487,345	487,345	509,728	
442-434400-01-000	PERSONAL PROPERTY TAX AID	-	(8,878)	-	-	-	-	-	
442-436001-00-000	COMPUTER EXEMPTION	5,222	5,222	5,222	-	5,221	5,221	5,221	
442-491200-00-000	PROCEED LT DEBT NOTES	-	2,115,000	-	-	-	-	-	
442-491201-00-000	PREMIUMS ON L/T DEBT	-	16,646	-	-	-	-	-	
		578,535	2,711,580	606,256	487,345	492,566	492,566	514,949	
442-514110-01-110	SALARIES	1,963	1,862	1,819	848	1,761	2,036	1,895	
442-514110-01-130	CAR ALLOWANCE	3	-	-	-	-	-	-	
442-514110-01-151	OASDI	142	137	136	63	131	156	145	
442-514110-01-152	RETIREMENT	70	115	115	55	118	138	131	
442-514110-01-154	HEALTH INSURANCE	285	225	215	143	312	383	250	
442-514110-01-155	LIFE INSURANCE	0	0	0	0	-	-	1	
442-514110-01-210	PROFESSIONAL SERVICES	-	-	-	-	-	1,000	-	
442-514110-01-216	ADMINISTRATIVE - LEGAL FEES	-	-	-	-	-	-	-	
442-514110-01-296	AUDIT CONTRACT	1,423	1,465	1,538	2,636	1,661	1,650	1,750	
442-514110-01-390	DOR ADMINISTRATIVE FEES	150	150	150	150	150	150	150	
442-536000-00-611	2013A UTILITY PRINCIPAL	140,000	1,410,000	-	-	-	-	-	
442-536000-00-621	2013A UTILITY INTEREST	40,700	37,900	-	-	-	-	-	
442-536001-00-611	2013B INCENTIVES PRINCIPAL	130,000	135,000	1,225,000	-	-	-	-	
442-536001-00-621	2013B INCENTIVES INTEREST	44,595	41,865	19,380	-	-	-	-	
442-536002-00-611	2013C ENTRANCE PRINCIPAL	30,000	30,000	30,000	30,000	30,000	30,000	30,000	2013C \$445K Final Payment in 2029 \$230,000 Outstanding Principal
442-536002-00-621	2013C ENTRANCE INTEREST	8,250	7,650	7,050	3,375	6,375	6,375	5,550	
442-536003-00-611	STATE TRUST FUND \$50K PRIN	5,146	5,289	5,435	5,584	5,585	5,585	-	STFL \$50K Final Payment in 2023 \$0 Outstanding Principal
442-536003-00-621	STATE TRUST FUND \$50K INTEREST	592	448	303	154	154	154	-	
442-537000-00-690	AGENT FEES	400	400	-	-	-	-	-	
442-552000-05-690	AGENT FEES	800	800	1,000	600	600	1,000	600	
442-580000-00-691	DISCOUNT ON NOTES	-	31,646	-	-	-	-	-	
442-585200-00-611	2013A OVERSIZING PRINCIPAL	65,000	900,000	-	-	-	-	-	
442-585200-00-621	2013A OVERSIZING INTEREST	26,300	25,000	-	-	-	-	-	
442-585201-00-611	2021B GO REFI 2013A PRINCIPAL	-	-	235,000	245,000	245,000	245,000	240,000	2021B \$2,115K Final Payment in 2031 \$1,635,000 Outstanding Principal
442-585201-00-621	2021B GO REFI 2013A INTEREST	-	-	18,198	18,018	18,018	18,018	15,593	
		495,818	2,629,953	1,545,340	306,627	309,865	311,645	296,065	
		82,717	81,627	(939,084)	180,718	182,701	180,921	218,884	

**Fund Balance Projections**

2023 Beginning Balance	511,096	442-341000-00
2023 Projected Change	182,701	
2023 Projected Ending Balance	693,797	
2024 Projected Budget Change	218,884	
2024 Projected Ending Balance	912,681	



CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**TOYOTA TIF #10**

**Fund 443**

Acct No	Account Description
443-411200-01-000	TAX INCREMENTS
443-434400-01-000	PERSONAL PROPERTY TAX AID
443-514110-01-110	SALARIES
443-514110-01-130	CAR ALLOWANCE
443-514110-01-151	OASDI
443-514110-01-152	RETIREMENT
443-514110-01-154	HEALTH INSURANCE
443-514110-01-155	LIFE INSURANCE
443-566000-00-210	PROFESSIONAL SERVICES
443-566000-00-296	AUDIT CONTRACT
443-566000-00-390	DOR ADMINISTRATIVE FEES
443-585200-00-611	PRIN ON DEBT STFL 02013212.01
443-585200-00-621	INTEREST EXP STFL 02013212.01

