

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
GENERAL GOVERNMENT					
Legislative:					
Chairman's Wages	\$ 8,000.00	8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Chairman's FICA	\$ 612.00	612.00	\$ 612.00	\$ 612.00	\$ 612.00
Chairman's Mileage	\$ 306.81	535.61	\$ 500.00	\$ 500.00	\$ 500.00
Supervisor's Wages	\$ 16,000.00	16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
Supervisor's FICA	\$ 1,224.01	1,223.99	\$ 1,224.00	\$ 1,224.00	\$ 1,224.00
Board Inservice/Per Diem	\$ 526.64	350.00	\$ 600.00	\$ 600.00	\$ 600.00
Town Board Electronics/Technology					\$ 3,724.40
Supervisor's Mileage	\$ -	403.60	\$ 500.00	\$ 500.00	\$ 500.00
Total Legislative	\$ 26,669.46	\$ 27,125.20	\$ 27,436.00	\$ 27,436.00	\$ 31,160.40
Legal:					
Legal Services	\$ 2,598.40	1,899.78	\$ 9,000.00	\$ 5,000.00	\$ 9,000.00
Total Legal	\$ 2,598.40	\$ 1,899.78	\$ 9,000.00	\$ 5,000.00	\$ 9,000.00
FINANCIAL ADMINISTRATION					
Clerk/Treas.Wages	\$ 20,000.00	22,500.02	\$ 24,000.00	\$ 24,000.00	\$ 26,833.30
Deputy Wages	\$ 770.02	1,333.76	\$ 2,000.00	\$ 2,050.00	\$ 3,500.00
Clerk/Treas/Deputy FICA	\$ 1,588.91	1,823.28	\$ 1,989.00	\$ 1,995.00	\$ 2,320.50
Clerk/Treas.Inservice/Per Diem	\$ 552.65	514.28	\$ 600.00	\$ 693.33	\$ 600.00
Clerk/Treas.Maintenance	\$ 382.99	921.76	\$ 500.00	\$ 600.00	\$ 500.00
Clerk/Treas.Mileage	\$ 532.39	550.00	\$ 550.00	\$ 600.00	\$ 700.00
Clerk/Treas.Postage	\$ 1,878.65	1,974.66	\$ 1,975.00	\$ 2,125.00	\$ 1,975.00
Clerk/Treas.Publications	\$ 2,667.14	1,855.94	\$ 2,650.00	\$ 3,000.00	\$ 2,650.00
Clerk/Treas.Telephone	\$ 872.39	704.27	\$ 800.00	\$ 775.00	\$ 800.00
Clerk/Treas.Office Supplies	\$ 2,203.89	2,330.94	\$ 2,250.00	\$ 2,515.00	\$ 2,250.00
Clerk/Treas.Equipment	\$ 1,336.62	2,434.57	\$ 4,200.00	\$ 4,200.00	\$ 2,600.00
Town Web Site	\$ 1,259.00	315.00	\$ 650.00	\$ 550.00	\$ 400.00
Bonding	\$ -	695.00	\$ -	\$ -	\$ 800.00
Election Wages	\$ 3,569.68	867.02	\$ 2,900.00	\$ 3,285.00	\$ 1,750.00
Election Inservice/Per Diem	\$ 399.98	200.99	\$ 400.00	\$ 400.00	\$ 400.00
Election Supplies	\$ 1,234.40	667.75	\$ 1,000.00	\$ 1,245.00	\$ 700.00
Election Publications	\$ 331.05	172.20	\$ 300.00	\$ 435.00	\$ 175.00
Audit & Accounting Service	\$ 7,340.61	7,358.70	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Dues-WTA	\$ 1,030.00	961.55	\$ 1,025.00	\$ 1,025.00	\$ 1,025.00
Assessor	\$ 15,200.00	15,500.00	\$ 15,800.00	\$ 15,800.00	\$ 16,100.00
Reassessment	\$ -	0.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
Assessor Postage	\$ 197.66	0.00	\$ 60.00	\$ 60.00	\$ 60.00
Capital Outlay Assessor Electronic Records	\$ -	2,300.00	\$ 2,300.00	\$ 2,300.00	\$ -
Assessor Supplies	\$ 72.00	106.85	\$ 250.00	\$ 100.00	\$ 100.00
Capital Outlay Election Equipment	\$ 3,000.00	3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Board of Review	\$ 500.00	600.00	\$ 700.00	\$ 500.00	\$ 700.00
Total Financial Administration	\$ 66,920.03	69,688.54	80,899.00	82,253.33	85,938.80
GENERAL BUILDING					
Custodial Wages	\$ 2,168.32	2,330.73	\$ 2,340.00	\$ 2,340.00	\$ 2,340.00
Custodial FICA	\$ 165.89	169.12	\$ 179.01	\$ 179.01	\$ 179.01
Custodial Supplies/Services	\$ 1,233.00	964.12	\$ 1,500.00	\$ 1,500.00	\$ 1,200.00
Community Center Repairs	\$ 505.24	729.00	\$ 1,000.00	\$ 600.00	\$ 1,100.00
Hall Heat/Electric	\$ 1,807.69	1,877.81	\$ 2,000.00	\$ 2,300.00	\$ 2,300.00
Hall Water & Sewer	\$ 300.26	323.50	\$ 500.00	\$ 368.76	\$ 400.00
