

Town of Phelps, Vilas County, WI

Approved 2026 Budget

Annual Budget Hearing
&
Special Town Elector Meeting

Budget Approved at Meeting Held
Thursday November 13, 2025,
at the Phelps School Commons,
6:00 pm

Sheryl J Ward
Town Clerk-Treasurer

	A	B	C	D	E	F
1	TOWN OF PHELPS, VILAS COUNTY, WISCONSIN					
2						
3	Grand Summary		Approved	Projected	Proposed	
4		Audited 2024	2025 Budget	2025	2026 Budget	% Change
5						
6	<u>Summary of Revenues</u>					
7	Intergovernmental Revenue	653,221.00	720,432.70	720,432.70	673,248.15	-6.55%
8	License & Permits	6,779.00	4,480.00	4,480.00	6,210.00	38.62%
9	Public Charges	41,933.00	50,000.00	50,000.00	65,300.00	30.60%
10	Miscellaneous	608,561.00	103,450.00	103,450.00	156,450.00	51.23%
11	Total Revenues	\$ 1,310,494.00	\$ 878,362.70	\$ 878,362.70	\$ 901,208.15	2.60%
12						
13	<u>Summary of Expense</u>					
14	General Government	416,006.00	475,240.22	475,240.22	461,129.89	-2.97%
15	Public Safety	313,954.00	374,707.75	374,707.75	440,829.66	17.65%
16	Public Works	662,140.00	1,392,103.85	1,392,103.85	1,030,659.19	-25.96%
17	Human Services	10,275.00	17,735.50	17,735.50	13,735.50	-22.55%
18	Culture	90,622.00	99,319.23	99,319.23	105,678.46	6.40%
19	Recreation	130,601.00	119,153.48	119,153.48	179,003.48	50.23%
20	Conservation & Development	66,725.00	82,100.00	82,100.00	95,300.00	16.08%
21	G.O. Debt, Principal & Interest (new in this area, previously included in Public Works)				522,770.62	
22	Total Expense	\$ 1,690,323.00	\$ 2,560,360.03	\$ 2,560,360.03	\$ 2,849,106.80	11.28%
23	Add Audited Debt	553,425.00				
24	TOTAL EXPENSE	2,243,748.00	2,560,360.03	2,560,360.03	2,849,106.80	11.28%
25	LESS REVENUES	(1,310,494.00)	(878,362.70)	(878,362.70)	(901,208.15)	2.60%
26	LGIP General Reserves				(50,000.00)	
27	LGIP Road Maintenance Reserves	(10,000.61)	(61,775.00)	(61,775.00)		
28	LGIP Cemetery Reserve					
29	LGIP Reassessment Reserve				(65,000.00)	
30	LGIP Capital Outlay Park Improvements		(17,000.00)	(17,000.00)	(69,000.00)	
31	Great North Bank Comm Center CD					
32	Peoples ARPA Money Mkt		(144,000.00)	(144,000.00)		
33	Peoples State Bank Fireworks Acct				(2,500.00)	
34	CDA Carryover	(2,000.00)	(2,000.00)	(2,000.00)	(500.00)	
35	LGIP - Town Lakes					
36	General Fund Revenue				(50,000.00)	
37	Net Surplus/Deficit Applied to Budget	(27,659.39)				
38	Pending Surplus & Adj's Applied to Budget					
39	Amount Required for Levy	\$ 1,447,019.00	\$ 1,457,222.33	\$ 1,457,222.33	\$ 1,710,898.65	17.41%
40						
41			2026 Allowable Levy	Use of Debt	Total Levy	
42			\$ 1,295,781.00	\$ 415,117.65	\$ 1,710,898.65	
43						
44	<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>
45	<u>2025</u>	<u>2026</u>	\$ 1,710,898.65	\$ 439,547,500.00	\$ 3.892	\$ 52.8964
46	<u>2024</u>	<u>2025</u>	\$ 1,457,222.23	\$ 433,252,900.00	\$ 3.363	\$ (0.4985)
47	<u>2023</u>	<u>2024</u>	\$ 1,447,019.00	\$ 429,582,600.00	\$ 3.368	\$ (2.6592)
48	<u>2022</u>	<u>2023</u>	\$ 1,441,489.00	\$ 424,589,000.00	\$ 3.395	\$ 59.9444
49	<u>2021</u>	<u>2022</u>	\$ 1,178,861.00	\$ 421,687,800.00	\$ 2.796	\$ 34.2721
50	<u>2020</u>	<u>2021</u>	\$ 1,017,629.00	\$ 414,875,100.00	\$ 2.453	\$ (14.3497)

