

TOWN OF PHELPS

Proposed Budget for 2024

**Annual Budget Hearing &
Special Town Meeting**

Monday, November 13, 2023

Phelps School Commons

7:00 P.M.

Sheryl Ward
Town Clerk-Treasurer

	A	B	C	D	E	F	G
1							
2	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN						
3			Approved	Projected	Approved		
4	Category	Actual 2022	2023 Budget	2023	2024 Budget	% Change	
5							
6	SUMMARY OF REVENUES						
7	Intergovernmental Revenue	\$ 515,487.82	\$ 551,071.74	\$ 591,036.99	\$ 494,888.74	-10.20%	
8	License & Permits	\$ 6,652.02	\$ 4,415.00	\$ 4,793.99	\$ 5,330.00	20.72%	
9	Public Charges	\$ 45,215.28	\$ 46,500.00	\$ 49,332.00	\$ 47,600.00	2.37%	
10	Miscellaneous	\$ 62,806.31	\$ 48,583.50	\$ 156,588.62	\$ 97,727.00	101.15%	
11	Total Revenues	\$ 629,961.23	\$ 650,570.24	\$ 801,731.60	\$ 645,545.74	-0.77%	
12							
13	SUMMARY OF EXPENDITURES						
14	General Government	\$ 237,493.16	\$ 303,742.89	\$ 309,455.51	\$ 350,188.15	15.28%	
15	Public Safety	\$ 432,762.00	\$ 269,385.75	\$ 285,986.65	\$ 351,328.40	30.42%	
16	Public Works	\$ 1,051,084.97	\$ 1,218,689.76	\$ 1,547,800.60	\$ 1,093,302.69	-10.29%	
17	Human Services	\$ 14,038.45	\$ 11,938.05	\$ 11,936.05	\$ 11,936.05	0.00%	
18	Culture	\$ 85,568.50	\$ 96,265.40	\$ 98,265.40	\$ 95,843.42	-0.44%	
19	Recreation	\$ 212,705.56	\$ 135,015.00	\$ 143,519.82	\$ 136,961.04	1.44%	
20	Conservation & Development	\$ 51,597.12	\$ 74,525.00	\$ 68,025.00	\$ 65,025.00	-12.75%	
21	Total Expenditures	\$ 2,085,249.76	\$ 2,109,559.85	\$ 2,460,989.03	\$ 2,104,564.74	-0.24%	
22							
23	TOTAL EXPENDITURES	\$ 2,085,249.76	\$ 2,109,559.85	\$ 2,460,989.03	\$ 2,104,564.74	-0.24%	
24	LESS REVENUES	\$ (829,981.23)	\$ (650,570.24)	\$ (801,731.60)	\$ (645,545.74)	-0.77%	
25	Less LGIP General Reserves	(13,491.35)			\$ -		
26	Less LGIP Road Maintenance Reserves		\$ (10,000.61)	\$ (10,000.61)	\$ (10,000.00)		
27	LGIP Cemetery Reserve	(2,380.39)					
28	LGIP Internet/Planning Comm						
29	LGIP Capital Outlay Park Improvements						
30	Great North Bank Comm Center CD	(23,000.00)					
31	Military Creek Trailhead Phs 2 #43785	(13,685.28)					
32	CDA Carryover		\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)		
33	Sale of Town Property						
34	LGIP - Town Lakes	(868.80)					
35	Carryover PT Park Employee				\$ -		
36	Carryover - Tn Revit. And Prof Serv		\$ (5,500.00)	\$ (5,500.00)			
37	Carryover Hwy Cracksealing				\$ -		
38	Loans Applied to Budget	\$ (223,181.71)		\$ (225,830.22)			
39	AMOUNT REQUIRED FOR LEVY	\$ 1,178,681.00	\$ 1,441,489.00	\$ 1,415,926.60	\$ 1,447,019.00	0.38%	
40							
41			2024 Allowable Levy	Use of Debt	Levy Increase	Total Levy	I Over/Under Amount
42			\$ 1,276,105.00	\$ 170,914.00	\$ -	\$ 1,447,019.00	\$ (0.00)
43							
44		Levy Year	Budget Year	Levy Amount	Assessed Value	wn Tax Rate/per \$1,000	Increase per \$100,000
45		2023	2024	\$ 1,447,019.00	\$ 429,582,600.00	\$ 3.368	\$ (2.6592)
46		2022	2023	\$ 1,441,489.00	\$ 424,589,000.00	\$ 3.395	\$ 59.9444
47		2021	2022	\$ 1,178,861.00	\$ 421,687,800.00	\$ 2.796	\$ 34.2721
48		2020	2021	\$ 1,017,629.00	\$ 414,875,100.00	\$ 2.453	\$ (14.3497)
49		2019	2020	\$ 1,022,765.00	\$ 393,923,600.00	\$ 2.596	\$ 10.4958
50		2018	2019	\$ 964,601.00	\$ 387,172,900.00	\$ 2.491	
51	2024 Debt Service	Balance on Loan	Purpose	Term of Loan	Budgeted Debt 2024	2023 Budgeted Debt	
52	Great North Bank	\$ 1,860,000.00	Combined Rd Loan	10 years, then ReFi	\$ 151,920.00	\$ 125,746.00	
53	Board of Commissioners of Public Land	\$ 135,407.52	Highway Equip Loan	5 years	\$ 9,049.76	\$ 9,049.76	
54	WI Board of Commissioners of Public Land	\$ 82,262.93	Highway Equip Loan	3 years	\$ 47,414.38	\$ 47,414.38	
55	Peoples State Bank	\$ 25,844.97	Park Equipment	3 years	\$ 43,620.08	\$ 43,620.08	
56	Great North Bank	\$ 258,000.00	Grader	7 years	\$ 44,298.34	\$ 225,830.22	
57	Great North Bank	\$ 340,000.00	Fire Truck	10 years	\$ 45,173.65		
58					\$ 341,476.21		
59	Grand Total Debt	\$ 2,701,515.42					
60							

