

Town of Phelps, Vilas County, WI

Approved Budget for 2025

Annual Budget Hearing
&
Special Town Elector Meeting
held

Tuesday, November 26, 2024

Phelps School Commons

6:00 pm

Sheryl J Ward
Town Clerk-Treasurer

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN						
Category	Audited 2023	Approved 2024 Budget	Projected 2024	Proposed 2025 Budget	% Change	
SUMMARY OF REVENUES						
Intergovernmental Revenue	\$ 548,401.00	\$ 494,888.74	\$ 639,775.51	\$ 720,432.70	45.57%	
License & Permits	\$ 4,415.00	\$ 5,330.00	\$ 6,084.44	\$ 4,480.00	-15.95%	
Public Charges	\$ 40,250.00	\$ 47,600.00	\$ 48,300.00	\$ 50,000.00	5.04%	
Miscellaneous	\$ 54,834.00	\$ 97,727.00	\$ 825,950.00	\$ 103,450.00	5.86%	
Total Revenues	\$ 647,900.00	\$ 645,545.74	\$ 1,520,109.95	\$ 878,362.70	36.07%	
SUMMARY OF EXPENDITURES						
General Government	\$ 307,162.00	\$ 350,168.15	\$ 346,667.85	\$ 475,240.22	35.72%	
Public Safety	\$ 732,507.00	\$ 351,328.40	\$ 385,837.50	\$ 374,707.75	6.65%	
Public Works	\$ 1,262,839.00	\$ 1,093,302.68	\$ 1,070,429.02	\$ 1,392,103.85	27.33%	
Human Services	\$ 10,631.00	\$ 11,936.05	\$ 11,936.05	\$ 17,735.50	48.59%	
Culture	\$ 95,375.00	\$ 95,843.42	\$ 95,843.42	\$ 99,319.23	3.63%	
Recreation	\$ 110,321.00	\$ 136,961.04	\$ 142,561.04	\$ 119,153.48	-13.00%	
Conservation & Development	\$ 61,301.00	\$ 65,025.00	\$ 62,025.00	\$ 82,100.00	26.26%	
Total Expenditures	\$ 2,580,136.00	\$ 2,104,564.74	\$ 2,115,299.88	\$ 2,560,360.03	21.66%	
TOTAL EXPENDITURES	\$ 2,580,136.00	\$ 2,104,564.74	\$ 2,115,299.88	\$ 2,560,360.03	21.66%	
LESS REVENUES	\$ (647,900.00)	\$ (645,545.74)	\$ (1,520,109.95)	\$ (878,362.70)	36.07%	
Less LGIP General Reserves				\$ -		
Less LGIP Road Maintenance Reserves	-	\$ (10,000.61)	\$ (10,000.61)	\$ (61,775.00)		
LGIP Cemetery Reserve						
LGIP Internet/Planning Comm						
LGIP Capital Outlay Park Improvements				\$ (17,000.00)		
Great North Bank Comm Center CD						
Peoples ARPA Money Mkt				\$ (144,000.00)		
Military Creek Trailhead Phs 2 #43785						
CDA Carryover	(2,000.00)	\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)		
LGIP - Town Lakes						
Carryover - Tn Revit. And Prof Serv	(5,500.00)					
Surplus & Adjustments Applied to Budget	(483,247.00)					
Pending Surplus & Adj's Applied to Budget			\$ 863,829.68			
AMOUNT REQUIRED FOR LEVY	\$ 1,441,489.00	\$ 1,447,018.39	\$ 1,447,019.00	\$ 1,457,222.33	0.71%	
		2025 Allowable Levy	Use of Debt	Total Levy		
		\$ 1,286,096.00	\$ 171,126.33	\$ 1,457,222.33		
	<u>Levy Year</u>	<u>Budget Year</u>	<u>Levy Amount</u>	<u>Assessed Value</u>	<u>Tax Rate/per \$1,000</u>	<u>Inc (Dec) per \$100,000</u>
	2024	2025	\$ 1,457,222.23	\$ 433,252,900.00	\$ 3.363	\$ (0.4985)
	2023	2024	\$ 1,447,019.00	\$ 429,582,600.00	\$ 3.368	\$ (2.6592)
	2022	2023	\$ 1,441,489.00	\$ 424,589,000.00	\$ 3.395	\$ 59.9444
	2021	2022	\$ 1,178,861.00	\$ 421,687,800.00	\$ 2.796	\$ 34.2721
	2020	2021	\$ 1,017,629.00	\$ 414,875,100.00	\$ 2.453	\$ (14.3497)
	2019	2020	\$ 1,022,765.00	\$ 393,923,600.00	\$ 2.596	\$ 10.4958
	2018	2019	\$ 964,601.00	\$ 387,172,900.00	\$ 2.491	
2025 Debt Service	Bal on Loan, 12-31-24	Purpose	Term of Loan	Budgeted Debt 2025	2024 Budgeted Debt	
Great North Bank, 680323	\$ 1,749,000.00	Combined Rd Loan	10 yrs, then ReFi 2031	\$ 152,478.00	\$ 151,920.00	
Great North Bank, 682050	\$ 258,000.00	Grader	7 yrs, matures 2030	\$ 44,298.34	\$ 44,298.34	
BCPL Hwy Trucks, Backhoe, 2021128	\$ 91,387.60	Hwy Trucks	5 yrs, matures 2026	\$ 47,414.38	\$ 47,414.38	
BCPL FabCat FE Loader, 2022101	\$ 41,942.38	FabCat FE Loader	3 yrs, matures 2025	\$ 43,620.08	\$ 43,620.08	
Peoples State Bank Bobcat, 111220017	\$ 17,412.51	Park Equipment	5 yrs, matures 2026	\$ 9,049.76	\$ 9,049.76	
				\$ 296,860.56	\$ 45,173.65	Fire Truck
Grand Total Debt	\$ 2,157,742.49				\$ 341,476.21	2024 Total