Capital Improvements	\$ 10,000.00	5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Total General Building	\$ 16,180.40	\$ 11,394.28	\$ 12,519.01	\$ 12,287.77	\$ 12,519.01

**TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET**

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
OTHER GOVERNMENT					
Illegal Taxes/Taxes Returned	\$ -	\$ -	\$ -		
Insurance-Highway Property	\$ -	\$ -	\$ -		
Worker's Comp. Insurance	\$ 20,045.00	\$ 14,163.00	\$ 14,500.00	\$ 17,123.00	\$ 17,500.00
Unemployment Comp.	\$ 1,444.63	\$ 2,699.64	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
General Liability Insurance	\$ 26,764.00	\$ 27,884.50	\$ 26,815.00	\$ 24,281.50	\$ 18,432.00
Miscellaneous Expenses	\$ 193.50	\$ 347.97	\$ 300.00	\$ 300.00	\$ 300.00
Total Other Government	\$ 48,447.13	\$ 45,095.11	\$ 45,615.00	\$ 45,704.50	\$ 40,232.00
PUBLIC SAFETY					
Law Enforcement:					
Constable Wages	\$ 2,100.00	\$ 2,287.50	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Deputy Constable	\$ -	\$ -	\$ -	\$ -	\$ -
Constable FICA	\$ 160.65	\$ 175.00	\$ 183.60	\$ 183.60	\$ 183.60
Constable Communications	\$ 266.75	\$ 14.80	\$ 50.00	\$ 25.00	\$ 25.00
Constable Training/Equipment	\$ -	\$ 99.16	\$ 150.00	\$ 150.00	\$ 150.00
Constable Mileage	\$ -	\$ 49.16	\$ 250.00	\$ 250.00	\$ 250.00
Total Law Enforcement	\$ 2,527.40	\$ 2,625.62	\$ 3,033.60	\$ 3,008.60	\$ 3,008.60
Fire Protection:					
Fire Chief Wages	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Fire Secretary Wages	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00
Fire FICA	\$ 415.59	\$ 432.10	\$ 400.00	\$ 424.58	\$ 450.00
Fire Training Officer	\$ 2,000.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Fire Training Medicals	\$ 462.07	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Fire Dive Team/Op/Equip/Training	\$ 100.22	\$ -	\$ -	\$ -	\$ -
Fire Inspector	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Firemen's Pension	\$ 7,910.36	\$ 9,559.00	\$ 10,609.00	\$ 9,830.23	\$ 11,400.00
Fire Hydrants	\$ 19,673.00	\$ 34,533.00	\$ 34,533.00	\$ 34,533.00	\$ 34,533.00
Fire Equipment Repairs	\$ 2,468.45	\$ 3,074.30	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Tower Maintenance	\$ 1,348.32	\$ 2,816.70	\$ 2,500.00	\$ 3,487.28	\$ 2,500.00
Fire Building Repairs	\$ 2,873.22	\$ 412.37	\$ 1,000.00	\$ 1,156.74	\$ 1,000.00
Fire Custodial	\$ 682.88	\$ 778.16	\$ 800.00	\$ 761.25	\$ 800.00
Fire Heat/Electric	\$ 5,040.06	\$ 4,741.07	\$ 7,000.00	\$ 6,500.00	\$ 7,000.00
Fire Water & Sewer	\$ 2,456.88	\$ 2,403.72	\$ 3,000.00	\$ 2,450.00	\$ 2,500.00
Fireman Mileage	\$ 9,500.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Fire Telephone/Cell Phone	\$ 1,215.66	\$ 688.03	\$ 700.00	\$ 700.00	\$ 700.00
Fire Office/Bldg. Supplies	\$ 491.90	\$ 3,580.37	\$ 500.00	\$ 1,607.98	\$ 500.00
Fire Gas & Oil	\$ 483.91	\$ 145.68	\$ 750.00	\$ 500.00	\$ 750.00
Capital Outlay-Equipment	\$ 8,000.00	\$ 4,693.84	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Capital Outlay-Tanker Pymt	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Capital Outlay-Equip. Reserve	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00
Capital Outlay-Truck Loan Pymt	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
Capital Outlay-Bldg. Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Insurance	\$ 1,211.10	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Total Fire Protection	\$ 133,083.62	\$ 124,208.34	\$ 125,142.00	\$ 125,301.06	\$ 122,983.00
Ambulance:					