	A	E	F	G	H	I
2	REVENUES		Approved	Projected	Proposed	
3	Category	Actual 2022	2023 Budget	2023	2024 Budget	% Change
4	INTERGOVERNMENT REVENUES					
5	40018 - Delinquent PP Tax Collections	\$ 473.51	470.00	470.34	470.00	
6	41150 - Forest Crop/MFL Taxes	\$ 2,407.63	2,200.00	2,609.59	2,600.00	18.18%
7	43221 - Forest Grants - Highway	\$ 5,000.00	-	-	-	
8	43300 - Federal Grants (ARPA)	\$ -	-	-	-	
9	43410 - Shared Revenues	\$ 29,149.93	28,880.97	28,880.97	81,655.57	182.73%
10	43420 - Fire Insurance Dues	\$ 12,147.86	12,147.00	14,449.03	14,000.00	15.25%
11	43430 - Other State Shared Revenues	\$ 59.24	59.24	800.00	500.00	744.02%
12	43529 - State Ambulance Grant	\$ 2,000.00	2,000.00	2,000.00	2,000.00	0.00%
13	43531 - Transportation Aid	\$ 274,507.59	280,016.28	280,016.28	290,760.90	3.84%
14	43534 - LRIP - Grosser Ln	\$ -	101,986.15	101,986.15	-	
15	43610 - Municipal Services Aid			796.54		
16	43620 - 1GF - PILT Conservation	\$ 252.48	252.48	252.48	252.48	0.00%
17	43630 - PILT Forest Lands	\$ -				
18	43650 - Forest Cropland/MGT Forest	\$ 428.01	335.00	343.18	335.00	0.00%
19	43615 - State Grant Elections Security	\$ 1,200.00	-	-	-	
20	43680 - PILT St Conserv per S 70.114	\$ -	62.00	-	-	-100.00%
21	43670 - Personal Property Aid - May Disbursement	\$ 694.79	694.79	694.79	694.79	0.00%
22	43690 - Other State Payments		-	-	-	
23	EMT Grant	\$ -	19,000.00	19,815.00	-	-100.00%
24	43781 - County Timber Sales	\$ 18.11	20.00	33.75	20.00	0.00%
25	43782 - PILT on National Forest Income	\$ 89,110.74	89,115.00	95,412.64	95,400.00	7.05%
26	Vilas County Land & Water Grant	\$ -	7,500.00	7,500.00	-	-100.00%
27	43785 - DNR Military Creek Trail Head Project - Phase 1	\$ 46,536.80	-	-	-	
28	43785 - DNR Military Creek Trail Head Project - Phase 2	\$ 45,180.00	-	28,745.28	-	
29	43791 - 1GF Recycling from Landfill Grant	\$ 6,322.83	6,322.83	6,220.87	6,200.00	0.00%
30	43793 - DNR Bike Grant	\$ -		-		
31	Total 43000 - Intergovernmental Revenue	\$ 515,487.62	\$ 551,071.74	\$ 591,038.99	\$ 494,888.74	-10.20%
32	LICENSE & PERMITS					
33	40008 - Dog License Collections	\$ 800.00	\$ 550.00	\$ 550.00	\$ 550.00	0.00%
34	44100 - Liquor Licenses	\$ 3,363.27	\$ 3,125.00	\$ 3,050.00	\$ 3,000.00	-4.00%
35	44101 - Operator Licenses	\$ 1,140.00	\$ 100.00	\$ 75.00	\$ 1,050.00	950.00%
36	44102 - Cigarette License	\$ 20.00	\$ 30.00	\$ 30.00	\$ 30.00	0.00%
37	44200 - Co. Dog Lic VC Reimburse/Late Fees	\$ 273.75	\$ 10.00	\$ 418.99	\$ 100.00	900.00%
38	44300 - Driveway Permits	\$ 180.00	300.00	300.00	300.00	0.00%
39	44301 - Fire Numbers	\$ 875.00	\$ 300.00	\$ 370.00	\$ 300.00	0.00%
40	Total Licenses & Permits	\$ 6,662.02	\$ 4,415.00	\$ 4,793.99	\$ 5,330.00	20.72%
41	PUBLIC CHARGES FOR SERVICES					
42	General Gov. Charges					
43	46225 - Fire Response Service	\$ 750.00	750.00	750.00	750.00	0.00%
44	46230 - Ambulance Fees	\$ 33,565.28	35,000.00	35,000.00	35,000.00	0.00%
45	46310 - Snow Removal	\$ 250.00	250.00	250.00	250.00	0.00%
46	46540 - Cemetery Fees	\$ 5,200.00	4,000.00	7,175.00	4,000.00	0.00%
47	46715 - Use of Fire Dept	\$ 100.00				
48	46720 - Park Use	\$ 350.00	250.00	400.00	100.00	-60.00%
49	46741- Culverts	\$ -	-	767.00	-	
50	47324 - Ambulance Fees - Other Govt	\$ 5,000.00	6,250.00	5,000.00	7,500.00	20.00%
51	Total Public Charges for Services	\$ 45,215.28	\$ 46,500.00	\$ 49,332.00	\$ 47,600.00	2.37%
52	MISCELLANEOUS REVENUES					
53	48110 - Interest Income	\$ 12,599.46	4,000.00	77,000.00	50,000.00	1150.00%
54	48200 - Tower Rent	\$ 16,959.37	16,000.00	18,073.59	17,000.00	0.00%
55	48205 - Donations - Tower Restoration	\$ -	-	-	-	
56	48303 - Sale of Hwy Equipment	\$ -		25,000.00	-	
57	48309 - Sale of Equipment - Other	\$ 1,500.00	1,000.00	-	1,000.00	0.00%
58	48503 - Donations - Fireworks	\$ 3,808.20	2,000.00		2,500.00	
59	48504 - Donations - Cemetery	\$ -		-	-	
60	48507 - GHT Bike Trail Donations	\$ 2,595.14	-	7,500.00	2,500.00	
61	48517- Library Revenue	\$ -	2,517.90	2,519.00	-	
62	48440 - Insurance Recoveries	\$ -		-		
63	48501 - Donations - Park	\$ 863.63	400.00	550.00	600.00	0.00%
64	48502 - Donations - Ambulance	\$ 20,525.50	12,000.00	21,350.00	20,000.00	0.00%
65	48506 - Donations-Flowers-Tn Beautification	\$ 56.47	1,100.00	750.00	750.00	-31.82%
66	48512 - Wisconsin Valley Improvement/Lumberjack Grant	\$ -	-	-	-	0.00%
67	48514 - Donations Flags and Banners	\$ -	-	-	-	0.00%
68	48516- Donations GRD	\$ -	-	3,726.03		
69	48518- Employees Share Health Insurance		8,265.60	-	3,277.00	
70	48545- Field Paint & Line Revenue	\$ -	300.00	-	-	
71	48900 - Miscellaneous Income - Other	\$ 3,698.54	1,000.00	100.00	100.00	-90.00%
72	Total Miscellaneous Revenues	\$ 62,606.31	\$ 48,583.50	\$ 156,568.62	\$ 97,727.00	101.15%
73						
74	Total Revenues	\$ 630,016.23	\$ 650,570.24	\$ 801,786.60	\$ 645,545.74	-0.77%