Previous Spending			Current Fiscal Year			
2020 Actual	2021 Actual	2022 Actual	2023			2024
			Jun YTD Actual	Projected	Budget	Request
110,242	90,046	92,648	100,928	100,928	100,928	126,539
7,713	13,980	7,713	7,713	7,713	7,713	7,713
117,956	104,026	100,362	108,642	108,641	108,641	134,252
1,963	1,862	1,819	848	1,761	2,036	1,895
3	-	-	-	-	-	-
142	137	136	63	131	156	145
70	114	115	55	118	138	131
285	225	215	143	312	383	250
0	0	0	0	-	-	1
-	-	-	-	-	1,000	1,000
1,423	1,465	1,538	-	1,661	1,650	1,750
150	150	150	150	150	150	150
17,846	303,533	-	-	-	-	-
12,085	16,301	-	-	-	-	-
33,967	323,788	3,974	1,260	4,133	5,513	5,322
83,989	(219,762)	96,387	107,381	104,508	103,128	128,930

Notes

**Fund Balance Projections**

2023 Beginning Balance	414,815	443-341000-00
2023 Projected Change	104,508	
2023 Projected Ending Balance	519,323	
2024 Projected Budget Change	128,930	
2024 Projected Ending Balance	648,253	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**COBBLESTONE TIF #11**

**Fund 445**

Acct No	Account Description
445-411200-00-000	TAX INCREMENT
445-491200-00-000	PROCEEDS FROM LT DEBT-NOTES
445-514110-01-110	SALARIES
445-514110-01-130	CAR ALLOWANCE
445-514110-01-151	OASDI
445-514110-01-152	RETIREMENT
445-514110-01-154	HEALTH INSURANCE
445-514110-01-155	LIFE INSURANCE
445-566000-00-210	PROFESSIONAL SERVICES
445-566000-00-216	LEGAL FEES
445-566000-00-296	AUDIT CONTRACT
445-566000-00-390	DOR ADMINISTRATIVE FEES
445-566000-00-720	GRANTS/DONATIONS TO OTH ORGS

Previous Spending			Current Fiscal Year			
2020 Actual	2021 Actual	2022 Actual	2023			2024
			Jun YTD Actual	Projected	Budget	Request
-	-	-	-	-	-	50,301
-	-	-	-	-	455,000	460,000
-	-	-	-	-	455,000	510,301
-	-	-	819	1,761	2,036	1,895
-	-	-	-	-	-	-
-	-	-	61	131	156	145
-	-	-	53	118	132	131
-	-	-	143	312	383	250
-	-	-	0	-	-	1
-	-	15,996	-	-	5,000	5,000
-	-	715	89	89	-	2,000
-	-	-	1,318	1,661	-	1,750
-	-	1,000	150	150	150	150
-	-	-	-	-	450,000	455,000
-	-	17,711	2,633	4,222	457,857	466,322
-	-	(17,711)	(2,633)	(4,222)	(2,857)	43,979

Notes

**Fund Balance Projections**

2023 Beginning Balance	(17,711)	445-341000-00
2023 Projected Change	(4,222)	
2023 Projected Ending Balance	(21,933)	
2024 Projected Budget Change	43,979	
2024 Projected Ending Balance	22,046	

CITY OF RHINELANDER  
 2024 BUDGET WORKBOOK  
**HIE-HOLIDAY INN EXPRESS TIF #12**

**Fund 446**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
446-411200-00-000	TAX INCREMENT	-	-	-	-	-	-	3,200	
446-491200-00-000	PROCEEDS FROM LT DEBT-NOTES	-	-	-	-	1,430,000	1,410,000	-	
446-491201-00-000	PREMIUMS ON L/T DEBT	-	-	-	-	21,912	-	-	
		-	-	-	-	1,451,912	1,410,000	3,200	
446-514110-01-110	SALARIES	-	-	-	819	1,761	2,036	1,895	
446-514110-01-151	OASDI	-	-	-	61	131	156	145	
446-514110-01-152	RETIREMENT	-	-	-	53	118	132	131	
446-514110-01-154	HEALTH INSURANCE	-	-	-	143	312	383	371	
446-514110-01-155	LIFE INSURANCE	-	-	-	0	-	-	1	
446-514110-01-691	DISCOUNT ON L/T DEBT	-	-	-	-	-	43,217	-	
446-566000-00-210	PROFESSIONAL SERVICES	-	-	17,671	-	-	33,000	5,000	
446-566000-00-216	LEGAL FEES	-	-	5,002	923	2,000	-	2,000	
446-566000-00-296	AUDIT CONTRACT	-	-	-	1,318	1,661	-	10,750	
446-566000-00-390	DOR ADMINISTRATIVE FEES	-	-	1,000	150	150	150	150	
446-566000-00-720	GRANTS/DONATIONS TO OTH ORGS	-	-	-	-	1,400,000	500,000	-	
446-580001-00-611	PRINCIPAL ON DEBT	-	-	-	-	-	-	-	2023A \$520,000 Final Payment in 2033 \$520,000 outstanding principal
446-580001-00-621	INTEREST EXPENSE	-	-	-	-	-	-	22,938	
446-580001-00-691	DISCOUNT ON NOTES	-	-	-	-	31,995	-	-	
		-	-	23,673	3,467	1,438,128	579,074	43,381	
		-	-	(23,673)	(3,467)	13,784	830,926	(40,181)	

