

**Town of Plum Lake**  
**Profit & Loss Budget vs. Actual**  
 January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Taxes Collected</b>			
41110 · Town Levy	460,861.02	463,217.00	-2,355.98
41120 · Managed Forest Taxes	10,706.98	0.00	10,706.98
41150 · Private forest crop mgmt	0.00	13,500.00	-13,500.00
<b>Total Taxes Collected</b>	<u>471,568.00</u>	<u>476,717.00</u>	<u>-5,149.00</u>
<b>Intergovernment Revenue</b>			
41140 · State Lottery Credit	2,330.95	1,500.00	830.95
43410 · State Shared Revenues	13,169.81	13,159.00	10.81
43420 · State Fire Insurance Dues	5,544.52	5,500.00	44.52
43531 · State Transportation Aids	218,474.05	218,474.00	0.05
43610 · State Municipal Service Aid	1,317.24	1,345.00	-27.76
43620 · April PILT	30,433.34	30,400.00	33.34
43430 · State Computer Exempt Aid	49.72	50.00	-0.28
43529 · EMS - FAP	3,664.53	3,665.00	-0.47
43640 · State MFL Yield Tax	7,923.01	5,000.00	2,923.01
43660 · January PILT- net	1,386.55	900.00	486.55
43690 · Onterra Grants	38,802.76	38,900.00	-97.24
43691 · State CBCW Grant	23,973.83	20,000.00	3,973.83
43692 · I-LIDS Grants	16,000.00	0.00	16,000.00
43693 · Other Lakes Grants	2,275.00	0.00	2,275.00
43694 · State Local Roads Grants	0.00	25,000.00	-25,000.00
43781 · County Timber Sales	5,495.61	8,000.00	-2,504.39
43791 · County Recycling Grants	4,183.35	4,000.00	183.35
43792 · County Culvert Grants	0.00	19,250.00	-19,250.00
46291 · Musky Mountain Maintenance	1,200.00	600.00	600.00
<b>Total Intergovernment Revenue</b>	<u>376,224.27</u>	<u>395,743.00</u>	<u>-19,518.73</u>
<b>Licenses &amp; Permits</b>			
44100 · Business/Occupational License	2,545.00	2,600.00	-55.00
44200 · County Dog License Revenues	86.00	350.00	-264.00
44201 · County Dog License Refund	241.53	150.00	91.53
44300 · Building Permit Fees	600.00	200.00	400.00
44901 · Driveway Permits	270.00	200.00	70.00
<b>Total Licenses &amp; Permits</b>	<u>3,742.53</u>	<u>3,500.00</u>	<u>242.53</u>
<b>Public Charges For Services</b>			
46101 · Publication Fees	38.50	40.00	-1.50
46221 · Fire Number Fees	240.00	120.00	120.00
46230 · Ambulance Fees	80,248.92	65,000.00	15,248.92
46431 · Waste Collection Fees	6,512.00	6,000.00	512.00
46540 · Cemetery Gravesite Fees	1,500.00	1,500.00	0.00
<b>Total Public Charges For Services</b>	<u>88,539.42</u>	<u>72,660.00</u>	<u>15,879.42</u>

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<b>Other Revenue</b>			
48110 · Interest on Investments	3,967.64	1,000.00	2,967.64
48200 · Town Facilities/Bldg Rental	400.00	100.00	300.00
48303 · Sale of Highway Equipment	26,070.00	0.00	26,070.00
48309 · Sale of Town Property	23,611.01	0.00	23,611.01
48501 · Private Grants	5,000.00	0.00	5,000.00
48507 · Donations	14,300.00	0.00	14,300.00
48508 · Donations Bike Trail/Map Sales	461.00	0.00	461.00
48509 · Donation AIS	8,210.00	7,000.00	1,210.00
48510 · Donations I-LIDS	2,200.00		