EMS Supervisor Wages	\$ 9,874.39	\$ 10,170.07	\$ 18,360.00	\$ 12,130.00	\$ 15,000.00
EMS Supervisor Retirement	\$ 1,031.93	\$ 1,174.67	\$ 2,000.00	\$ 1,300.00	\$ 1,771.00
EMS Retirement	\$ 2,531.04	\$ 3,000.00	\$ 3,400.00	\$ 2,653.70	\$ 3,400.00
EMS FICA	\$ 4,807.50	\$ 4,647.67	\$ 6,150.00	\$ 4,676.00	\$ 5,500.00
EMS Call Wages	\$ 37,730.39	\$ 35,945.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
EMS Run/Meeting/Other Wage	\$ 16,122.19	\$ 13,203.59	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
New EMS Run/Meeting/Other	\$ 2,608.96	\$ 1,435.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
EMS Inservice	\$ 1,905.04	\$ 2,830.84	\$ 3,000.00	\$ 3,589.28	\$ 3,000.00
EMS Physicals/Vaccines	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00

**TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET**

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
Ambulance Maintenance	\$ 117.26	\$ 121.58	\$ 500.00	\$ 500.00	\$ 500.00
Ambulance Postage	\$ 31.29	\$ -	\$ 50.00	\$ 50.00	\$ 50.00
Ambulance Communications	\$ 877.80	\$ 1,035.78	\$ 1,000.00	\$ 1,185.00	\$ 600.00
Amb. Advertising/Comm.Ed.	\$ 641.83	\$ -	\$ 150.00	\$ -	\$ 150.00
Ambulance Uniforms	\$ 484.21	\$ 83.98	\$ 500.00	\$ 500.00	\$ 500.00
Amb. Office Supp/Equipment	\$ 1,313.33	\$ 795.69	\$ 500.00	\$ 2,500.00	\$ 500.00
Ambulance Billing Agency	\$ 3,637.82	\$ 2,236.17	\$ 4,000.00	\$ 2,700.00	\$ 3,000.00
Ambulance Medical Supplies	\$ 8,323.65	\$ 7,839.69	\$ 7,000.00	\$ 8,000.00	\$ 7,000.00
Ambulance Gas & Oil	\$ 1,840.89	\$ 1,741.52	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Ambulance Subscriptions	\$ -	\$ -	\$ 25.00	\$ 25.00	\$ 25.00
Ambulance Transfer/Intercepts	\$ 900.00	\$ 600.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Ambulance Equipment	\$ 167.85	\$ -	\$ -	\$ -	\$ -
Capital Outlay-Ped.Defibrillator	\$ -	\$ 18,030.00	\$ -	\$ -	\$ -
Capital Outlay-Ambulance	\$ 10,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Total Ambulance	\$ 104,947.37	\$ 112,391.25	\$ 105,935.00	\$ 99,108.98	\$ 100,296.00
PUBLIC WORKS					
HIGHWAY					
<u>Highway Admin/Maintenance:</u>					
Highway Wages	\$ 107,635.93	\$ 109,874.89	\$ 112,752.00	\$ 111,854.50	\$ 117,520.00
Highway Overtime	\$ 3,093.70	\$ 3,656.32	\$ 5,100.00	\$ 4,700.00	\$ 4,500.00
Highway 30 hr/wk (11-1 to 5-1)	\$ 10,140.00	\$ 12,400.64	\$ 12,480.00	\$ 12,480.00	\$ 12,675.00
Highway Retirement	\$ 7,146.33	\$ 7,263.22	\$ 9,123.24	\$ 9,032.42	\$ 9,159.26
Highway Health/Disab.Ins	\$ 37,382.03	\$ 61,437.74	\$ 53,193.60	\$ 50,000.00	\$ 52,400.00
Highway FICA	\$ 9,047.64	\$ 9,670.92	\$ 9,970.40	\$ 9,871.00	\$ 10,304.17
Equipment Parts/Repairs	\$ 34,752.40	\$ 32,209.14	\$ 30,000.00	\$ 35,000.00	\$ 30,000.00
Building Parts/Repairs	\$ 3,258.00	\$ 7,322.57	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Highway Electric/Heat	\$ 3,291.65	\$ 4,323.79	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Highway Water & Sewer	\$ 566.01	\$ 750.97	\$ 950.00	\$ 650.00	\$ 800.00
Highway Telephone/Cell Phone	\$ 1,099.22	\$ 1,728.55	\$ 1,000.00	\$ 2,400.00	\$ 2,000.00
Highway Supplies	\$ 10,255.24	\$ 3,786.20	\$ 2,500.00	\$ 9,000.00	\$ 4,500.00
Highway Culverts	\$ 1,684.36	\$ 2,095.61	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Highway Gas & Oil	\$ 36,662.33	\$ 40,519.34	\$ 36,400.00	\$ 40,500.00	\$ 40,000.00
Highway Salt & Sand	\$ 1,469.96	\$ 2,657.54	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Blacktop/Crack/Patch/Dust	\$ 19,155.60	\$ 20,938.40	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Highway Road Signs	\$ 766.70	\$ 2,295.44	\$ 3,000.00	\$ 3,762.58	\$ 3,000.00