	A	B	C	D	E	F	G
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN						
2							
3	SUMMARY OF EXPENDITURES		Approved	Projected	Proposed		
4	Category	Actual 2022	2023 Budget	2023 Budget	2024 Budget	% Change	
5	General Government:						
6	Legislative	\$ 33,787.81	\$ 34,909.75	\$ 34,909.75	\$ 36,240.76	3.81%	
7	Legal	\$ 12,070.89	\$ 25,000.00	\$ 25,000.00	\$ 38,447.32	53.79%	
8	Financial Administration	145,915.77	177,275.46	176,398.08	209,439.00	18.14%	
9	Building	\$ 6,326.84	\$ 14,879.68	\$ 21,469.68	\$ 14,691.07	-1.27%	
10	Other	\$ 39,391.85	\$ 51,678.00	\$ 51,678.00	\$ 51,350.00	-0.63%	
11	Total General Government	\$ 237,493.16	\$ 303,742.89	\$ 309,455.51	\$ 350,168.15	15.28%	
12	Public Safety						
13	Law Enforcement	\$ 3,469.74	\$ 3,649.50	\$ 3,479.50	\$ 5,369.50	47.13%	
14	Fire Protection	\$ 359,207.18	\$ 170,023.00	\$ 169,503.00	\$ 227,456.65	7.21%	
15	Ambulance	\$ 70,085.08	\$ 95,713.25	\$ 113,004.15	\$ 118,502.25	23.81%	
16	Total Public Safety	\$432,762.00	\$269,385.75	\$285,986.65	\$ 351,328.40	30.42%	
17	Public Works						
18	Highway	\$ 1,025,333.13	\$ 1,187,389.76	\$ 1,516,500.60	\$ 1,061,402.69	-10.61%	
19	Street Lighting	\$ 10,741.20	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	0.00%	
20	Sanitation	\$ 15,010.64	\$ 15,800.00	\$ 15,800.00	\$ 16,400.00	3.80%	
21	Total Public Works	\$ 1,051,084.97	\$ 1,218,689.76	\$ 1,547,800.60	\$ 1,093,302.69	-10.29%	
22	Human Services						
23	Shelter	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	0.00%	
24	Cemetery	\$ 12,038.45	\$ 9,736.05	\$ 9,736.05	\$ 9,736.05	0.00%	
25	Food Pantry	\$2,000.00	\$2,000.00	\$2,000.00	\$ 2,000.00	0.00%	
26	Total Human Services	\$ 14,038.45	\$ 11,936.05	\$ 11,936.05	\$ 11,936.05	0.00%	
27	Culture						
28	Library	\$ 81,568.50	\$ 91,265.40	\$ 91,265.40	\$ 90,843.42	-0.46%	
29	Museum	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	
30	Total Culture	\$ 85,568.50	\$ 96,265.40	\$ 96,265.40	\$ 95,843.42	-0.44%	
31	Recreation						
32	Parks	\$ 194,041.24	\$ 111,515.00	\$ 117,419.82	\$ 114,961.04	3.09%	
33	Bike Trail	\$ -	\$ -	\$ -	\$ -	\$ -	
34	Festive Lighting/Flowers Expenditures	\$ 1,407.00	\$ 6,000.00	\$ 6,000.00	\$ 3,500.00	-41.67%	
35	Flags/Sign/Lights	\$ 757.32	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	
36	Fireworks	\$ 16,500.00	\$ 16,500.00	\$ 19,100.00	\$ 17,500.00	6.06%	
37	Total Recreation	\$ 212,705.56	\$ 135,015.00	\$ 143,519.82	\$ 136,961.04	1.44%	
38	Conservation & Development						
39	Nursing Home Demo/Loan	\$ -	\$ -	-	-	0.00%	
40	5570003 - CDA (Community Development Authority)	\$ -	\$ 2,000.00	-	2,000.00	0.00%	
41	5570016 - Town Lakes Manage. & AIS Treatment	\$ 9,000.00	\$ 9,000.00	9,000.00	9,000.00	0.00%	
42	5570092 - Town Lakes Committee	868.80	\$ -	-	-		
43	5570057 - Vilas Co. Economic Development	\$ 5,000.00	\$ 5,000.00	5,000.00	1,000.00	-80.00%	
44	5570091 - Chamber of Commerce	\$ 30,000.00	\$ 45,000.00	45,000.00	45,000.00	0.00%	
45	5570097 - Fire Numbers & Road Signs	\$ 1,809.36	\$ 2,000.00	2,000.00	-	-100.00%	
46	5579401 - Planning & Dev. Commission						
47	5579402 - Comprehensive Plan Revision	\$ -	\$ 1,000.00	-	1,000.00	0.00%	
48	5579403 - Recreational Trail Development	\$ -		-	-	0.00%	
49	5579404 - Brownfield Redevelopment		\$ -	-	-	0.00%	
50	5579405 - Fire Tower Reserve	\$ 4,799.96	\$ 5,000.00	5,000.00	5,000.00	0.00%	
51	5579406 - Town Revitalization	\$ -	\$ 2,500.00	-	-	-100.00%	
52	5579407 - Professional Services-Engineering/Environmental	\$ 119.00	\$ 3,000.00	-	2,000.00	-33.33%	
53	Tn Revitalization & Professional Services				#REF!		
54	5579408 - Broadband Development Reserve		\$ -	-	-		
55	5579409 - Planning & Dev. Supplies	\$ -	\$ 25.00	25.00	25.00	0.00%	
56	Total Conservation & Development	\$ 51,597.12	\$ 74,525.00	\$ 66,025.00	#REF!	#REF!	
57							
58							
59	Total Expenditures	\$ 2,085,249.76	\$ 2,109,559.85	\$ 2,460,989.03	#REF!	#REF!	

