

Town of Liberty Grove

Profit & Loss Budget vs. Actual

January through June 2016

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
41000 · Taxes				
41110 · General property taxes				
41111 · General property tax	4,355,255.25	8,912,223.53	-4,556,968.28	48.9%
41112 · Delinquent PP tax collected	691.81	1,500.00	-808.19	46.1%
Total 41110 · General property taxes	4,355,947.06	8,913,723.53	-4,557,776.47	48.9%
41150 · Forest crop/managed forest land	0.00	400.00	-400.00	0.0%
41151 · Managed Forest Land Taxes	0.00	4,500.00	-4,500.00	0.0%
41210 · Public accommodation (room) ...				
41211 · DCTZ	14,259.77	60,000.00	-45,740.23	23.8%
Total 41210 · Public accommodation (r...	14,259.77	60,000.00	-45,740.23	23.8%
Total 41000 · Taxes	4,370,206.83	8,978,623.53	-4,608,416.70	48.7%
43000 · Intergovernmental revenues				
43410 · Shared taxes	0.00	20,000.00	-20,000.00	0.0%
43420 · State fire ins.receipt (2%)	0.00	26,000.00	-26,000.00	0.0%
43430 · Exempt computer aid	0.00	280.00	-280.00	0.0%
43531 · Local transportation aid	111,751.50	223,503.00	-111,751.50	50.0%
43545 · Recycling grant	5,937.32	5,200.00	737.32	114.2%
43620 · In lieu of tax-St.conserv.land	3,670.47	21,000.00	-17,329.53	17.5%
43650 · Forest cropland/mgd forest land	16,825.75			
43790 · Other local government grants				
43791 · Municipal services	595.60			
Total 43790 · Other local government g...	595.60			
Total 43000 · Intergovernmental revenues	138,780.64	295,983.00	-157,202.36	46.9%
44000 · Licenses and permits				
44100 · Business & occupational license				
44101 · Beer and liquor licenses	9,870.00	8,500.00	1,370.00	116.1%
44102 · Cigarette license	0.00	40.00	-40.00	0.0%
44103 · Operator license	0.00	350.00	-350.00	0.0%
44104 · Soda License	0.00	65.00	-65.00	0.0%
44107 · Franchise fee	6,733.48	9,500.00	-2,766.52	70.9%
Total 44100 · Business & occupational ...	16,603.48	18,455.00	-1,851.52	90.0%
44200 · Nonbusiness licenses				
44201 · Driveway permits	200.00	200.00	0.00	100.0%
44205 · Dog license & co.refund	153.00	100.00	53.00	153.0%
Total 44200 · Nonbusiness licenses	353.00	300.00	53.00	117.7%
44300 · Building permits/inspect.fees	13,067.16	35,000.00	-21,932.84	37.3%
Total 44000 · Licenses and permits	30,023.64	53,755.00	-23,731.36	55.9%
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 violati...	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	1,150.00	3,500.00	-2,350.00	32.9%
46100 · Gen. govt serv.charges - Other	0.00	45.00	-45.00	0.0%
Total 46100 · Gen. govt serv.charges	1,150.00	3,545.00	-2,395.00	32.4%
46310 · Hwy and street mtnce/construct	0.00	10,000.00	-10,000.00	0.0%