REVENUES		Approved	Projected	Proposed	
Category	Actual 2023	2024 Budget	2024	2025 Budget	% Change
INTERGOVERNMENT REVENUES					
40018 - Delinquent PP Tax Collections	\$ 741.96	470.00	381.00	-	
41150 - Forest Crop/MFL Taxes	\$ 2,609.59	2,600.00	2,609.59	2,600.00	0.00%
NEW 41210 - Public Accommodation Taxes - Room Tax	\$ -			30,000.00	
43221 - Forest Grants - Highway	\$ -	-	-	-	
43300 - Federal Grants (ARPA)	\$ -	-	-		
43410 - Shared Revenues	\$ 28,990.60	81,655.57	81,193.93	82,762.44	1.36%
43420 - Fire Insurance Dues	\$ 14,449.03	14,000.00	17,305.88	16,000.00	14.29%
43430 - Other State Shared Revenues	\$ 855.78	500.00	19.75	50.00	-90.00%
43529 - State Ambulance Grant	\$ 2,000.00	2,000.00	2,000.00	2,000.00	0.00%
43531 - Transportation Aid	\$ 280,016.28	290,760.90	290,760.90	290,760.90	0.00%
43534 - LRIP - Grosser Ln	\$ -	-	127,589.19	-	
43610 - Municipal Services Program MSP	\$ 796.54	-	225.19	775.16	
43620 - 1GF - PILT Conservation	\$ 252.48	252.48	252.48	252.48	0.00%
43630 - PILT Forest Lands	\$ -				
43650 - Forest Cropland/MGT Forest	\$ 343.18	335.00	331.08	325.00	-2.99%
43615- State Grant Elections Security	\$ -	-	-	-	
43660 - PILT St Conserv per S 70.114	\$ -	-	-	-	
43670 - Personal Property Aid - May Disbursement	\$ 694.79	694.79	694.79	694.79	0.00%
NEW 43672 - Personal Property Aid - 2023 WI Act 12	\$ -			1,181.30	
43710 - Hwy & Bridge Aid Local Govt	\$ -			185,330.63	
43690 - Other State Payments	\$ -	-	1,834.33		
43693 - EMS Flex Grant	\$ 19,815.00	-	-	-	
43694 - EMS FAP Grant	\$ -	-	6,849.58		
43781 - County Timber Sales	\$ 33.75	20.00	26.02	20.00	0.00%
43782 - PILT on National Forest Income	\$ 95,412.64	95,400.00	101,480.83	101,480.00	6.37%
Vilas County Land & Water Grant	\$ 7,500.00	-	-		
43785 - DNR Military Creek Trail Head Project - Phase	\$ -	-	-	-	
43785 - DNR Military Creek Trail Head Project - Phase 2	\$ 28,745.28	-	-	-	
43791 - 1GF Recycling from Landfill Grant	\$ 6,220.97	6,200.00	6,220.97	6,200.00	0.00%
43793 - DNR Bike Grant	\$ -				
Total 43000 - Intergovernmental Revenue	\$ 489,477.87	\$ 494,888.74	\$ 639,775.51	\$ 720,432.70	45.57%
LICENSE & PERMITS					
40008 - Dog License Collections	\$ 627.50	\$ 550.00	\$ 550.00	\$ 550.00	0.00%
44100 - Liquor Licenses	\$ 3,061.40	\$ 3,000.00	\$ 3,185.00	\$ 3,000.00	0.00%
44101 - Operator Licenses	\$ 60.00	\$ 1,050.00	\$ 1,125.00	\$ 60.00	-94.29%
44102 - Cigarette License	\$ 30.00	\$ 30.00	\$ 20.00	\$ 20.00	-33.33%
44200 - Co. Dog Lic VC Reimburse/Late Fees	\$ 413.99	\$ 100.00	\$ 379.44	\$ 250.00	150.00%
44300 - Driveway Permits	\$ 420.00	300.00	300.00	300.00	0.00%
44301 - Fire Numbers	\$ 440.00	\$ 300.00	\$ 525.00	\$ 300.00	0.00%
Total Licenses & Permits	\$ 5,052.89	\$ 5,330.00	\$ 6,084.44	\$ 4,480.00	-15.95%
PUBLIC CHARGES FOR SERVICES					
General Gov. Charges					
46225 - Fire Response Service	\$ 750.00	750.00	750.00	750.00	0.00%
46230 - Ambulance Fees	\$ 35,821.29	35,000.00	35,000.00	35,000.00	0.00%
46310 - Snow Removal	\$ 250.00	250.00	250.00	250.00	0.00%
46540 - Cemetery Fees	\$ 7,875.00	4,000.00	4,000.00	3,500.00	-12.50%
46715 - Use of Fire Dept	\$ -				
46720 - Park Use	\$ 400.00	100.00	800.00	500.00	400.00%
46741- Culverts	\$ 756.80	-	-	-	
46742- Brushing Service	\$ 450.00				
47324 - Ambulance Fees - Other Govt	\$ 6,250.00	7,500.00	7,500.00	10,000.00	33.33%
Total Public Charges for Services	\$ 52,553.09	\$ 47,600.00	\$ 48,300.00	\$ 50,000.00	5.04%
MISCELLANEOUS REVENUES					
48110 - Interest Income	\$ 83,207.16	50,000.00	100,000.00	50,000.00	0.00%
48200 - Tower Rent	\$ 18,074.12	17,000.00	18,000.00	18,000.00	0.00%
48205 - Donations - Tower Restoration	\$ -	-	-	-	
48303- Sale of Hwy Equipment	\$ 25,000.00			6,500.00	
48309 - Sale of Equipment - Other	\$ 90,000.00	1,000.00	200.00	-	0.00%
48503- Donations - Fireworks	\$ 3,011.62	2,500.00	2,500.00	2,500.00	
48504 - Donations - Cemetery	\$ -		-	-	
48507 - GHT Bike Trail Donations	\$ 7,500.00	2,500.00	7,500.00	5,000.00	
48517- Library Revenue	\$ 2,519.00	-	-	-	
48440 - Insurance Recoveries	\$ 3,093.14		-		
48501 - Donations - Park	\$ 847.00	600.00	550.00	600.00	0.00%
48502 - Donations - Ambulance	\$ 26,942.50	20,000.00	21,350.00	20,000.00	0.00%
48506 - Donations-Flowers-Tn Beautification	\$ 780.00	750.00	750.00	750.00	0.00%
48512 - Wisconsin Valley Improvement/Lumberjack Gra	\$ 10,000.00	-	-	-	0.00%
48514 - Donations Flags and Banners	\$ -	-	-	-	0.00%
48516- Donations GRD	\$ 3,726.03	-	675,000.00		
48518- Employees Share Health Insurance		3,277.00	-	-	
48545- Field Paint & Line Revenue	\$ -	-	-	-	
48900 - Miscellaneous Income - Other	\$ 449.47	100.00	100.00	100.00	0.00%
Total Miscellaneous Revenues	\$ 275,150.04	\$ 97,727.00	\$ 825,950.00	\$ 103,450.00	5.86%
Total Revenues	\$ 822,233.89	\$ 645,545.74	\$ 1,520,109.95	\$ 878,362.70	36.07%