Highway Gravel	\$ 31,097.42	\$ 11,977.89	\$ 30,000.00	\$ 30,000.00	\$ 25,000.00
Highway Trees/Snow Fence	\$ -	\$ 501.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00
Equipment Rental & Tools	\$ 2,613.35	\$ 8,062.41	\$ 5,000.00	\$ 5,000.00	\$ 4,000.00
Highway Road Engineering TRID	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
Capital Outlay-Roads	\$ 219,480.49	\$ 43,925.00	\$ 300,000.00	\$ 57,712.00	\$ -
South Shore Road	\$ -	\$ -	\$ -	\$ -	\$ 94,437.00
Co-op Road					\$ 73,665.00
Sugar Maple Road					\$ 300,000.00
Capital Outlay-Equipment	\$ 88,500.00	\$ 150,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Capital Outlay Reserves-Vehicles	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Capital Outlay-State Hwy 17	\$ 2,942.00	\$ -	\$ 337,000.00	\$ 335,885.25	\$ -
Loan Payment-State Trust Fund	\$ 41,087.00	\$ 41,086.79	\$ 41,087.00	\$ 41,086.79	\$ 41,086.79
Loan Payment-Bury Power Lines	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Loan Payment-Sportsmans Bar	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 14,800.00
Total Highway	\$ 748,127.36	\$ 653,484.37	\$ 1,156,056.24	\$ 905,434.54	\$ 935,847.22
STREET LIGHTING					
Street Lighting/Maintenance	\$ 15,669.88	\$ 11,937.88	\$ 13,500.00	\$ 13,500.00	\$ 15,000.00
Total Street Lighting	\$ 15,669.88	\$ 11,937.88	\$ 13,500.00	\$ 13,500.00	\$ 15,000.00
SANITATION					
Recycling	\$ 6,194.78	\$ 6,231.68	\$ 6,231.68	\$ 6,196.19	\$ 6,195.00
Garbage Collection	\$ 4,022.02	\$ 4,885.31	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00

TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
Total Garbage Collection	\$ 10,216.80	\$ 11,116.99	\$ 11,331.68	\$ 11,296.19	\$ 11,295.00
HUMAN SERVICES					
Animal Shelter	\$ 35.00	\$ 115.00	\$ 200.00	\$ 670.00	\$ 200.00
Total Animal Shelter	\$ 35.00	\$ 115.00	\$ 200.00	\$ 670.00	\$ 200.00
Cemetery:					
Cemetery Wages	\$ 3,024.39	\$ 2,782.43	\$ 4,500.00	\$ 4,500.00	\$ 3,800.00
Cemetery FICA	\$ 231.36	\$ 212.86	\$ 344.25	\$ 344.25	\$ 290.70
Cemetery-Communications	\$ 218.34	\$ 7.08	\$ 50.00	\$ 35.00	\$ 50.00
Cemetery-Water/Other	\$ 1,470.00	\$ 23.50	\$ 200.00	\$ 50.00	\$ 100.00
Capital Outlay-Equipment/Maint.	\$ 344.14	\$ -	\$ 1,000.00	\$ 500.00	\$ 500.00
Total Cemetery	\$ 5,288.23	\$ 3,025.87	\$ 6,094.25	\$ 5,429.25	\$ 4,740.70
General Relief - Food Pantry	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 2,000.00
Total General Relief	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 2,000.00
CULTURE & RECREATION					
Culture					
Library					
Library Director Wages	\$ 15,986.99	\$ 17,868.14	\$ 17,760.00	\$ 17,760.00	\$ 18,972.00
Library Clerk	\$ 12,675.52	\$ 11,705.21	\$ 12,276.00	\$ 12,276.00	\$ 13,064.00
Staff Training	\$ -	\$ 300.00	\$ 820.00	\$ 820.00	\$ 500.00
Library Retirement	\$ 1,691.10	\$ 1,838.33	\$ 2,159.92	\$ 2,159.92	\$ 2,212.45
Library FICA	\$ 2,192.68	\$ 2,433.60	\$ 2,360.48	\$ 2,360.48	\$ 2,489.00
Library Support	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
Library Heat/Electric	\$ 1,807.64	\$ 1,877.76	\$ 1,950.00	\$ 1,950.00	\$ 2,000.00
Library Water & Sewer	\$ 300.16	\$ 323.42	\$ 400.00	\$ 325.00	\$ 325.00
Library Telephone	\$ 130.70	\$ 202.12	\$ 200.00	\$ 200.00	\$ 200.00
Library Telecom/T1-WISCAT	\$ 2,432.10	\$ 2,100.47	\$ 2,877.00	\$ 2,877.00	\$ 2,638.00