**Fund Balance Projections**

2023 Beginning Balance	(23,673)	446-341000-00
2023 Projected Change	13,784	
2023 Projected Ending Balance	(9,889)	
2024 Projected Budget Change	(40,181)	
2024 Projected Ending Balance	(50,070)	

CITY OF RHINELANDER  
 CAPITAL BUDGET  
 2024 COMPARATIVE BUDGET SUMMARY

		2020 Actual	2021 Actual	2022 Actual	2023 YTD Estimated Actual	2023 Budget	2024 Budget Requested	% VAR.
432 PUBLIC WORKS STREET IMPROVEMENTS	REVENUE	6,312	143	2,744	157,469	932,000	722,721	0.00%
	EXPENDITURES	715,534	27,409	106,079	264,246	18,800	705,103	3650.55%
	SURPLUS/(DEFICIT)	(709,222)	(27,266)	(103,336)	(106,777)	913,200	17,618	
	ESTIMATED FUND BAL			89,159		(17,618)	(0)	
433 2021 CITYWIDE IMPROVEMENT FUND	REVENUE	-	1,068,594	586,485	77,380	-	-	0.00%
	EXPENDITURES	-	106,737	1,225,997	399,724	333,385	-	100.00%
	SURPLUS/(DEFICIT)	-	961,857	(639,512)	(322,344)	(333,385)	-	
	ESTIMATED FUND BAL			322,344		0	0	
434 2023 CITYWIDE IMPROVEMENT FUND	REVENUE	774	-	55,000	1,066,121	1,025,000	-	-100.00%
	EXPENDITURES	117,631	-	-	134,560	1,025,000	986,561	-3.75%
	SURPLUS/(DEFICIT)	(116,856)	-	55,000	931,561	-	(986,561)	
	ESTIMATED FUND BAL			55,000		986,561	-	
435 2018 CITYWIDE IMPROVEMENT FUND	REVENUE	136,468	57	20	-	-	-	0.00%
	EXPENDITURES	240,321	159,371	33,055	-	-	-	0.00%
	SURPLUS/(DEFICIT)	(103,853)	(159,315)	(33,035)	-	-	-	
	ESTIMATED FUND BAL			-		-	-	
444 CAPITAL PROJECT BICYCLE PEDESTRIAN	REVENUE	-	150	-	637,200	1,237,200	600,000	-51.50%
	EXPENDITURES	113,633	-	-	637,200	1,237,200	600,000	-51.50%
	SURPLUS/(DEFICIT)	(113,633)	150	-	-	-	-	
	ESTIMATED FUND BAL			150		150	150	
450 LINCOLN STREET SIDEWALKS	REVENUE	20,885	20,885	20,885	-	-	-	0.00%
	EXPENDITURES	-	-	1,923	-	-	-	0.00%
	SURPLUS/(DEFICIT)	20,885	20,885	18,962	-	-	-	
	ESTIMATED FUND BAL			-		-	-	
TOTAL CAPITAL FUNDS	REVENUE	164,440	1,089,829	665,133	1,938,170	3,194,200	1,322,721	-58.59%
	EXPENDITURES	1,187,119	293,517	1,367,055	1,435,730	2,614,385	2,291,664	-12.34%
	SURPLUS/(DEFICIT)	(1,022,679)	796,312	(701,921)	502,440	579,815	(968,943)	
	ESTIMATED FUND BAL			466,653		969,093	150	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**CAPITAL PROJECT - PUBLIC WORKS STREET IMPROVEMENT**