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
1	Summary of Revenues		Approved	Projected	Proposed	
2		Actual 2024	2025 Budget	2025	2026 Budget	% Change
3	<u>Intergovernmental Revenues</u>					
4	40018 - Delinquent PP Tax Collections	376.89	-	-	-	
5	41150 - Forest Crop/MFL Taxes	2,461.74	2,600.00	2,600.00	2,600.00	0.00%
6	41210 - Public Accomodation Taxes - Room Tax	-	30,000.00	40,000.00	100,000.00	
7	43261 - FFP Grant Revenue (new)	-	-			
8	43410 - Shared Revenues	81,199.93	82,762.44	82,762.44	85,200.00	2.95%
9	43420 - Fire Insurance Dues	17,305.88	16,000.00	20,540.51	22,000.00	37.50%
10	43430 - Other State Shared Revenues	264.68	50.00	22.52	50.00	0.00%
11	43529 - State Ambulance Grant	-	2,000.00	-	-	-100.00%
12	43531 - Transportation Aid	290,760.90	290,760.90	290,760.90	311,605.50	7.17%
13	43534 - LRIP - Volkmann Rd	127,589.19	-	-	27,727.51	
14	43610 - Municipal Services Program MSP	-	775.16	775.10	428.00	-44.79%
15	43620 - 1GF - PILT Conservation	252.48	252.48	252.48	252.48	0.00%
16	43630 - PILT Forest Lands	-				
17	43650 - Forest Cropland/MGT Forest	331.08	325.00	328.82	325.00	0.00%
18	43615- State Grant Elections Security	-	-	600.00	-	
19	43660 - PILT St Conserv per S 70.114	-	-	-	-	
20	43670 - Personal Property Aid - May Disbursement	694.79	694.79	694.79	694.79	0.00%
21	43672 - Personal Property Aid - 2023 WI Act 12	-	1,181.30	1,181.30	1,181.30	
22	43710 - Hwy & Bridge Aid Local Govt	7,896.70	185,330.63	185,330.63	-	
23	43783 - Healthy Lakes Grant (new)	-	-	2,742.54	-	
24	43690 - Other State Payments	1,834.33		-		
25	43694 - EMS FAP Grant	6,849.58		16,571.64	10,000.00	
26	43781 - County Timber Sales	26.02	20.00	20.97	20.00	0.00%
27	43782 - PILT on National Forest Income	101,480.43	101,480.00	104,963.57	104,963.57	3.43%
28	43791 - 1GF Recycling from Landfill Grant	6,175.72	6,200.00	6,200.00	6,200.00	0.00%
29	Total Intergovernmental Revenue	\$ 645,500.34	\$ 720,432.70	\$ 756,348.21	\$ 673,248.15	-6.55%
30						
31	<u>License and Permits</u>					
32	40008 - Dog License Collections	615.00	550.00	550.00	600.00	0.00%
33	44100 - Liquor Licenses	3,195.00	3,000.00	3,000.00	3,000.00	0.00%
34	44101 - Operator Licenses	1,125.00	60.00	60.00	1,100.00	1733.33%
35	44102 - Cigarette License	20.00	20.00	20.00	10.00	-50.00%
36	44200 - Co. Dog Lic VC Reimburse/Late Fees	419.44	250.00	250.00	300.00	20.00%
37	44300 - Driveway Permits	390.00	300.00	300.00	600.00	100.00%
38	44301 - Fire Numbers	1,015.00	300.00	300.00	600.00	100.00%
39	Total 44000 - Licenses & Permits	\$ 6,779.44	\$ 4,480.00	\$ 4,480.00	\$ 6,210.00	38.62%
40						
41	<u>Public Charges for Services</u>					
42	NEW - Transfer Station Drop Site Revenue				35,000.00	
43	46225 - Fire Response Service	750.00	750.00	750.00	750.00	0.00%
44	46230 - Ambulance Fees	27,932.75	35,000.00	55,000.00	35,000.00	0.00%
45	46310 - Snow Removal	250.00	250.00	250.00	250.00	0.00%
46	46540 - Cemetery Fees	4,700.00	3,500.00	5,000.00	3,500.00	0.00%
47	46720 - Park Use	800.00	500.00	1,000.00	800.00	60.00%
48	47324 - Ambulance Fees - Other Govt	7,500.00	10,000.00	10,000.00	25,000.00	150.00%
49	Total 46000 -Public Charges for Services	\$ 41,932.75	\$ 50,000.00	\$ 72,000.00	\$ 65,300.00	30.60%
50						
51	<u>Miscellaneous Revenues</u>					
52	NEW - Chamber Rent				3,600.00	
53	NEW - Denny Holcomb Donation for Rifle Range				10,000.00	
54	NEW - DNR Shooting Range Grant				19,720.00	
55	48110 - Interest Income	125,991.32	50,000.00	100,000.00	50,000.00	0.00%
56	48200 - Tower Rent	17,058.20	18,000.00	18,000.00	20,000.00	0.00%
57	48303 - Sale of Hwy Equipment	-	6,500.00			

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
58	48309 - Sale of Equipment - Other	200.00	-	-	-	0.00%
59	48503- Donations - Fireworks	3,165.75	2,500.00	2,500.00	1,000.00	0.00%
60	48507 - GHT Bike Trail Donations	10,011.65	5,000.00	7,500.00	5,000.00	
61	48440 - Insurance Recoveries	1,000.00		-		
62	48501 - Donations - Park	1,531.57	600.00	700.00	600.00	0.00%
63	48502 - Donations - Ambulance	15,829.81	20,000.00	10,000.00	-	0.00%
64	48506 - Donations-Flowers-Tn Beautification	750.00	750.00	750.00	750.00	0.00%
65	48509 - Donations-NLCF/Other Unplanned Donations	12,208.81	-	-	-	
66	48516- Donations GRD	675,000.00		675,000.00	-	
67	49001 - Loan Proceeds				45,680.00	
68	48900 - Miscellaneous Income - Other	2,933.87	100.00	100.00	100.00	0.00%
69	Total 48000 - Miscellaneous Revenues	\$ 865,680.98	\$ 103,450.00	\$ 814,550.00	\$ 156,450.00	51.23%
70						
71	Total Revenues	\$ 1,559,893.51	\$ 878,362.70	\$ 1,647,378.21	\$ 901,208.15	2.60%

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
1	Summary of Expense		Approved	Projected	Proposed	
2		Actual 2024	2025 Budget	2025 Budget	2026 Budget	% Change
3	<u>General Government</u>					
4	Legislative	35,762.07	39,858.51	39,858.51	40,680.50	2.06%
5	Legal	69,684.75	125,000.00	125,000.00	40,000.00	-68.00%
6	Financial Administration	193,410.12	247,605.22	247,605.22	298,858.43	20.70%
7	Building	13,756.32	8,276.50	8,276.50	18,990.96	129.46%
8	Other	51,771.00	54,500.00	52,250.00	62,600.00	14.86%
9	Total General Government	\$ 364,384.26	\$ 475,240.22	\$ 472,990.22	\$ 461,129.89	-2.97%
10	<u>Public Safety</u>					
11	Law Enforcement	4,047.89	4,600.00	4,600.00	7,615.40	65.55%
12	Fire Protection	176,534.52	192,075.99	190,030.65	247,630.50	28.92%
13	Ambulance	180,869.68	178,031.76	178,031.76	185,583.76	4.24%
14	Total Public Safety	\$ 361,452.09	\$ 374,707.75	\$ 372,662.41	\$ 440,829.66	17.65%
15	<u>Public Works</u>					
16	Highway	636,588.84	1,063,343.30	1,063,343.30	959,734.19	-9.74%
17	Street Lighting	10,920.43	15,500.00	15,500.00	15,000.00	-3.23%
18	Sanitation	14,029.03	16,400.00	15,800.00	55,925.00	241.01%
19	Fire Hydrants	-	-	-	-	
20	Total Public Works	\$ 661,538.30	\$ 1,095,243.30	\$ 1,094,643.30	\$ 1,030,659.19	-5.90%
21	<u>Human Services</u>					
22	Shelter	-	200.00	200.00	200.00	0.00%
23	Cemetery	8,874.80	15,535.50	15,535.50	11,535.50	-25.75%
24	Food Pantry	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
25	Total Human Services	\$ 10,874.80	\$ 17,735.50	\$ 17,735.50	\$ 13,735.50	-22.55%
26	<u>Culture</u>					
27	Library	85,630.74	99,319.23	99,319.23	100,678.46	1.37%
28	Museum	4,000.00	-	-	5,000.00	
29	Total Culture	\$ 89,630.74	\$ 99,319.23	\$ 99,319.23	\$ 105,678.46	6.40%
30	<u>Recreation</u>					
31	Parks	104,013.98	96,653.48	64,391.74	156,003.48	61.40%
32	Festive Lighting/Flowers Expenditures	6,752.62	4,000.00	4,998.34	4,000.00	0.00%
33	Flags/Sign/Lights	215.79	1,000.00	1,000.00	1,000.00	0.00%
34	Fireworks	22,617.31	17,500.00	23,266.39	18,000.00	2.86%
35	Total Recreation	\$ 133,599.70	\$ 119,153.48	\$ 93,656.47	\$ 179,003.48	50.23%
36	<u>Conservation & Development</u>					
37	General Categories	55,000.00	60,000.00	394,500.00	92,800.00	54.67%
38	Planning & Development	5,332.14	22,100.00	22,025.00	2,500.00	-88.69%
39	Total Conservation & Development	\$ 60,332.14	\$ 82,100.00	\$ 416,525.00	\$ 95,300.00	16.08%
40	<u>Debt Service</u>					
41	Principal - Hwy, Park, Building	486,944.10	243,157.87	243,157.87	228,084.08	-6.20%
42	Interest - Hwy, Park, Building	66,479.02	53,702.69	53,702.69	294,686.54	448.74%
43	Total Debt Service	\$ 553,423.12	\$ 296,860.56	\$ 296,860.56	\$ 522,770.62	76.10%
44						
45	Total Expense	\$ 2,235,235.15	\$ 2,560,360.04	\$ 2,864,392.69	\$ 2,849,106.80	11.28%