Library Equipment	\$ 4,183.37	\$ 1,383.41	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Library Building Reserve	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Library Antivirus/Merlin License	\$ 3,569.39	\$ 4,025.72	\$ 3,486.00	\$ 3,486.00	\$ 3,844.00
Total Library	\$ 51,469.65	\$ 50,558.18	\$ 54,789.40	\$ 54,714.40	\$ 61,744.45
Museum	\$ 8,960.70	\$ 7,409.65	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Total Culture	\$ 60,430.35	\$ 57,967.83	\$ 62,289.40	\$ 62,214.40	\$ 69,244.45
Recreation					
Parks					
Park Commissioners Fee	\$ 420.00	\$ 510.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Park Summer P/T	\$ 6,502.52	\$ 6,297.31	\$ 6,500.00	\$ 6,200.00	\$ 6,500.00
Park 40hr.wk(5-1 to 11-1)	\$ 14,601.60	\$ 16,640.00	\$ 16,640.00	\$ 16,640.00	\$ 16,900.00
Park Retirement	\$ 861.45	\$ 1,106.56	\$ 1,164.80	\$ 1,164.80	\$ 1,149.20
Park FICA	\$ 1,614.46	\$ 1,683.11	\$ 1,823.76	\$ 1,747.26	\$ 1,790.10
Park Health/Life/Short Disability Insurance	\$ -	\$ -	\$ 671.66	\$ -	\$ -
Park Equipment Repairs	\$ 1,131.68	\$ 1,566.94	\$ 1,500.00	\$ 2,598.94	\$ 1,500.00
Parks - Diesel Fuel	\$ 449.22	\$ 414.59	\$ 500.00	\$ 500.00	\$ 500.00
Park-Gas & Oil	\$ 1,558.93	\$ 1,233.69	\$ 1,500.00	\$ 1,250.00	\$ 1,500.00
Park Maintenance/Materials	\$ 14,959.18	\$ 11,173.88	\$ 13,470.00	\$ 13,470.00	\$ 10,500.00
Park Electric	\$ 1,491.68	\$ 1,624.48	\$ 1,500.00	\$ 1,627.00	\$ 1,700.00
Park Water & Sewer	\$ 970.31	\$ 507.07	\$ 1,200.00	\$ 500.00	\$ 1,200.00
Septic Pumping	\$ 674.50	\$ 404.99	\$ 600.00	\$ 600.00	\$ 600.00
Park Garbage	\$ 667.82	\$ 763.30	\$ 1,000.00	\$ 700.00	\$ 800.00
Park Mileage	\$ 2,203.38	\$ 1,241.23	\$ 1,800.00	\$ 1,300.00	\$ 1,800.00
Dues/Meetings	\$ 642.00	\$ 899.00	\$ 700.00	\$ 700.00	\$ 700.00
Park Office Supplies	\$ 156.80	\$ 155.96	\$ 200.00	\$ 160.00	\$ 200.00
Rifle Range	\$ 1,539.29	\$ 1,486.51	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Leased Property	\$ -	\$ -	\$ -	\$ -	\$ -

**TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET**

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
Loan Payment-Tractor	\$ 10,000.00	\$ 19,446.17	\$ 10,500.00	\$ 10,450.30	\$ 10,450.30
Capital Outlay-Improvements	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -
Capital Outlay-Boat Landing	\$ 8,369.54	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
Parks-Capital Outlay Equipment	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
Total Recreation	\$ 73,814.36	\$ 74,154.79	\$ 65,370.22	\$ 63,708.30	\$ 64,889.60
Other Recreation Programs:					
Festive Lighting/Flowers	\$ 464.87	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Fireworks	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Flag/Sign/Lights	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Recreation	\$ 12,464.87	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Conservation & Development					
Fire Numbers & Road Signs	\$ 7,022.78	\$ 7,210.00	\$ 7,500.00	\$ 9,289.47	\$ 7,500.00
Vilas Co. Economic Development	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Education/Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Marketing	\$ 12,000.00	\$ 16,700.00	\$ 12,000.00	\$ 12,000.00	\$ -
Building Committee	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	\$ 1,597.00	\$ 1,573.64	\$ -	\$ -	\$ -
Planning Commission	\$ 500.00	\$ 7,373.75	\$ -	\$ -	\$ -
Comprehensive Town Road Plan	\$ -	\$ -	\$ 500.00	\$ -	\$ -
Recreational Trail Plan	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00