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46540 · Cemetery				
46541 · Graves sold	5,250.00	8,000.00	-2,750.00	65.6%
46542 · Graves opened	4,450.00	9,000.00	-4,550.00	49.4%
Total 46540 · Cemetery	9,700.00	17,000.00	-7,300.00	57.1%
46750 · Other culture and recreation				
46751 · Dock income	5,706.12	23,000.00	-17,293.88	24.8%
Total 46750 · Other culture and recreati...	5,706.12	23,000.00	-17,293.88	24.8%
46900 · Other public chrgs for services	0.00	250.00	-250.00	0.0%
Total 46000 · Public charges for services	16,556.12	53,795.00	-37,238.88	30.8%
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-transport...	0.00	1,100.00	-1,100.00	0.0%
47390 · Other services to local gov't				
47391 · LS Cem maint-Sister Bay share	2,738.68	2,200.00	538.68	124.5%
Total 47390 · Other services to local go...	2,738.68	2,200.00	538.68	124.5%
Total 47000 · Intergov't charges for servi...	2,738.68	3,300.00	-561.32	83.0%
48000 · Miscellaneous				
48110 · Interest income				
48111 · Interest-MMBA	1,310.43	700.00	610.43	187.2%
48113 · Interest-checking	0.00	300.00	-300.00	0.0%
Total 48110 · Interest income	1,310.43	1,000.00	310.43	131.0%
48200 · Rent				
48201 · Rent-Ellison Bay Post Office	3,499.98	7,000.00	-3,500.02	50.0%
48202 · Rent-Hall	1,071.00	1,400.00	-329.00	76.5%
48204 · Rent-Women's club	1,600.00	3,000.00	-1,400.00	53.3%
48205 · Hall & Wms Club rent deposit	600.00			
Total 48200 · Rent	6,770.98	11,400.00	-4,629.02	59.4%
48900 · Misc. revenue-other				
48901 · Refunds	2,018.45	500.00	1,518.45	403.7%
48903 · Mining Class	2,450.00	2,200.00	250.00	111.4%
48904 · Salt/sand	384.90			
48905 · TLG portion-waste haulers	429.43	500.00	-70.57	85.9%
48910 · Misc. unassigned income	368.55	1,300.00	-931.45	28.4%
48911 · Larson property proceeds	0.00	140,000.00	-140,000.00	0.0%
48900 · Misc. revenue-other - Other	58.00			
Total 48900 · Misc. revenue-other	5,709.33	144,500.00	-138,790.67	4.0%
Total 48000 · Miscellaneous	13,790.74	156,900.00	-143,109.26	8.8%
Total Income	4,572,096.65	9,542,456.53	-4,970,359.88	47.9%
Gross Profit	4,572,096.65	9,542,456.53	-4,970,359.88	47.9%