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
SUMMARY OF EXPENDITURES					
Category	Actual 2023	Approved 2024 Budget	Projected 2024 Budget	Proposed 2025 Budget	% Change
General Government:					
Legislative	\$ 34,415.30	\$ 36,240.76	\$ 36,240.76	\$ 39,858.51	9.98%
Legal	\$ 34,500.00	\$ 38,447.32	\$ 38,447.32	125,000.00	225.12%
Financial Administration	174,285.99	209,439.00	207,288.70	247,605.22	18.22%
Building	\$ 21,088.62	\$ 14,691.07	\$ 14,691.07	\$ 8,276.50	-43.66%
Other	\$ 48,982.00	\$ 51,350.00	\$ 50,000.00	\$ 54,500.00	6.13%
Total General Government	\$ 313,271.91	\$ 350,168.15	\$ 346,667.85	\$ 475,240.22	35.72%
Public Safety					
Law Enforcement	\$ 3,368.72	\$ 5,369.50	\$ 4,236.50	\$ 4,600.00	-14.33%
Fire Protection	\$ 189,766.70	\$ 227,456.65	\$ 184,783.00	\$ 192,075.99	5.37%
Ambulance	\$ 114,921.97	\$ 118,502.25	\$ 196,818.00	\$ 178,031.76	50.23%
Total Public Safety	\$308,057.39	\$351,328.40	\$385,837.50	\$ 374,707.75	6.65%
Public Works					
Highway	\$ 861,872.59	\$ 1,061,402.68	\$ 1,039,129.02	\$ 1,360,203.85	28.15%
Street Lighting	\$ 15,561.63	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	0.00%
Sanitation	\$ 15,738.49	\$ 16,400.00	\$ 15,800.00	\$ 16,400.00	0.00%
Total Public Works	\$ 893,172.71	\$ 1,093,302.68	\$ 1,070,429.02	\$ 1,392,103.85	27.33%
Human Services					
Shelter	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	0.00%
Cemetery	\$ 9,230.88	\$ 9,736.05	\$ 9,736.05	\$ 15,535.50	59.57%
Food Pantry	\$2,000.00	\$2,000.00	\$2,000.00	\$ 2,000.00	0.00%
Total Human Services	\$ 11,230.88	\$ 11,936.05	\$ 11,936.05	\$ 17,735.50	48.59%
Culture					
Library	\$ 90,376.58	\$ 90,843.42	\$ 90,843.42	\$ 99,319.23	9.33%
Museum	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	-100.00%
Total Culture	\$ 94,376.58	\$ 95,843.42	\$ 95,843.42	\$ 99,319.23	3.63%
Recreation					
Parks	\$ 106,035.40	\$ 114,961.04	\$ 114,961.04	\$ 96,653.48	-15.93%
Bike Trail	\$ -	\$ -	\$ -	\$ -	\$ -
Festive Lighting/Flowers Expenditures	\$ 5,992.43	\$ 3,500.00	\$ 7,500.00	\$ 4,000.00	14.29%
Flags/Sign/Lights	\$ 667.55	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
Fireworks	\$ 16,500.00	\$ 17,500.00	\$ 19,100.00	\$ 17,500.00	0.00%
Total Recreation	\$ 129,195.38	\$ 136,961.04	\$ 142,561.04	\$ 119,153.48	-13.00%
Conservation & Development					
Nursing Home Demo/Loan	\$ -	\$ -	-	-	0.00%
5570002 - Community Center Committee	\$ -			-	
5570003 - CDA (Community Development Authority)	\$ -	\$ 2,000.00	-	2,000.00	0.00%
5570015 - Town Lakes Manage. & AIS Treatment	\$ 9,000.00	\$ 9,000.00	9,000.00	12,000.00	33.33%
5570092 - Town Lakes Committee	\$ -	\$ -		-	
5570057 - Vilas Co. Economic Development	\$ 5,000.00	\$ 1,000.00	1,000.00	1,000.00	0.00%
5570091 - Chamber of Commerce	\$ 45,000.00	\$ 45,000.00	45,000.00	45,000.00	0.00%
5570097 - Fire Numbers & Road Signs	\$ 1,175.76	\$ -	-	-	
5579401 - Planning & Dev. Commission					
5579402 - Comprehensive Plan Revision	\$ -	\$ 1,000.00	-	-	0.00%
5579403 - Recreational Trail Development	\$ -		-	-	0.00%
NEW - Non-ARDF for Internet (ARPA reallocated to Roads)		\$ -	-	20,000.00	0.00%
5579405 - Fire Tower Reserve	\$ 5,000.00	\$ 5,000.00	5,000.00	-	-100.00%
5579406 - Town Revitalization	\$ -	\$ -			
5579407 - Town Revitalization & Prof Services	\$ 270.00	\$ 2,000.00	2,000.00	2,000.00	0.00%
5579408 - Broadband Development Reserve		\$ -	-	-	
5579409 - Planning & Dev. Supplies	\$ 25.00	\$ 25.00	25.00	100.00	300.00%
Total Conservation & Development	\$ 65,470.76	\$ 65,025.00	\$ 62,025.00	\$ 82,100.00	26.26%
Total Expenditures	\$ 1,814,775.61	\$ 2,104,564.74	\$ 2,115,299.88	\$ 2,560,360.03	21.66%