48900 · Miscellaneous Revenues	6,170.75	0.00	6,170.75
48901 · Town Expense Refunded	3,696.22	1,000.00	2,696.22
48902 · Motor Fuel Tax Refund	0.00	600.00	-600.00
48940 · Surplus Applied			
48945 · Town Surplus General	0.00	0.00	0.00
<b>Total 48940 · Surplus Applied</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
48950 · Room Tax			
48951 · Room Tax Collections - Gross	57,199.08	58,000.00	-800.92
48952 · Room Tax - Chamber	-38,987.03	-40,600.00	1,612.97
48953 · Room Tax Other	200.31	0.00	200.31
<b>Total 48950 · Room Tax</b>	<u>18,412.36</u>	<u>17,400.00</u>	<u>1,012.36</u>
49101 · Long Term Borrowing	0.00	0.00	0.00
49200 · Transfer To/From	-15,099.81	0.00	-15,099.81
<b>Total Other Revenue</b>	<u>97,399.17</u>	<u>27,100.00</u>	<u>70,299.17</u>
<b>Total Income</b>	<u>1,037,473.39</u>	<u>975,720.00</u>	<u>61,753.39</u>
<b>Expense</b>			
<b>General Government</b>			
<b>Legislative</b>			
51101 · Town Board Salaries	18,000.12	18,000.00	0.12
51102 · Town Board Notices	2,054.11	800.00	1,254.11
51103 · Town Board Mileage	0.00	250.00	-250.00
51104 · Town Board WTA Dues	564.24	575.00	-10.76
51105 · Town Board Manuals	0.00	0.00	0.00
51107 · Town Board Other Expense	245.00	500.00	-255.00
51108 · Town Board Soc & Medicare	1,377.00	1,377.00	0.00
<b>Total Legislative</b>	<u>22,240.47</u>	<u>21,502.00</u>	<u>738.47</u>
<b>General Administration</b>			
51401 · Town Clerk Salary	24,000.00	24,000.00	0.00
51402 · Town Clerk Supplies	648.70	450.00	198.70
51403 · Town Clerk Mileage	358.61	400.00	-41.39
51404 · Town Clerk Postage	252.48	400.00	-147.52
51405 · Town Clerk PO Box Fee	116.00	120.00	-4.00
51406 · Town Clerk Other Expense	2,181.89	1,800.00	381.89
51407 · Clerk -Pension	720.00	720.00	0.00

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51408 · Clerk Soc & Medicare	1,948.27	1,836.00	112.27
51410 · Background Checks - DOJ	24.00	100.00	-76.00
51411 · Election Board Wages	2,487.50	2,200.00	287.50
51412 · Election Machine Supplies	32.06	100.00	-67.94
51413 · Election Notices	388.75	200.00	188.75
51414 · Elections Other Expenses	769.70	500.00	269.70
<b>Total General Administration</b>	<b>33,927.96</b>	<b>32,826.00</b>	<b>1,101.96</b>
<b>Financial Administration</b>			
51501 · Deputy C/T Salary	1,467.50	2,500.00	-1,032.50
51502 · Treasurer Supplies	504.98	450.00	54.98
51503 · Treasurer Mileage	0.00	0.00	0.00
51504 · Treasurer Postage Expense	1,213.00	700.00	513.00
51505 · Treasurer Other Expense	624.00	800.00	-176.00
51506 · Deputy C/T SS & Med	0.00	192.00	-192.00
51507 · Direct Deposit Fees	149.90	0.00	149.90
51511 · Assessor Fees	16,300.00	16,300.00	0.00
51512 · Assessment Roll Expenses	10.40	100.00	-89.60
<b>Total Financial Administration</b>	<b>20,269.78</b>	<b>21,042.00</b>	<b>-772.22</b>
<b>Town Hall</b>			
51601 · Town Hall Telephone	710.59	675.00	35.59
51602 · Town Hall Internet Access	861.90	850.00	11.90