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
1						
2			Approved	Projected	Proposed	
3	General Government	Actual 2024	2025 Budget	2025	2026 Budget	% Change
4						
5	Legislative					
6	5110101 - Chairman's Wages	9,500.00	11,000.00	11,000.00	11,000.00	0.00%
7	5110108 - Chairman's FICA	726.75	841.50	841.50	841.50	0.00%
8	5110125 - Chairman's Mileage	127.33	150.00	150.00	150.00	0.00%
9	5110201 - Supervisor's Wages	23,236.34	25,236.42	25,236.42	26,000.00	3.03%
10	5110208 - Supervisor's FICA	1,777.58	1,930.59	1,930.59	1,989.00	3.03%
11	5110210 - Board Inservice	242.65	400.00	400.00	400.00	0.00%
12	5110225 - Supervisor's Mileage	151.42	300.00	300.00	300.00	0.00%
13	Total Legislative	\$ 35,762.07	\$ 39,858.51	\$ 39,858.51	\$ 40,680.50	2.06%
14						
15	Legal					
16	513011 - Legal Services	69,684.75	125,000.00	125,000.00	40,000.00	-68.00%
17	Total Legal	\$ 69,684.75	\$ 125,000.00	\$ 125,000.00	\$ 40,000.00	-68.00%
18						
19	Financial Administration					
20	5142001 - Clerk/Treas.Wages	58,000.00	60,320.00	60,320.00	62,733.00	4.00%
21	5142002 - New - Admin Asst	-	5,000.00	5,000.00	5,000.00	0.00%
22	5142003 - Clerk/Treasurer Deputy Wages	17,685.25	30,000.00	30,000.00	31,200.00	4.00%
23	5142004 - Clerk/Treasurer Health Insurance	30,775.41	38,351.00	38,351.00	42,175.28	9.97%
24	5142005 - Clerk/Treasurer Retirement	4,002.00	4,192.24	4,192.24	4,516.78	7.74%
25	5142008 - Clerk/Treas/Deputy FICA	5,542.86	7,291.98	7,291.98	7,568.37	3.79%
26	5142010 - Clerk/Treas.Inservice/Per Diem	245.00	650.00	650.00	750.00	15.38%
27	5142020 - Clerk/Treasurer Office Supplies	2,036.82	2,500.00	2,500.00	2,500.00	0.00%
28	5142025 - Clerk/Treas.Mileage	643.86	800.00	800.00	800.00	0.00%
29	5142026 - Clerk/Treas.Postage	3,131.80	3,100.00	3,100.00	3,100.00	0.00%
30	5142027 - Clerk/Treas.Phone & IT Services (name tweak)	1,429.78	1,700.00	1,700.00	7,200.00	323.53%
31	5142028 - Clerk/Treas.Publications	4,500.00	3,500.00	3,500.00	3,500.00	0.00%
32	5142036 - Clerk/Treas. Maintenance	31.90	8,500.00	8,500.00	8,500.00	0.00%
33	5142055 - Clerk/Treas.Equipment	7,992.07	2,500.00	2,500.00	2,500.00	0.00%
34	5142071 - Bonding (Every two years)	-	700.00	700.00	-	0.00%
35	5144001 - Election Wages	3,153.00	2,000.00	2,000.00	4,300.00	115.00%
36	5144010 - Election Inservice/Per Diem	70.00	300.00	300.00	500.00	66.67%
37	5144020 - Election Supplies, Printing & Postage	2,324.22	1,400.00	1,400.00	2,500.00	78.57%
38	5144023 - Election License/Warranty Agreements	505.94	600.00	600.00	600.00	0.00%
39	5144028 - Election Publications	480.80	300.00	300.00	300.00	0.00%
40	5144050 WEC Election IT Support	625.00	1,400.00	1,400.00	1,400.00	0.00%
41	51445 - Town Newsletter	3,875.71	4,200.00	4,200.00	4,400.00	4.76%
42	51450 - Town Web Site & .gov Email	635.00	700.00	700.00	2,865.00	309.29%
43	5152600 - Dues-WTA & WMCA	1,223.70	1,300.00	1,300.00	1,800.00	38.46%
44	5152701 - Audit & Accounting Service	10,000.00	10,600.00	10,600.00	11,250.00	6.13%
45	5152705 - Grant Writing Services	-	-	-	-	
46	553011 - Assessor	23,800.00	25,000.00	25,000.00	86,200.00	244.80%
47	5153060 - Reassessment Revaluation Reserve	10,000.00	30,000.00	30,000.00	-	-100.00%
48	5153090 - Board of Review	700.00	700.00	700.00	700.00	0.00%
49	Total Financial Administration	\$ 193,410.12	\$ 247,605.22	\$ 247,605.22	\$ 298,858.43	20.70%
50						
51	General Building					
52	5160001 - Custodial Wages	3,196.35	3,641.40	3,641.40	10,581.48	190.59%
53	5160008 - Custodial FICA	248.08	278.57	278.57	809.48	190.59%
54	5160020 - Custodial Supplies/Services	650.00	650.00	650.00	3,000.00	361.54%
55	5160021 - Community Center Repairs	426.54	1,100.00	1,100.00	500.00	-54.55%
56	5160023 - Hall Heat/Electric	1,887.30	2,206.53	2,206.53	3,500.00	58.62%
57	5160024 - Hall Water & Sewer	348.05	400.00	400.00	600.00	50.00%
58	57140 - Capital Improvements Reserve	7,000.00	-	-		
59	Total General Building	\$ 13,756.32	\$ 8,276.50	\$ 8,276.50	\$ 18,990.96	129.46%