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN

		Approved	Projected	Proposed	
GENERAL GOVERNMENT	Actual 2022	2023 Budget	2023	2024 Budget	% Change
Legislative:					
5110101 - Chairman's Wages	9,500.00	9,500.00	9,500.00	9,500.00	0.00%
5110108 - Chairman's FICA	726.75	726.75	726.75	726.75	0.00%
5110125 - Chairman's Mileage	-	300.00	300.00	300.00	0.00%
5110201 - Supervisor's Wages	21,630.31	22,000.00	22,000.00	23,236.42	5.62%
5110208 - Supervisor's FICA	1,638.87	1,683.00	1,683.00	1,777.59	5.62%
5110210 - Board Inservice	190.00	400.00	400.00	400.00	0.00%
5110225 - Supervisor's Mileage	101.88	300.00	300.00	300.00	0.00%
Total Legislative	\$ 33,787.81	\$ 34,909.75	\$ 34,909.75	\$ 36,240.76	3.81%
Legal:					
513011 - Legal Services	\$ 12,070.89	25,000.00	25,000.00	38,447.32	53.79%
Total Legal	\$ 12,070.89	\$ 25,000.00	\$ 25,000.00	\$ 38,447.32	53.79%
FINANCIAL ADMINISTRATION					
Clerk/Treas.Wages	\$ 36,000.00	43,386.30	43,386.30	58,000.00	23.05%
Clerk/Treasurer Deputy Wages	\$ 16,000.00	24,000.00	15,100.00	20,000.00	-16.67%
Clerk/Treasurer Health Insurance	\$ 30,953.87	24,739.84	33,360.00	37,175.00	50.26%
Clerk/Treasurer Retirement	\$ 2,418.00	2,950.27	2,950.27	4,002.00	35.65%
Clerk/Treas/Deputy FICA	\$ 4,093.61	5,155.05	5,155.05	5,967.00	15.75%
Clerk/Treas.Inservice/Per Diem	\$ 507.15	650.00	650.00	650.00	0.00%
Clerk/Treasurer Office Supplies	\$ 2,980.24	3,500.00	3,500.00	3,500.00	0.00%
Clerk/Treas.Mileage	\$ 443.74	800.00	800.00	800.00	0.00%
Clerk/Treas.Postage	\$ 1,830.97	2,800.00	2,800.00	3,080.00	10.00%
Clerk/Treas.Telephone	\$ 1,691.68	1,560.00	1,614.36	1,700.00	8.97%
Clerk/Treas.Publications	\$ 3,815.64	4,500.00	5,500.00	4,500.00	0.00%
Clerk/Treas. Maintenance	\$ 360.00	500.00	500.00	500.00	0.00%
Clerk/Treas.Equipment	\$ 2,688.03	7,500.00	7,500.00	10,000.00	33.33%
5142071 - Bonding (Every two years)	\$ -	800.00	700.00	0.00	0.00%
5144001 - Election Wages	\$ 3,531.25	2,000.00	1,875.00	4,000.00	100.00%
5144010 - Election Inservice/Per Diem	\$ 311.25	300.00	300.00	500.00	66.67%
5144020 - Election Supplies, Printing & Postage	\$ 1,653.12	1,400.00	1,400.00	2,800.00	100.00%
5144023 - Election License/Warranty Agreements	\$ 476.89	600.00	600.00	600.00	0.00%
5144028 - Election Publications	\$ 117.10	300.00	300.00	600.00	100.00%
5144050 WEC Election IT Support	\$ 600.00	300.00	300.00	625.00	108.33%
51445 - Town Newsletter	\$ 3,729.43	5,000.00	3,700.00	4,000.00	-20.00%
51450 - Town Web Site	\$ 635.00	1,834.00	1,834.00	700.00	-61.83%
5152600 - Dues-WTA	\$ 1,179.00	1,200.00	1,173.10	1,240.00	3.33%
5152701 - Audit & Accounting Service	\$ 7,600.00	8,000.00	8,000.00	10,000.00	25.00%
553011 - Assessor	\$ 21,700.00	22,800.00	22,800.00	23,800.00	4.39%
5153060 - Reassessment Revaluation Reserve	\$ -	10,000.00	10,000.00	10,000.00	0.00%
5153090 - Board of Review	\$ 600.00	700.00	600.00	700.00	0.00%
Total Financial Administration	145,915.77	177,275.46	176,398.08	209,439.00	18.14%
GENERAL BUILDING					
5160001 - Custodial Wages	\$ 2,499.00	3,120.00	3,120.00	3,213.60	3.00%
5160008 - Custodial FICA	\$ 191.18	238.68	238.68	245.84	3.00%
5160020 - Custodial Supplies/Services	\$ 589.98	1,000.00	650.00	650.00	-35.00%
5160021 - Community Center Repairs	\$ 1,026.62	1,100.00	1,100.00	1,100.00	0.00%
5160023 - Hall Heat/Electric	\$ 1,717.63	2,021.00	2,021.00	2,081.63	3.00%
5160024 - Hall Water & Sewer	\$ 302.43	400.00	340.00	400.00	0.00%
57140 - Capital Improvements Reserve - Other for 2024?	\$ -	7,000.00	14,000.00	7,000.00	0.00%
Total General Building	\$ 6,326.84	\$ 14,879.68	\$ 21,469.68	\$ 14,691.07	-1.27%

		Approved	Projected	Proposed	
GENERAL GOVERNMENT	Actual 2022	2023 Budget	2023	2024 Budget	% Change
OTHER GOVERNMENT					
5193807 - Worker's Comp. Insurance	\$ 16,353.85	21,178.00	21,178.00	18,850.00	-10.99%
5193871 - Unemployment Comp.	\$ -	500.00	500.00	500.00	0.00%
5193881 - General Liability Insurance	\$ 23,038.00	30,000.00	30,000.00	32,000.00	6.67%
	\$ -	-	-	-	
Total Other Government	\$ 39,391.85	\$ 51,678.00	\$ 51,678.00	\$ 51,350.00	-0.63%
Total General Government Expenses	\$ 237,493.16	\$ 303,742.89	\$ 309,455.51	\$ 350,168.15	15.28%
		Approved	Projected	Proposed	
	Actual 2022	2023 Budget	2023	2024 Budget	% Change
Revenues:					
License & Permits					
40008 Dog License Collections	\$ 800.00	\$ 550.00	\$ 550.00	\$ 550.00	0.00%
44100 Liquor Licenses	\$ 3,363.27	\$ 3,125.00	\$ 3,050.00	\$ 3,000.00	-4.00%
44101 Operator Licenses	\$ 1,140.00	\$ 100.00	\$ 75.00	\$ 1,050.00	950.00%
44102 Cigarette Licenses	\$ 20.00	\$ 30.00	\$ 30.00	\$ 30.00	0.00%
44300 - Driveway Permits	\$ 180.00	\$ 300.00	\$ 300.00	\$ 300.00	0.00%
44301 Fire Numbers	\$ 875.00	\$ 300.00	\$ 370.00	\$ 300.00	0.00%
48518- Employee Share Health Insurance	\$ -	\$ 2,233.10	\$ -	\$ 3,277.00	46.75%
44200 - Annual Co. Dog license Reimbursement/Late Fees	\$ 273.75	\$ 10.00	\$ 418.99	\$ 100.00	900.00%
	\$ -	\$ -	\$ -	\$ -	
Total General Government Revenues	\$ 6,852.02	\$ 6,648.10	\$ 4,793.99	\$ 8,607.00	29.47%
Total General Government Expenses	\$ 237,493.16	\$ 303,742.89	\$ 309,455.51	\$ 350,168.15	15.28%
Total General Government Revenues	\$ 6,852.02	\$ 6,648.10	\$ 4,793.99	\$ 8,607.00	29.47%
Total General Government Levy	\$ 230,841.14	\$ 297,094.79	\$ 304,661.52	\$ 341,561.15	14.97%