51603 · Town Hall Electric	992.20	1,200.00	-207.80
51604 · Town Hall Heat	1,213.01	2,000.00	-786.99
51605 · Town Hall Maintenance	261.96	1,000.00	-738.04
51606 · Town Hall Supplies	271.24	300.00	-28.76
51607 · Town Hall Copier Expense	0.00	0.00	0.00
<b>Total Town Hall</b>	<b>4,310.90</b>	<b>6,025.00</b>	<b>-1,714.10</b>
51300 · Legal Service - Attorney	1,435.95	2,000.00	-564.05
51301 · Legal Service - other	0.00	0.00	0.00
51520 · Audit Fee	7,715.00	7,700.00	15.00
51540 · Accounting Fee	2,003.00	2,000.00	3.00
51936 · Insurance - Commercial Package	13,011.20	11,000.00	2,011.20
65200 · Emp Benefits - Worker Comp	6,087.00	8,000.00	-1,913.00
65210 · Emp Benefits - Group Life	1,646.40	1,900.00	-253.60
65220 · Emp Benefits - Health Insu			
65230 · Employee Benefits - HRA	600.00	0.00	600.00
65220 · Emp Benefits - Health Insu - Other	0.00	0.00	0.00
<b>Total 65220 · Emp Benefits - Health Insu</b>	<b>600.00</b>	<b>0.00</b>	<b>600.00</b>
65240 · Emp Benefits - FICA & MED	0.00		
65260 · Emp Benefits - Unemploy Comp	0.00	500.00	-500.00
General Government - Other	0.00	0.00	0.00
<b>Total General Government</b>	<b>113,247.66</b>	<b>114,495.00</b>	<b>-1,247.34</b>

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<b>Fire Department</b>			
52201 · Fire Dept Operations	12,217.08	15,000.00	-2,782.92
52202 · Fire Extinguisher Inspection	2,175.33	1,000.00	1,175.33
52204 · Fire Dept Electric	2,058.83	2,300.00	-241.17
52205 · Fire Dept Heat	5,304.55	4,000.00	1,304.55
52206 · Fire Dept Vehicle Repairs			
-001 · FD Repair 2000 Pierce Engine 1	0.00	0.00	0.00
-002 · FD Repair 1986 Grumman Engine 2	0.00	0.00	0.00
-004 · FD Repair Ford Brush Truck 2013	0.00	0.00	0.00
-005 · FD Repair Chev 4 Door 2006	0.00	0.00	0.00
-006 · FD Repair Gator 2015	0.00	0.00	0.00
-007 · FD Repair Portable Equipment	0.00	500.00	-500.00
008 · Fire Department Repairs - Other	0.00	0.00	0.00
52206 · Fire Dept Vehicle Repairs - Other	5,821.17	7,500.00	-1,678.83
<b>Total 52206 · Fire Dept Vehicle Repairs</b>	<b>5,821.17</b>	<b>8,000.00</b>	<b>-2,178.83</b>
52209 · 2% Dues/Fire Dept Equipment	17,389.12	5,000.00	12,389.12
52210 · FD Training Reimbursement	4,406.89	4,500.00	-93.11
52211 · Fire Dept LOSAP Expense	3,185.00	5,000.00	-1,815.00
52212 · Fire Dept Insurance	5.00	6,000.00	-5,995.00
52215 · FD Grant Expenses	0.00	0.00	0.00
61245 · FD Water Use Fee (DNR)	0.00	125.00	-125.00
<b>Total Fire Department</b>	<b>52,562.97</b>	<b>50,925.00</b>	<b>1,637.97</b>
<b>Ambulance</b>			
52301 · Amulance Heat	524.56	1,000.00	-475.44
52302 · Ambulance Operations Expense	14,024.55	15,000.00	-975.45
52303 · Ambulance Grant Proceed	14,300.00	0.00	14,300.00
52304 · Ambulance Electric	1,588.12	1,600.00	-11.88
52305 · Amb Vol. Training. Reimburse	0.00	0.00	0.00
52306 · Ambulance LOSAP Expense	1,365.00	1,000.00	365.00
52307 · Ambulance Repairs/Maintenance	139.32	1,000.00	-860.68