**Fund 432**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes
		2020 Actual	2021 Actual	2022 Actual	2023	2024		
					Jun YTD Actual	Projected	Budget	Request
432-481100-01-000	INVESTMENT INTEREST	6,312	143	2,744	2,249	2,249	-	-
432-492227-00-000	TRANS FROM PRAT FUND	-	-	-	-	155,220	932,000	722,721
		6,312	143	2,744	2,249	157,469	932,000	722,721
432-534101-04-817	STEVENS ST NON-RD DESIGN	-	-	-	-	-	-	-
432-534102-04-817	STEVENS ST NON-RD ENGR INS	43,634	9,321	2,389	177	427	28,800	-
432-534103-04-817	STEVENS ST RD CONSTRUCTION	3,438,567	580,976	22,800	(71,023)	20,000	140,000	-
432-534104-04-817	WABASH CONSTRUCTION	107,262	-	-	-	-	-	-
432-534105-04-817	ONEIDA AVE RD DESIGN	-	-	70,180	42,920	42,920	-	-
432-534106-04-817	ONEIDA AVE NON-RD DESIGN	-	-	10,710	5,256	5,256	-	-
432-534107-04-817	ONEIDA AVE NON-RD ENG INSP	-	-	-	35,571	65,889	-	-
432-534108-04-817	ONEIDA AVE RD ENG INSP	-	-	-	78,669	171,417	-	-
432-534109-04-817	ONEIDA AVE CONSTRUCTION	-	-	-	310,436	2,417,725	-	1,170,302
432-534499-04-817	INT CONTRA ACCNT (UTIL PYMNT)	(2,873,929)	(562,888)	-	-	(2,459,388)	(150,000)	(465,199)
432-585200-00-691	DISCOUNT ON L/T DEBT	-	-	-	-	-	-	-
432-595350-00-000	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-	-
		715,534	27,409	106,079	402,006	264,246	18,800	705,103
		(709,222)	(27,266)	(103,336)	(399,757)	(106,777)	913,200	17,618

**Fund Balance Projections**

2023 Beginning Balance	89,159	432-343000-00
2023 Projected Change	(106,777)	
2023 Projected Ending Balance	(17,618)	
2024 Projected Budget Change	17,618	
2024 Projected Ending Balance	(0)	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**CAPITAL PROJECT - 2021 CITYWIDE IMPROVEMENT FUND**

**Fund 433**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
433-432000-00-000	FEDERAL GRANTS	-	-	247,823	21,387	21,387	-	-	
433-451000-00-000	POLICE FORFEITURES	-	-	38,422	-	-	-	-	
433-481100-01-000	INVESTMENT INTEREST	-	185	4,240	3,039	3,454	-	-	
433-485000-00-000	DONATIONS - ORGANIZATIONS	-	16,027	296,000	-	-	-	-	
433-491200-00-000	PROCEEDS FROM LT DEBT-NOTES	-	1,025,000	-	-	-	-	-	
433-491201-00-000	PREMIUMS ON L/T DEBT	-	7,382	-	-	-	-	-	
433-492100-00-000	TRANS FROM GENERAL FUND	-	20,000	-	-	-	-	-	
433-492200-00-000	TRANS FROM SPECIAL REV FUND	-	-	-	-	52,539	-	-	
		-	1,068,594	586,485	24,426	77,380	-	-	
433-514400-01-391	MINOR EQUIPMENT	-	-	14,690	-	-	15,000	-	
433-514500-01-815	INFORMATION TECHNOLOGY CAPITAL	-	45,231	220,116	17,876	50,141	88,000	-	
433-516000-05-247	BLDG REPAIR/MAINTENANCE	-	-	10,110	1,137	1,137	9,965	-	
433-516000-05-311	OFFICE SUPPLIES	-	-	7,118	-	-	-	-	
433-521000-02-810	POLICE EQUIPMENT	-	-	100,709	-	-	-	-	
433-521000-02-812	POLICE VEHICLE	-	-	-	30,721	30,721	-	-	
433-522000-03-812	FIRE VEHICLE	-	-	-	-	53,865	-	-	
433-533200-04-810	DPW MACHINERY & EQUIPMENT	-	-	25,792	225,025	225,025	220,420	-	
433-533200-04-812	DPW VEHICLE	-	-	66,172	-	-	-	-	
433-552000-05-210	PARKS PROFESSIONAL SERVICES	-	-	6,000	-	-	-	-	
433-552000-05-810	PARKS MACHINERY & EQUIPMENT	-	-	174,000	-	-	-	-	
433-552000-05-813	PARKS BUILDING IMPROVEMENTS	-	41,227	517,139	(18,714)	19,159	-	-	
433-552000-05-814	PARKS PROPERTY IMPROVEMENTS	-	144	84,152	7,145	7,145	-	-	
433-580000-00-691	DISCOUNT ON NOTES	-	15,315	-	-	-	-	-	
433-592211-00-000	TRANSFER TO SHARED RIDE	-	-	-	-	12,531	-	-	
433-595350-00-000	TRANSFER TO DEBT SERVICE	-	4,820	-	-	-	-	-	
		-	106,737	1,225,997	263,190	399,724	333,385	-	
		-	961,857	(639,512)	(238,764)	(322,344)	(333,385)	-	

**Fund Balance Projections**

2023 Beginning Balance	322,344	433-341000-00
2023 Projected Change	(322,344)	
2023 Projected Ending Balance	0	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	0	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**CAPITAL PROJECT - 2023 CITYWIDE IMPROVEMENT FUND**