	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
2						
3			Approved	Projected	Proposed	
4	PUBLIC SAFETY	Actual 2022	2023 Budget	2023	2024 Budget	% Change
5	CATEGORY					
6						
7	Law Enforcement:					
8	5210001 - Constable Wages	3,000.00	3,000.00	3,000.00	3,000.00	0.00%
9	5210008 - Constable FICA	229.50	229.50	229.50	229.50	0.00%
10	5210025 - Constable Mileage	240.24	250.00	250.00	250.00	0.00%
11	5210027 - Constable Communications	0.00	20.00	-	240.00	1100.00%
12	5210055 - Constable Training/Equipment	0.00	150.00	-	1,650.00	1000.00%
13	Total Law Enforcement Expenditures	3,469.74	\$ 3,649.50	\$ 3,479.50	\$ 5,369.50	47.13%
14	Revenues	\$ -	-	-	-	0.00%
15						
16	Fire Department					
17	5220001 - Fire Chief Wages	5,000.00	6,000.00	6,000.00	8,500.00	41.67%
18	5220002 - Fire Secretary's Wages	3,000.00	5,000.00	5,000.00	5,000.00	0.00%
19	5220003 - Fireman's Compensation	17,801.25	20,000.00	20,000.00	20,000.00	0.00%
20	5220004 - Fire Hall Cleaning-Custodial	442.00	1,040.00	520.00	600.00	-42.31%
21	5220005 - Fireman Pension Expension (2% Fire Dues)	8,898.82	12,000.00	12,000.00	11,000.00	-8.33%
22	5220008 - Fire Dept FICA	2,062.28	2,800.00	2,800.00	2,500.00	-10.71%
23	5220010 - Fire Dept Training/Medicals	1,821.15	2,500.00	2,500.00	2,500.00	0.00%
24	5220011 - Fire Training Officer	300.00	300.00	300.00	300.00	0.00%
25	5220013 - Fire Inspector	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
26	5220020 - Fire Office/Bldg. Supplies	2,438.92	2,500.00	2,500.00	2,500.00	0.00%
27	5220021 - Fire Equipment Repairs	6,296.19	10,000.00	10,000.00	12,000.00	20.00%
28	5220022 - Fire Building Repairs	110.00	2,500.00	2,500.00	2,500.00	0.00%
29	5220024 - Fire Water & Sewer	2,289.34	3,000.00	3,000.00	2,600.00	-13.33%
30	5220025 - Fire Station #2 Septic	0.00	250.00	250.00	250.00	0.00%
31	5220027 - Fire Telephone/Cell Phone	813.78	600.00	600.00	500.00	-16.67%
32	5220028 - Fire Heat/Electric	4,467.42	5,000.00	5,000.00	5,000.00	0.00%
33	5220029 - Fire Station #2 Heat/Electric	1,822.42	2,000.00	2,000.00	2,000.00	0.00%
34	5220030 - Fire Equipment Annual Testing	2,989.16	3,000.00	3,000.00	3,000.00	0.00%
35	5220032 - Fire Gas & Oil	1,668.50	2,500.00	2,500.00	2,500.00	0.00%
36	5220036 - Tower Maintenance	2,094.59	2,500.00	2,500.00	2,500.00	0.00%
37	5220071 - Fire Insurance	2,500.00	2,500.00	2,500.00	0.00	-100.00%
38	5722033 - Fire Hydrants	34,533.00	34,533.00	34,533.00	34,533.00	0.00%
39	5722060 Fire Dept Equip-Capital Outlay	2,969.36	7,500.00	7,500.00	20,000.00	166.67%
40	5722074 - Capital Outlay-Equip.Reserve	252,889.00	40,000.00	40,000.00	40,000.00	0.00%
41	Total Fire Protection Expenditures Excluding Debt	359,207.18	170,023.00	169,503.00	182,283.00	7.21%
42						
43	Debt					
44	5810080-Loan Payment for New Fire Truck GNB	0.00	0.00	0.00	45,173.65	New
45						
46	Total Fire Protection Expenditures With Debt	359,207.18	170,023.00	169,503.00	227,456.65	33.78%
47						
48	Revenues					
49	43420 - Fire Insurance Dues	12,147.86	12,147.00	14,449.03	14,000.00	15.25%
50	46225 Fire Response Service	750.00	750.00	750.00	750.00	0.00%
51	48200 Tower Rent	16,959.37	16,000.00	16,000.00	17,000.00	6.25%
52	48440 - Insurance Recoveries PVFD			3,093.14		
53	Sale of Used Equipment					
54	Total Fire Protection Revenues	29,857.23	28,897.00	34,292.17	31,750.00	9.87%
55						
56						

	A	B	C	D	E	F
3			Approved	Projected	Proposed	
4	PUBLIC SAFETY	Actual 2022	2023 Budget	2023	2024 Budget	% Change
57	EMS/Ambulance					
58	5230001 - EMS Supervisor Wages	2,799.00	11,000.00	6,000.00	\$ 8,500.00	-22.73%
59	5230002 - EMS Run/Other Wages	35,326.00	35,000.00	57,000.00	\$ 60,000.00	71.43%
60	5230003 - New EMS/Training	163.20	4,500.00	400.00		-100.00%
61	5230004 - Meetings/Trainings	5,580.29	4,500.00	4,500.00	\$ 8,000.00	77.78%
62	5230005 - EMS Supervisor Retirement	1,616.13	1,500.00	2,000.00	\$ 2,000.00	33.33%
63	5230006 - EMS Retirement 'LOSA'	881.08	1,500.00	1,543.45	\$ 1,600.00	6.67%
64	5230008 - EMS FICA	3,418.70	3,863.25	5,000.00	\$ 5,852.25	51.49%
65	5230009 - EMS Inservice	0.00	1,500.00	1,000.00	\$ 1,000.00	-33.33%
66	5230010 - Amb.Advertising/Comm.Ed.	180.00	300.00	100.00	\$ 100.00	-66.67%
67	5230011 - Ambulance Transfer/Intercepts	0.00	2,000.00	5,000.00	\$ 2,000.00	0.00%
68	5230012 - Ambulance Billing Agency	2,902.95	3,000.00	3,000.00	\$ 3,000.00	0.00%
69	5230013 - EMS Physicals/Vaccines	0.00	600.00	600.00	\$ 500.00	-16.67%
70	5230020 - Amb.Office Supp/Equipment	206.88	700.00	148.56	\$ 200.00	-71.43%
71	5230021 - Ambulance Maintenance	855.09	1,000.00	1,551.14	\$ 5,000.00	400.00%
72	5230029 - Ambulance Communications/phone	474.58	750.00	750.00	\$ 750.00	0.00%
73	5230032 - Ambulance Gas & Oil	2,108.86	2,000.00	2,000.00	\$ 1,500.00	-25.00%
74	5230041 - Ambulance Medical Supplies	6,072.32	9,000.00	9,000.00	\$ 9,000.00	0.00%
75	5230042 - Ambulance Uniforms	0.00	500.00	500.00		-100.00%
76	5230055 - Ambulance Equipment	0.00	5,000.00	5,411.00	\$ 2,000.00	-60.00%
77	5723060 - Capital Outlay-Ambulance Reserve	7,500.00	7,500.00	7,500.00	\$ 7,500.00	0.00%
78	Total Ambulance Expenditures	70,085.08	95,713.25	113,004.15	118,502.25	23.81%
79	Revenues					0.00%
80	43529 - State Ambulance Grant	2,000.00	2,000.00	2,000.00	\$ 2,000.00	0.00%
81	46230 - Ambulance Fees	33,565.28	35,000.00	35,000.00	\$ 35,000.00	0.00%
82	47324 - Ambulance Fees - Other Gov't	5,000.00	6,250.00	6,250.00	\$ 7,500.00	20.00%
83	43693- EMT Grant	0.00	19,000.00	19,815.00	\$ -	-100.00%
84	48440 Insurance Recoveries-Ambulance	0.00	0.00			
85	48502 - Donations-Ambulance	20,525.50	12,000.00	21,350.00	\$ 20,000.00	66.67%
86	Total Ambulance Revenues	61,090.78	74,250.00	84,415.00	64,500.00	-13.13%
87						
88						% Change
89			Approved	Projected	Proposed	
90		Actual 2022	2023 Budget	2023	2024 Budget	% Change
91						
92	Total Ambulance Expenditures	70,085.08	95,713.25	113,004.15	118,502.25	23.81%
93	Total Ambulance Revenues	61,090.78	74,250.00	84,415.00	64,500.00	-13.13%
94	Total Ambulance Levy	8,994.30	21,463.25	28,589.15	54,002.25	151.60%
95						
96						
97	Total Public Safety Expenses	432,762.00	269,385.75	285,986.65	351,328.40	30.42%
98	Minus Total Public Safety Revenues	90,948.01	103,147.00	118,707.17	96,250.00	-6.69%
99	Total Public Safety Levy	341,813.99	166,238.75	167,279.48	255,078.40	53.44%
100						