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2			Approved	Projected	Proposed	
3	General Government	Actual 2024	2025 Budget	2025	2026 Budget	% Change
60	OtherGovernment					
61	5193807 - Worker's Comp. Insurance	18,850.00	20,000.00	17,500.00	11,000.00	-45.00%
62	5193871 - Unemployment Comp.	-	500.00	500.00	500.00	0.00%
63	5193881 - General Liability Insurance	31,821.00	34,000.00	34,000.00	50,550.00	48.68%
64	5193892 - Misc Other Govt Expense	1,100.00	-	-	-	
65	5193894 - Bank Fees (new)	-	-	250.00	550.00	
66	Total Other Government	\$ 51,771.00	\$ 54,500.00	\$ 52,250.00	\$ 62,600.00	14.86%
67						
68						
69	Total General Government Expenses	\$ 364,384.26	\$ 475,240.22	\$ 472,990.22	\$ 461,129.89	-2.97%
70						
71	Revenues					
72	40008 Dog License Collections	615.00	550.00	550.00	600.00	9.09%
73	44100 Liquor Licenses	3,195.00	3,000.00	3,200.00	3,000.00	0.00%
74	44101 Operator Licenses	1,125.00	60.00	60.00	1,100.00	1733.33%
75	44102 Cigarette Licenses	20.00	20.00	20.00	10.00	-50.00%
76	44300 - Driveway Permits	419.44	250.00	250.00	600.00	140.00%
77	44301 - Fire Numbers	390.00	300.00	300.00	600.00	100.00%
78	44200 - Annual Co. Dog license Reimbursement/Late Fees	1,015.00	300.00	300.00	300.00	0.00%
79		-	-	-	-	
80	Total General Government Revenues	\$ 6,779.44	\$ 4,480.00	\$ 4,680.00	\$ 6,210.00	38.62%
81						
82						
83	Total General Government Expenses	364,384.26	475,240.22	472,990.22	461,129.89	-2.97%
84	Total General Government Revenues	6,779.44	4,480.00	4,680.00	6,210.00	38.62%
85	Total General Government Levy	\$ 357,604.82	\$ 470,760.22	\$ 468,310.22	\$ 454,919.89	-3.36%

Town of Phelps, Vilas Coounty WI

	A	B	C	D	E	F
1						
2			Approved	Projected	Proposed	
3	Public Safety	Actual 2024	2025 Budget	2025	2026 Budget	% Change
4	Law Enforcement					
5	5210001 - Constable Wages	3,000.00	3,600.00	3,600.00	3,600.00	0.00%
6	5210008 - Constable FICA	229.50	275.40	275.40	275.40	0.00%
7	5210025 - Constable Mileage	61.24	250.00	250.00	610.00	144.00%
8	5210027 - Constable Communications	240.00	240.00	240.00	240.00	0.00%
9	5210055 - Constable Training/Equipment	517.15	234.60	234.60	2,890.00	1131.88%
10	Total Law Enforcement Expense \$	4,047.89	\$ 4,600.00	\$ 4,600.00	\$ 7,615.40	65.55%
11						
12	Fire Department					
13	52200-1 - Fire Dept Other	-	-	9,099.64		
14	NEW FD Grant Admin				7,500.00	
15	5220001 - Fire Chief Wages	8,500.00	10,000.00	708.33	-	-100.00%
16	5220002 - Fire Secretary's Wages	5,000.00	5,000.00	3,292.04	2,400.00	-52.00%
17	5220003 - Fireman's Compensation	27,579.65	30,000.00	30,000.00	30,000.00	0.00%
18	5220004 - Fire Hall Cleaning-Custodial	515.00	660.00	660.00	600.00	-9.09%
19	5220005 - Fireman Pension Expension (2% Fire Dues)	9,653.46	12,000.00	12,000.00	12,000.00	0.00%
20	5220006 - FD WRS				173.00	
21	5220008 - Fire Dept FICA	3,299.23	3,492.99	3,347.64	2,524.50	-27.73%
22	5220010 - Fire Dept Training/Medicals	2,256.93	2,000.00	2,000.00	5,000.00	150.00%
23	5220011 - Fire Training Officer	300.00	600.00	600.00	2,400.00	300.00%
24	5220013 - Fire Inspector	2,000.00	4,500.00	4,500.00	2,500.00	-44.44%
25	5220020 - Fire Office/Bldg.Supplies	2,515.91	2,000.00	2,000.00	2,000.00	0.00%
26	5220021 - Fire Equipment Repairs	7,349.45	5,000.00	5,000.00	5,000.00	0.00%
27	5220022 - Fire Building Repairs	365.20	2,500.00	2,500.00	2,500.00	0.00%
28	5220024 - Fire Water & Sewer	2,302.51	2,600.00	2,600.00	3,000.00	15.38%
29	5220025 - Fire Station #2 Septic	-	250.00	250.00	500.00	100.00%
30	5220027 - Fire Telephone/Cell Phone	300.00	440.00	440.00	500.00	13.64%
31	5220028 - Fire Heat/Electric	3,951.74	5,500.00	5,500.00	6,500.00	18.18%
32	5220029 - Fire Station #2 Heat/Electric	1,982.19	3,000.00	3,000.00	3,500.00	16.67%
33	5220030 - Fire Equipment Annual Testing	3,000.63	3,000.00	3,000.00	4,500.00	50.00%
34	5220032 - Fire Gas & Oil	2,201.75	2,500.00	2,500.00	2,500.00	0.00%
35	5220036 - Tower Maintenance	2,322.07	2,500.00	2,500.00	2,500.00	0.00%
36	5220071 - Fire Insurance	-	-	-	-	
37	5722033 - Fire Hydrants	34,533.00	34,533.00	34,533.00	34,533.00	0.00%
38	5722060 Fire Dept Equip-Capital Outlay	16,605.80	10,000.00	10,000.00	15,000.00	50.00%
39	5722074 - Capital Outlay-Equip.Reserve	40,000.00	50,000.00	50,000.00	100,000.00	100.00%
40	Total Fire Department Expense \$	176,534.52	\$ 192,075.99	\$ 190,030.65	\$ 247,630.50	28.92%
41						
42	Revenues					
43	43420 - Fire Insurance Dues	17,305.88	16,000.00	20,540.51	22,000.00	37.50%
44	46225 Fire Response Service	750.00	750.00	750.00	750.00	0.00%
45	48200 Tower Rent	17,058.20	18,000.00	18,000.00	20,000.00	11.11%
46	48440 - Insurance Recoveries PVFD			3,093.14		
47	Sale of Used Equipment					
48	Total Fire Protection Revenues \$	35,114.08	\$ 34,750.00	\$ 42,383.65	\$ 42,750.00	23.02%
49						
50	Fire Department Levy	141,420.44	157,325.99		204,880.50	