Brownfield Redevelopment	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -
Fire Tower	\$ -	\$ -	\$ 3,500.00	\$ 3,252.07	\$ 3,500.00
Town Revitalization	\$ -	\$ -	\$ 5,000.00	\$ 481.44	\$ 12,000.00
Professional Services-Engineering/Environmental	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -
Internet	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
Town Lakes Committee	\$ 117.95	\$ 345.47	\$ 400.00	\$ 250.00	\$ 250.00
Lake Manage. Plan. & AIS Treatment	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
North & South Twin Lakes Rip. Assn	\$ -	\$ -	\$ -	\$ -	\$ -
Long Lake Phelps Lake Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
Big Sand Lake Prop Owners Assn	\$ -	\$ -	\$ -	\$ -	\$ -
Chamber of Commerce	\$ 32,796.00	\$ 32,795.00	\$ 20,000.00	\$ 20,000.00	\$ 33,000.00
Total Conservation & Develop.	\$ 60,033.73	\$ 76,997.86	\$ 91,400.00	\$ 52,272.98	\$ 70,250.00

**TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET**

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
SUMMARY OF EXPENDITURES					
General Government:					
Legislative	\$ 26,669.46	\$ 27,125.20	\$ 27,436.00	\$ 27,436.00	\$ 31,160.40
Legal	\$ 2,598.40	\$ 1,899.78	\$ 9,000.00	\$ 5,000.00	\$ 9,000.00
Financial Administration	\$ 66,920.03	\$ 69,688.54	\$ 80,899.00	\$ 82,253.33	\$ 85,938.80
Building	\$ 16,180.40	\$ 11,394.28	\$ 12,519.01	\$ 12,287.77	\$ 12,519.01
Other	\$ 48,447.13	\$ 45,095.11	\$ 45,615.00	\$ 45,704.50	\$ 40,232.00
Public Safety					
Law Enforcement	\$ 2,527.40	\$ 2,625.62	\$ 3,033.60	\$ 3,008.60	\$ 3,008.60
Fire Protection	\$ 133,083.62	\$ 124,208.34	\$ 125,142.00	\$ 125,301.06	\$ 122,983.00
Ambulance	\$ 104,947.37	\$ 112,391.25	\$ 105,935.00	\$ 99,108.98	\$ 100,296.00
Public Works					
Highway	\$ 748,127.36	\$ 653,484.37	\$ 1,156,056.24	\$ 905,434.54	\$ 935,847.22
Street Lighting	\$ 15,669.88	\$ 11,937.88	\$ 13,500.00	\$ 13,500.00	\$ 15,000.00
Sanitation	\$ 10,216.80	\$ 11,116.99	\$ 11,331.68	\$ 11,296.19	\$ 11,295.00
Human Services					
Shelter	\$ 35.00	\$ 115.00	\$ 200.00	\$ 670.00	\$ 200.00
Cemetery	\$ 5,288.23	\$ 3,025.87	\$ 6,094.25	\$ 5,429.25	\$ 4,740.70
Food Pantry	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 2,000.00
Culture					
Library	\$ 51,469.65	\$ 50,558.18	\$ 54,789.40	\$ 54,714.40	\$ 61,744.45
Museum	\$ 8,960.70	\$ 7,409.65	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Recreation					
Parks	\$ 73,814.36	\$ 74,154.79	\$ 65,370.22	\$ 63,708.30	\$ 64,889.60
Other Rec. Programs	\$ 12,464.87	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Conservation & Development					
Reserve: Fire Number & Signs	\$ 7,022.78	\$ 7,210.00	\$ 7,500.00	\$ 9,289.47	\$ 7,500.00
Vilas Co. Economic Development	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Education/Grants, etc.	\$ -	\$ -	\$ -	\$ -	\$ -
Internet	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
Marketing	\$ 12,000.00	\$ 16,700.00	\$ 12,000.00	\$ 12,000.00	\$ -
Building Committee	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	\$ 1,597.00	\$ 1,573.64	\$ -	\$ -	\$ -
Phelps Planning Commission	\$ 500.00	\$ 7,373.75	\$ -	\$ -	\$ -
Comprehensive Town Road Plan	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -
Recreational Trail Plan	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00
Brownfield Redevelopment	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -
Fire Tower	\$ -	\$ -	\$ 3,500.00	\$ 3,252.07	\$ 3,500.00