	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
2						
3			Approved	Projected	Proposed	
4	PUBLIC WORKS	Actual 2022	2023 Budget	2023	2024 Budget	% Change
5	HIGHWAY					
6	5330001 - Highway Wages	147,814.52	163,255.25	171,030.00	169,894.40	4.07%
7	5330002 - Highway Overtime	4,127.48	7,500.00	7,500.00	8,500.00	13.33%
8	5330004 - Highway PT Employee 05/01-10/31	6,785.10	0.00	0.00	0.00	
9	5330005 - Highway Health/Disab.Ins/HSA	106,869.83	79,917.66	93,503.81	1,385.00	-98.27%
10	5330006 - Highway/Park Public Works Emp.	41,984.46	50,643.42	41,562.89	51,480.00	1.65%
11	5330007 - Highway Retirement	12,637.71	15,055.11	14,975.33	15,861.33	5.36%
12	5330008 - Highway FICA	15,392.68	16,937.00	16,847.25	21,869.39	29.12%
13	5330009 - Payment In Lieu of Health Insurance			0.00	56,000.00	NEW
14	5330018 - Highway Training	933.50	1,500.00	1,500.00	1,500.00	0.00%
15	5330019 - Safety & Drug Testing	150.00	250.00	250.00	250.00	0.00%
16	5330020 - Highway Supplies/Rags/Uniforms	9,700.95	10,000.00	10,000.00	11,000.00	10.00%
17	5330021 - Equipment Parts/Repairs	46,997.14	35,000.00	40,000.00	35,000.00	0.00%
18	5330022 - Highway Salt & Sand	2,287.93	3,500.00	3,500.00	3,500.00	0.00%
19	5330024 - Highway Water & Sewer	644.67	800.00	800.00	800.00	0.00%
20	5330027 - Highway Telephone/Cell Phone	1,714.54	2,200.00	2,200.00	2,200.00	0.00%
21	5330032 - Highway Gas & Oil	52,239.07	60,000.00	50,914.35	51,000.00	-15.00%
22	5330042 - Highway Gravel	19,978.90	35,000.00	35,000.00	35,000.00	0.00%
23	5330043 - Highway Trees/Snow Fence	587.91	1,000.00	1,000.00	1,000.00	0.00%
24	5330047 - Equipment - Wheel Loader	172,500.00	0.00	0.00		
25	5330048 - Capital Outlay Grader			283,000.00		
26	Equipment - Brush Tractor Mower (new)		0.00		0.00	
27	Right of Way Maintenance				5,000.00	
28	Snowblower for Tool Cat				7,545.00	
29	5330045 - Equipment -Truck Lease	0.00	0.00			
30	5330051 - Equipment Rental & Tools	3,989.89	12,000.00	16,085.65	26,000.00	116.67%
31	5330055 - Capital Outlay Equipment/Vehicles Reserve	0.26	20,000.00	50,000.00	20,000.00	0.00%
32	5330057-Capital Outlay Hwy Bldg Reserve	0.00	35,000.00	35,000.00	95,000.00	
33	5331121 - Hwy Building Repairs/Parts	6,000.00	4,000.00	8,000.00	4,000.00	0.00%
34	5331123 - Highway Electricity Garage	5,594.28	6,615.00	6,615.00	6,815.00	3.02%
35	5733131 - Highway Culverts	4,590.83	4,500.00	4,500.00	4,500.00	0.00%
36	5733132-Sewer Catch Cleanout	0.00	2,500.00	2,500.00	3,000.00	20.00%
37	5733135 - Highway Road Signs	5,000.00	6,000.00	6,000.00	7,000.00	16.67%
38	5733243 - Highway Road Engineering-TRID	0.00	0.00			0.00%
39	Loan Payment Strong Road (2023 Last Payment)	0.00	26,731.10	26,731.10	0.00	-100.00%
40	Highway Totals	668,521.65	599,904.54	929,015.38	645,100.13	7.53%
41	Road Projects					
42	5733245 -Chip Sealing	-	0.00			0.00%
43	5733334 - Highway-Crack & Patch	36,267.80	17,000.00	17,000.00	25,000.00	47.06%
44	South Shore Rd				95,000.00	
45	5733251 - Cap. Outlay - Kentuck Lake Road	29,232.72	0.00	0.00		
46	5733252 - Cap. Outlay - Charley's Rd and Hazen Ln	112,505.38	0.00	0.00		
47	5733743 - Capital Outlay Deerskin Rd	-				
48	5733748 - US Forest Blong Rd Project	3,000.00				
49	5733745-Cap. Outlay - Grosser Road		287,655.00	287,655.00		-100.00%
50	5733747-Cap. Outlay - Lakeview Circle		57,000.00	57,000.00		-100.00%
51	Road Projects Totals	181,005.90	361,655.00	361,655.00	120,000.00	-66.82%
52						
53	Total Highway Expenditures Excluding Debt	849,527.55	961,559.54	1,290,670.38	765,100.13	-20.43%
54	CAPITAL OUTLAY BUILDING					
55	Debt					
56	5810077-Loan Payment for Equipment (2026) BCPL	47,414.38	47,414.38	47,414.38	47,414.38	
57	5810077-Loan Payment for Park Equipment (2026)	9,049.76	9,049.76	9,049.76	9,049.76	
58	58100-Great North Bank Loan Roads(2031 ReFi)	119,341.44	125,746.00	125,746.00	151,920.00	
59	5810078-Loan Payment for Front End Loader (BCPL)		43,620.08	43,620.08	43,620.08	

	A	B	C	D	E	F
3			Approved	Projected	Proposed	
4	PUBLIC WORKS	Actual 2022	2023 Budget	2023	2024 Budget	% Change
60	5810079-GNB Grader Loan Payment (2030)				44,298.34	
61						
62	Total Debt	175,805.58	225,830.22	225,830.22	296,302.56	31.21%
63						
64	Total Highway Expenditures with Debt	1,025,333.13	1,187,389.76	1,516,500.60	1,061,402.69	-10.61%
65						
66	Revenues					
67	43792 - Intergovernment Tribe Revenue	-	-	-	-	
68	43534 - State LRIP	-	101,996.15	101,996.15	-	
69	43532 - State Grants - DOT Flood Damage	-	-	-	-	
70	43710 - Highway Bridge Aid	-	-	-	-	
71	46310 - Snow Removal	250.00	250.00	250.00	250.00	0.00%
72	48303-Sale of Hwy Equipment			25,000.00		
73	48309-Sale of Equipment, Other				1,000.00	
74	48900-1 Other Income	3,698.54	1,000.00	1,000.00	100.00	-90.00%
75	Employee Share Health Insurance	-	10,019.99	-		N/A
76	Cracksealing carryover	-	-	-		0.00%
77	LGIP Road Maintenance Reserve		-			0.00%
78	49001 - Loan Proceeds	122,500.00	-	258,000.00		0.00%
79	43531 - State Transportation Aid	274,507.59	280,016.28	280,016.28	290,760.90	3.84%
80	Total Road Revenues	400,956.13	393,282.42	666,262.43	292,110.90	-25.72%
81						
82	Highway Levy	624,377.00	794,107.34	850,238.17	769,291.79	-3.12%
83						
84		Actual 2022	2023 Budget	Projected 2023	2024 Budget	% Change
85	STREET LIGHTING					
86	5342033 - Street Lighting/Maintenance	10,741.20	15,500.00	15,500.00	15,500.00	0.00%
87	Total Street Lighting	10,741.20	15,500.00	15,500.00	15,500.00	0.00%
88						
89						
90	SANITATION					
91	5362021 - Garbage Collection	4,304.14	5,000.00	5,000.00	5,000.00	0.00%
92	5363590 - Recycling Contract with Republic Services	10,706.50	10,800.00	10,800.00	11,400.00	5.56%
93	Total Sanitation Expenditures	15,010.64	15,800.00	15,800.00	16,400.00	3.80%
94	Revenues					
95	43791 - 1GF Recycling Grant	6,322.83	6,322.83	6,220.97	6,200.00	-1.94%
96						
97						
98						
99	Total Public Work Expenditures	1,051,084.97	1,218,689.76	1,547,800.60	1,093,302.69	-10.29%
100	Total Public Work Revenues	407,278.96	399,605.25	672,483.40	298,310.90	(0.26)
101	Public Works Levy	643,806.01	819,084.51	875,317.20	794,991.79	-3%
102						
103						
104						
105						
106						