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Accrual Basis

Town of Liberty Grove

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	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
Expense				
40000 · Tax roll recon-cash basis acctg				
022-500 · Taxes paid to County(incl state	2,668,233.10	3,779,405.67	-1,111,172.57	70.6%
025-500 · Dog license paid to Co.	-274.00			
028-500 · Taxes paid to local schools	1,937,938.72	2,749,407.79	-811,469.07	70.5%
030-500 · Taxes paid to VTAE district	506,850.96	719,083.62	-212,232.66	70.5%
032-500 · Taxes paid to San Dist	9,522.13	13,500.04	-3,977.91	70.5%
134-598 · Occupancy deposit	2,400.00			
21515 · Employee medical withholding	54.89			
40000 · Tax roll recon-cash basis acctg...	86.67			
Total 40000 · Tax roll recon-cash basis a...	5,124,812.47	7,261,397.12	-2,136,584.65	70.6%
51000 · General government				
51100 · Board expense				
511-110 · Board wages	15,000.18	30,000.00	-14,999.82	50.0%
511-140 · Per diem-board and commit...	3,570.00	13,700.00	-10,130.00	26.1%
51105 · Planning commission	0.00	4,400.00	-4,400.00	0.0%
51106 · IT Committee	0.00	5,000.00	-5,000.00	0.0%
51100 · Board expense - Other	8,191.43	10,500.00	-2,308.57	78.0%
Total 51100 · Board expense	26,761.61	63,600.00	-36,838.39	42.1%
51300 · Legal expense	751.73			
51400 · General administration				
514-110 · Administrator wages	35,212.28	70,851.00	-35,638.72	49.7%
514-111 · Office assistant wages	5,791.50	12,500.00	-6,708.50	46.3%
514-112 · -Clerk/Treasurer wages	27,997.11	57,575.00	-29,577.89	48.6%
51401 · Clerk expense	9,606.06	24,952.12	-15,346.06	38.5%
51402 · Administrator Expense	6,445.62	19,468.09	-13,022.47	33.1%
51403 · Elections expense	1,905.32	6,200.00	-4,294.68	30.7%
51405 · Office expense	4,150.71	4,500.00	-349.29	92.2%
51406 · Bank charges and fees	463.66			
51407 · Office Assistant expense	172.32			
51400 · General administration - Other	3,160.47			
Total 51400 · General administration	94,905.05	196,046.21	-101,141.16	48.4%
51500 · Financial administration				
515-110 · Treasurer salary	0.00			
51501 · Treasurer expense	3,108.00	9,085.00	-5,977.00	34.2%
51503 · Property assessment exp.	681.09	2,000.00	-1,318.91	34.1%
51504 · Property assessment salary	19,441.61	38,900.00	-19,458.39	50.0%
51507 · Audit	0.00	7,000.00	-7,000.00	0.0%
Total 51500 · Financial administration	23,230.70	56,985.00	-33,754.30	40.8%
51600 · General buildings and plant				
516-110 · Cleaning wages	1,685.07	3,230.82	-1,545.75	52.2%
51601 · Hall maintenance	2,422.11	2,000.00	422.11	121.1%
51602 · Hall electricity	1,029.40	3,100.00	-2,070.60	33.2%
51603 · Hall heat	1,657.74	4,000.00	-2,342.26	41.4%
Total 51600 · General buildings and pla...	6,794.32	12,330.82	-5,536.50	55.1%
51932 · Highway insurance	5,992.00	5,000.00	992.00	119.8%
51938 · Insurance-nondepartmental	29,128.00	29,000.00	128.00	100.4%
Total 51000 · General government	187,563.41	362,962.03	-175,398.62	51.7%

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52000 · Public safety				
52200 · Fire protection				
52210 · Fire protection TLG share	120,790.00	241,580.00	-120,790.00	50.0%
52215 · Fire station electricity (old)	169.76			
52216 · Fire station exp-(old)(HT,maint	0.00	4,300.00	-4,300.00	0.0%
52218 · Fire station expense-north	825.95	5,600.00	-4,774.05	14.7%
52219 · North station electricity	1,720.04	6,000.00	-4,279.96	28.7%
52220 · North station fuel	2,307.67	4,750.00	-2,442.33	48.6%
52221 · Fire Dept. Grant fund	0.00	5,000.00	-5,000.00	0.0%
Total 52200 · Fire protection	125,813.42	267,230.00	-141,416.58	47.1%
52400 · Inspection				
52401 · Inspection fees & expense	7,609.13	29,803.00	-22,193.87	25.5%
Total 52400 · Inspection	7,609.13	29,803.00	-22,193.87	25.5%
Total 52000 · Public safety	133,422.55	297,033.00	-163,610.45	44.9%
53000 · Public works				
53311 · Hwy and street maintenance				
533-110 · Highway wages	87,412.51	159,630.99	-72,218.48	54.8%
533-111 · Hall, PO, N fire, trtmnt plt wg	289.07			
533-150 · Employer contributions - Hwy	4,920.84			
53301 · Highway equipment repair	21,175.30	29,000.00	-7,824.70	73.0%
53302 · Hwy shop supplies	7,252.11	6,400.00	852.11	113.3%
53303 · Hwy ads, survey	391.84	1,000.00	-608.16	39.2%
53304 · Highway ID	298.33	2,000.00	-1,701.67	14.9%
53305 · Hwy maintenance & construc...	34,963.32	50,000.00	-15,036.68	69.9%
53306 · Shop heat-hwy	2,465.17	5,250.00	-2,784.83	47.0%
53307 · Gasoline-hwy	1,228.57	5,100.00	-3,871.43	24.1%
53308 · Diesel fuel-vehicles	9,029.98	32,500.00	-23,470.02	27.8%
53309 · Oil & supplies	1,383.90	1,400.00	-16.10	98.9%
53310 · Electricity-shop	1,800.78	5,800.00	-3,999.22	31.0%
53312 · Phone-hwy	1,251.97	2,200.00	-948.03	56.9%
53315 · Highway FICA	0.00	13,131.33	-13,131.33	0.0%
53316 · Highway retirement	132.00	8,173.88	-8,041.88	1.6%
53317 · Highway medical	21,690.06	33,730.26	-12,040.20	64.3%
53318 · Highway building repair	1,201.51	3,000.00	-1,798.49	40.1%
53323 · Highway-legal	1,406.27	10,000.00	-8,593.73	14.1%
53328 · Gravel pit	3,746.92	10,900.00	-7,153.08	34.4%
Total 53311 · Hwy and street maintena...	202,040.45	379,216.46	-177,176.01	53.3%
53420 · Street/highway lighting				
53421 · Street lights	4,459.70	15,300.00	-10,840.30	29.1%
Total 53420 · Street/highway lighting	4,459.70	15,300.00	-10,840.30	29.1%
Total 53000 · Public works	206,500.15	394,516.46	-188,016.31	52.3%
53500 · Recycling expenditures				
53501 · Recycling expense	9,178.38	27,000.00	-17,821.62	34.0%
Total 53500 · Recycling expenditures	9,178.38	27,000.00	-17,821.62	34.0%
54000 · Health and human services				
54100 · Public health services				
541-110 · Dog catcher wages	70.00			
54101 · Dog pound	0.00	400.00	-400.00	0.0%
54102 · Dog catcher mileage	89.00			
Total 54100 · Public health services	159.00	400.00	-241.00	39.8%