	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
2						
3			Approved	Projected	Proposed	
4	GENERAL GOVERNMENT	Actual 2023	2024 Budget	2024	2025 Budget	% Change
5						
6	Legislative:					
7	5110101 - Chairman's Wages	9,500.00	9,500.00	9,500.00	11,000.00	15.79%
8	5110108 - Chairman's FICA	726.75	726.75	726.75	841.50	15.79%
9	5110125 - Chairman's Mileage	-	300.00	300.00	150.00	-50.00%
10	5110201 - Supervisor's Wages	22,000.00	23,236.42	23,236.42	25,236.42	8.61%
11	5110208 - Supervisor's FICA	1,683.00	1,777.59	1,777.59	1,930.59	8.61%
12	5110210 - Board Inservice	280.00	400.00	400.00	400.00	0.00%
13	5110225 - Supervisor's Mileage	225.55	300.00	300.00	300.00	0.00%
14	Total Legislative	\$ 34,415.30	\$ 36,240.76	\$ 36,240.76	\$ 39,858.51	9.98%
15						
16	Legal:					
17	513011 - Legal Services	\$ 34,500.00	38,447.32	38,447.32	125,000.00	225.12%
18	Total Legal	\$ 34,500.00	\$ 38,447.32	\$ 38,447.32	\$ 125,000.00	225.12%
19						
20	FINANCIAL ADMINISTRATION					
21	Clerk/Treas.Wages	\$ 43,386.30	58,000.00	57,166.00	60,320.00	4.00%
22	Clerk/Treasurer Deputy Wages	\$ 17,210.00	20,000.00	20,000.00	30,000.00	50.00%
23	New - Admin Asst	\$ -	-	-	5,000.00	
24	Clerk/Treasurer Health Insurance	\$ 33,688.84	37,175.00	37,175.00	38,351.00	3.16%
25	Clerk/Treasurer Retirement	\$ 2,950.27	4,002.00	4,002.00	4,192.24	4.75%
26	Clerk/Treas/Deputy FICA	\$ 4,664.31	5,967.00	5,967.00	7,291.98	22.21%
27	Clerk/Treas.Inservice/Per Diem	\$ 641.18	650.00	650.00	650.00	0.00%
28	Clerk/Treasurer Office Supplies	\$ 2,152.96	3,500.00	3,500.00	2,500.00	-28.57%
29	Clerk/Treas.Mileage	\$ 607.73	800.00	800.00	800.00	0.00%
30	Clerk/Treas.Postage	\$ 2,800.00	3,080.00	3,080.00	3,100.00	0.65%
31	Clerk/Treas.Telephone	\$ 1,560.00	1,700.00	1,700.00	1,700.00	0.00%
32	Clerk/Treas.Publications	\$ 4,115.77	4,500.00	4,500.00	3,500.00	-22.22%
33	Clerk/Treas. Maintenance	\$ 495.82	500.00	500.00	8,500.00	1600.00%
34	Clerk/Treas.Equipment	\$ 7,242.47	10,000.00	10,000.00	2,500.00	-75.00%
35	5142071 - Bonding (Every two years)	\$ 700.00	-	-	700.00	0.00%
36	5144001 - Election Wages	\$ 1,875.00	4,000.00	4,000.00	2,000.00	-50.00%
37	5144010 - Election Inservice/Per Diem	\$ 251.00	500.00	300.00	300.00	-40.00%
38	5144020 - Election Supplies, Printing & Postage	\$ 1,400.00	2,800.00	2,000.00	1,400.00	-50.00%
39	5144023 - Election License/Warranty Agreements	\$ 491.20	600.00	600.00	600.00	0.00%
40	5144028 - Election Publications	\$ 196.50	600.00	300.00	300.00	-50.00%
41	5144050 WEC Election IT Support	\$ 300.00	625.00	625.00	1,400.00	124.00%
42	51445 - Town Newsletter	\$ 3,422.64	4,000.00	4,000.00	4,200.00	5.00%
43	51450 - Town Web Site	\$ 1,834.00	700.00	700.00	700.00	0.00%
44	5152600 - Dues-WTA	\$ 1,200.00	1,240.00	1,223.70	1,300.00	4.84%
45	5152701 - Audit & Accounting Service	\$ 7,700.00	10,000.00	10,000.00	10,600.00	6.00%
46	553011 - Assessor	\$ 22,800.00	23,800.00	23,800.00	25,000.00	5.04%
47	5153060 - Reassessment Revaluation Reserve	\$ 10,000.00	10,000.00	10,000.00	30,000.00	200.00%
48	5153090 - Board of Review	\$ 600.00	700.00	700.00	700.00	0.00%
49	Total Financial Administration	174,285.99	209,439.00	207,288.70	247,605.22	18.22%
50						
51	GENERAL BUILDING					
52	5160001 - Custodial Wages	\$ 3,121.00	3,213.60	3,213.60	3,641.40	13.31%
53	5160008 - Custodial FICA	\$ 237.92	245.84	245.84	278.57	13.31%
54	5160020 - Custodial Supplies/Services	\$ 405.45	650.00	650.00	650.00	0.00%
55	5160021 - Community Center Repairs	\$ 1,100.00	1,100.00	1,100.00	1,100.00	0.00%
56	5160023 - Hall Heat/Electric	\$ 1,898.34	2,081.63	2,081.63	2,206.53	6.00%
57	5160024 - Hall Water & Sewer	\$ 325.91	400.00	400.00	400.00	0.00%
58	57140 - Capital Improvements Reserve - Other for 2024?	\$ 14,000.00	7,000.00	7,000.00	0.00	-100.00%

	A	B	C	D	E	F
3			Approved	Projected	Proposed	
4	GENERAL GOVERNMENT	Actual 2023	2024 Budget	2024	2025 Budget	% Change
59	Total General Building	\$ 21,088.62	\$ 14,691.07	\$ 14,691.07	\$ 8,276.50	-43.66%
60	OTHER GOVERNMENT					
61	5193807 - Worker's Comp. Insurance	\$ 21,178.00	18,850.00	17,500.00	20,000.00	6.10%
62	5193871 - Unemployment Comp.	\$ -	500.00	500.00	500.00	0.00%
63	5193881 - General Liability Insurance	\$ 27,804.00	32,000.00	32,000.00	34,000.00	6.25%
64		\$ -	-	-	-	
65	Total Other Government	\$ 48,982.00	\$ 51,350.00	\$ 50,000.00	\$ 54,500.00	6.13%
66						
67						
68	Total General Government Expenses	\$ 313,271.91	\$ 350,168.15	\$ 346,667.85	\$ 475,240.22	35.72%
69						
70			Approved	Projected	Proposed	
71		Actual 2023	2024 Budget	2024	2025 Budget	% Change
72						
73	Revenues:					
74	License & Permits					
75	40008 Dog License Collections	\$ 627.50	\$ 550.00	\$ 550.00	\$ 550.00	0.00%
76	44100 Liquor Licenses	\$ 3,061.40	\$ 3,000.00	\$ 3,185.00	\$ 3,000.00	0.00%
77	44101 Operator Licenses	\$ 60.00	\$ 1,050.00	\$ 1,125.00	\$ 60.00	-94.29%
78	44102 Cigarette Licenses	\$ 30.00	\$ 30.00	\$ 20.00	\$ 20.00	-33.33%
79	44300 - Driveway Permits	\$ 420.00	\$ 300.00	\$ 300.00	\$ 300.00	0.00%
80	44301 Fire Numbers	\$ 440.00	\$ 300.00	\$ 525.00	\$ 300.00	0.00%
81	48518- Employee Share Health Insurance	\$ -	\$ -	\$ -	\$ -	
82	44200 - Annual Co. Dog license Reimbursement/Late Fees	\$ 413.99	\$ 100.00	\$ 379.44	\$ 250.00	150.00%
83		\$ -	\$ -	\$ -	\$ -	
84	Total General Government Revenues	\$ 5,052.89	\$ 5,330.00	\$ 6,084.44	\$ 4,480.00	-15.95%
85						
86						
87	Total General Government Expenses	\$ 313,271.91	\$ 350,168.15	\$ 346,667.85	\$ 475,240.22	35.72%
88	Total General Government Revenues	\$ 5,052.89	\$ 5,330.00	\$ 6,084.44	\$ 4,480.00	-15.95%
89	Total General Government Levy	\$ 308,219.02	\$ 344,838.15	\$ 340,583.41	\$ 470,760.22	36.52%

