

Town of Plum Lake
Profit & Loss Budget vs. Actual
 January through December 2016

Ordinary Income/Expense	Jan - Dec 16	Budget	Budget Variance +/-
Income			
Taxes Collected			
41110 · Town Levy	338,286.41	344,570.00	-6,283.59
41150 · Private forest crop mgmt	2,804.21	9,000.00	-6,195.79
41801 · Interest on Del. Pers. Prop. T	0.00	0.00	0.00
Total Taxes Collected	341,090.62	353,570.00	-12,479.38
Intergovernment Revenue			
41140 · State Lottery Credit	1,624.95	0.00	1,624.95
43212 · Federal Fire Dept. Grants	0.00	0.00	0.00
43410 · State Shared Revenues	13,160.06	13,159.00	1.06
43420 · State Fire Insurance Dues	5,522.23	5,723.00	-200.77
43531 · State Transportation Aids	195,170.48	195,170.00	0.48
43610 · State Municipal Service Aid	643.79	648.00	-4.21
43620 · April PILT	30,433.34	30,000.00	433.34
43430 · State Computer Exempt Aid	31.00	27.00	4.00
43529 · EMS - FAP	5,075.29	0.00	5,075.29
43640 · State MFL Yield Tax	5,396.40	0.00	5,396.40
43650 · State Aid for Forest Cropland	1,000.85	700.00	300.85
43660 · January PILT- net	959.99	800.00	159.99
43690 · State Other Grants	0.00	0.00	0.00
43691 · State AIS Grant	19,818.75	0.00	19,818.75
43692 · State DNR Fire Dept Grant	2,473.34	0.00	2,473.34
43693 · State Library Grants	0.00	0.00	0.00
43694 · State Local Roads Grants	26,554.86	0.00	26,554.86
43781 · County Timber Sales	9,015.39	3,500.00	5,515.39
43791 · County Recycling Grants	4,058.90	0.00	4,058.90
43792 · County Culvert Grants	0.00	0.00	0.00
43793 · County Library Appropriation	0.00	0.00	0.00
46291 · Musky Mountain Maintenance	600.00	600.00	0.00
46312 · Snowplow Special Charges	0.00	0.00	0.00
Total Intergovernment Revenue	321,539.62	250,327.00	71,212.62
Licenses & Permits			
44100 · Business/Occupational License	2,875.00	2,500.00	375.00
44200 · County Dog License Revenues	154.00	450.00	-296.00
44201 · County Dog License Refund	191.14	80.00	111.14
44300 · Building Permit Fees	550.00	200.00	350.00
44901 · Driveway Permits	300.00	200.00	100.00
Total Licenses & Permits	4,070.14	3,430.00	640.14
Public Charges For Services			
46101 · Publication Fees	42.50	40.00	2.50
46110 · Copies/Faxes	5.00	0.00	5.00