52308 · EMS Soc & Medicare	3,332.34	3,450.00	-117.66
52309 · Ambulance Wages	41,494.15	45,000.00	-3,505.85
<b>Total Ambulance</b>	<b>76,768.04</b>	<b>68,050.00</b>	<b>8,718.04</b>
<b>Public Works</b>			
<b>Highway</b>			
53341 · Public Service Employee 1	46,311.22	39,520.00	6,791.22
53342 · Public Service Employee 2	29,382.91	43,765.00	-14,382.09
53343 · Public Service Employee 3	16,358.50	0.00	16,358.50
53346 · Public Service Overtime	0.00	2,000.00	-2,000.00
53344 · Highway - Pension	2,210.99	2,500.00	-289.01
53345 · Highway - Telephone Allowance	426.98	600.00	-173.02
53348 · Highway Soc & Medicare	7,337.90	7,100.00	237.90
53300 · Highway Vehicles	17,694.57	10,000.00	7,694.57
53305 · Highway - Freightliner 2017	0.00		

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53306 · Highway - Sterling 03	0.00		
53308 · Highway - Cat Loader	0.00		
53310 · Highway - Communications Exp	0.00	500.00	-500.00
53311 · Highway - Road Signs	760.79	500.00	260.79
53312 · Highway - Sand/Salt	5,567.99	6,000.00	-432.01
53315 · Highway - Diesel Fuel	16,658.95	15,000.00	1,658.95
53316 · Highway - Gasoline	4,361.44	5,000.00	-638.56
53318 · Highway - Blacktop Patch	993.60	1,500.00	-506.40
53319 · Highway - Gravel Stockpile	13,148.63	14,000.00	-851.37
53322 · Highway - Ressurface Projects	330,324.19	193,486.57	136,837.62
53323 · Highway - Other Improvements	9,124.58		
53324 · Highway - Plow Blades	2,248.37	1,200.00	1,048.37
53326 · Highway - Snowplow Labor	2,807.34	3,000.00	-192.66
53327 · Highway - Part-time Labor	6,100.32	6,400.00	-299.68
53328 · Highway - Misc Expenses	1,115.60	200.00	915.60
53329 · Highway - Beaver Control	400.29	400.00	0.29
53336 · Address/Fire Number	97.37	120.00	-22.63
53340 · Highway CDL Test	476.77	100.00	376.77
53420 · Highway - Street Lighting	7,928.87	8,500.00	-571.13
53421 · Highway - Holiday Lighting	89.98	100.00	-10.02
51932 · Highway Insurance	4,106.80		
<b>Total Highway</b>	<b>526,034.95</b>	<b>361,491.57</b>	<b>164,543.38</b>
<b>Town Garage</b>			
53330 · Garage Electric	2,349.60	2,200.00	149.60
53331 · Garage Heat Expense	2,141.79	2,300.00	-158.21
53332 · Garage Telephone Expense	698.09	675.00	23.09
53333 · Garage Maintenance	125.00		
53335 · Garage Tools & Supplies	7,009.22	3,000.00	4,009.22
<b>Total Town Garage</b>	<b>12,323.70</b>	<b>8,175.00</b>	<b>4,148.70</b>
<b>Recycling &amp; Disposal</b>			
53631 · Solid Waste Hauling Expense	4,952.96	3,600.00	1,352.96
53635 · Recycling Administration	165.00	165.00	0.00
53636 · Solid Waste Recycling Expense	6,144.36	6,000.00	144.36
53637 · Recycling - Part-Time Labor	4,547.50	4,000.00	547.50
53638 · Recycling Soc. & Medicare	345.98	310.00	35.98
<b>Total Recycling &amp; Disposal</b>	<b>16,155.80</b>	<b>14,075.00</b>	<b>2,080.80</b>
<b>Total Public Works</b>	<b>554,514.45</b>	<b>383,741.57</b>	<b>170,772.88</b>
<b>Culture, Recreation &amp; Education</b>			