	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
2						
3			Approved	Projected	Proposed	
4	HUMAN SERVICES	Actual 2022	2023 Budget	2023	2024 Budget	% Change
5	CATEGORY					
6						
7	5410001 - Animal Shelter	-	200.00	200.00	200.00	0.00%
8	Total Animal Shelter Expenditures	-	200.00	200.00	200.00	0.00%
9						
10	Animal Shelter Revenues	-	-	-	-	0.00%
11						
12	Cemetery					
13	5491001 - Cemetery Wages	6,555.00	5,700.00	5,700.00	5,700.00	0.00%
14	5491008 - Cemetery-FICA	517.30	436.05	436.05	436.05	0.00%
15	5491021 - Equipment Maint	1,167.50	1,500.00	1,500.00	1,500.00	0.00%
16	5491022 - Equipment Parts/Fuel	262.50	350.00	350.00	350.00	0.00%
17	5491050 - Cemetery Management Software	500.00	1,000.00	1,000.00	1,000.00	0.00%
18	5491060 - Cemetery Equipment Reserve	900.00	600.00	600.00	600.00	0.00%
19	5491065 - Cemetery - Amvets Donation	100.00	100.00	100.00	100.00	0.00%
20	5491090 - Cemetery-Water/Other	2,036.15	50.00	50.00	50.00	0.00%
21	Total Cemetery Expenditures	12,038.45	9,736.05	9,736.05	9,736.05	0.00%
22						
23	Cemetery Revenues					
24	46540 Cemetery Fees	5,200.00	1,800.00	4,800.00	4,000.00	122.22%
25	48504 Cemetery Donations	-	-	-	-	
26	Total Cemetery Revenues	5,200.00	1,800.00	4,800.00	4,000.00	122.22%
27						
28	Total Cemetery Levy	6,838.45	7,936.05	4,936.05	5,736.05	-27.72%
29						
30						
31	420 - General Relief - Food Pantry	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
32						
33	Total Expenditures Human Services	14,038.45	11,936.05	11,936.05	11,936.05	0.00%
34	Total Revenues Human Services	5,200.00	1,800.00	4,800.00	4,000.00	122.22%
35	Human Service Levy	8,838.45	10,136.05	7,136.05	7,936.05	-21.70%