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46221 · Fire Number Fees	360.00	300.00	60.00
46230 · Ambulance Fees	67,720.52	70,000.00	-2,279.48
46310 · Highway maintenance fees	0.00	0.00	0.00
46311 · Snowplow contract fees	0.00	0.00	0.00
46431 · Waste Collection Fees	6,052.00	5,000.00	1,052.00
46540 · Cemetery Gravesite Fees	2,550.00	1,200.00	1,350.00
46541 · Perpetural Care Fees	0.00	0.00	0.00
46710 · Library Public Charges	0.00	0.00	0.00
46810 · MFL Withdrawl Charges	0.00	0.00	0.00
Total Public Charges For Services	76,730.02	76,540.00	190.02
Other Revenue			
47390 · Library Appropriations - St. G	0.00	0.00	0.00
48110 · Interest on Investments	831.26	500.00	331.26
48111 · Interest on Perpetual Care Fds	118.85	120.00	-1.15
48112 · Interest on Library Cash	0.00	0.00	0.00
48113 · Interest on Ambulance Accounts	0.00	0.00	0.00
48114 · Interest on Fire Dept Accounts	0.00	0.00	0.00
48200 · Town Facilities/Bldg Rental	350.00	200.00	150.00
48303 · Sale of Highway Equipment	0.00	0.00	0.00
48309 · Sale of Town Property	0.00	2,000.00	-2,000.00
48430 · Highway Insurance Claims	0.00	0.00	0.00
48440 · Other Insurance Claims	0.00	0.00	0.00
48501 · Private Grants	0.00	0.00	0.00
48502 · Donations Memorial Park	0.00	0.00	0.00
48503 · Donations for Public Pier	0.00	0.00	0.00
48504 · Donations for Library Addition	0.00	0.00	0.00
48505 · Ambulance Donations	0.00	0.00	0.00
48506 · Fire Dept Donations	0.00	0.00	0.00
48507 · Donations	70.00	0.00	70.00
48508 · Donations Bike Trail/Map Sales	92.00	0.00	92.00
48509 · Donation AIS	10,770.00	0.00	10,770.00
48900 · Miscellaneous Revenues	62.66	0.00	62.66
48901 · Town Expense Refunded	4,299.08	1,200.00	3,099.08
48902 · Motor Fuel Tax Refund	624.49	0.00	624.49
48940 · Surplus Applied	0.00	52,000.00	-52,000.00
49101 · Long Term Borrowing	0.00	175,000.00	-175,000.00
48950 · Room Tax			
48951 · Room Tax Collections - Gross	58,711.57	50,000.00	8,711.57
48952 · Room Tax - Chamber	-40,479.21	-35,000.00	-5,479.21
Total 48950 · Room Tax	18,232.36	15,000.00	3,232.36
Total Other Revenue	35,450.70	246,020.00	-210,569.30
Total Income	778,881.10	929,887.00	-151,005.90

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Expense	Jan - Dec 16	Budget	Budget Variance +/-
General Government			
Legislative			
51101 · Town Board Salaries	14,999.88	15,000.00	-0.12
51102 · Town Board Notices	1,407.24	700.00	707.24
51103 · Town Board Mileage	274.86	500.00	-225.14
51104 · Town Board WTA Dues	463.84	450.00	13.84
51105 · Town Board Manuals	0.00	0.00	0.00
51106 · Town Chairman Expenses	0.00	0.00	0.00
51107 · Town Board Other Expense	399.74	1,000.00	-600.26
51108 · Town Board Soc & Medicare	1,147.44	1,150.00	-2.56
Total Legislative	18,693.00	18,800.00	-107.00
General Administration			
51401 · Town Clerk Salary	21,000.00	21,000.00	0.00
51402 · Town Clerk Supplies	315.59	350.00	-34.41
51403 · Town Clerk Mileage	465.26	400.00	65.26
51404 · Town Clerk Postage	304.45	400.00	-95.55
51405 · Town Clerk PO Box Fee	114.00	120.00	-6.00
51406 · Town Clerk Other Expense	413.00	1,200.00	-787.00
51407 · Clerk -Pension	630.00	630.00	0.00
51408 · Clerk Soc & Medicare	1,606.56	1,607.00	-0.44
51410 · Background Checks - DOJ	84.00		
51411 · Election Board Wages	3,305.00	3,200.00	105.00
51412 · Election Machine Supplies	15.75	300.00	-284.25
51413 · Election Notices	341.85	400.00	-58.15
51414 · Elections Other Expenses	663.00	500.00	163.00
Total General Administration	29,258.46	30,107.00	-848.54
Financial Administration			
51502 · Treasurer Supplies	407.95	400.00	7.95
51503 · Treasurer Mileage	38.88	100.00	-61.12
51504 · Treasurer Postage Expense	548.31	600.00	-51.69
51505 · Treasurer Other Expense	500.00	1,000.00	-500.00
51511 · Assessor Fees	15,700.00	15,700.00	0.00
51512 · Assessment Roll Expenses	0.00	100.00	-100.00
51513 · Assessment Other Expense	0.00	0.00	0.00
Total Financial Administration	17,195.14	17,900.00	-704.86
Town Hall			
51601 · Town Hall Telephone	633.55	675.00	-41.45
51602 · Town Hall Internet Access	811.77	850.00	-38.23
51603 · Town Hall Electric	910.11	1,200.00	-289.89
51604 · Town Hall Heat	1,215.79	2,300.00	-1,084.21
51605 · Town Hall Maintenance	229.46	1,500.00	-1,270.54
51606 · Town Hall Supplies	174.59	300.00	-125.41