Planning Grant/Town Revitalization	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 12,000.00
Professional Services-Engineering/Environmental	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -
Town Lakes Committee	\$ 117.95	\$ 345.47	\$ 400.00	\$ 250.00	\$ 250.00
Lake Manage. Plan. & AIS Treatment	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
North & South Twin Lakes Rip. Assn	\$ -	\$ -	\$ -	\$ -	\$ -
Long Lake Phelps Lake Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
Big Sand Lake Prop Owners Assn	\$ -	\$ -	\$ -	\$ -	\$ -
Chamber of Commerce	\$ 32,796.00	\$ 32,795.00	\$ 20,000.00	\$ 20,000.00	\$ 33,000.00
Total Conservation & Development	\$ 60,033.73	\$ 76,997.86	\$ 91,400.00	\$ 72,791.54	\$ 70,250.00
Total Expenditures					
Total Expenditures	\$ 1,388,904.39	\$ 1,296,678.71	\$ 1,830,271.40	\$ 1,549,594.46	\$ 1,591,604.78

**TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET**

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
INTERGOVERNMENT REVENUES					
Shared Revenues	\$ 29,447.00	\$ 31,146.00	\$ 31,052.00	\$ 31,052.00	\$ 28,958.00
Fire Insurance	\$ 8,561.59	\$ 8,500.00	\$ 8,490.00	\$ 9,667.62	\$ 9,500.00
State Ambulance Grant	\$ 5,987.79	\$ 4,000.00	\$ 5,500.00	\$ 2,000.00	\$ 2,000.00
Transportation Aid	\$ 238,777.00	\$ 216,357.40	\$ 216,357.40	\$ 216,357.40	\$ 225,462.78
Other State Payments/Computer Aid	\$ -	\$ -	\$ -	\$ 144.00	\$ 45.00
PILT-Conservation Land	\$ 67.83	\$ 67.00	\$ 67.00	\$ 67.83	\$ 67.00
PILT-Forest Land	\$ 13,984.59	\$ 10,000.00	\$ 21,000.00	\$ 26,965.03	\$ 25,000.00
Severance Yield	\$ 76.00	\$ -	\$ -	\$ -	\$ -
Forest Crop/MFL	\$ 364.00	\$ -	\$ 400.00	\$ 2,359.40	\$ 2,000.00
Local Road Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
County Timber Sales	\$ 15.00	\$ -	\$ 15.00	\$ 23.74	\$ 20.00
Hwy & Bridge Aid-Local Govt.	\$ -	\$ -	\$ -	\$ 8,850.00	\$ 2,000.00
Natl Forest Income	\$ 52,915.45	\$ 52,000.00	\$ 49,000.00	\$ 61,866.98	\$ 50,000.00
Tribe - Road work	\$ -	\$ -	\$ -	\$ -	\$ -
Recycling-Landfill Venture	\$ 6,194.78	\$ 6,194.78	\$ 6,231.68	\$ 6,196.19	\$ 6,195.00
Total Intergovernment Revenues	\$ 356,391.03	\$ 328,265.18	\$ 338,113.08	\$ 365,550.19	\$ 351,247.78
LICENSE & PERMITS					
Business/Occupation License	\$ 3,331.00	\$ 3,330.00	\$ 3,330.00	\$ 3,360.00	\$ 3,360.00
Nonbusiness License	\$ 320.00	\$ 50.00	\$ 50.00	\$ 215.00	\$ 200.00
Total License & Permits	\$ 3,651.00	\$ 3,380.00	\$ 3,380.00	\$ 3,575.00	\$ 3,560.00
PUBLIC CHARGES FOR SERVICES					
General Gov. Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Numbers	\$ 1,751.25	\$ 220.00	\$ -	\$ 35.00	\$ 35.00
Fire Response Service	\$ -	\$ -	\$ -	\$ -	\$ -
Ambulance Fees	\$ 65,791.22	\$ 45,000.00	\$ 45,000.00	\$ 32,000.00	\$ 37,000.00
Snow Removal	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
Cemetery Fees	\$ 4,150.00	\$ 4,000.00	\$ 3,000.00	\$ 3,100.00	\$ 3,000.00
Building Rental	\$ -	\$ -	\$ -	\$ -	\$ -
Tower Rent	\$ 12,417.57	\$ 13,000.00	\$ 13,000.00	\$ 14,799.00	\$ 15,000.00
Park Use	\$ 600.00	\$ 500.00	\$ 250.00	\$ 200.00	\$ 200.00
Bldg. Inspection Fees	\$ 270.00	\$ 250.00	\$ -	\$ -	\$ -
Fire Protection Fees	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
Ambulance Fees-Other Gov.	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Total Public Charges for Services	\$ 90,730.04	\$ 69,470.00	\$ 67,750.00	\$ 56,634.00	\$ 61,735.00
MISCELLANEOUS REVENUES					
Interest	\$ 3,396.20	\$ 3,500.00	\$ 3,500.00	\$ 3,200.00	\$ 3,500.00