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54910 · Cemeteries				
549-110 · Little Sister Cemetery wages	1,031.61	7,212.24	-6,180.63	14.3%
549-111 · Other cemetery work wages	996.46	5,769.79	-4,773.33	17.3%
54911 · Cemetery-LS	231.55	500.00	-268.45	46.3%
54922 · Other cemetery-expense	193.88	150.00	43.88	129.3%
Total 54910 · Cemeteries	2,453.50	13,632.03	-11,178.53	18.0%
Total 54000 · Health and human services	2,612.50	14,032.03	-11,419.53	18.6%
55000 · Culture, recreation, education				
55110 · Library	15,000.00	30,000.00	-15,000.00	50.0%
55200 · Parks				
552-110 · County park wages	45.10			
552-111 · Parks shop and reg. work ...	8,641.41	18,135.00	-9,493.59	47.7%
552-112 · Part time employee-parks	0.00	5,000.00	-5,000.00	0.0%
55201 · Gills Rock park	595.80	500.00	95.80	119.2%
55204 · Women's Club building	13.56	24,000.00	-23,986.44	0.1%
55205 · Ellison Bay community center	1,979.18	13,700.00	-11,720.82	14.4%
55206 · Fitzgerald Park	996.11	650.00	346.11	153.2%
55208 · Europe Lake Park	0.00	300.00	-300.00	0.0%
55209 · Garbage	144.48	300.00	-155.52	48.2%
55219 · Sand Bay Park	572.00	4,200.00	-3,628.00	13.6%
55223 · Europe Bay	571.00	4,100.00	-3,529.00	13.9%
55228 · Grand View	0.00	200.00	-200.00	0.0%
55200 · Parks - Other	9,516.57	14,000.00	-4,483.43	68.0%
Total 55200 · Parks	23,075.21	85,085.00	-62,009.79	27.1%
55400 · Recreation facilities				
55202 · Ellison Bay ramp expense				
55203 · Ramp/dock Ellison Bay	687.37	25,000.00	-24,312.63	2.7%
55216 · EB dock/ramp wages	0.00	5,500.00	-5,500.00	0.0%
55403 · EB Ramp/reconstruction	2,261.95			
Total 55202 · Ellison Bay ramp expen...	2,949.32	30,500.00	-27,550.68	9.7%
55207 · Garrett Bay Ramp	0.00	200.00	-200.00	0.0%
55222 · Wills Park & Marina	388.50	3,000.00	-2,611.50	13.0%
55402 · Rowleys Bay Launch	0.00	2,000.00	-2,000.00	0.0%
55404 · Sales tax	0.00	800.00	-800.00	0.0%
Total 55400 · Recreation facilities	3,337.82	36,500.00	-33,162.18	9.1%
Total 55000 · Culture, recreation, educati...	41,413.03	151,585.00	-110,171.97	27.3%
56000 · Conservation and development				
56700 · Economic development	34,736.65	80,070.00	-45,333.35	43.4%
Total 56000 · Conservation and develop...	34,736.65	80,070.00	-45,333.35	43.4%
57000 · Capital outlay/capital project				
57220 · Fire protection outlay				
57222 · Capital outlay-fire equipment	0.00	0.00	0.00	0.0%
Total 57220 · Fire protection outlay	0.00	0.00	0.00	0.0%
57325 · Shop outlay	0.00	4,000.00	-4,000.00	0.0%
57326 · Cemetery outlay	0.00	2,000.00	-2,000.00	0.0%
57327 · Cedar Shore Pipe	0.00	35,000.00	-35,000.00	0.0%
57331 · Hwy and street outlay - local	2,070.00	644,840.00	-642,770.00	0.3%
57620 · Parks outlay	14,900.00	10,000.00	4,900.00	149.0%
Total 57000 · Capital outlay/capital project	16,970.00	695,840.00	-678,870.00	2.4%