**Fund 434**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023				2024
					Jun YTD Actual	Projected	Budget		Request
434-435000-00-000	STATE AID	-	-	-	-	-	-	-	
434-481100-01-000	INVESTMENT INTEREST	774	-	-	-	-	-	-	
434-491200-00-000	PROCEEDS FROM LT DEBT-NOTES	-	-	-	-	1,030,000	1,025,000	-	
434-491201-00-000	PREMIUMS ON L/T DEBT	-	-	-	-	36,121	-	-	
434-492100-00-000	TRANS FROM GENERAL FUND	-	-	55,000	-	-	-	-	
		774	-	55,000	-	1,066,121	1,025,000	-	
434-514110-01-691	DISCOUNT ON L/T DEBT	-	-	-	-	-	25,000	-	
434-514110-01-910	CONTINGENCY	-	-	-	-	-	215,900	34,561	
434-514500-01-815	INFORMATION TECHNOLOGY CAPITAL	-	-	-	-	-	-	138,000	
434-521000-02-810	POLICE MACHINERY & EQUIPMENT	-	-	-	-	-	-	40,000	
434-521000-02-812	POLICE VEHICLE	-	-	-	-	-	30,000	35,000	
434-522000-03-247	FIRE BUILDING REPAIR/MAINT	4,009	-	-	-	-	-	-	
434-522000-03-391	FIRE DEPT MINOR EQUIPMENT	-	-	-	-	-	-	100,000	
434-522000-03-812	FIRE VEHICLE	-	-	-	-	-	32,000	-	
434-524000-03-815	INSP INFORMATION TECHNOLOGY	-	-	-	-	25,300	-	-	
434-533200-04-391	DPW MINOR EQUIPMENT	27,527	-	-	-	-	-	-	
434-533200-04-810	DPW MACHINERY & EQUIPMENT	86,094	-	-	-	-	310,100	304,000	Plow & Wood Chipper
434-552000-05-810	PARKS MACHINERY & EQUIPMENT	-	-	-	-	-	72,000	-	
434-552000-05-812	PARKS VEHICLE	-	-	-	-	43,139	-	55,000	
434-552000-05-814	PARKS PROPERTY IMPROVEMENTS	-	-	-	-	-	150,000	105,000	Skate Park & Saraka
434-580000-00-691	DISCOUNT ON L/T DEBT	-	-	-	-	42,360	-	-	
434-592211-00-000	TRANSFER TO SHARED RIDE	-	-	-	-	-	15,000	-	
434-592216-05-000	TRANSFER TO PLAYGROUND EQUIP	-	-	-	-	-	75,000	75,000	
434-592444-00-000	TRANSFER TO BIKE PED FUND	-	-	-	-	-	100,000	100,000	Heal Creek Prop
434-595350-00-000	TRANSFER TO DEBT SERVICE	-	-	-	-	23,761	-	-	
		117,631	-	-	-	134,560	1,025,000	986,561	
		(116,856)	-	55,000	-	931,561	-	(986,561)	

**Fund Balance Projections**

2023 Beginning Balance	55,000	434-341000-00
2023 Projected Change	931,561	2016 Borrowing spent down in 2020
2023 Projected Ending Balance	986,561	
2024 Projected Budget Change	(986,561)	
2024 Projected Ending Balance	-	

CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**CAPITAL PROJECT - 2018 CITYWIDE IMPROVEMENT FUND**

**Fund 435**

Acct No	Account Description
435-481100-01-000	INVESTMENT INTEREST
435-484000-00-000	INSURANCE RECOVERY
435-492444-00-000	TRANS FROM CAPITAL PROJ 444

Previous Spending			Current Fiscal Year			2024	Notes
2020 Actual	2021 Actual	2022 Actual	2023			Request	
			Jun YTD Actual	Projected	Budget		
1,995	57	20	-	-	-	-	
22,053	-	-	-	-	-	-	
112,421	-	-	-	-	-	-	
136,468	57	20	-	-	-	-	
14,154	-	-	-	-	-	-	
3,936	27,539	-	-	-	-	-	
-	10,970	-	-	-	-	-	
-	22,500	-	-	-	-	-	
205,666	-	-	-	-	-	-	
7,565	3,760	-	-	-	-	-	
-	90,602	33,055	-	-	-	-	
9,000	4,000	-	-	-	-	-	
240,321	159,371	33,055	-	-	-	-	
(103,853)	(159,315)	(33,035)	-	-	-	-	

**Fund Balance Projections**

2023 Beginning Balance	-	435-341000-00
2023 Projected Change	-	
2023 Projected Ending Balance	-	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	-	