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
		Approved	Projected	Proposed	
PUBLIC SAFETY	Actual 2023	2024 Budget	2024	2025 Budget	% Change
CATEGORY					
Law Enforcement:					
5210001 - Constable Wages	3,000.00	3,000.00	3,000.00	3,600.00	20.00%
5210008 - Constable FICA	229.50	229.50	229.50	275.40	0.00%
5210025 - Constable Mileage	139.22	250.00	250.00	250.00	1.53%
5210027 - Constable Communications	0.00	240.00	240.00	240.00	0.00%
5210055 - Constable Training/Equipment	0.00	1,650.00	517.00	234.60	-85.78%
Total Law Enforcement Expenditures	3,368.72	\$ 5,369.50	\$ 4,236.50	\$ 4,600.00	-14.33%
Revenues	\$ -	-	-	-	0.00%
Fire Department					
5220001 - Fire Chief Wages	6,749.99	8,500.00	8,500.00	10,000.00	17.65%
5220002 - Fire Secretary's Wages	4,833.37	5,000.00	5,000.00	5,000.00	0.00%
5220003 - Fireman's Compensation	27,960.00	20,000.00	20,000.00	30,000.00	50.00%
5220004 - Fire Hall Cleaning-Custodial	520.00	600.00	600.00	660.00	10.00%
5220005 - Fireman Pension Expension (2% Fire Dues)	8,967.55	11,000.00	11,000.00	12,000.00	9.09%
5220008 - Fire Dept FICA	2,928.66	2,500.00	2,500.00	3,492.99	39.72%
5220010 - Fire Dept Training/Medicals	2,636.63	2,500.00	2,500.00	2,000.00	-20.00%
5220011 - Fire Training Officer	300.00	300.00	300.00	600.00	100.00%
5220013 - Fire Inspector	2,000.00	2,000.00	4,500.00	4,500.00	125.00%
5220020 - Fire Office/Bldg. Supplies	1,692.83	2,500.00	2,500.00	2,000.00	-20.00%
5220021 - Fire Equipment Repairs	22,611.00	12,000.00	12,000.00	5,000.00	-58.33%
5220022 - Fire Building Repairs	299.69	2,500.00	2,500.00	2,500.00	0.00%
5220024 - Fire Water & Sewer	2,336.10	2,600.00	2,600.00	2,600.00	0.00%
5220025 - Fire Station #2 Septic	0.00	250.00	250.00	250.00	0.00%
5220027 - Fire Telephone/Cell Phone	510.00	500.00	500.00	440.00	-12.00%
5220028 - Fire Heat/Electric	4,306.14	5,000.00	5,000.00	5,500.00	10.00%
5220029 - Fire Station #2 Heat/Electric	1,513.21	2,000.00	2,000.00	3,000.00	50.00%
5220030 - Fire Equipment Annual Testing	2,389.40	3,000.00	3,000.00	3,000.00	0.00%
5220032 - Fire Gas & Oil	2,135.40	2,500.00	2,500.00	2,500.00	0.00%
5220036 - Tower Maintenance	2,365.14	2,500.00	2,500.00	2,500.00	0.00%
5220071 - Fire Insurance	0.00	0.00	0.00	0.00	
5722033 - Fire Hydrants	34,533.00	34,533.00	34,533.00	34,533.00	0.00%
5722060 Fire Dept Equip-Capital Outlay	18,178.59	20,000.00	20,000.00	10,000.00	-50.00%
5722074 - Capital Outlay-Equip.Reserve	40,000.00	40,000.00	40,000.00	50,000.00	25.00%
Total Fire Protection Expenditures Excluding Debt	189,766.70	182,283.00	184,783.00	192,075.99	5.37%
Debt					
5810080-Loan Payment for New Fire Truck GNB	0.00	45,173.65	0.00	0.00	
Total Fire Protection Expenditures With Debt	189,766.70	227,456.65	184,783.00	192,075.99	-15.55%
Revenues					
43420 - Fire Insurance Dues	12,147.86	14,000.00	14,449.03	16,000.00	14.29%
46225 Fire Response Service	750.00	750.00	750.00	750.00	0.00%
48200 Tower Rent	16,959.37	17,000.00	17,000.00	18,000.00	5.88%
48440 - Insurance Recoveries PVFD			3,093.14		
Sale of Used Equipment					
Total Fire Protection Revenues	29,857.23	31,750.00	35,292.17	34,750.00	9.45%

		Approved	Projected	Proposed	
PUBLIC SAFETY	Actual 2023	2024 Budget	2024	2025 Budget	% Change
EMS/Ambulance					
5230001 - EMS Supervisor Wages	6,104.20	8,500.00	8,500.00	\$ 8,840.00	4.00%
5230002 - EMS Run/Other Wages	61,834.00	60,000.00	110,000.00	\$ 95,000.00	58.33%
5230003 - New EMS/Training	1,400.00	0.00	0.00		
5230004 - Meetings/Trainings	1,688.00	8,000.00	26,800.00	\$ 24,000.00	200.00%
5230005 - EMS Supervisor Retirement	2,081.07	2,000.00	3,750.00	\$ 3,312.00	65.60%
5230006 - EMS Retirement 'LOSA'	1,543.45	1,600.00	1,438.00	\$ 1,600.00	0.00%
5230008 - EMS FICA	5,500.78	5,852.25	13,450.00	\$ 9,779.76	67.11%
5230009 - EMS Inservice	676.71	1,000.00	1,000.00	\$ 2,000.00	100.00%
5230010 - Amb.Advertising/Comm.Ed.	0.00	100.00	0.00	\$ 200.00	100.00%
5230011 - Ambulance Transfer/Intercepts	2,250.00	2,000.00	2,100.00	\$ 3,000.00	50.00%
5230012 - Ambulance Billing Agency	1,957.08	3,000.00	3,000.00	\$ 3,000.00	0.00%
5230013 - EMS Physicals/Vaccines	0.00	500.00	50.00	\$ 300.00	-40.00%
5230020 - Amb.Office Supp/Equipment	0.00	200.00	450.00	\$ 200.00	0.00%
5230021 - Ambulance Maintenance	3,269.66	5,000.00	5,000.00	\$ 2,000.00	-60.00%
5230029 - Ambulance Communications/phone	747.01	750.00	780.00	\$ 800.00	6.67%
5230032 - Ambulance Gas & Oil	1,595.59	1,500.00	2,000.00	\$ 2,000.00	33.33%
5230041 - Ambulance Medical Supplies	11,774.42	9,000.00	9,000.00	\$ 9,000.00	0.00%
5230042 - Ambulance Uniforms	0.00	0.00	0.00	\$ 500.00	
5230055 - Ambulance Equipment	5,000.00	2,000.00	2,000.00	\$ 5,000.00	150.00%
5723060 - Capital Outlay-Ambulance Reserve	7,500.00	7,500.00	7,500.00	\$ 7,500.00	0.00%
Total Ambulance Expenditures	114,921.97	118,502.25	196,818.00	178,031.76	50.23%
Revenues					0.00%
43529 - State Ambulance Grant	2,000.00	2,000.00	2,000.00	\$ 2,000.00	0.00%
46230 - Ambulance Fees	35,821.29	35,000.00	35,000.00	\$ 35,000.00	0.00%
47324 - Ambulance Fees - Other Gov't	6,250.00	7,500.00	7,500.00	\$ 10,000.00	33.33%
43693- EMS Grant	19,815.00	0.00	0.00	\$ -	
48440 Insurance Recoveries-Ambulance	0.00	0.00			
48502 - Donations-Ambulance	26,942.50	20,000.00	20,000.00	\$ 20,000.00	0.00%
Total Ambulance Revenues	90,828.79	64,500.00	64,500.00	67,000.00	3.88%
					% Change
	Actual 2023	Approved	Projected	Proposed	% Change
		2024 Budget	2024	2025 Budget	
Total Ambulance Expenditures	114,921.97	118,502.25	196,818.00	178,031.76	50.23%
Total Ambulance Revenues	90,828.79	64,500.00	64,500.00	67,000.00	3.88%
Total Ambulance Levy	24,093.18	54,002.25	132,318.00	111,031.76	105.61%
Total Public Safety Expenses	308,057.39	351,328.40	385,837.50	374,707.75	6.65%
Minus Total Public Safety Revenues	120,686.02	96,250.00	99,792.17	101,750.00	5.71%
Total Public Safety Levy	187,371.37	255,078.40	286,045.33	272,957.75	7.01%