Town of Phelps, Vilas Coounty WI

	A	B	C	D	E	F
2			Approved	Projected	Proposed	
3	Public Safety	Actual 2024	2025 Budget	2025	2026 Budget	% Change
51						
52	EMS/Ambulance					
53	5230001 - EMS Supervisor Wages	8,499.92	8,840.00	8,840.00	8,840.00	0.00%
54	5230002 - EMS Run/Other Wages	91,086.00	95,000.00	95,000.00	80,000.00	-15.79%
55	5230003 - New EMS/Training	-				
56	5230004 - Meetings/Trainings	26,228.68	24,000.00	24,000.00	15,000.00	-37.50%
57	5230005 - EMS Supervisor Retirement	3,037.85	3,312.00	3,312.00	3,500.00	5.68%
58	5230006 - EMS Retirement 'LOSA'	1,437.60	1,600.00	1,600.00	4,000.00	150.00%
59	5230008 - EMS FICA	8,890.22	9,779.76	9,779.76	7,943.76	-18.77%
60	5230009 - EMS Inservice	1,000.00	2,000.00	2,000.00	5,000.00	150.00%
61	5230010 - Amb.Advertising/Comm.Ed.	-	200.00	200.00		-100.00%
62	5230011 - Ambulance Transfer/Intercepts	1,800.00	3,000.00	3,000.00	5,000.00	66.67%
63	5230012 - Ambulance Billing Agency	2,570.99	3,000.00	3,000.00	3,000.00	0.00%
64	5230013 - EMS Physicals/Vaccines	80.00	300.00	300.00	300.00	0.00%
65	5230020 - Amb.Office Supp/Equipment	434.55	200.00	200.00	200.00	0.00%
66	5230021 - Ambulance Maintenance	4,865.76	2,000.00	2,000.00	4,000.00	100.00%
67	5230029 - Ambulance Communications/phone	775.43	800.00	800.00	800.00	0.00%
68	5230032 - Ambulance Gas & Oil	1,937.28	2,000.00	2,000.00	2,000.00	0.00%
69	5230041 - Ambulance Medical Supplies	6,994.59	9,000.00	9,000.00	12,000.00	33.33%
70	5230042 - Ambulance Uniforms	-	500.00	500.00	2,000.00	300.00%
71	5230055 - Ambulance Equipment	1,680.00	5,000.00	5,000.00	17,000.00	240.00%
72	5230057 - Unplanned EMS Expense	12,050.81	-	-		
73	5723060 - Capital Outlay-Ambulance Reserve	7,500.00	7,500.00	7,500.00	15,000.00	100.00%
74	Total Ambulance Expense	\$ 180,869.68	\$ 178,031.76	\$ 178,031.76	\$ 185,583.76	4.24%
75						
76	Revenues					0.00%
77	43529 - State Ambulance Grant	-	2,000.00	-	-	-100.00%
78	46230 - Ambulance Fees	27,932.75	35,000.00	35,000.00	35,000.00	0.00%
79	47324 - Ambulance Fees - Other Gov't	7,500.00	10,000.00	10,000.00	25,000.00	150.00%
80	43693- EMS Grant	19,815.00	-	-	10,000.00	
81	48440 Insurance Recoveries-Ambulance	-	-			
82	48502 - Donations-Ambulance	26,942.50	20,000.00	20,000.00		-100.00%
83	Total Ambulance Revenues	\$ 82,190.25	\$ 67,000.00	\$ 65,000.00	\$ 70,000.00	4.48%
84						
85	EMS Levy	98,679.43	111,031.76		115,583.76	
86						
87	Total Public Safety Expenses	357,404.20	374,707.75	372,662.41	440,829.66	17.65%
88	Minus Total Public Safety Revenues	117,304.33	101,750.00	107,383.65	112,750.00	10.81%
89	Total Public Safety Levy	\$ 240,099.87	\$ 272,957.75	\$ 265,278.76	\$ 328,079.66	20.19%
90						