CITY OF RHINELANDER  
2024 BUDGET WORKBOOK

**CAPITAL PROJECT - BICYCLE PEDESTRIAN ADVISORY COMMITTEE**

**Fund 444**

Acct No	Account Description	Previous Spending			Current Fiscal Year			Notes	
		2020 Actual	2021 Actual	2022 Actual	2023	2024			
				Jun YTD Actual	Projected	Budget	Request		
444-435000-05-000	STATE GRANT-OUTDOOR REC GRANT	-	-	-	159,300	318,600	318,600	-	
444-435001-05-000	TAP TRANS ALT PROGRAM GRANT	-	-	-	-	-	-	-	
444-485016-00-000	BICYCLE PEDESTRIAN DONATIONS	-	150	-	-	-	500,000	500,000	
444-492001-00-000	TRANSFERS FROM DEBT SERVICE	-	-	-	-	-	100,000	100,000	
444-492227-00-000	TRANSFERS FROM PRAT FUND	-	-	-	-	318,600	318,600	-	
		-	150	-	159,300	637,200	1,237,200	600,000	
444-552000-05-210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	
444-552000-05-296	AUDIT CONTRACT	-	-	-	-	-	-	-	
444-552000-05-391	BIKE/PED MINOR EQUIPMENT	1,213	-	-	-	-	-	-	
444-552000-05-810	BIKE/PED MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	
444-552000-05-811	LAND	-	-	-	-	-	-	-	
444-552000-05-814	PROPERTY IMPROVEMENT	-	-	-	-	637,200	637,200	-	Timber Drive Bike Path
444-552001-05-814	HEAL CREEK PROP IMPROVEMENT	-	-	-	10,332	-	600,000	600,000	
444-592435-05-000	TRANSFER TO CAP 435	112,421	-	-	-	-	-	-	
		113,633	-	-	10,332	637,200	1,237,200	600,000	
		(113,633)	150	-	148,968	-	-	-	

**Fund Balance Projections**

2023 Beginning Balance	150	444-341000-00
2023 Projected Change	-	
2023 Projected Ending Balance	150	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	150	

**CAPITAL PROJECT - LINCOLN STREET SIDEWALKS**

**Fund 450**

Acct No	Account Description
450-429000-01-000	SPECIAL ASSESSMENT REVENUE
450-481101-01-000	SPECIAL ASSESSMENT INTEREST
450-534300-04-817	STREET CAPITAL PROJ - LINCOLN
450-534400-04-210	BARNES ST PROF SERVICES
450-534500-04-216	RENNES LEGAL FEES
450-592227-04-000	TRANSFER TO PRAT

Previous Spending			Current Fiscal Year			2024
2020 Actual	2021 Actual	2022 Actual	2023			Request
			Jun YTD Actual	Projected	Budget	
19,113	19,686	20,277	-	-	-	-
1,772	1,199	608	-	-	-	-
20,885	20,885	20,885	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,923	-	-	-	-
-	-	1,923	-	-	-	-
20,885	20,885	18,962	-	-	-	-

Notes

**Fund Balance Projections**

2023 Beginning Balance	-	450-341000-00
2023 Projected Change	-	
2023 Projected Ending Balance	-	
2024 Projected Budget Change	-	
2024 Projected Ending Balance	-	