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
		Approved	Projected	Proposed	
PUBLIC WORKS	Actual 2023	2024 Budget	2024	2025 Budget	% Change
HIGHWAY					
5330001 - Highway Wages	170,625.64	169,894.40	169,894.40	176,690.18	4.00%
5330002 - Highway Overtime	7,023.98	8,500.00	8,500.00	10,000.00	17.65%
5330004 - Highway PT Employee 05/01-10/31	0.00	0.00	0.00	0.00	
5330005 - Highway Health/Disab.Ins/HSA	87,803.81	1,385.00	1,385.00	29,575.00	2035.38%
5330006 - Highway/Park Public Works Emp.	42,240.84	51,480.00	51,480.00	51,484.16	0.01%
5330007 - Highway Retirement	14,528.85	15,861.33	15,861.33	16,553.12	4.36%
5330008 - Highway FICA	17,002.47	21,869.39	21,869.39	21,433.34	-1.99%
5330009 - Payment In Lieu of Health Insurance		56,000.00	45,769.00	42,000.00	-25.00%
5330018 - Highway Training	1,923.86	1,500.00	1,500.00	1,500.00	0.00%
5330019 - Safety & Drug Testing	178.50	250.00	250.00	250.00	0.00%
5330020 - Highway Supplies/Rags/Uniforms	8,179.18	11,000.00	11,000.00	11,000.00	0.00%
5330021 - Equipment Parts/Repairs	41,331.63	35,000.00	35,000.00	40,000.00	14.29%
5330022 - Highway Salt & Sand	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
5330024 - Highway Water & Sewer	671.50	800.00	800.00	800.00	0.00%
5330027 - Highway Telephone/Cell Phone	2,024.61	2,200.00	2,200.00	2,200.00	0.00%
5330032 - Highway Gas & Oil	41,115.03	51,000.00	51,000.00	50,000.00	-1.96%
5330035 - Right of Way Maintenance	0.00	5,000.00	5,000.00	5,000.00	0.00%
5330042 - Highway Gravel	30,106.56	35,000.00	35,000.00	35,000.00	0.00%
5330043 - Highway Trees/Snow Fence	55.02	1,000.00	1,000.00	500.00	-50.00%
5330047- Equipment - Wheel Loader	0.00	0.00	0.00		
5330048- Capital Outlay Grader			0.00		
Snowblower for Tool Cat		7,545.00			
NEW Loader Broom -				35,000.00	
NEW Loan John Deere Brush Mower		0.00		40,000.00	
5330045 - Equipment -Truck Lease	0.00	0.00			
5330051 - Equipment Rental & Tools	14,372.61	26,000.00	26,000.00	12,000.00	-53.85%
5330055 - Capital Outlay Equipment/Vehicles Reserve	50,000.00	20,000.00	20,000.00	25,000.00	25.00%
5330057-Capital Outlay Hwy Bldg Reserve	30,000.00	95,000.00	95,000.00	0.00	-100.00%
5331121 - Hwy Building Repairs/Parts	10,552.24	4,000.00	4,000.00	0.00	-100.00%
5331123 - Highway Electricity Garage	6,244.32	6,815.00	6,815.00	7,250.00	6.38%
5733131 - Highway Culverts	4,352.80	4,500.00	4,500.00	4,500.00	0.00%
5733132-Sewer Catch Cleanout	2,291.46	3,000.00	3,000.00	3,000.00	0.00%
5733135 - Highway Road Signs	5,288.19	7,000.00	7,000.00	7,000.00	0.00%
5733243 - Highway Road Engineering-TRID	0.00	0.00			0.00%
Loan Payment Strong Road (2023 Last Payment)	0.00	0.00	0.00	0.00	
Highway Totals	252,187.51	645,100.12	627,324.12	631,235.79	-2.15%
Road Projects					
5733245 -Chip Sealing	-	0.00		160,000.00	0.00%
5733249 - Strong Road Internal Loan	26,731.10				
5733334 - Highway-Crack & Patch	16,310.00	25,000.00	16,310.00	25,000.00	0.00%
5733363 - Cap Outlay South Shore Rd Double Chip Seal		95,000.00	99,192.34		
5733251 - Cap. Outlay - Kentuck Lake Road	-	0.00	0.00		
5733252 - Cap. Outlay - Charley's Rd and Hazen Ln	-	0.00	0.00		
5733745 - Capital Outlay Grosser Rd	-				
5733748 - US Forest Deerskin Culvert	-			247,107.50	
5733745-Cap. Outlay - Grosser Road	285,381.90		0.00		
5733747-Cap. Outlay - Lakeview Circle	55,431.94		0.00		
Road Projects Totals	383,854.94	120,000.00	115,502.34	432,107.50	260.09%