	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
2						
3			Approved	Projected	Proposed	
4	CULTURE	Actual 2022	2023 Budget	2023	2024 Budget	% Change
5	Library					
6	5511001 - Library Wages	\$ 54,045.75	57,200.00	57,200.00	57,240.00	0.07%
7	5511003 - Library Retirement	\$ 3,513.01	3,889.60	3,889.60	3,949.56	1.54%
8	5511008 - Library FICA	\$ 4,134.51	4,375.80	4,375.80	4,378.86	0.07%
9	5511011 - Library Materials	\$ 6,000.00	6,000.00	6,000.00	6,000.00	0.00%
10	5511020 - Library Supplies	\$ 249.01	1,250.00	1,250.00	1,250.00	0.00%
11	5511021 - Library Repair/Service Agreement	\$ -				
12	5511023 - Library Heat/Electric	\$ 1,500.00	2,021.00	\$ 2,021.00	2,082.00	3.02%
13	5511024 - Library Water & Sewer	\$ 302.38	400.00	\$ 400.00	400.00	0.00%
14	5511027 - Library Telephone	\$ 950.00	1,150.00	\$ 1,150.00	1,150.00	0.00%
15	5511029 - Library - Website	\$ -	50.00	\$ 50.00	-	0.00%
16	5511030 - Library T1/WISCAT/WISCNET	\$ 1,745.00	1,800.00	\$ 1,800.00	8,193.00	355.17%
17	5511031 - Continuing Education	\$ 124.61	-	\$ -	-	
18	5511035 - Library Equipment/Maintenance	\$ 2,635.33	3,700.00	\$ 3,700.00	3,700.00	0.00%
19	5511040 - Library Antivirus/Merlin Lic/Ebooks/Del.	\$ 6,368.90	6,929.00	6,929.00	-	-100.00%
20	5511021 - Library Programing	\$ -	2,500.00	\$ 2,500.00	2,500.00	
21	Total Library Expenditures	\$ 81,568.50	\$ 91,265.40	\$ 91,265.40	\$ 90,843.42	-0.46%
22						
23	Library Revenues	\$ -	2,517.90	\$ 2,517.90	\$ -	
24						
25						
26	5500093 - Museum	\$ 4,000.00	5,000.00	5,000.00	5,000.00	0.00%
27						
28	Total Culture Expenditures	\$ 85,568.50	\$ 96,265.40	\$ 96,265.40	\$ 95,843.42	-0.44%
29	Total Culture Revenues	\$ -	\$ 2,517.90	\$ 2,517.90	\$ -	0.00%
30	Total Culture Levy	\$ 85,568.50	\$ 93,747.50	\$ 93,747.50	\$ 95,843.42	2.24%
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	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
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4	RECREATION	Actual 2022	Approved 2023 Budget	Projected 2023	Proposed 2024 Budget	% Change
5	Parks					
6	5520002 - Park Summer P/T	7,500.00	10,000.00	10,000.00	10,275.00	2.75%
7	5520004 - Park Retirement	0.00	0.00			0.00%
8	5520008 - Park FICA	573.75	765.00	765.00	786.04	2.75%
9	5520009 - Park Commissioners Admin Fee	0.00	750.00	750.00	750.00	0.00%
10	5520010 - Dues/Meetings	640.00	1,000.00	1,000.00	600.00	-40.00%
11	5520011 - Park Garbage	1,242.87	900.00	900.00	100.00	-88.89%
12	5520021 - Park Equipment Repairs	2,719.30	2,300.00	2,300.00	2,800.00	21.74%
13	5520022 - Park Maintenance/Materials	6,530.86	11,000.00	11,000.00	11,000.00	0.00%
14	5520023 - Park Electric	2,407.56	2,500.00	2,500.00	2,800.00	12.00%
15	5520024 - Park Water & Sewer	1,738.23	2,000.00	2,000.00	2,000.00	0.00%
16	5520031 - Parks - Diesel Fuel	480.40	700.00	700.00		-100.00%
17	5520032 - Park-Gas & Oil	3,505.49	4,000.00	4,000.00	4,000.00	0.00%
18	5520033 - Septic Pumping	425.00	600.00	600.00	600.00	0.00%
19	5520055 - Parks Equipment	1,617.38	2,000.00	2,000.00	12,500.00	525.00%
20	5540021 - Rifle Range	436.22	1,000.00	1,000.00	1,000.00	0.00%
21	5752055 - Bike Trail Maintenance	856.61	3,000.00	3,000.00	1,000.00	-86.67%
22	5752061 - Boat Landing Maintenance	2,595.75	4,000.00	4,000.00	10,000.00	150.00%
23	5752062 - Capital Outlay-Improvements Reserve	9,230.24	10,000.00	10,000.00	12,000.00	20.00%
24	5752065 - Park Buildings Maintenance	2,054.32	5,000.00	5,000.00	5,000.00	0.00%
25	Military Creek Trail Head Project Phase 1	57,080.66	0.00			0.00%
26	Military Creek Trail Head Project Phase 2	92,406.60	0.00			0.00%
27	5752064 - Cap. Outlay Parks Equipment Reserve		2,000.00	2,000.00	4,000.00	100.00%
28	5752070- Lakefront PP RipRap and Plantings		27,000.00	26,550.82		
29	5752071- Pickle Ball Phase I		15,000.00	18,154.00		
30	PickleBall Phase II				30,750.00	100.00%
31	5752072- Park Electrical Outlets		4,000.00	7,200.00		
32	5752073- Bike Trail Maintenance Reserve		2,000.00	2,000.00	3,000.00	50.00%
33	Total Parks Expenditures	194,041.24	111,515.00	117,419.82	114,961.04	3.09%
34	Park Revenues					
35	46720 Park Use	350.00	250.00	300.00	100.00	-60.00%
36	48501 Donations Park	265.28	0.00	0.00	0.00	0.00%
37	48501-Shooting Ranges/Boat Landings Donation Acct	598.35	400.00	550.00	600.00	0.00%
38	Wisconsin Valley Improvement/Lumberjack Grants	0.00	0.00	10,000.00		0.00%
39	Field Paint & Line Revenue	0.00	300.00	300.00	0.00	0.00%
40	Military Head Creek Trail Head Project Phase 1	46,536.90	0.00			
41	Military Head Creek Trail Head Project Phase 2	45,180.00	0.00	28,745.28		
42	Vilas County Land & Water		7,500.00	7,500.00		
43	LGIP Cap. Outlay Park Improvements	0.00				
44	Total Parks Revenues	92,930.53	8,450.00	47,395.28	700.00	
45						
46	Total Parks Expenditures	194,041.24	111,515.00	117,419.82	114,961.04	3.09%
47	Total Parks Revenues	92,930.53	8,450.00	47,395.28	700.00	-91.72%
48	Total Park Levy	101,110.71	103,065.00	70,024.54	114,261.04	10.86%
49						
50						
51	Other Recreation Programs:					
52	5531030 - Flags/Signs/Lights	757.32	1,000.00	1,000.00	1,000.00	0.00%
53	5570090 - Festive Lighting/Flowers Expenditures	1,407.00	8,000.00	6,000.00	3,500.00	-41.67%
54	Total Flags, signs, lights, Flowers	2,164.32	7,000.00	7,000.00	4,500.00	-35.71%
55	48506 - Revenues for Flowers	56.47	1,100.00	750.00	750.00	-31.82%
56						
57	Fireworks					
58	5531010 - Fireworks Training	0.00	0.00		0.00	0.00%
59	5531020 - Fireworks Materials	15,000.00	15,000.00	15,000.00	16,000.00	6.25%
60	55311025 - Firework Supplies	1,500.00	1,500.00	4,100.00	1,500.00	0.00%
61	5531081 - Fireworks Insurance	0.00	0.00			0.00%
62	55310 - Capital Outlay Electronic Equip	0.00	0.00			0.00%
63	Total Firework Expenditures	16,500.00	16,500.00	19,100.00	17,500.00	5.71%

	A	B	C	D	E	F
3			Approved	Projected	Proposed	
4	RECREATION	Actual 2022	2023 Budget	2023	2024 Budget	% Change
64	48503 - Fireworks Revenues	\$ 3,808.20	2,000.00	3,020.00	2,500.00	20.00%
65						
66	5540041 - Gen - Bike Trails		-	0.00	0.00	
67						
68	Total Recreation Expenditures	212,705.56	135,015.00	143,519.82	136,961.04	-26.91%
69	Total Recreation Revenues	96,795.20	11,550.00	51,165.28	3,950.00	-47.53%
70	Total Recreation Levy	115,910.36	123,465.00	92,354.54	133,011.04	20.62%
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73						

	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
2						
3	Conservation & Development		Approved	Projected	Proposed	
4	General Categories	Actual 2022	2023 Budget	2023	2024 Budget	% Change
5	Nursing Home Demolition/Loan				-	
6	5570002 - Community Center Committee	\$ 26,498.00				
7	5570003 - CDA (Community Development Authority)	\$ -	\$ 2,000.00	-	2,000.00	0.00%
8	5570015 - Town Lakes Manage. & AIS Treatment	\$ 9,000.00	\$ 9,000.00	9,000.00	9,000.00	0.00%
9	5570092 - Town Lakes Committee - Other	\$ 868.80	\$ -	-	-	
10	5570057 - Vilas Co. Economic Development	\$ 5,000.00	\$ 5,000.00	5,000.00	1,000.00	-80.00%
11	5570091 - Chamber of Commerce	\$ 30,000.00	\$ 45,000.00	45,000.00	45,000.00	0.00%
12	5570097 - Fire Numbers & Street Name Signs	\$ 1,809.36	\$ 2,000.00	2,000.00	-	-100.00%
13	5579401 - Planning & Dev. Commission					
14	5579402 - Comprehensive Plan Revision Reserve	\$ -	\$ 1,000.00	-	1,000.00	0.00%
15	5579403 - Recreational Trail Development	\$ -	\$ -	-		0.00%
16	5579404 - Brownfield Redevelopment	\$ -	\$ -	-		0.00%
17	5579405 - Fire Tower Reserve	\$ 4,799.96	\$ 5,000.00	5,000.00	5,000.00	0.00%
18	5579406 - Town Revitalization	\$ -	\$ -	-		
19	5579407 - Town Revitalization & Prof Services	\$ 119.00	\$ 5,500.00	-	2,000.00	-63.64%
20	5579409 - Planning & Dev. Supplies	\$ -	\$ 25.00	25.00	25.00	0.00%
21	Total Planning & Dev Commission	\$ 4,918.96	\$ 11,525.00	\$ 5,025.00	\$ 8,025.00	-30.37%
22						
23						
24	Total Conservation & Development Levy	\$ 50,728.32	\$ 74,525.00	\$ 66,025.00	\$ 65,025.00	-13%