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51607 · Town Hall Copier Expense	2,900.80	150.00	2,750.80
51608 · Town Hall Other Expense	0.00	0.00	0.00
Total Town Hall	6,876.07	6,975.00	-98.93
51300 · Legal Service - Attorney	2,456.65	1,000.00	1,456.65
51301 · Legal Service - other	0.00	0.00	0.00
51520 · Audit Fee	7,724.75	7,700.00	24.75
51540 · Accounting Fee	2,841.64	2,500.00	341.64
51937 · Insurance-Property	0.00		
51936 · Insurance - Commercial Package	0.00	24,000.00	-24,000.00
51935 · Insurance - Liability	6,026.00		
65200 · Emp Benefits - Worker Comp	8,219.00	7,500.00	719.00
65210 · Emp Benefits - Group Life	1,313.20	1,700.00	-386.80
65240 · Emp Benefits - FICA & MED	0.00	0.00	0.00
65260 · Emp Benefits - Unemploy Comp	0.00	500.00	-500.00
	28,581.24	44,900.00	-22,344.76
Total General Government	100,603.91	118,682.00	-18,078.09
Fire Department			
52201 · Fire Dept Operations	13,953.63	20,000.00	-6,046.37
52202 · Fire Extinguisher Inspection	912.78	1,000.00	-87.22
52203 · Fire Dept Insurance Dues	0.00	0.00	0.00
52204 · Fire Dept Electric	2,035.25	2,300.00	-264.75
52205 · Fire Dept Heat	2,710.73	6,000.00	-3,289.27
52206 · Fire Dept Vehicle Repairs			
-001 · FD Repair 2000 Pierce Engine 1	3,164.46	1,000.00	2,164.46
-002 · FD Repair 1986 Grumman Engine 2	892.38	1,000.00	-107.62
-003 · Fd Repair 3000 Gal Tanker 1998	0.00	1,000.00	-1,000.00
-004 · FD Repair Ford Brush Truck 2013	60.03	1,000.00	-939.97
-005 · FD Repair Chev 4 Door 2006	1,226.02	1,000.00	226.02
-006 · FD Repair Gator 2015	478.34	500.00	-21.66
-007 · FD Repair Portable Equipment	0.00	500.00	-500.00
Total 52206 · Fire Dept Vehicle Repairs	5,821.23	6,000.00	-178.77
52208 · Fire Dept Other Expense	4,946.68	0.00	4,946.68
52209 · 2% Dues/Fire Dept Equipment	0.00	5,723.00	-5,723.00
52210 · Fire Dept Vol. Reimbursement	6,700.00	4,500.00	2,200.00
52211 · Fire Dept LOSAP Expense	4,914.01	2,300.00	2,614.01
52212 · Fire Dept Insurance	5,598.00		
52213 · Fire Dept Donations/FundRaiser	0.00	0.00	0.00
52214 · Exp Fire Dept Cash Account	0.00	0.00	0.00
52215 · FEMA Grant Expenses	0.00	0.00	0.00
61245 · FD Water Use Fee (DNR)	0.00	125.00	-125.00
Total Fire Department	47,592.31	47,948.00	-355.69

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Ambulance			
52301 · Amulance Heat	493.97	900.00	-406.03
52302 · Ambulance Operations Expense	16,453.48	20,000.00	-3,546.52
52303 · Ambulance Grant Proceed	0.00	0.00	0.00
52304 · Ambulance Electric	2,598.83	0.00	2,598.83
52305 · Ambulance Vol. Exp. Reimburse	40,481.92	40,000.00	481.92
52306 · Ambulance LOSAP Expense	4,914.01	2,300.00	2,614.01
52307 · Ambulance Repairs/Maintenance	2,441.31	0.00	2,441.31
52308 · EMS Soc & Medicare	3,069.32	3,000.00	69.32
Total Ambulance	70,452.84	66,200.00	4,252.84

