

11:22 AM
12/02/15
Accrual Basis

Town of Liberty Grove

Profit & Loss Budget vs. Actual

January through November 2015

	Jan - Nov 15	Budget	\$ Over Bud...	% 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	64,649.60	58,000.00	6,649.60	111.5%
Total 41210 · Public accommodation (room) tax	64,649.60	58,000.00	6,649.60	111.5%
Total 41000 · Taxes	5,048,136.24	2,198,453.63	2,849,682.61	229.6%
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	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	339,027.18	313,151.00	25,876.18	108.3%
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	450.00	200.00	250.00	225.0%
44205 · Dog license & co.refund	498.00	100.00	398.00	498.0%
Total 44200 · Nonbusiness licenses	948.00	300.00	648.00	316.0%
44300 · Building permits/inspect.fees	35,897.77	50,000.00	-14,102.23	71.8%
Total 44000 · Licenses and permits	57,360.46	68,755.00	-11,394.54	83.4%
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	3,075.00	3,500.00	-425.00	87.9%
46100 · Gen. govt serv.charges - Other	0.00	10,045.00	-10,045.00	0.0%
Total 46100 · Gen. govt serv.charges	3,075.00	13,545.00	-10,470.00	22.7%
46310 · Hwy and street mtnce/construct	3,472.39			
46540 · Cemetery				
46541 · Graves sold	14,625.00	8,000.00	6,625.00	182.8%
46542 · Graves opened	18,150.00	9,000.00	9,150.00	201.7%
Total 46540 · Cemetery	32,775.00	17,000.00	15,775.00	192.8%
46750 · Other culture and recreation				
46751 · Dock income	19,546.73	23,000.00	-3,453.27	85.0%

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46750 · Other culture and recreation - Other	25.00			
Total 46750 · Other culture and recreation	19,571.73	23,000.00	-3,428.27	85.1%
46900 · Other public chrgs for services	0.00	250.00	-250.00	0.0%
Total 46000 · Public charges for services	58,894.12	53,795.00	5,099.12	109.5%
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	668.80	1,000.00	-331.20	66.9%
48110 · Interest income - Other	605.82			
Total 48110 · Interest income	1,274.62	1,000.00	274.62	127.5%
48200 · Rent				
48201 · Rent-Ellison Bay Post Office	5,833.30	7,000.00	-1,166.70	83.3%
48202 · Rent-Hall	1,495.00	1,400.00	95.00	106.8%
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	12,278.30	11,900.00	378.30	103.2%
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	33.00			
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	14,029.88	4,400.00	9,629.88	318.9%
Total 48000 · Miscellaneous	67,949.47	27,300.00	40,649.47	248.9%
49999 · Other charge	594.95			
Total Income	5,574,554.82	2,664,854.63	2,909,700.19	209.2%
Gross Profit	5,574,554.82	2,664,854.63	2,909,700.19	209.2%
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	1,950.00			
21515 · Employee medical withholding	-462.77			
Total 40000 · Tax roll recon-cash basis acctg	4,554,936.58			

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51000 · General government				
51100 · Board expense				
511-110 · Board wages	27,692.64	30,000.00	-2,307.36	92.3%
511-140 · Per diem-board and committee	10,115.00	11,000.00	-885.00	92.0%
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	3,944.13	7,000.00	-3,055.87	56.3%
Total 51100 · Board expense	41,751.77	69,400.00	-27,648.23	60.2%
51300 · Legal expense				
51302 · Legal-Tmt Plant/Utilities	1,554.00	10,000.00	-8,446.00	15.5%
51300 · Legal expense - Other	5,393.72	10,000.00	-4,606.28	53.9%
Total 51300 · Legal expense	6,947.72	20,000.00	-13,052.28	34.7%
51400 · General administration				
514-110 · Administrator wages	64,592.66	69,170.00	-4,577.34	93.4%
514-111 · Office assistant wages	22,249.43	39,548.60	-17,299.17	56.3%
514-112 · -Clerk/Treasurer wages	27,662.25			
51401 · Clerk expense	11,559.11	16,035.16	-4,476.05	72.1%
51403 · Elections expense	1,610.07	7,100.00	-5,489.93	22.7%
51405 · Office expense	4,821.77	7,650.00	-2,828.23	63.0%
51406 · Bank charges and fees	572.43			
51407 · Office Assistant expense	14,372.47	19,805.23	-5,432.76	72.6%
51400 · General administration - Other	5,614.94			
Total 51400 · General administration	153,055.13	159,308.99	-6,253.86	96.1%
51500 · Financial administration				
515-110 · Treasurer salary	2,916.65	7,525.00	-4,608.35	38.8%
51501 · Treasurer expense	4,161.60	4,902.00	-740.40	84.9%
51503 · Property assessment exp.	1,345.65	2,000.00	-654.35	67.3%
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	54,861.93	58,727.00	-3,865.07	93.4%
51600 · General buildings and plant				
516-110 · Cleaning wages	3,057.30	2,750.00	307.30	111.2%
51601 · Hall maintenance	2,223.60	4,000.00	-1,776.40	55.6%
51602 · Hall electricity	2,431.93	4,000.00	-1,568.07	60.8%
51603 · Hall heat	3,996.47	7,216.00	-3,219.53	55.4%
Total 51600 · General buildings and plant	11,709.30	17,966.00	-6,256.70	65.2%
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	300,881.85	356,701.99	-55,820.14	84.4%
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)	427.66			
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	4,116.64	7,500.00	-3,383.36	54.9%
52220 · North station fuel	6,821.96	8,200.00	-1,378.04	83.2%
Total 52200 · Fire protection	251,463.97	251,336.00	127.97	100.1%
52400 · Inspection				
52401 · Inspection fees & expense	29,451.92	37,803.00	-8,351.08	77.9%
Total 52400 · Inspection	29,451.92	37,803.00	-8,351.08	77.9%
Total 52000 · Public safety	280,915.89	289,139.00	-8,223.11	97.2%