**RHINELANDER/ONEIDA COUNTY AIRPORT  
2024 BUDGET COMPARISONS**

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>6 mos. Ended 6/30/23</u>	<u>Proposed 2024 Budget</u>
<b>AERONAUTICAL REVENUE</b>				
Cargo/Hangar Rentals	\$ 30,961.21	\$ 30,700.00	\$ 19,776.78	\$ 32,000.00
FBO Revenue	\$ 12,000.00	\$ 12,000.00	\$ 6,000.00	\$ 12,000.00
Fuel Flowage Fees	\$ 21,428.60	\$ 22,800.00	\$ 8,584.00	\$ 20,400.00
Landing Fees	\$ 165,448.72	\$ 166,002.00	\$ 79,990.41	\$ 215,796.00
Miscellaneous - Aeronautical	\$ 3,487.50	\$ 3,500.00	\$ 2,060.00	\$ 3,000.00
Terminal Rental	\$ 216,119.88	\$ 215,520.00	\$ 108,059.94	\$ 316,074.00
<b>NONAERONAUTICAL REVENUE</b>				
Land/Non-Terminal Facilities	\$ 4,410.00	\$ 3,910.00	\$ 1,100.00	\$ 3,910.00
Misc. Nonaeronautical	\$ 123,678.38	\$ 100,000.00	\$ 4,450.71	\$ 58,331.00
Parking Revenue	\$ 172,713.36	\$ 177,900.00	\$ 81,079.00	\$ 157,400.00
Rental Cars	\$ 107,972.48	\$ 120,400.00	\$ 34,778.69	\$ 105,400.00
Terminal Lease/Retail	\$ 11,346.59	\$ 13,627.00	\$ 5,799.69	\$ 10,527.00
Total Revenues	<u>\$ 869,566.72</u>	<u>\$ 866,359.00</u>	<u>\$ 351,679.22</u>	<u>\$ 934,838.00</u>
Airport Revenues Accrual (per auditors)	\$ (21,970.82)	\$ (21,971.00)	\$ (23,131.45)	\$ (20,000.00)
Packer Donations	\$ -		\$ -	
<b>SUBSIDY</b>				
City Subsidy	\$ 197,081.00	\$ 197,081.00	\$ 197,081.00	\$ 197,081.00
County Subsidy	<u>\$ 197,081.00</u>	<u>\$ 197,081.00</u>	<u>\$ 98,540.50</u>	<u>\$ 197,081.00</u>
<b>TOTAL REVENUES AND SUBSIDY</b>	<u><u>\$ 1,241,757.90</u></u>	<u><u>\$ 1,238,550.00</u></u>	<u><u>\$ 624,169.27</u></u>	<u><u>\$ 1,309,000.00</u></u>
 <b>EXPENSES</b>				
Communication and Utilities	\$ 121,118.36	\$ 112,500.00	\$ 73,672.49	\$ 125,000.00
Contractual Services	\$ 135,299.51	\$ 147,800.00	\$ 66,656.42	\$ 140,000.00
Insurance	\$ 53,126.20	\$ 57,700.00	\$ 28,882.78	\$ 65,500.00
Miscellaneous	\$ 36,597.87	\$ 37,500.00	\$ 23,693.60	\$ 30,000.00
Personnel Compensation and Benefits	\$ 694,574.27	\$ 703,650.00	\$ 361,960.64	\$ 745,000.00
Retirement Payout	\$ -	\$ -	\$ -	\$ -
Supplies and Materials	\$ 216,670.18	\$ 179,400.00	\$ 118,795.69	\$ 203,500.00
<b>TOTAL EXPENSES</b>	<u><u>\$ 1,257,386.39</u></u>	<u><u>\$ 1,238,550.00</u></u>	<u><u>\$ 673,661.62</u></u>	<u><u>\$ 1,309,000.00</u></u>

Approved by Board 9/12/2023

Rhineland District Library

LIBRARY	LIBRARY	Current FY 2023	NEXT FY 2024
Acct No	Account Description		
203-411100-01-000	GENERAL PROPERTY TAX	280,877	304,391
203-432000-00-000	FEDERAL GRANTS		
203-436000-00-000	OTHER STATE PAYMENTS		
203-455200-00-00	LOST/DAMAGED MATERIALS		2540
203-455900-00-000	LIBRARY FINES	2200	0
203-467101-00-000	TAXABLE SALES/FEES	3,550	3,300
203-472710-00-000	WVLS REIMBURSEMENT	31,158	39,847.50
203-473711-00-000	TOWNSHIP SUPPLEMENTAL	514,097	520,913
203-473712-00-000	COUNTY SUPPLEMENTAL	186,337	190,933
203-485013-00-000	ORGANIZATIONS & INDIVIDUALS		0
		<b>1,018,219</b>	<b>1,061,925</b>
203-551100-00-110	SALARIES	641,306	662,650
203-551100-00-111	OVERTIME	250	450
203-551100-00-151	OASDI	49,060	50,693
203-551100-00-152	RETIREMENT	43,108	45,497
203-551100-00-154	HEALTH INSURANCE	106,964	108,874
203-551100-00-155	LIFE INSURANCE	160	160
203-551100-00-157	WORKERS COMPENSATION	1083	1191.3
203-551100-00-216	LEGAL FEES	200	200
203-551100-00-221	ELECTRICITY	8000	10000
203-551100-00-222	GAS	6000	6000
203-551100-00-223	TELEPHONE (& Internet)	9035	9035
203-551100-00-224	WATER/WASTEWATER	3000	3030
203-551100-00-235	SNOW REMOVAL	8500	9000
203-551100-00-242	MAINTENANCE AGREEMENT	4000	4500
203-551100-00-246	V-CAT MAINTENANCE	23,000	23,000
203-551100-00-247	BLDG REPAIR/MAINTENANCE	18,580	23,225
203-551100-00-296	AUDIT CONTRACT	250	250
203-551100-00-311	OFFICE SUPPLIES	3000	3100
203-551100-00-312	POSTAGE	700	400
203-551100-00-321	PUBLICATION, SUBSCRIPTS & DUES	2000	2200
203-551100-00-322	CIRCULATION PROCESSING SUPP	5200	5200
203-551100-00-326	ELECTRONIC BOOKS	5371	5887.46
203-551100-00-328	Advertising/Marketing	0	1500
203-551100-00-331	TRAVEL & TRAINING	3,000	5,000
203-551100-00-356	CLEANING SUPPLIES	3000	3000
203-551100-00-390	OTHER EXPENSES	250	300
203-551100-00-511	INSURANCE-PROPERTY	5,401	5,500
203-551100-00-512	INSURANCE- LIABILITY	491	535
203-551100-00-621	WRS INTEREST EXPENSE	1638	1542.5
203-551100-00-814	PROPERTY IMPROVEMENTS	5000	5000
203-551100-00-815	INFORMATION TECHNOLOGY	5000	5500
203-551101-00-326	BOOKS	10250	10762
203-551101-00-341	PROGRAMMING	3600	3600
203-551101-00-343	VIDEO	1500	1000
203-551101-00-344	CD/CD-ROM/MUSIC	0	0
203-551101-00-348	AUDIO MATERIALS	768	1000
203-551101-00-352	MATERIALS	450	450
203-551102-00-326	BOOKS	2000	2100
203-551102-00-341	PROGRAMMING	1250	1250
203-551103-00-324	REFERENCE	2900	2900
203-551103-00-326	BOOKS FIC	12,615	14,312
203-551103-00-327	BOOKS NF	6,435	7,080
203-551103-00-341	PROGRAMMING	2200	2500
203-551103-00-343	VIDEO	2000	2140
203-551103-00-344	CD/CD-ROM/MUSIC	1000	1000
203-551103-00-348	AUDIO MATERIALS	3700	3000
203-551103-00-349	SENIOR OUTREACH	4300	4500
203-551103-00-352	MATERIALS		1000
		<b>1,017,515</b>	<b>1,061,014</b>