Public Works

Highway

53341 · Public Service Employee 1	30,577.00	0.00	30,577.00
53342 · Public Service Employee 2	43,769.92	44,000.00	-230.08
53343 · Public Service Employee 3	14,209.00	39,000.00	-24,791.00
53344 · Highway - Pension	1,311.57	3,000.00	-1,688.43
53345 · Highway - Telephone Allowance	507.76	600.00	-92.24
53348 · Highway Soc & Medicare	7,768.55	7,726.00	42.55
53301 · Highway - Sterling 02	553.21	3,935.84	-3,382.63
53302 · Highway - Deere Grader	750.70	3,000.00	-2,249.30
53303 · Highway - 2016 Ford 1 Ton	383.12	500.00	-116.88
53304 · Highway - Chev 05 1 Ton	1,234.20	2,000.00	-765.80
53306 · Highway - Sterling 03	6,100.99	5,000.00	1,100.99
53308 · Highway - Cat Loader	455.36	500.00	-44.64
53309 · Highway - Case Brusher	14,687.53	4,000.00	10,687.53
53310 · Highway - Communications Exp	44.00	600.00	-556.00
53311 · Highway - Road Signs	553.20	500.00	53.20
53312 · Highway - Sand/Salt	5,800.61	10,000.00	-4,199.39
53313 · Highway - Salt	0.00	0.00	0.00
53314 · Highway - Supplies	0.00	0.00	0.00
53315 · Highway - Diesel Fuel	12,025.12	20,000.00	-7,974.88
53316 · Highway - Gasoline	3,376.97	7,000.00	-3,623.03
53317 · Highway - Lubricants	368.70	700.00	-331.30
53318 · Highway - Blacktop Patch	487.50	2,000.00	-1,512.50
53319 · Highway - Gravel Stockpile	16,225.00	14,000.00	2,225.00
53320 · Highway - Pavement Marking	3,568.60	2,000.00	1,568.60
53321 · Highway - Conover Rd Agreement	500.00	500.00	0.00
53322 · Highway - Ressurface Projects	70,490.04	100,000.00	-29,509.96
53323 · Highway - Other Improvements	4,298.88	0.00	4,298.88
53324 · Highway - Plow Blades	117.00	2,000.00	-1,883.00
53325 · Highway - Summer Help	0.00	0.00	0.00
53326 · Highway - Snowplow Labor	3,739.72	7,500.00	-3,760.28
53327 · Highway - Part-time Labor	9,503.50	10,500.00	-996.50
53328 · Highway - Misc Expenses	644.74	200.00	444.74

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53329 · Highway - Beaver Control	396.64	400.00	-3.36
53336 · Address/Fire Number	756.28	500.00	256.28
53340 · Highway CDL Test	457.10	0.00	457.10
53420 · Highway - Street Lighting	7,325.78	9,000.00	-1,674.22
53421 · Highway - Holiday Lighting	78.36	100.00	-21.64
51932 · Highway insurance	4,014.00	0.00	4,014.00
Total Highway	267,080.65	300,761.84	-33,681.19
Town Garage			
53330 · Garage Electric	1,708.97	2,500.00	-791.03
53331 · Garage Heat Expense	1,424.49	3,000.00	-1,575.51
53332 · Garage Telephone Expense	686.04	675.00	11.04
53333 · Garage Maintenance	19.95	1,000.00	-980.05
53334 · Garage - Other Expense	0.00	0.00	0.00
53335 · Garage Tools & Supplies	2,740.18	3,000.00	-259.82
Total Town Garage	6,579.63	10,175.00	-3,595.37
Recycling & Disposal			
53631 · Solid Waste Hauling Expense	3,600.00	3,600.00	0.00
53635 · Recycling Administration	165.00	165.00	0.00
53636 · Solid Waste Recycling Expense	5,772.02	7,000.00	-1,227.98
53637 · Recycling - Part-Time Labor	3,977.50	4,500.00	-522.50
53638 · Recycling Soc. & Medicare	302.36	345.00	-42.64
Total Recycling & Disposal	13,816.88	15,610.00	-1,793.12
Total Public Works	287,477.16	326,546.84	-39,069.68
Culture, Recreation & Education			
LIBRARY			
55110 · Library Director	844.80		
55111 · Librarian Salary	35,446.52	35,400.00	46.52
55112 · Library Assistant Salary	12,053.53	16,000.00	-3,946.47
55113 · Library Electric	2,462.67	3,000.00	-537.33
55114 · Library Heat Expense	637.62	1,600.00	-962.38
55115 · Library Grant Proceeds	0.00	0.00	0.00
55116 · Library Maintenance	189.38	0.00	189.38
55117 · Library Other Expense	1,698.48	0.00	1,698.48
55118 · Library Soc & Medicare	3,692.64	3,935.00	-242.36
55119 · Library - Pension	1,277.86	1,400.00	-122.14
Total Library	58,303.50	61,335.00	-3,031.50
PARKS & RECREATION			
55201 · Parks & Grounds Electric	1,921.98	1,500.00	421.98
55202 · Parks & Grounds Maintenance	1,018.50	5,000.00	-3,981.50
55203 · Parks & Grounds Privy Expense	480.28	1,200.00	-719.72
55204 · Parks & Grounds Supplies	1,079.14	500.00	579.14