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
1			Approved	Projected	Proposed	
2	Public Works	Actual 2024	2025 Budget	2025	2026 Budget	% Change
3						
4	Highway Expense					
5	5330001 - Highway Wages	169,336.95	176,690.18	176,690.18	239,090.18	35.32%
6	5330002 - Highway Overtime	4,727.40	10,000.00	10,000.00	10,000.00	0.00%
7	5330005 - Highway Health/Disab.Ins/HSA	16,319.08	29,575.00	29,575.00	32,751.20	10.74%
8	5330006 - Highway/Park Public Works Emp.	49,684.50	51,484.16	51,484.16	53,543.53	4.00%
9	5330007 - Highway Retirement	15,096.57	16,553.12	16,553.12	21,789.63	31.63%
10	5330008 - Highway FICA	20,490.95	21,433.34	21,433.34	23,151.48	8.02%
11	5330009 - Payment In Lieu of Health Insurance	45,769.10	42,000.00	42,000.00	-	-100.00%
12	5330018 - Highway Training	565.94	1,500.00	1,500.00	1,500.00	0.00%
13	5330019 - Safety & Drug Testing	250.00	250.00	250.00	250.00	0.00%
14	5330020 - Highway Supplies/Rags/Uniforms	6,784.07	11,000.00	11,000.00	18,000.00	63.64%
15	5330021 - Equipment Parts/Repairs	36,662.90	40,000.00	40,000.00	35,000.00	-12.50%
16	5330022 - Highway Salt & Sand	1,663.75	3,500.00	3,500.00	3,500.00	0.00%
17	5330024 - Highway Water & Sewer	693.17	800.00	800.00	-	-100.00%
18	5330027 - Highway Telephone/Cell Phone	2,093.74	2,200.00	2,200.00	2,200.00	0.00%
19	5330032 - Highway Gas & Oil	30,698.13	50,000.00	50,000.00	45,000.00	-10.00%
20	5330035 - Right of Way Maintenance	2,289.90	5,000.00	5,000.00	5,000.00	0.00%
21	5330042 - Highway Gravel	34,981.00	35,000.00	35,000.00	35,000.00	0.00%
22	5330043 - Highway Trees/Snow Fence		500.00	500.00		-100.00%
23	5330046 - Snowblower for Tool Cat	7,430.00				
24	5330049 - NEW Loader Broom -		38,261.00	38,261.00		
25	5330050 - Lease Pmt John Deere Brush Mower		40,000.00	40,000.00	37,913.57	
26	5330051 - Equipment Rental & Tools	17,442.70	12,000.00	12,000.00	6,000.00	-50.00%
27	5330055 - Capital Outlay Equipment/Vehicles Reserve		25,000.00	25,000.00		-100.00%
28	NEW - Hwy Maint Reserve				49,864.60	
29	5330057 - Capital Outlay Hwy Bldg Reserve	30,000.00				
30	5331121 - Hwy Building Repairs/Parts					
31	5331123 - Highway Electricity Garage	4,752.51	7,250.00	7,250.00	10,000.00	37.93%
32	5733131 - Highway Culverts	7,896.70	1,239.00	1,239.00	2,000.00	61.42%
33	5733132-Sewer Catch Cleanout	1,851.53	3,000.00	3,000.00	2,500.00	-16.67%
34	5733135 - Highway Road Signs	7,007.71	7,000.00	7,000.00	5,000.00	-28.57%
35	NEW - 3/4 Ton Chevy Pickup w/Plow				45,680.00	
36	NEW - Plow for Cat Loader					
37	NEW - Flail Mower for John Deer Tractor					
38	Hwy Expense w/out Road Projects	\$ 514,488.30	\$ 631,235.80	\$ 631,235.80	\$ 684,734.19	8.48%
39						
40	Road Projects					
41	5733245 -Chip Sealing		160,000.00	160,000.00		0.00%
42	5733334 - Highway-Crack & Patch	22,908.20	25,000.00	25,000.00	25,000.00	0.00%
43	5733363 - Cap Outlay South Shore Rd Double Chip Seal	99,192.34				
44	5733748 - US Forest Deerskin Culvert		247,107.50	247,107.50		-100.00%
45	NEW - West Shore Rd - STP Local Grant					
46	NEW - Volkmann Rd - LRIP				250,000.00	
47	NEW - Peterson Trl (tentative 115k)					
48	NEW Briggs Ln (tentative 150k)					
49	Total Road Projects	\$ 122,100.54	\$ 432,107.50	\$ 432,107.50	\$ 275,000.00	-36.36%
50						
51	Total Highway Expense	\$ 636,588.84	\$ 1,063,343.30	\$ 1,063,343.30	\$ 959,734.19	-9.74%
52						
53	Highway Revenues					
54	43792 - Intergovernment Tribe Revenue					
55	43531 - State Transportation Aid	290,760.90	290,760.90	290,760.90	311,605.50	7.17%
56	43534 - State LRIP - Grosser Ln (2023 Project)	127,589.19				
57	43534 - State LRIP - Volkmann Rd				27,727.00	
58	NEW - STP Local Grant - West Shore Rd					
59	43710 - Highway Bridge Aid	7,896.70	185,330.63	185,330.63		
60	46310 - Snow Removal	250.00	250.00	250.00	250.00	0.00%
61	48303-Sale of Hwy Equipment					

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
1			Approved	Projected	Proposed	
2	Public Works	Actual 2024	2025 Budget	2025	2026 Budget	% Change
62	48309-Sale of Equipment, Other	200.00	6,500.00	6,500.00		
63	48900- Other Income	633.87	-	-		
64	NEW ARPA Reallocation Funds		144,000.00	144,000.00		0.00%
65	LGIP Road Maintenance Reserve		61,775.00	61,775.00		0.00%
66	NEW 49001 - Loan Proceeds - 3/4 Ton Chevy w/Plow				45,680.00	0.00%
67						
68	Total Highway Revenue	\$ 427,330.66	\$ 688,616.53	\$ 688,616.53	\$ 385,262.50	-44.05%
69						
70	Highway Levy	\$ 209,258.18	\$ 374,726.77	\$ 374,726.77	\$ 574,471.69	53.30%
71						
72	<u>Street Lighting</u>					
73	5342033 - Street Lighting/Maintenance	10,920.43	15,500.00	15,500.00	15,000.00	-3.23%
74	Total Street Lighting	10,920.43	15,500.00	15,500.00	15,000.00	-3.23%
75						
76	<u>Sanitation Expense</u>					
77	NEW - Employee Wages & FICA				16,000.00	
78	NEW - One Contract Garbage & Recycle	3,279.03	5,000.00	5,000.00	35,000.00	600.00%
79	5363590 - Recycling Contract with Republic Services	10,750.00	11,400.00	10,800.00	4,925.00	-54.40%
80	Total Sanitation Expense	14,029.03	16,400.00	15,800.00	55,925.00	241.01%
81	<u>Sanitation Revenues</u>					
82	NEW - Drop Site Revenue				35,000.00	
83	43791 - 1GF Recycling Grant	6,175.72	6,200.00	7,337.07	6,200.00	0.00%
84	Total Sanitation Revenue				41,200.00	
85						
86	Sanitation Levy	7,853.31	10,200.00	8,462.93	14,725.00	44.36%
87						
88						
89	Total Public Work Expenditures	661,538.30	1,095,243.30	1,094,643.30	1,030,659.19	2.28
90	Total Public Work Revenues	433,506.38	694,816.53	695,953.60	391,462.50	-43.66%
91	Total Public Works Levy	\$ 228,031.92	\$ 400,426.77	\$ 398,689.70	\$ 639,196.69	59.63%

	A	B	C	D	E	F
1			Approved	Projected	Proposed	
2	Human Services by Category	Actual 2024	2025 Budget	2025	2026 Budget	% Change
3						
4	<u>Animal Shelter Expense</u>					
5	5410001 - Animal Shelter		200.00	200.00	200.00	0.00%
6	Total Animal Shelter Expense	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	0.00%
7						
8	<u>Cemetery Expense</u>					
9	5491001 - Cemetery Wages	6,851.00	7,000.00	7,000.00	7,000.00	0.00%
10	5491008 - Cemetery-FICA	524.10	535.50	535.50	535.50	0.00%
11	5491021 - Equipment Maintenance		1,500.00	1,500.00	1,500.00	0.00%
12	5491022 - Equipment Parts/Fuel	249.70	350.00	350.00	350.00	0.00%
13	5491050 - Cemetery Management Software	550.00	1,000.00	1,000.00	1,000.00	0.00%
14	5491060 - Cemetery Equipment Reserve	600.00	5,000.00	5,000.00	1,000.00	0.00%
15	5491065 - Cemetery - Amvets Donation	100.00	100.00	100.00	100.00	0.00%
16	5491090 - Cemetery-Water/Other		50.00	50.00	50.00	0.00%
17	Total Cemetery Expense	\$ 8,874.80	\$ 15,535.50	\$ 15,535.50	\$ 11,535.50	\$ (0.26)
18						
19	<u>Cemetery Revenue</u>					
20	46540 Cemetery Fees	4,700.00	3,500.00	3,500.00	3,500.00	0.00%
21	48504 Cemetery Donations					
22	Total Cemetery Revenues	\$ 4,700.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	0.00%
23						
24	Total Cemetery Levy	4,174.80	12,035.50	12,035.50	8,035.50	-33.24%
25						
26						
27	General Relief - Food Pantry	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
28						
29	Total Expenditures Human Services	10,874.80	17,735.50	17,735.50	13,735.50	-22.55%
30	Total Revenues Human Services	4,700.00	3,500.00	3,500.00	3,500.00	0.00%
31	Total Human Services Levy	\$ 6,174.80	\$ 14,235.50	\$ 14,235.50	\$ 10,235.50	-28.10%