<b>LIBRARY</b>			
55110 · Library Director	43,060.25	43,000.00	60.25
55112 · Library Assistant Salary	14,530.92	13,500.00	1,030.92
55113 · Library Electric	3,549.64	3,000.00	549.64
55114 · Library Heat Expense	827.33	1,000.00	-172.67
55117 · Library Other Expense	0.00		

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55118 · Library Soc & Medicare	4,399.97	4,325.00	74.97
55119 · Library - Pension	1,290.42	1,290.00	0.42
<b>Total LIBRARY</b>	<b>67,658.53</b>	<b>66,115.00</b>	<b>1,543.53</b>
<b>PARKS &amp; RECREATION</b>			
55201 · Parks & Grounds Electric	2,950.06	1,900.00	1,050.06
55202 · Parks & Grounds Maintenance	1,641.81	1,500.00	141.81
55203 · Parks & Grounds Privy Expense	0.00	200.00	-200.00
55204 · Parks & Grounds Supplies	1,261.23	650.00	611.23
55205 · Parks & Grounds Mower Expense	1,432.75	1,000.00	432.75
55206 · Parks & Grounds Other Expense	3,022.60	600.00	2,422.60
55207 · Parks & Grounds Bike Trails	117.30	100.00	17.30
55401 · Rec Building Electric	1,325.13	1,700.00	-374.87
55402 · Rec Building Heat	2,496.97	3,000.00	-503.03
55403 · Rec Bldg Maintenance/Supplies	605.77	1,000.00	-394.23
55404 · Rec Building Supplies	19.98		
<b>Total PARKS &amp; RECREATION</b>	<b>14,873.60</b>	<b>11,650.00</b>	<b>3,223.60</b>
<b>Total Culture, Recreation &amp; Education</b>	<b>82,532.13</b>	<b>77,765.00</b>	<b>4,767.13</b>
<b>Health &amp; Human Services</b>			
<b>Cemetery</b>			
54911 · Cemetery Maintenance	18.95	300.00	-281.05
54912 · Cemetery Administration	500.00	500.00	0.00
54913 · Cemetery Other Expenses	1,250.00	900.00	350.00
54914 · Cremation Burials	50.00	200.00	-150.00
54915 · Cemetery Soc & Medicare	38.25	70.00	-31.75
<b>Total Cemetery</b>	<b>1,857.20</b>	<b>1,970.00</b>	<b>-112.80</b>
<b>Total Health &amp; Human Services</b>	<b>1,857.20</b>	<b>1,970.00</b>	<b>-112.80</b>
<b>Social Services</b>			
54982 · Soc Service- Animal Control	0.00	100.00	-100.00
<b>Total Social Services</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>
<b>Conservation &amp; Economic Develop</b>			
56701 · Economic Develop - Chamber	2,000.00	2,000.00	0.00
56702 · Economic Develop - Other	4,000.00	4,200.00	-200.00
56703 · Town Website	478.00	400.00	78.00
56901 · Conservation - CBCW Grant	27,987.10	26,500.00	1,487.10
56902 · Conservation - Ballard Lake	1,501.00	800.00	701.00
<b>56903 · Conservation - Aquatic Inv. Sp</b>			
56915 · Clean Boats, Clean Waters	6,939.35	3,000.00	3,939.35
56920 · Other Lakes Grant	6,375.47	2,500.00	3,875.47
56925 · I-Lids Grant	30,714.28	22,500.00	8,214.28
56903 · Conservation - Aquatic Inv. Sp - Other	0.00	0.00	0.00
<b>Total 56903 · Conservation - Aquatic Inv. Sp</b>	<b>44,029.10</b>	<b>28,000.00</b>	<b>16,029.10</b>
56904 · Conservation - Onterra	61,352.19	15,000.00	46,352.19
<b>Total Conservation &amp; Economic Develop</b>	<b>141,347.39</b>	<b>76,900.00</b>	<b>64,447.39</b>