1031/2022

Municipality Shares for Library budget 2024

	2024	2023	% of Total Bu	% change
Taxable revenue	3,650	\$ 3,550	0.35%	2.82%
Fines	2,540	\$ 2,200	0.24%	15.45%
WVLS Reimburseme	39,848	\$ 31,158	3.83%	27.89%
Oneida County	190,933	\$ 186,337	18.38%	2.47%
Subtotal	\$ 236,971	\$ 223,245	22.81%	6.15%
<b>Library District</b>	<b>\$803,099</b>	<b>\$ 794,974</b>	77.29%	1.02%
<b>Total budget</b>	<b>1,039,070</b>	<b>1,018,219</b>	100.00%	2.05%

x

MUNICIPALITY	2022	2023	pop %	pop levy	val %	val levy	2024	2023	% change	%total	mil rate	\$ change
District	18,652	\$ 2,701,842,760	100.00%	\$ 401,549.50	100.00%	\$ 401,550	\$ 803,099	\$ 785,121	2.29%	100.00%	\$ 0.2972	\$ 17,978.00
Crescent	1,984	\$ 357,853,000	10.64%	\$ 42,713	13.24%	\$ 53,184	\$ 95,897	\$ 98,780	-2.92%	11.94%	\$ 0.2680	\$ (2,883.12)
Newbold	2,848	\$ 691,208,660	15.27%	\$ 61,313	25.58%	\$ 102,728	\$ 164,041	\$166,904	-1.72%	20.43%	\$ 0.2373	\$ (2,863.00)
Pelican	2,813	\$ 431,953,600	15.08%	\$ 60,560	15.99%	\$ 64,197	\$ 124,757	\$ 123,740	0.82%	15.53%	\$ 0.2888	\$ 1,016.66
Pine Lake	2,724	\$ 427,661,700	14.60%	\$ 58,644	15.83%	\$ 63,559	\$ 122,203	\$ 124,672	-1.98%	15.22%	\$ 0.2857	\$ (2,469.04)
Rhinelanders	8,283	\$ 793,165,800	44.41%	\$ 178,321	29.36%	\$ 117,881	\$ 296,201	\$ 280,877	5.46%	36.88%	\$ 0.3734	\$ 15,324.21
				\$ 401,550		\$ 401,550	\$ 803,099	\$ 794,973				

Spreadsheet uses 2023 estimated equalized value figures from the WI Department of Revenue posted August 1, 2023

Avg mil \$ 0.2907

Spreadsheet uses 2022 population estimates from the WI Department of Administration because 2023 estimates are not final until the end of the year.

2024/2023 -0.043

2024		
Municipality	Budget Share	\$ Change
Crescent	\$ 95,896.86	\$ (2,883.12)
Newbold	\$ 164,041.00	\$ (2,863.00)
Pelican	\$ 124,756.86	\$ 1,016.66
Pine Lake	\$ 122,202.96	\$ (2,469.04)
Rhinelanders	\$ 296,201.31	\$ 15,324.21
<b>District Total</b>	<b>\$ 803,099.00</b>	<b>\$ 8,125.72</b>

Avg. mil rate 2019 \$0.3817

2020 \$0.3729

2021 \$0.3721

2022 \$0.3737

2023 \$0.3337