PUBLIC WORKS	Actual 2023	Approved 2024 Budget	Projected 2024	Proposed 2025 Budget	% Change
Total Highway Expenditures Excluding Debt	636,042.45	765,100.12	742,826.46	1,063,343.29	38.98%
CAPITAL OUTLAY BUILDING					
Debt					
5810077-Loan Payment for Equipment (2026) BCPL	47,414.38	47,414.38	47,414.38	47,414.38	
5810077-Loan Payment for Park Equipment (2026)	9,049.76	9,049.76	9,049.76	9,049.76	
58100-Great North Bank Loan Roads(2031 ReFi)	125,746.00	151,920.00	151,920.00	152,478.00	
5810078-Loan Payment for Front End Loader (BCPL)	43620	43,620.08	43,620.08	43,620.08	
5810079-GNB Grader Loan Payment (2030)		44,298.34	44,298.34	44,298.34	
Total Debt	225,830.14	296,302.56	296,302.56	296,860.56	0.19%
Total Highway Expenditures with Debt	861,872.59	1,061,402.68	1,039,129.02	1,360,203.85	28.15%
Revenues					
43792 - Intergovernment Tribe Revenue	-	-	-	-	
43534 - State LRIP	-		-	-	
43532 - State Grants - DOT Flood Damage	-	-	-	-	
43710 - Highway Bridge Aid	-	-	-	185,330.63	
46310 - Snow Removal	250.00	250.00	250.00	250.00	0.00%
48303-Sale of Hwy Equipment		-			
48309-Sale of Equipment, Other		1,000.00		6,500.00	
48900- Other Income	294.92	100.00	100.00		-100.00%
Employee Share Health Insurance	-		-		N/A
NEW ARPA Reallocation Funds	-	-	-	144,000.00	0.00%
LGIP Road Maintenance Reserve	-	-	-	61,775.00	0.00%
49001 - Loan Proceeds - JD Brush Mower	598,000.00	-	-		0.00%
43531 - State Transportation Aid	280,016.28	290,760.90	290,760.90	290,760.90	0.00%
Total Road Revenues	878,561.20	292,110.90	291,110.90	688,616.53	135.74%
Highway Levy	(16,688.61)	769,291.78	748,018.12	671,587.32	-12.70%
	Actual 2023	2024 Budget	Projected 2024	2025 Budget	% Change
<u>STREET LIGHTING</u>					
5342033 - Street Lighting/Maintenance	15,561.63	15,500.00	15,500.00	15,500.00	0.00%
Total Street Lighting	15,561.63	15,500.00	15,500.00	15,500.00	0.00%
<u>SANITATION</u>					
5362021 - Garbage Collection	4,988.49	5,000.00	5,000.00	5,000.00	0.00%
5363590 - Recycling Contract with Republic Services	10,750.00	11,400.00	10,800.00	11,400.00	5.56%
Total Sanitation Expenditures	15,738.49	16,400.00	15,800.00	16,400.00	0.00%
Revenues					
43791 - 1GF Recycling Grant	6,220.97	6,200.00	6,220.97	6,200.00	0.00%
Total Public Work Expenditures	893,172.71	1,093,302.68	1,070,429.02	1,392,103.85	27.33%
Total Public Work Revenues	884,782.17	298,310.90	297,331.87	694,816.53	132.92%
Public Works Levy	8,390.54	794,991.78	773,097.15	697,287.32	-12%

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN

		Approved	Projected	Proposed	
		2024 Budget	2024	2025 Budget	% Change
HUMAN SERVICES BY CATEGORY	Actual 2023				
Animal Shelter Expenditures					
5410001 - Animal Shelter	-	200.00	200.00	200.00	0.00%
Total Animal Shelter Expenditures	-	200.00	200.00	200.00	0.00%
Animal Shelter Revenues	-	-	-	-	0.00%
Cemetery Expenditures					
5491001 - Cemetery Wages	5,695.00	5,700.00	5,700.00	7,000.00	22.81%
5491008 - Cemetery-FICA	435.67	436.05	436.05	535.50	22.81%
5491021 - Equipment Maintenance	1,317.34	1,500.00	1,500.00	1,500.00	0.00%
5491022 - Equipment Parts/Fuel	132.87	350.00	350.00	350.00	0.00%
5491050 - Cemetery Management Software	950.00	1,000.00	1,000.00	1,000.00	0.00%
5491060 - Cemetery Equipment Reserve	600.00	600.00	600.00	5,000.00	733.33%
5491065 - Cemetery - Amvets Donation	100.00	100.00	100.00	100.00	0.00%
5491090 - Cemetery-Water/Other	-	50.00	50.00	50.00	0.00%
Total Cemetery Expenditures	9,230.88	9,736.05	9,736.05	15,535.50	59.57%
Cemetery Revenues					
46540 Cemetery Fees	7,875.00	4,000.00	4,000.00	3,500.00	-12.50%
48504 Cemetery Donations	-	-	-	-	
Total Cemetery Revenues	7,875.00	4,000.00	4,000.00	3,500.00	-12.50%
Total Cemetery Levy	1,355.88	5,736.05	5,736.05	12,035.50	109.82%
General Relief - Food Pantry	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
Total Expenditures Human Services	11,230.88	11,936.05	11,936.05	17,735.50	48.59%
Total Revenues Human Services	7,875.00	4,000.00	4,000.00	3,500.00	-12.50%
Total Human Services Levy	3,355.88	7,936.05	7,936.05	14,235.50	79.38%

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TOWN OF PHELPS, VILAS COUNTY, WISCONSIN