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
1			Approved	Projected	Proposed	
2	Culture	Actual 2024	2025 Budget	2025	2026 Budget	% Change
3						
4	Library					
5	5511001 - Library Wages	53,000.73	64,488.00	64,488.00	66,200.00	2.65%
6	5511003 - Library Retirement	3,483.40	4,481.92	4,481.92	2,572.20	-42.61%
7	5511008 - Library FICA	4,054.56	4,933.33	4,933.33	5,064.30	2.65%
8	5511011 - Library Materials	6,000.00	6,000.00	6,000.00	6,000.00	0.00%
9	5511020 - Library Supplies	1,247.23	1,250.00	1,250.00	1,250.00	0.00%
10	5511021 - Community Programs	2,497.63	2,500.00	2,500.00	2,500.00	0.00%
11	5511023 - Library Heat/Electric	1,887.25	2,225.66	2,225.66	2,450.00	10.08%
12	5511024 - Library Water & Sewer	347.95	400.00	400.00	450.00	12.50%
13	5511027 - Library Telephone	1,230.26	1,246.00	1,246.00	1,442.04	15.73%
14	5511030 - Library T1/WISCAT/WISCNET	8,190.83	8,094.32	8,094.32	8,549.92	5.63%
15	5511031 - Continuing Education	-	-	-	500.00	
16	5511035 - Library Equipment/Maintenance	3,690.90	3,700.00	3,700.00	3,700.00	0.00%
17	5511040 - Library Antivirus/Merlin Lic/Ebooks/Del.	-	-	-	-	
18	Total Library Expense	\$ 85,630.74	\$ 99,319.23	\$ 99,319.23	\$ 100,678.46	1.37%
19						
20						
21	Museum	\$ 4,000.00	\$ -	\$ -	\$ 5,000.00	
22						
23	Total Culture Expense	\$ 89,630.74	\$ 99,319.23	\$ 99,319.23	\$ 105,678.46	6.40%
24	Total Culture Revenues					
25	Total Culture Levy	\$ 89,630.74	\$ 99,319.23	\$ 99,319.23	\$ 110,678.46	11.44%

Town of Phelps, Vilas County WI

	A	B	C	D	E	F
1			Approved	Projected	Proposed	
2	Recreation	Audited 2024	2025 Budget	2025	2026 Budget	% Change
3						
4	Park Expense					
5	5520002 - Park Summer P/T	10,351.52	10,686.00	10,686.00	10,686.00	0.00%
6	5520008 - Park FICA	791.89	817.48	817.48	817.48	0.00%
7	5520009 - Park Commissioners Admin Fee	670.00	750.00	750.00		-100.00%
8	5520010 - Dues/Meetings					
9	5520011 - Park Garbage		100.00	100.00		-100.00%
10	5520021 - Park Equipment Repairs	1,666.63	2,500.00	2,500.00	2,000.00	-20.00%
11	5520022 - Park Maintenance/Materials	8,613.66	11,000.00	11,000.00	10,000.00	-9.09%
12	5520023 - Park Electric	2,705.97	2,800.00	2,800.00	2,800.00	0.00%
13	5520024 - Park Water & Sewer	1,891.67	2,400.00	2,400.00	2,000.00	-16.67%
14	5520031 - Parks - Diesel Fuel					
15	5520032 - Park-Gas & Oil	3,513.78	4,000.00	4,000.00	3,500.00	-12.50%
16	5520033 - Septic Pumping	600.00	600.00	600.00	600.00	0.00%
17	5520055 - Parks Equipment	19,489.49	2,000.00	2,000.00	2,000.00	0.00%
18	5540021 - Rifle Range		1,000.00	1,000.00	600.00	-40.00%
19	5752055 - Bike Trail Maintenance	994.14	1,000.00	1,000.00	1,000.00	0.00%
20	5752057 - LP Park Healthy Lakes Grant NEW			2,738.26		
21	5752061 - Boat Landing Maintenance	15,951.73	5,000.00	5,000.00	3,000.00	-40.00%
22	5752062 - Capital Outlay-Park Improvement Reserve	2,010.02			-	
23	5752065 - Park Buildings Maintenance	1,013.48	7,000.00	7,000.00	5,000.00	-28.57%
24	5752064 - Cap. Outlay Parks Equipment Reserve		5,000.00	5,000.00	10,000.00	100.00%
25	5752070- Lakefront PP RipRap and Plantings					
26	5752071- Pickle Ball Phase I					
27	5752073- Bike Trail Maintenance Reserve	3,000.00	5,000.00	5,000.00		-100.00%
28	5752074 - PickleBall Phase II	30,750.00				100.00%
29	5752072- Park Electrical Outlets					
30	NEW - Rifle Range Improvement				50,000.00	
31	5752075 - Sod/Grass for LP Park		35,000.00		52,000.00	
32	Total Parks Expense	\$ 104,013.98	\$ 96,653.48	\$ 64,391.74	\$ 156,003.48	61.40%
33						
34	Park Revenues					
35	46720 Park Use	800.00	500.00	500.00	800.00	60.00%
36	48501 Donations Park					
37	48501-Shooting Ranges/Boat Landings Donation Acct	1,531.57	600.00	550.00	600.00	0.00%
38	48507 - GHT Bike Trail Donations	10,011.65	5,000.00	5,000.00	5,000.00	0.00%
39	Vilas County Land & Water					
40	LGIP Cap. Outlay Park Improvements		17,000.00		69,000.00	
41	NEW - Denny Holcomb Donation for Rifle Range				10,000.00	
42	NEW - DNR Shooting Range Grant				19,720.00	
43	Total Parks Revenues	\$ 12,343.22	\$ 23,100.00	\$ 6,050.00	\$ 105,120.00	355.06%
44						
45	Total Parks Expenditures	104,013.98	96,653.48	64,391.74	156,003.48	61.40%
46	Total Parks Revenues	12,343.22	23,100.00	6,050.00	105,120.00	355.06%
47	Total Parks Levy	\$ 91,670.76	\$ 73,553.48	\$ 58,341.74	\$ 50,883.48	-30.82%
48						
49	Other Recreation					
50	5531030 - Flags/Signs/Lights	215.79	1,000.00	1,000.00	1,000.00	0.00%
51	5570090 - Festive Lighting/Flowers	6,752.62	4,000.00	4,998.34	4,000.00	0.00%
52	Total Flags, Signs, Lights, Flowers	\$ 6,968.41	\$ 5,000.00	\$ 5,998.34	\$ 5,000.00	0.00%
53	Other Recreation Revenue	750.00	750.00	1,750.00	750.00	0.00%
54	Total Other Rec Levy	\$ 6,218.41	\$ 4,250.00	\$ 4,248.34	\$ 4,250.00	0.00%