Sale of Forestry Materials	\$ 17,687.51	\$ -	\$ -	\$ -	\$ -
Sale Equipment-Other	\$ 3,400.00	\$ 9,000.00	\$ 2,000.00	\$ 3,500.00	\$ 2,000.00
Insurance Recoveries-Other	\$ 224.40	\$ -	\$ -	\$ -	\$ -
Insurance-Others	\$ -	\$ -	\$ -	\$ -	\$ -
Donations-Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -
Donations-Park	\$ 50.00	\$ -	\$ -	\$ -	\$ -
Donations-Ambulance	\$ 7,902.50	\$ 7,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Donations-Fireworks	\$ 981.64	\$ 800.00	\$ 1,000.00	\$ -	\$ -
Donations-Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 1,258.59	\$ -	\$ 500.00	\$ 787.00	\$ 500.00
Total Miscellaneous Revenues	\$ 34,900.84	\$ 20,300.00	\$ 12,000.00	\$ 12,487.00	\$ 11,000.00
Total Revenues	\$ 485,672.91	\$ 421,415.18	\$ 421,243.08	\$ 438,246.19	\$ 427,542.78

**TOWN OF PHELPS, VILAS COUNTY, WISCONSIN
APPROVED 2015 BUDGET**

Category	Actual 2012	Actual 2013	Approved 2014 Budget	Projected 2014	Approved 2015 Budget
SUMMARY OF REVENUES					
Intergovernmental Revenue	\$ 356,391.03	\$ 328,265.18	\$ 338,113.08	\$ 365,550.19	\$ 351,247.78
License & Permits	\$ 3,651.00	\$ 3,380.00	\$ 3,380.00	\$ 3,575.00	\$ 3,560.00
Public Charges	\$ 90,730.04	\$ 69,470.00	\$ 67,750.00	\$ 56,634.00	\$ 61,735.00
Miscellaneous	\$ 34,900.84	\$ 20,300.00	\$ 12,000.00	\$ 12,487.00	\$ 11,000.00
Total Revenues	\$ 485,672.91	\$ 421,415.18	\$ 421,243.08	\$ 438,246.19	\$ 427,542.78
SUMMARY OF EXPENDITURES					
General Government	\$ 160,815.42	\$ 155,202.91	\$ 175,469.01	\$ 172,681.60	\$ 178,850.21
Public Safety	\$ 240,558.39	\$ 239,225.21	\$ 234,110.60	\$ 227,418.64	\$ 226,287.60
Public Works	\$ 774,014.04	\$ 676,539.24	\$ 1,180,887.92	\$ 894,138.35	\$ 962,142.22
Human Services	\$ 6,773.23	\$ 4,590.87	\$ 7,744.25	\$ 7,549.25	\$ 6,940.70
Culture	\$ 60,430.35	\$ 57,967.83	\$ 62,289.40	\$ 62,214.40	\$ 69,244.45
Recreation	\$ 86,279.23	\$ 86,154.79	\$ 78,370.22	\$ 76,708.30	\$ 77,889.60
Conservation & Development	\$ 60,033.73	\$ 76,997.86	\$ 91,400.00	\$ 72,791.54	\$ 70,250.00
Total Expenditures	\$ 1,388,904.39	\$ 1,296,678.71	\$ 1,830,271.40	\$ 1,513,502.08	\$ 1,591,604.78
TOTAL EXPENDITURES	\$ 1,388,904.39	\$ 1,296,678.71	\$ 1,830,271.40	\$ 1,513,502.08	\$ 1,591,604.78
LESS REVENUES	\$ (485,672.91)	\$ (421,415.18)	\$ (421,243.08)	\$ (438,246.19)	\$ (427,542.78)
Less Capital Outlay Parks Savings	-	\$ (10,000.00)	-	-	-
Less LGIP Highway Equipment Reserves	-	\$ (150,000.00)	-	-	-
Less LGIP Road Maintenance Reserves	-	\$ (25,774.88)	\$ (95,000.00)	-	\$ (308,000.00)
Capital Outlay Fire Dept. Equipment Reserves	-	\$ (7,000.00)	-	-	-
LGIP General	-	-	\$ (109,166.32)	\$ (109,166.32)	\$ (20,000.00)
Legal Reserve	-	-	\$ (7,500.00)	\$ (7,500.00)	\$ (5,000.00)
LGIP Capital Outlay Park Improvements	-	-	-	-	\$ (3,500.00)
LGIP Internet/Planning Comm	-	-	-	-	\$ (57,200.00)
STH 17 Account/CD Reserves	-	-	\$ (427,000.00)	\$ (335,885.25)	-
LESS CASH SURPLUS	\$ (140,469.48)	\$ -	\$ -	\$ -	\$ -
Tax Levy	\$ 762,762.00	\$ 682,488.65	\$ 770,362.00	\$ 622,704.32	\$ 770,362.00
Net Expense Revenue Put in Reserve	-	\$ 83,805.35	-	-	-
	-	\$ 766,294.00	-	-	-
				Increase in Levy Limit	0.00%
<u>Levy Year</u>	<u>Budget Year</u>	<u>Levy Amount</u>	<u>Equalized Value</u>	<u>Tax Rate/M</u>	
2012	2013	\$ 766,294.00	\$ 414,324,700.00	\$ 1.84	
2013	2014	\$ 770,362.00	\$ 396,705,900.00	\$ 1.94	
2014 Proposed	2015	\$ 770,362.00	\$ 386,541,200.00	\$ 1.99	
2015 ALLOWABLE LEVY LIMIT	\$ 770,362.00				
Per Wis. Dept of Revenue					