

11:28 AM
01/07/16
Accrual Basis

Town of Liberty Grove

Profit & Loss Budget vs. Actual

January through December 2015

	Jan - Dec 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	747.17	3,000.00	-2,252.83	24.9%
Total 41110 · General property taxes	4,983,145.03	2,135,553.63	2,847,591.40	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	76,812.11	58,000.00	18,812.11	132.4%
Total 41210 · Public accommodation (roo...	76,812.11	58,000.00	18,812.11	132.4%
Total 41000 · Taxes	5,060,298.75	2,198,453.63	2,861,845.12	230.2%
43000 · Intergovernmental revenues				
43410 · Shared taxes	7,280.68	20,442.00	-13,161.32	35.6%
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	223,503.00	223,503.00	0.00	100.0%
43545 · Recycling grant	5,263.32	5,500.00	-236.68	95.7%
43546 · TRIP funds	19,406.00	19,406.00	0.00	100.0%
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	346,307.86	313,151.00	33,156.86	110.6%
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	14,541.06	9,500.00	5,041.06	153.1%
Total 44100 · Business & occupational lice...	24,836.06	18,455.00	6,381.06	134.6%
44200 · Nonbusiness licenses				
44201 · Driveway permits	450.00	200.00	250.00	225.0%
44205 · Dog license & co.refund	515.00	100.00	415.00	515.0%
Total 44200 · Nonbusiness licenses	965.00	300.00	665.00	321.7%
44300 · Building permits/inspect.fees				
44300 · Building permits/inspect.fees	39,194.81	50,000.00	-10,805.19	78.4%
Total 44000 · Licenses and permits	64,995.87	68,755.00	-3,759.13	94.5%
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	3,950.00	3,500.00	450.00	112.9%
46100 · Gen. govt serv.charges - Other	0.00	10,045.00	-10,045.00	0.0%
Total 46100 · Gen. govt serv.charges	3,950.00	13,545.00	-9,595.00	29.2%
46310 · Hwy and street mtnce/construct	3,472.39			
46540 · Cemetery				
46541 · Graves sold	15,375.00	8,000.00	7,375.00	192.2%
46542 · Graves opened	19,700.00	9,000.00	10,700.00	218.9%
Total 46540 · Cemetery	35,075.00	17,000.00	18,075.00	206.3%
46750 · Other culture and recreation				
46751 · Dock income	20,713.77	23,000.00	-2,286.23	90.1%

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46750 · Other culture and recreation - O...	25.00			
Total 46750 · Other culture and recreation	20,738.77	23,000.00	-2,261.23	90.2%
46900 · Other public chrgs for services	0.00	250.00	-250.00	0.0%
Total 46000 · Public charges for services	63,236.16	53,795.00	9,441.16	117.6%
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-transportati...	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	915.78	1,000.00	-84.22	91.6%
48110 · Interest income - Other	605.82			
Total 48110 · Interest income	1,521.60	1,000.00	521.60	152.2%
48200 · Rent				
48201 · Rent-Ellison Bay Post Office	6,999.96	7,000.00	-0.04	100.0%
48202 · Rent-Hall	1,612.00	1,400.00	212.00	115.1%
48204 · Rent-Women's club	3,750.00	3,000.00	750.00	125.0%
48205 · Hall & Wms Club rent deposit	1,200.00	500.00	700.00	240.0%
Total 48200 · Rent	13,561.96	11,900.00	1,661.96	114.0%
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	80.48	1,300.00	-1,219.52	6.2%
48903 · Mining Class	1,935.00	2,600.00	-665.00	74.4%
48904 · Salt/sand	51.00			
48905 · TLG portion-waste haulers	292.40			
48907 · occupancy deposit	1,200.00			
48910 · Misc. unassigned income	15.00			
48900 · Misc. revenue-other - Other	10.00			
Total 48900 · Misc. revenue-other	14,047.88	4,400.00	9,647.88	319.3%
Total 48000 · Miscellaneous	69,498.11	27,300.00	42,198.11	254.6%
49999 · Other charge	138,832.84			
Total Income	5,745,761.99	2,664,854.63	3,080,907.36	215.6%
Gross Profit	5,745,761.99	2,664,854.63	3,080,907.36	215.6%
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	23,497.34			
048-411 · Woodland/Private FC/MFL tx	68.32			
134-598 · Occupancy deposit	2,750.00			
21515 · Employee medical withholding	-700.33			
Total 40000 · Tax roll recon-cash basis acctg	4,555,499.02			