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58000 · Debt service				
58100 · Principal on long-term debt				
58108 · Princ-Bond #2	0.00	249,000.00	-249,000.00	0.0%
58109 · Princ-Bond recall	0.00	230,502.15	-230,502.15	0.0%
58100 · Principal on long-term debt - ...	0.00	174,439.11	-174,439.11	0.0%
Total 58100 · Principal on long-term debt	0.00	653,941.26	-653,941.26	0.0%
58201 · Int-750,000 loan	5,631.66			
58202 · Int-Bond #2	17,000.00			
58203 · Int -Bond recall	6,536.60			
Total 58000 · Debt service	29,168.26	653,941.26	-624,773.00	4.5%
59000 · Other financing uses				
59900 · Other financing uses				
59902 · Occupancy deposit	0.00	4,000.00	-4,000.00	0.0%
59903 · Reserve for capital purchase	0.00	62,000.00	-62,000.00	0.0%
59904 · Contingency	8,500.00			
59907 · Encumbered projects	74,622.75	5,000.00	69,622.75	1,492.5%
59908 · Highway carry over	0.00	0.00	0.00	0.0%
59909 · Capital Reserve-fire equipment	0.00	20,000.00	-20,000.00	0.0%
59911 · Capital reserve for parks	0.00	10,000.00	-10,000.00	0.0%
Total 59900 · Other financing uses	83,122.75	101,000.00	-17,877.25	82.3%
59000 · Other financing uses - Other	0.00			
Total 59000 · Other financing uses	83,122.75	101,000.00	-17,877.25	82.3%
6561 · Payroll taxes - to be allocated				
6560161 · Federal unemployment	410.50			
6560162 · FICA expenses	14,701.06			
6560163 · WI unemployment	0.00			
Total 6561 · Payroll taxes - to be allocated	15,111.56			
Total Expense	5,884,611.71	10,039,376.90	-4,154,765.19	58.6%
Net Income	-1,312,515.06	-496,920.37	-815,594.69	264.1%