	A	B	C	D	E	F
1			Approved	Projected	Proposed	
2	Recreation	Audited 2024	2025 Budget	2025	2026 Budget	% Change
55						
56	<u>Fireworks</u>					
57	5531010 - Fireworks Training					0.00%
58	5531020 - Fireworks Materials	14,350.00	16,000.00	18,500.00	17,000.00	5.88%
59	55311025 - Firework Supplies	322.17	500.00	1,500.00	1,000.00	50.00%
60	5531081 - Fireworks Insurance	-	-			0.00%
61	55310 - Capital Outlay Electronic Equip	7,945.14	-	3,266.39		0.00%
62	Total Firework Expense	\$ 22,617.31	\$ 17,500.00	\$ 23,266.39	\$ 18,000.00	2.78%
63	Fireworks Revenue	3,165.75	2,500.00	900.00	3,500.00	28.57%
64	Total Fireworks Levy	\$ 19,451.56	\$ 15,000.00	\$ 22,366.39	\$ 14,500.00	-3.33%
65						
66	Total Recreation Expenditures	133,599.70	119,153.48	93,656.47	179,003.48	50.23%
67	Total Recreation Revenues	16,258.97	26,350.00	8,700.00	109,370.00	315.07%
68	Total Recreation Levy	\$ 117,340.73	\$ 92,803.48	\$ 84,956.47	\$ 69,633.48	-24.97%

	A	B	C	D	E	F
1			Approved	Projected	Proposed	
2	Conservation & Development	Audited 2024	2025 Budget	2025	2026 Budget	% Change
3						
4	<u>General Categories</u>					
5	NEW 2025- Nursing Home Demolition/Loan			336,500.00		
6	5570002 - Community Center Committee					
7	5570003 - CDA (Community Development Authority)		2,000.00	-	3,000.00	50.00%
8	5570015 - Town Lakes Manage. & AIS Treatment	9,000.00	12,000.00	12,000.00	12,000.00	0.00%
9	5570092 - Town Lakes Committee - Other				300.00	
10	5570057 - Vilas Co. Economic Development	1,000.00	1,000.00	1,000.00	7,500.00	650.00%
11	5570091 - Chamber of Commerce	45,000.00	45,000.00	45,000.00	70,000.00	55.56%
12	Total General Categories	\$ 55,000.00	\$ 60,000.00	\$ 394,500.00	\$ 92,800.00	54.67%
13						
14	<u>Planning & Development</u>					
15	5579402 - Comprehensive Plan Revision Reserve					0.00%
16	5579405 - Fire Tower Reserve	5,000.00			-	0.00%
17	5579407 - Prof Services Engineering/Environment	332.14	2,000.00	2,000.00	2,000.00	0.00%
18	5579408 - Broadband Development Reserve		20,000.00	20,000.00	-	0.00%
19	5579409 - Planning & Dev. Supplies		100.00	25.00	500.00	400.00%
20	Total Planning & Development	\$ 5,332.14	\$ 22,100.00	\$ 22,025.00	\$ 2,500.00	-88.69%
21						
22	Total Conservation & Development Levy	\$ 60,332.14	\$ 82,100.00	\$ 416,525.00	\$ 95,300.00	16.08%

Debt Service 2026											
General Obligation Debt											
	Loan #	Original Loan Amt	Inception Date	Maturity Date	Interest Rate	Dec 31, 2025 Princ Balance	2026 Principle Payment	2026 Interest Payment	2026 Principal & Interest	Dec 31, 2026 Prin Balance	
Great North Bank Promissory Note	680323	\$ 2,020,000.00	8/18/2021	8/1/2031	2.20%	\$ 1,635,000.00	\$116,000.00	\$ 35,970.00	\$151,970.00	\$ 1,519,000.00	
(Road Improvements Consolidation, including Kentuck Lk Rd and 3 BCPL Loans)				Refi 2031							
Peoples State Bank - Parks Bobcat	111220017	\$ 42,000.00	10/15/2021	10/15/2026 *	2.50%	\$ 8,798.78	* Pay off 2025				
BCPL Loan - Hwy Trucks & Backhoe	2021128.01	\$ 222,365.57	8/3/2021	3/15/2026 *	2.50%	\$ 46,257.91	* Pay off 2025				
Western Star Dump & Chevy 4500											
Great North Bank - Grader	682052	\$ 258,000.00	4/12/2023	4/12/2030	4.75%	\$ 191,327.17	\$ 35,084.08	\$ 9,214.26	\$ 44,298.34	\$ 156,243.09	
Huntington - DPW	D7M 005774	\$ 3,295,000.00	5/14/2025	12/31/2034	4.20%	\$ 3,295,000.00	\$ 59,000.00	\$ 191,055.08	\$ 250,055.08	\$ 3,236,000.00	
				Re-fi 2034							
Huntington - CC/Library	D7M 005782	\$ 1,008,000.00	5/14/2025	12/31/2034	4.20%	\$ 1,008,000.00	\$ 18,000.00	\$ 58,447.20	\$ 76,447.20	\$ 990,000.00	
Unknown Lender - Prob BCPL	Approx	\$ 45,680.00								\$ 45,680.00	
Highway Pickup Truck											
1st Payment due 2027											
Unknown Lender - Prob BCPL	Approx	\$ 220,000.00				\$ 220,000.00	\$ -	\$ -	\$ -	\$ 220,000.00	
Western Star Dump											
1st Payment due 2027						\$ 6,404,383.86	\$228,084.08	\$ 294,686.54	\$522,770.62		
						Total Payments 2026, Principal & Interest			\$522,770.62		
								Principal Balance, Dec 31, 2026		\$ 6,166,923.09	