

Town of Plum Lake Profit & Loss Budget vs. Actual

January through December 2017

Ordinary Income/Expense	Jan - Dec 17	Budget	Budget Variance +/-
Income			
Taxes Collected			
41110 · Town Levy	294,953.88	297,103.00	-2,149.12
41150 · Private forest crop mgmt	3,552.66	11,000.00	-7,447.34
41801 · