

10:24 AM
10/21/15
Accrual Basis

Town of Liberty Grove

Profit & Loss Budget vs. Actual

January through September 2015

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
Income				
41000 · Taxes				
41110 · General property taxes				
41111 · General property tax	4,982,397.86	2,132,553.63	2,849,844.23	233.6%
41112 · Delinquent PP tax collected	740.32	3,000.00	-2,259.68	24.7%
Total 41110 · General property taxes	4,983,138.18	2,135,553.63	2,847,584.55	233.3%
41150 · Forest crop/managed forest land	341.61	400.00	-58.39	85.4%
41151 · Managed Forest Land Taxes	0.00	4,500.00	-4,500.00	0.0%
41210 · Public accommodation (room) tax				
41211 · DCTZ	17,159.89	58,000.00	-40,840.11	29.6%
Total 41210 · Public accommodation (room) tax	17,159.89	58,000.00	-40,840.11	29.6%
Total 41000 · Taxes	5,000,639.68	2,198,453.63	2,802,186.05	227.5%
43000 · Intergovernmental revenues				
43410 · Shared taxes	0.00	20,442.00	-20,442.00	0.0%
43420 · State fire ins.receipt (2%)	24,790.02	26,000.00	-1,209.98	95.3%
43440 · Lottery Credit	5,190.91			
43531 · Local transportation aid	167,627.25	223,503.00	-55,875.75	75.0%
43545 · Recycling grant	5,263.32	5,500.00	-236.68	95.7%
43546 · TRIP funds	0.00	19,406.00	-19,406.00	0.0%
43610 · Payment for mun. serv.aid (PMS)	620.28	300.00	320.28	206.8%
43620 · In lieu of tax-St.conserv.land	3,670.47	18,000.00	-14,329.53	20.4%
43650 · Forest cropland/mgd forest land	17,202.18			
43790 · Other local government grants	39,381.00			
Total 43000 · Intergovernmental revenues	263,745.43	313,151.00	-49,405.57	84.2%
44000 · Licenses and permits				
44100 · Business & occupational license				
44101 · Beer and liquor licenses	10,230.00	8,500.00	1,730.00	120.4%
44102 · Cigarette license	0.00	40.00	-40.00	0.0%
44103 · Operator license	60.00	350.00	-290.00	17.1%
44104 · Soda License	5.00	65.00	-60.00	7.7%
44107 · Franchise fee	10,219.69	9,500.00	719.69	107.6%
Total 44100 · Business & occupational license	20,514.69	18,455.00	2,059.69	111.2%
44200 · Nonbusiness licenses				
44201 · Driveway permits	300.00	200.00	100.00	150.0%
44205 · Dog license & co.refund	452.00	100.00	352.00	452.0%
Total 44200 · Nonbusiness licenses	752.00	300.00	452.00	250.7%
44300 · Building permits/inspect.fees	21,880.85	50,000.00	-28,119.15	43.8%
Total 44000 · Licenses and permits	43,147.54	68,755.00	-25,607.46	62.8%
45000 · Fines, forfeits, and penalties				
45100 · Law and ordinance violations				
45101 · Dog pound fees	0.00	100.00	-100.00	0.0%
Total 45100 · Law and ordinance violations	0.00	100.00	-100.00	0.0%
Total 45000 · Fines, forfeits, and penalties	0.00	100.00	-100.00	0.0%
46000 · Public charges for services				
46100 · Gen. govt serv.charges				
46101 · Special assessment fee	2,600.00	3,500.00	-900.00	74.3%
46100 · Gen. govt serv.charges - Other	0.00	10,045.00	-10,045.00	0.0%
Total 46100 · Gen. govt serv.charges	2,600.00	13,545.00	-10,945.00	19.2%
46310 · Hwy and street mtnc/construct	3,472.39			
46540 · Cemetery				
46541 · Graves sold	14,250.00	8,000.00	6,250.00	178.1%
46542 · Graves opened	14,950.00	9,000.00	5,950.00	166.1%
Total 46540 · Cemetery	29,200.00	17,000.00	12,200.00	171.8%
46750 · Other culture and recreation				
46751 · Dock income	18,159.73	23,000.00	-4,840.27	79.0%

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46750 · Other culture and recreation - Other	25.00			
Total 46750 · Other culture and recreation	18,184.73	23,000.00	-4,815.27	79.1%
46900 · Other public chrgs for services	0.00	250.00	-250.00	0.0%
Total 46000 · Public charges for services	53,457.12	53,795.00	-337.88	99.4%
47000 · Intergov't charges for services				
47331 · Other local govt-transportation				
47330 · Grading & mat'l for other govt	0.00	1,100.00	-1,100.00	0.0%
Total 47331 · Other local govt-transportation	0.00	1,100.00	-1,100.00	0.0%
47390 · Other services to local gov't				
47391 · LS Cem maint-Sister Bay share	2,592.40	2,200.00	392.40	117.8%
Total 47390 · Other services to local gov't	2,592.40	2,200.00	392.40	117.8%
Total 47000 · Intergov't charges for services	2,592.40	3,300.00	-707.60	78.6%
48000 · Miscellaneous				
48110 · Interest income				
48111 · Interest-MMBA	577.94	1,000.00	-422.06	57.8%
48110 · Interest income - Other	605.82			
Total 48110 · Interest income	1,183.76	1,000.00	183.76	118.4%
48200 · Rent				
48201 · Rent-Ellison Bay Post Office	5,249.97	7,000.00	-1,750.03	75.0%
48202 · Rent-Hall	1,387.00	1,400.00	-13.00	99.1%
48204 · Rent-Women's club	2,800.00	3,000.00	-200.00	93.3%
48205 · Hall & Wms Club rent deposit	900.00	500.00	400.00	180.0%
Total 48200 · Rent	10,336.97	11,900.00	-1,563.03	86.9%
48300 · Misc. income for capital reserv				
48301 · misc cap reserve income	16,000.00	10,000.00	6,000.00	160.0%
48309 · Sale of other non-hwy equipment	24,366.67			
Total 48300 · Misc. income for capital reserv	40,366.67	10,000.00	30,366.67	403.7%
48900 · Misc. revenue-other				
48901 · Refunds	10,464.00	500.00	9,964.00	2,092.8%
48902 · Rebates	0.00	1,300.00	-1,300.00	0.0%
48903 · Mining Class	1,935.00	2,600.00	-665.00	74.4%
48904 · Salt/sand	33.00			
48905 · TLG portion-waste haulers	292.40			
48900 · Misc. revenue-other - Other	10.00			
Total 48900 · Misc. revenue-other	12,734.40	4,400.00	8,334.40	289.4%
Total 48000 · Miscellaneous	64,621.80	27,300.00	37,321.80	236.7%
49999 · Other charge	594.95			
Total Income	5,428,798.92	2,664,854.63	2,763,944.29	203.7%
Gross Profit	5,428,798.92	2,664,854.63	2,763,944.29	203.7%
Expense				
20010 · Other liabilities-payables	0.00			
40000 · Tax roll recon-cash basis acctg				
022-500 · Taxes paid to County(incl state	2,622,463.58			
028-500 · Taxes paid to local schools	1,907,420.11			
032-500 · Taxes paid to San Dist	19,378.68			
048-411 · Woodland/Private FC/MFL tx	68.32			
134-598 · Occupancy deposit	750.00			
21515 · Employee medical withholding	-463.33			
Total 40000 · Tax roll recon-cash basis acctg	4,549,617.36			

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51000 · General government				
51100 · Board expense				
511-110 · Board wages	23,077.20	30,000.00	-6,922.80	76.9%
511-140 · Per diem-board and committee	7,630.00	11,000.00	-3,370.00	69.4%
51105 · Planning commission	0.00	4,400.00	-4,400.00	0.0%
51106 · IT Committee	0.00	17,000.00	-17,000.00	0.0%
51100 · Board expense - Other	3,007.80	7,000.00	-3,992.20	43.0%
Total 51100 · Board expense	33,715.00	69,400.00	-35,685.00	48.6%
51300 · Legal expense				
51302 · Legal-Tmt Plant/Utilities	1,554.00	10,000.00	-8,446.00	15.5%
51300 · Legal expense - Other	4,234.00	10,000.00	-5,766.00	42.3%
Total 51300 · Legal expense	5,788.00	20,000.00	-14,212.00	28.9%
51400 · General administration				
514-110 · Administrator wages	54,107.06	69,170.00	-15,062.94	78.2%
514-111 · Office assistant wages	20,089.43	39,548.60	-19,459.17	50.8%
514-112 · Clerk/Treasurer wages	19,046.65			
51401 · Clerk expense	9,214.56	16,035.16	-6,820.60	57.5%
51403 · Elections expense	1,610.07	7,100.00	-5,489.93	22.7%
51405 · Office expense	4,398.22	7,650.00	-3,251.78	57.5%
51406 · Bank charges and fees	572.43			
51407 · Office Assistant expense	11,733.03	19,805.23	-8,072.20	59.2%
51400 · General administration - Other	4,659.86			
Total 51400 · General administration	125,431.31	159,308.99	-33,877.68	78.7%
51500 · Financial administration				
515-110 · Treasurer salary	2,916.65	7,525.00	-4,608.35	38.8%
51501 · Treasurer expense	2,993.60	4,902.00	-1,908.40	61.1%
51503 · Property assessment exp.	1,166.69	2,000.00	-833.31	58.3%
51504 · Property assessment salary	29,083.38	38,800.00	-9,716.62	75.0%
51506 · Refunds	1,549.63			
51507 · Audit	5,980.00	5,500.00	480.00	108.7%
Total 51500 · Financial administration	43,689.95	58,727.00	-15,037.05	74.4%
51600 · General buildings and plant				
516-110 · Cleaning wages	2,360.52	2,750.00	-389.48	85.8%
51601 · Hall maintenance	715.33	4,000.00	-3,284.67	17.9%
51602 · Hall electricity	2,060.88	4,000.00	-1,939.12	51.5%
51603 · Hall heat	3,889.79	7,216.00	-3,326.21	53.9%
Total 51600 · General buildings and plant	9,026.52	17,966.00	-8,939.48	50.2%
51932 · Highway insurance	4,752.00	7,300.00	-2,548.00	65.1%
51938 · Insurance-nondepartmental	27,804.00	24,000.00	3,804.00	115.9%
Total 51000 · General government	250,206.78	356,701.99	-106,495.21	70.1%
52000 · Public safety				
52200 · Fire protection				
52210 · Fire protection TLG share	172,227.00	229,636.00	-57,409.00	75.0%
52211 · Interest-truck #8	4,967.13			
52214 · Fire station fuel (old)	0.00	500.00	-500.00	0.0%
52215 · Fire station electricity (old)	345.87			
52216 · Fire station exp-(old)(HT,maint	650.94			
52218 · Fire station expense-north	2,854.24	5,500.00	-2,645.76	51.9%
52219 · North station electricity	3,549.49	7,500.00	-3,950.51	47.3%
52220 · North station fuel	6,821.96	8,200.00	-1,378.04	83.2%
Total 52200 · Fire protection	191,416.63	251,336.00	-59,919.37	76.2%
52400 · Inspection				
52401 · Inspection fees & expense	19,682.02	37,803.00	-18,120.98	52.1%
Total 52400 · Inspection	19,682.02	37,803.00	-18,120.98	52.1%
Total 52000 · Public safety	211,098.65	289,139.00	-78,040.35	73.0%

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53000 · Public works				
53311 · Hwy and street maintenance				
533-110 · Highway wages	116,074.65	155,264.62	-39,189.97	74.8%
533-111 · Hall, PO, N fire, trtmnt plt wg	636.65			
533-150 · Employer contributions - Hwy	7,241.84			
53301 · Highway equipment repair	22,655.15	29,000.00	-6,344.85	78.1%
53302 · Hwy shop supplies	7,045.77	6,400.00	645.77	110.1%
53303 · Hwy ads, survey	104.13	1,000.00	-895.87	10.4%
53304 · Highway ID	684.83	2,000.00	-1,315.17	34.2%
53305 · Hwy maintenance & construction	42,110.12	51,700.00	-9,589.88	81.5%
53306 · Shop heat-hwy	5,834.67	9,020.00	-3,185.33	64.7%
53307 · Gasoline-hwy	3,225.85	5,775.00	-2,549.15	55.9%
53308 · Diesel fuel-vehicles	12,104.51	38,500.00	-26,395.49	31.4%
53309 · Oil & supplies	733.27	1,250.00	-516.73	58.7%
53310 · Electricity-shop	3,552.43	5,800.00	-2,247.57	61.2%
53312 · Phone-hwy	1,645.89	2,400.00	-754.11	68.6%
53315 · Highway FICA	0.00	12,471.63	-12,471.63	0.0%
53316 · Highway retirement	0.00	7,763.23	-7,763.23	0.0%
53317 · Highway medical	26,716.05	26,744.03	-27.98	99.9%
53318 · Highway building repair	947.39	3,000.00	-2,052.61	31.6%
53322 · Interest-bond money	30,840.46			
53323 · Highway-legal	370.00	10,000.00	-9,630.00	3.7%
53328 · Gravel pit	2,835.64	7,500.00	-4,664.36	37.8%
53332 · Engineering-highway	8,700.00			
Total 53311 · Hwy and street maintenance	294,059.30	375,588.51	-81,529.21	78.3%
53420 · Street/highway lighting				
53421 · Street lights	10,433.07	15,300.00	-4,866.93	68.2%
Total 53420 · Street/highway lighting	10,433.07	15,300.00	-4,866.93	68.2%
53635 · Recycling expenditures				
53327 · Recycling expense	18,029.63	27,000.00	-8,970.37	66.8%
Total 53635 · Recycling expenditures	18,029.63	27,000.00	-8,970.37	66.8%
Total 53000 · Public works	322,522.00	417,888.51	-95,366.51	77.2%
54000 · Health and human services				
54100 · Public health services				
54101 · Dog pound	0.00	400.00	-400.00	0.0%
Total 54100 · Public health services	0.00	400.00	-400.00	0.0%
54910 · Cemeteries				
549-110 · Little Sister Cemetery wages	2,610.63	4,264.17	-1,653.54	61.2%
549-111 · Other cemetery work wages	3,010.41	7,310.00	-4,299.59	41.2%
54911 · Cemetery-LS	91.68	500.00	-408.32	18.3%
54922 · Other cemetery-expense	216.89	150.00	66.89	144.6%
Total 54910 · Cemeteries	5,929.61	12,224.17	-6,294.56	48.5%
Total 54000 · Health and human services	5,929.61	12,624.17	-6,694.56	47.0%
55000 · Culture, recreation, education				
55110 · Library	22,811.50	30,442.00	-7,630.50	74.9%
55200 · Parks				
552-110 · County park wages	176.00			
552-111 · Parks shop and reg. work wgs	22,328.22	23,795.11	-1,466.89	93.8%
55201 · Gills Rock park	864.62	500.00	364.62	172.9%
55204 · Women's Club building	665.79	1,000.00	-334.21	66.6%
55205 · Ellison Bay community center	4,101.71	7,200.00	-3,098.29	57.0%
55206 · Fitzgerald Park	3,271.02	1,250.00	2,021.02	261.7%
55208 · Europe Lake Park	0.00	300.00	-300.00	0.0%
55209 · Garbage	385.28	300.00	85.28	128.4%
55210 · Rowleys Bay	0.00	5,000.00	-5,000.00	0.0%
55219 · Sand Bay Park	9.99	2,200.00	-2,190.01	0.5%
55228 · Grand View	0.00	750.00	-750.00	0.0%
55200 · Parks - Other	9,897.32	14,600.00	-4,702.68	67.8%
Total 55200 · Parks	41,699.95	56,895.11	-15,195.16	73.3%

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55400 · Recreation facilities				
55202 · Ellison Bay ramp expense				
55203 · Ramp/dock Ellison Bay	7,865.70	20,000.00	-12,134.30	39.3%
55403 · EB Ramp/reconstruction	6,084.55	5,000.00	1,084.55	121.7%
55202 · Ellison Bay ramp expense - Other	0.00	3,000.00	-3,000.00	0.0%
Total 55202 · Ellison Bay ramp expense	13,950.25	28,000.00	-14,049.75	49.8%
55207 · Garrett Bay Ramp	0.00	200.00	-200.00	0.0%
55222 · Wills Park & Marina	934.25	500.00	434.25	186.9%
554-110 · Dockmaster wages	5,093.00	5,500.00	-407.00	92.6%
55401 · Equipment purchase	0.00	3,140.00	-3,140.00	0.0%
55402 · Rowleys Bay Launch	0.00	10,000.00	-10,000.00	0.0%
55404 · Sales tax	404.70	800.00	-395.30	50.6%
Total 55400 · Recreation facilities	20,382.20	48,140.00	-27,757.80	42.3%
Total 55000 · Culture, recreation, education	84,893.65	135,477.11	-50,583.46	62.7%
56000 · Conservation and development				
56700 · Economic development	25,420.00	36,374.00	-10,954.00	69.9%
Total 56000 · Conservation and development	25,420.00	36,374.00	-10,954.00	69.9%
57000 · Capital outlay/capital project				
57324 · Highway equipment outlay	240,470.79	242,531.00	-2,060.21	99.2%
57327 · Cedar Shore Pipe	0.00	35,000.00	-35,000.00	0.0%
57331 · Hwy and street outlay - local	447,928.14	463,501.00	-15,572.86	96.6%
57620 · Parks outlay	3,774.50	14,000.00	-10,225.50	27.0%
Total 57000 · Capital outlay/capital project	692,173.43	755,032.00	-62,858.57	91.7%
58000 · Debt service				
58100 · Principal on long-term debt				
58103 · Debt serv-pumper 8	54,412.33			
58108 · Debt service-bond P & I	422,500.00	249,250.00	173,250.00	169.5%
58109 · Baylake-\$870,000 loan	0.00	235,405.00	-235,405.00	0.0%
58100 · Principal on long-term debt - Other	0.00	178,132.35	-178,132.35	0.0%
Total 58100 · Principal on long-term debt	476,912.33	662,787.35	-185,875.02	72.0%
58290 · Other interest and fiscal chgs	150,123.07			
Total 58000 · Debt service	627,035.40	662,787.35	-35,751.95	94.6%
59000 · Other financing uses				
59900 · Other financing uses				
59103 · Unallocated reserve	0.00	15,509.24	-15,509.24	0.0%
59901 · Penalties and fines	0.00			
59902 · Occupancy deposit	0.00	4,000.00	-4,000.00	0.0%
59903 · Reserve for capital purchase	0.00	313,953.00	-313,953.00	0.0%
59904 · Contingency	0.00	129,053.88	-129,053.88	0.0%
59905 · Apply to 2015	0.00	228,701.00	-228,701.00	0.0%
59907 · Encumbered projects	-89,395.00	58,394.21	-147,789.21	-153.1%
59908 · Highway carry over	0.00	19,472.82	-19,472.82	0.0%
59909 · Capital Reserve-fire equipment	0.00	90,000.00	-90,000.00	0.0%
59910 · Unassigned misc. income	0.00	0.00	0.00	0.0%
59900 · Other financing uses - Other	35.00			
Total 59900 · Other financing uses	-89,360.00	859,084.15	-948,444.15	-10.4%
59000 · Other financing uses - Other	0.00	1,750.00	-1,750.00	0.0%
Total 59000 · Other financing uses	-89,360.00	860,834.15	-950,194.15	-10.4%
6561 · Payroll taxes - to be allocated				
6560161 · Federal unemployment	491.71			
6560162 · FICA expenses	21,638.20			
6560163 · WI unemployment	0.00			
Total 6561 · Payroll taxes - to be allocated	22,129.91			
Total Expense	6,701,666.79	3,526,858.28	3,174,808.51	190.0%
Net Income	-1,272,867.87	-862,003.65	-410,864.22	147.7%