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53000 · Public works				
53311 · Hwy and street maintenance				
533-110 · Highway wages	140,752.92	155,264.62	-14,511.70	90.7%
533-111 · Hall, PO, N fire, trtmnt plt wg	677.15			
533-150 · Employer contributions - Hwy	8,658.59			
53301 · Highway equipment repair	28,581.06	29,000.00	-418.94	98.6%
53302 · Hwy shop supplies	7,757.68	6,400.00	1,357.68	121.2%
53303 · Hwy ads, survey	129.67	1,000.00	-870.33	13.0%
53304 · Highway ID	819.73	2,000.00	-1,180.27	41.0%
53305 · Hwy maintenance & construction	49,079.02	51,700.00	-2,620.98	94.9%
53306 · Shop heat-hwy	5,994.69	9,020.00	-3,025.31	66.5%
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	4,220.07	5,800.00	-1,579.93	72.8%
53312 · Phone-hwy	2,069.35	2,400.00	-330.65	86.2%
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	33,593.13	26,744.03	6,849.10	125.6%
53318 · Highway building repair	2,304.43	3,000.00	-695.57	76.8%
53322 · Interest-bond money	30,840.46			
53323 · Highway-legal	678.28	10,000.00	-9,321.72	6.8%
53328 · Gravel pit	11,835.64	7,500.00	4,335.64	157.8%
53332 · Engineering-highway	8,700.00			
Total 53311 · Hwy and street maintenance	356,626.98	375,588.51	-18,961.53	95.0%
53420 · Street/highway lighting				
53421 · Street lights	12,751.53	15,300.00	-2,548.47	83.3%
Total 53420 · Street/highway lighting	12,751.53	15,300.00	-2,548.47	83.3%
53635 · Recycling expenditures				
53327 · Recycling expense	22,553.62	27,000.00	-4,446.38	83.5%
Total 53635 · Recycling expenditures	22,553.62	27,000.00	-4,446.38	83.5%
Total 53000 · Public works	391,932.13	417,888.51	-25,956.38	93.8%
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	161.67	500.00	-338.33	32.3%
54922 · Other cemetery-expense	269.38	150.00	119.38	179.6%
Total 54910 · Cemeteries	6,451.42	12,224.17	-5,772.75	52.8%
Total 54000 · Health and human services	6,451.42	12,624.17	-6,172.75	51.1%
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	1,387.77	500.00	887.77	277.6%
55204 · Women's Club building	891.55	1,000.00	-108.45	89.2%
55205 · Ellison Bay community center	5,355.73	7,200.00	-1,844.27	74.4%
55206 · Fitzgerald Park	3,370.92	1,250.00	2,120.92	269.7%
55208 · Europe Lake Park	0.00	300.00	-300.00	0.0%
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	16,780.06	14,600.00	2,180.06	114.9%
Total 55200 · Parks	54,350.25	56,895.11	-2,544.86	95.5%
55400 · Recreation facilities				
55202 · Ellison Bay ramp expense				
55203 · Ramp/dock Ellison Bay	8,046.73	20,000.00	-11,953.27	40.2%
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	14,131.28	28,000.00	-13,868.72	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	20,982.21	48,140.00	-27,157.79	43.6%
Total 55000 · Culture, recreation, education	105,754.46	135,477.11	-29,722.65	78.1%
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	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	459,140.64	463,501.00	-4,360.36	99.1%
57620 · Parks outlay	3,774.50	14,000.00	-10,225.50	27.0%
Total 57000 · Capital outlay/capital project	703,385.93	755,032.00	-51,646.07	93.2%
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	-88,915.06	58,394.21	-147,309.27	-152.3%
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	-88,880.06	859,084.15	-947,964.21	-10.3%
59000 · Other financing uses - Other	0.00	1,750.00	-1,750.00	0.0%
Total 59000 · Other financing uses	-88,880.06	860,834.15	-949,714.21	-10.3%

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6561 · Payroll taxes - to be allocated				
6560161 · Federal unemployment	542.21			
6560162 · FICA expenses	26,071.46			
6560163 · WI unemployment	0.00			
Total 6561 · Payroll taxes - to be allocated	<u>26,613.67</u>			
Total Expense	<u>6,939,897.27</u>	<u>3,526,858.28</u>	<u>3,413,038.99</u>	<u>196.8%</u>
Net Income	<u>-1,365,342.45</u>	<u>-862,003.65</u>	<u>-503,338.80</u>	<u>158.4%</u>