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55205 · Parks & Grounds Mower Expense	6,723.89	500.00	6,223.89
55206 · Parks & Grounds Other Expense	740.67	1,200.00	-459.33
55207 · Parks & Grounds Bike Trails	372.71		
55401 · Rec Building Electric	1,092.11	1,400.00	-307.89
55402 · Rec Building Heat	1,878.75	4,300.00	-2,421.25
55403 · Rec Building Maintenance	710.23	500.00	210.23
55404 · Rec Building Supplies	389.22	600.00	-210.78
55405 · Rec Building Other Expense	998.99	1,000.00	-1.01
Total PARKS & RECREATION	17,406.47	17,700.00	-293.53
Total Culture, Recreation & Education	75,709.97	79,035.00	-3,325.03
Health & Human Services			
Cemetery			
54911 · Cemetery Maintenance	0.00	1,000.00	-1,000.00
54912 · Cemetery Administration	500.00	250.00	250.00
54913 · Cemetery Other Expenses	1,861.00	1,000.00	861.00
54914 · Cremation Burials	150.00		
54915 · Cemetery Soc & Medicare	67.32	60.00	7.32
Total Cemetery	2,578.32	2,310.00	268.32
Total Health & Human Services	2,578.32	2,310.00	268.32
Social Services			
54982 · Soc Service- Animal Control	60.20	150.00	-89.80
Total Social Services	60.20	150.00	-89.80
Conservation & Economic Develop			
56701 · Economic Develop - Chamber	2,000.00	2,000.00	0.00
56702 · Economic Develop - Other	4,200.00	4,200.00	0.00
56703 · Town Website	754.00	1,000.00	-246.00
56901 · Conservation - AIS Grant Proj.	26,425.00	0.00	26,425.00
56902 · Conservation - Ballard Lake	882.18	800.00	82.18
56903 · Conservation - Aquatic Inv. Sp	6,662.50	3,000.00	3,662.50
Total Conservation & Economic Develop	40,923.68	11,000.00	29,923.68
Capital Outlay			
57190 · Other General Government	9,087.00	14,000.00	-4,913.00
57220 · Capital Outlay - Fire Dept	100,556.22	4,000.00	96,556.22
57230 · Capital Outlay - Ambulance	0.00	0.00	0.00
57324 · Capital Outlay - Highway	0.00	175,000.00	-175,000.00
57610 · Capital Outlay - Library Ad	0.00	0.00	0.00
57620 · Capital Outlay - Parks & Groun	0.00	0.00	0.00
57630 · Capital Outlay - Bike Trail	0.00	0.00	0.00
Total Capital Outlay	109,643.22	193,000.00	-83,356.78

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	<u>Jan - Dec 16</u>	<u>Budget</u>	<u>Budget Variance +/-</u>
Debt Service			
58100 · Principal Payment	75,655.28	75,907.33	-252.05
58212 · Fire Protection - Interest	521.68	661.20	-139.52
58221 · Highway Interest	8,838.20	8,446.63	391.57
58290 · Other Interest	0.00	0.00	0.00
58291 · Ambulance Interest	0.00	0.00	0.00
Total Debt Service	85,015.16	85,015.16	0.00
Total Expense	820,056.77	929,887.00	-109,830.23
Net Ordinary Income	-41,175.67	0.00	-41,175.67