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<b>Capital Outlay</b>			
57190 · Other General Government	0.00	32,000.00	-32,000.00
57220 · Capital Outlay - Fire Dept	0.00		
<b>Total Capital Outlay</b>	<u>0.00</u>	<u>32,000.00</u>	<u>-32,000.00</u>
<b>Debt Service</b>			
58100 · Principal Payment	152,616.68	152,594.55	22.13
58221 · Highway Interest	13,295.67	13,356.96	-61.29
58291 · Ambulance Interest	3,821.92	3,821.92	0.00
<b>Total Debt Service</b>	<u>169,734.27</u>	<u>169,773.43</u>	<u>-39.16</u>
<b>Total Expense</b>	<u>1,192,564.11</u>	<u>975,720.00</u>	<u>216,844.11</u>
<b>Net Ordinary Income</b>	-155,090.72	0.00	-155,090.72
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>91000 · P L Library-Non Town Controlled</b>			
91110 · Fines	862.10		
91130 · Donations	254,523.22		
91140 · Endowments	1,270.00		
91150 · Interest	525.28		
91160 · Grants	7,580.49		
91170 · Other	531.16		
<b>Total 91099 · Income</b>	<u>265,292.25</u>		
<b>91199 · Expense</b>			
91200 · Book Purchases	-13,739.27		
91210 · Periodicals	-2,208.06		
91220 · Audio Visual	-3,502.45		
91230 · Supplies	-6,455.59		
91240 · Postage	-108.75		
91250 · Maintenance	-4,569.66		
91260 · Telephone	-1,743.81		
91270 · Computer Expense	-8,122.57		
91280 · Programs	-2,245.11		
91290 · Continuing Education	-722.68		
91300 · Dues	-379.00		
<b>Total 91199 · Expense</b>	<u>-43,796.95</u>		
<b>Total 91000 · P L Library-Non Town Controlled</b>	<u>221,495.30</u>		
<b>92000 · Plum Lake VFD - Non Town</b>			
<b>92099 · Income</b>			
92140 · Transfer from General	15,100.01		
92100 · Fund Raising	24,053.75		
92110 · Donations	11,030.00		
92120 · Interest	23.66		
92125 · Call Pay Reimbursement	14,120.00		
92130 · Misc. Income	0.00		
<b>Total 92099 · Income</b>	<u>64,327.42</u>		

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92199 - Expense			
92200 - Supplies	-1,508.44		
92210 - Fund Raising Expenses	-11,809.65		
92215 - Subscriptions/Dues	-100.00		
92220 - Office Expense	-72.00		
92240 - Equipment	-77,364.60		
92260 - Call Pay	-4,520.00		
<b>Total 92199 - Expense</b>	<u>-95,374.69</u>		
<b>Total 92000 - Plum Lake VFD - Non Town</b>	-31,047.27		
93000 - EMS - Non Town			
93099 - Income			
93100 - Fund Raising	24,143.36		
93110 - Donations	12,194.76		
93120 - Interest	26.63		
<b>Total 93099 - Income</b>	<u>36,364.75</u>		
93199 - Expense			
93220 - Uniforms	-319.00		
93225 - Office Supplies	-628.60		
93245 - Equipment	-5,512.81		
93250 - Fundraising Expense	-105.50		
93255 - Subscriptions/Dues	-300.00		
93260 - Grant Reimbursement	-6,169.54		
<b>Total 93199 - Expense</b>	<u>-13,035.45</u>		
<b>Total 93000 - EMS - Non Town</b>	<u>23,329.30</u>		
<b>Total Other Income</b>	<u>213,777.33</u>		
<b>Net Other Income</b>	<u>213,777.33</u>	<u>0.00</u>	<u>213,777.33</u>
<b>Net Income</b>	<u><u>58,686.61</u></u>	<u><u>0.00</u></u>	<u><u>58,686.61</u></u>