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51000 · General government				
51100 · Board expense				
511-110 · Board wages	30,029.11	30,000.00	29.11	100.1%
511-140 · Per diem-board and committee	12,425.00	11,000.00	1,425.00	113.0%
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	3,960.03	7,000.00	-3,039.97	56.6%
Total 51100 · Board expense	46,414.14	69,400.00	-22,985.86	66.9%
51300 · Legal expense				
51302 · Legal-Tmt Plant/Utilities	1,554.00	10,000.00	-8,446.00	15.5%
51300 · Legal expense - Other	6,273.34	10,000.00	-3,726.66	62.7%
Total 51300 · Legal expense	7,827.34	20,000.00	-12,172.66	39.1%
51400 · General administration				
514-110 · Administrator wages	70,115.46	69,170.00	945.46	101.4%
514-111 · Office assistant wages	23,187.68	39,548.60	-16,360.92	58.6%
514-112 · -Clerk/Treasurer wages	31,970.06			
51401 · Clerk expense	12,878.22	16,035.16	-3,156.94	80.3%
51403 · Elections expense	1,610.07	7,100.00	-5,489.93	22.7%
51405 · Office expense	5,198.42	7,650.00	-2,451.58	68.0%
51406 · Bank charges and fees	572.43			
51407 · Office Assistant expense	15,938.55	19,805.23	-3,866.68	80.5%
51400 · General administration - Other	6,090.73			
Total 51400 · General administration	167,561.62	159,308.99	8,252.63	105.2%
51500 · Financial administration				
515-110 · Treasurer salary	2,916.65	7,525.00	-4,608.35	38.8%
51501 · Treasurer expense	4,412.60	4,902.00	-489.40	90.0%
51503 · Property assessment exp.	1,409.35	2,000.00	-590.65	70.5%
51504 · Property assessment salary	38,783.40	38,800.00	-16.60	100.0%
51506 · Refunds	1,674.63			
51507 · Audit	5,980.00	5,500.00	480.00	108.7%
Total 51500 · Financial administration	55,176.63	58,727.00	-3,550.37	94.0%
51600 · General buildings and plant				
516-110 · Cleaning wages	3,256.38	2,750.00	506.38	118.4%
51601 · Hall maintenance	3,001.12	4,000.00	-998.88	75.0%
51602 · Hall electricity	2,899.91	4,000.00	-1,100.09	72.5%
51603 · Hall heat	4,497.83	7,216.00	-2,718.17	62.3%
Total 51600 · General buildings and plant	13,655.24	17,966.00	-4,310.76	76.0%
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	323,190.97	356,701.99	-33,511.02	90.6%
52000 · Public safety				
52200 · Fire protection				
52210 · Fire protection TLG share	229,636.00	229,636.00	0.00	100.0%
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)	510.30			
52216 · Fire station exp-(old)(HT,maint	782.94			
52218 · Fire station expense-north	4,711.64	5,500.00	-788.36	85.7%
52219 · North station electricity	4,907.75	7,500.00	-2,592.25	65.4%
52220 · North station fuel	7,539.12	8,200.00	-660.88	91.9%
Total 52200 · Fire protection	253,054.88	251,336.00	1,718.88	100.7%
52400 · Inspection				
52401 · Inspection fees & expense	32,729.70	37,803.00	-5,073.30	86.6%
Total 52400 · Inspection	32,729.70	37,803.00	-5,073.30	86.6%
Total 52000 · Public safety	285,784.58	289,139.00	-3,354.42	98.8%

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53000 · Public works				
53311 · Hwy and street maintenance				
533-110 · Highway wages	155,029.41	155,264.62	-235.21	99.8%
533-111 · Hall, PO, N fire, trtmnt plt wg	677.15			
533-130 · Employee benefits - Hwy	974.54			
533-150 · Employer contributions - Hwy	9,372.41			
53301 · Highway equipment repair	34,709.70	29,000.00	5,709.70	119.7%
53302 · Hwy shop supplies	8,272.39	6,400.00	1,872.39	129.3%
53303 · Hwy ads, survey	129.67	1,000.00	-870.33	13.0%
53304 · Highway ID	892.14	2,000.00	-1,107.86	44.6%
53305 · Hwy maintenance & construction	49,927.64	51,700.00	-1,772.36	96.6%
53306 · Shop heat-hwy	6,746.73	9,020.00	-2,273.27	74.8%
53307 · Gasoline-hwy	3,225.85	5,775.00	-2,549.15	55.9%
53308 · Diesel fuel-vehicles	15,975.99	38,500.00	-22,524.01	41.5%
53309 · Oil & supplies	733.27	1,250.00	-516.73	58.7%
53310 · Electricity-shop	5,040.21	5,800.00	-759.79	86.9%
53312 · Phone-hwy	2,272.70	2,400.00	-127.30	94.7%
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	37,074.94	26,744.03	10,330.91	138.6%
53318 · Highway building repair	2,304.43	3,000.00	-695.57	76.8%
53322 · Interest-bond money	8,715.46			
53323 · Highway-legal	1,270.66	10,000.00	-8,729.34	12.7%
53328 · Gravel pit	11,835.64	7,500.00	4,335.64	157.8%
Total 53311 · Hwy and street maintenance	355,180.93	375,588.51	-20,407.58	94.6%
53420 · Street/highway lighting				
53421 · Street lights	15,069.99	15,300.00	-230.01	98.5%
Total 53420 · Street/highway lighting	15,069.99	15,300.00	-230.01	98.5%
Total 53000 · Public works	370,250.92	390,888.51	-20,637.59	94.7%
53500 · Recycling expenditures				
53501 · Recycling expense	24,205.02	27,000.00	-2,794.98	89.6%
Total 53500 · Recycling expenditures	24,205.02	27,000.00	-2,794.98	89.6%
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	2,732.13	4,264.17	-1,532.04	64.1%
549-111 · Other cemetery work wages	3,288.24	7,310.00	-4,021.76	45.0%
54911 · Cemetery-LS	191.83	500.00	-308.17	38.4%
54922 · Other cemetery-expense	322.72	150.00	172.72	215.1%
Total 54910 · Cemeteries	6,534.92	12,224.17	-5,689.25	53.5%
Total 54000 · Health and human services	6,534.92	12,624.17	-6,089.25	51.8%
55000 · Culture, recreation, education				
55110 · Library	30,422.00	30,442.00	-20.00	99.9%
55200 · Parks				
552-110 · County park wages	176.00			
552-111 · Parks shop and reg. work wgs	25,545.20	23,795.11	1,750.09	107.4%
55201 · Gills Rock park	1,441.11	500.00	941.11	288.2%
55204 · Women's Club building	891.55	1,000.00	-108.45	89.2%
55205 · Ellison Bay community center	5,409.62	7,200.00	-1,790.38	75.1%
55206 · Fitzgerald Park	3,473.32	1,250.00	2,223.32	277.9%
55208 · Europe Lake Park	15.00	300.00	-285.00	5.0%
55209 · Garbage	493.60	300.00	193.60	164.5%
55210 · Rowleys Bay	0.00	5,000.00	-5,000.00	0.0%
55219 · Sand Bay Park	179.71	2,200.00	-2,020.29	8.2%
55223 · Europe Bay	169.71			

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55228 · Grand View	0.00	750.00	-750.00	0.0%
55200 · Parks - Other	16,918.80	14,600.00	2,318.80	115.9%
Total 55200 · Parks	54,713.62	56,895.11	-2,181.49	96.2%
55400 · Recreation facilities				
55202 · Ellison Bay ramp expense				
55203 · Ramp/dock Ellison Bay	8,053.96	20,000.00	-11,946.04	40.3%
55403 · EB Ramp/reconstruction	6,084.55	5,000.00	1,084.55	121.7%
55202 · Ellison Bay ramp expense - ...	0.00	3,000.00	-3,000.00	0.0%
Total 55202 · Ellison Bay ramp expense	14,138.51	28,000.00	-13,861.49	50.5%
55207 · Garrett Bay Ramp	0.00	200.00	-200.00	0.0%
55222 · Wills Park & Marina	1,313.50	500.00	813.50	262.7%
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	444.43	800.00	-355.57	55.6%
Total 55400 · Recreation facilities	20,989.44	48,140.00	-27,150.56	43.6%
Total 55000 · Culture, recreation, education	106,125.06	135,477.11	-29,352.05	78.3%
56000 · Conservation and development				
56700 · Economic development	30,870.00	36,374.00	-5,504.00	84.9%
Total 56000 · Conservation and development	30,870.00	36,374.00	-5,504.00	84.9%
57000 · Capital outlay/capital project				
57324 · Highway equipment outlay	243,806.23	242,531.00	1,275.23	100.5%
57327 · Cedar Shore Pipe	0.00	35,000.00	-35,000.00	0.0%
57331 · Hwy and street outlay - local	468,894.64	469,800.00	-905.36	99.8%
57620 · Parks outlay	3,774.50	14,000.00	-10,225.50	27.0%
Total 57000 · Capital outlay/capital project	716,475.37	761,331.00	-44,855.63	94.1%
58000 · Debt service				
58100 · Principal on long-term debt				
58103 · Debt serv-pumper 8	54,412.33			
58108 · Debt service-bond P & I	217,500.00	249,250.00	-31,750.00	87.3%
58109 · Baylake-\$870,000 loan	0.00	235,405.00	-235,405.00	0.0%
58100 · Principal on long-term debt - Ot...	0.00	178,132.35	-178,132.35	0.0%
Total 58100 · Principal on long-term debt	271,912.33	662,787.35	-390,875.02	41.0%
58290 · Other interest and fiscal chgs	377,248.07			
Total 58000 · Debt service	649,160.40	662,787.35	-13,626.95	97.9%
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	-79,062.98	58,394.21	-137,457.19	-135.4%
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	-79,027.98	859,084.15	-938,112.13	-9.2%
59000 · Other financing uses - Other	0.00	1,750.00	-1,750.00	0.0%
Total 59000 · Other financing uses	-79,027.98	860,834.15	-939,862.13	-9.2%

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6561 · Payroll taxes - to be allocated				
6560161 · Federal unemployment	567.13			
6560162 · FICA expenses	28,452.17			
6560163 · WI unemployment	0.00			
Total 6561 · Payroll taxes - to be allocated	<u>29,019.30</u>			
Total Expense	<u>7,018,087.58</u>	<u>3,533,157.28</u>	<u>3,484,930.30</u>	<u>198.6%</u>
Net Income	<u><u>-1,272,325.59</u></u>	<u><u>-868,302.65</u></u>	<u><u>-404,022.94</u></u>	<u><u>146.5%</u></u>