	Approved		Projected	Proposed	
RECREATION	Audited 2023	2024 Budget	2024	2025 Budget	% Change
<u>Parks</u>					
5520002 - Park Summer P/T	9,997.50	10,275.00	10,275.00	10,686.00	4.00%
5520008 - Park FICA	764.81	786.04	786.04	817.48	4.00%
5520009 - Park Commissioners Admin Fee	673.82	750.00	750.00	750.00	0.00%
5520010 - Dues/Meetings	0.00	600.00	600.00	-	-100.00%
5520011 - Park Garbage	900.00	100.00	100.00	100.00	0.00%
5520021 - Park Equipment Repairs	1,900.19	2,800.00	2,800.00	2,500.00	-10.71%
5520022 - Park Maintenance/Materials	8,204.49	11,000.00	11,000.00	11,000.00	0.00%
5520023 - Park Electric	2,457.31	2,800.00	2,800.00	2,800.00	0.00%
5520024 - Park Water & Sewer	1,672.19	2,000.00	2,000.00	2,400.00	20.00%
5520031 - Parks - Diesel Fuel	203.04	0.00	0.00	-	
5520032 - Park-Gas & Oil	3,142.35	4,000.00	4,000.00	4,000.00	0.00%
5520033 - Septic Pumping	0.00	600.00	600.00	600.00	0.00%
5520055 - Parks Equipment	2,000.00	12,500.00	12,500.00	2,000.00	-84.00%
5540021 - Rifle Range	150.48	1,000.00	1,000.00	1,000.00	0.00%
5752055 - Bike Trail Maintenance	661.21	1,000.00	1,000.00	1,000.00	0.00%
5752061 - Boat Landing Maintenance	227.10	10,000.00	10,000.00	5,000.00	-50.00%
5752062 - Capital Outlay-Improvements Reserve	16,567.00	12,000.00	12,000.00	-	-100.00%
5752065 - Park Buildings Maintenance	609.09	5,000.00	5,000.00	7,000.00	40.00%
5752064 - Cap. Outlay Parks Equipment Reserve	2,000.00	4,000.00	4,000.00	5,000.00	25.00%
5752070 - Lakefront PP RipRap and Plantings	26,550.82	0.00	0.00		
5752071 - Pickle Ball Phase I	18,154.00	0.00	0.00		
5752073 - Bike Trail Maintenance Reserve	2,000.00	3,000.00	3,000.00	5,000.00	66.67%
5752074 - PickleBall Phase II		30,750.00	30,750.00	-	100.00%
5752072 - Park Electrical Outlets	7,200.00	0.00	0.00		
5752075 - Sod/Grass for LLP Park	0.00	0.00	0.00	35,000.00	
Total Parks Expenditures	106,035.40	114,961.04	114,961.04	96,653.48	-15.93%
<u>Park Revenues</u>					
46720 Park Use	100.00	100.00	800.00	500.00	400.00%
48501 Donations Park	265.28	0.00	0.00	0.00	0.00%
48501-Shooting Ranges/Boat Landings Donation Acct	598.35	600.00	550.00	600.00	0.00%
48507 - GHT Bike Trail Donations				5,000.00	
Wisconsin Valley Improvement/Lumberjack Grants	0.00	0.00	10,000.00		0.00%
Field Paint & Line Revenue	0.00	0.00	300.00	0.00	0.00%
Military Head Creek Trail Head Project Phase 1	46,536.90	0.00			
Military Head Creek Trail Head Project Phase 2	45,180.00	0.00	28,745.28		
Vilas County Land & Water		0.00	0.00		
LGIP Cap. Outlay Park Improvements	0.00			17,000.00	
Total Parks Revenues	92,680.53	700.00	40,395.28	23,100.00	
Total Parks Expenditures	106,035.40	114,961.04	114,961.04	96,653.48	-15.93%
Total Parks Revenues	92,680.53	700.00	40,395.28	23,100.00	3200.00%
Total Park Levy	13,354.87	114,261.04	74,565.76	73,553.48	-35.63%

	Approved		Projected	Proposed	
RECREATION	Audited 2023	2024 Budget	2024	2025 Budget	% Change
<u>Other Recreation Programs:</u>					
5531030 - Flags/Signs/Lights	667.55	1,000.00	1,000.00	1,000.00	0.00%
5570090 - Festive Lighting/Flowers Expenditures	5,992.43	3,500.00	7,500.00	4,000.00	6.67%
Total Flags, signs, lights, Flowers	6,659.98	4,500.00	8,500.00	5,000.00	-41.18%
<u>48506 - Revenues for Flowers</u>	780.00	750.00	750.00	750.00	0.00%
<u>Fireworks</u>					
5531010 - Fireworks Training	0.00	0.00		0.00	0.00%
5531020 - Fireworks Materials	15,000.00	16,000.00	15,000.00	16,000.00	0.00%
55311025 - Firework Supplies	1,500.00	1,500.00	4,100.00	1,500.00	0.00%
5531081 - Fireworks Insurance	0.00	0.00			0.00%
55310 - Capital Outlay Electronic Equip	0.00	0.00			0.00%
Total Firework Expenditures	16,500.00	17,500.00	19,100.00	17,500.00	0.00%
48503 - Fireworks Revenues	\$ 3,011.62	2,500.00	2,150.00	2,500.00	0.00%
5540041 - Gen - Bike Trails		-	0.00	0.00	
Total Recreation Expenditures	129,195.38	136,961.04	142,561.04	119,153.48	-57.10%
Total Recreation Revenues	96,472.15	3,950.00	43,295.28	26,350.00	-41.18%
Total Recreation Levy	32,723.23	133,011.04	99,265.76	92,803.48	-15.93%

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN

Conservation & Development		Approved	Projected	Proposed	
General Categories	Audited 2023	2024 Budget	2024	2025 Budget	% Change
Nursing Home Demolition/Loan				-	
5570002 - Community Center Committee	\$ -				
5570003 - CDA (Community Development Authority)	\$ -	\$ 2,000.00	-	2,000.00	0.00%
5570015 - Town Lakes Manage. & AIS Treatment	\$ 9,000.00	\$ 9,000.00	9,000.00	12,000.00	33.33%
5570092 - Town Lakes Committee - Other	\$ -	\$ -	-	-	
5570057 - Vilas Co. Economic Development	\$ 5,000.00	\$ 1,000.00	1,000.00	1,000.00	0.00%
5570091 - Chamber of Commerce	\$ 45,000.00	\$ 45,000.00	45,000.00	45,000.00	0.00%
5570097 - Fire Numbers & Street Name Signs	\$ 1,175.76	\$ -	-	-	
Total General Categories	\$ 60,175.76	\$ 57,000.00	\$ 55,000.00	\$ 60,000.00	5.26%
5579401 - Planning & Dev. Commission					
5579402 - Comprehensive Plan Revision Reserve	\$ -	\$ 1,000.00	-	-	0.00%
5579403 - Recreational Trail Development	\$ -	\$ -	-		0.00%
NEW - Non-ARDF for Internet (ARPA reallocated to Roads)	\$ -	\$ -	-	20,000.00	0.00%
5579405 - Fire Tower Reserve	\$ 5,000.00	\$ 5,000.00	5,000.00	-	-100.00%
5579407 - Town Revitalization & Prof Services	\$ 270.00	\$ 2,000.00	2,000.00	2,000.00	0.00%
5579409 - Planning & Dev. Supplies	\$ 25.00	\$ 25.00	25.00	100.00	300.00%
Total Planning & Dev Commission	\$ 5,295.00	\$ 8,025.00	\$ 7,025.00	\$ 22,100.00	175.39%
Total Conservation & Development Levy	\$ 65,470.76	\$ 65,025.00	\$ 62,025.00	\$ 82,100.00	26%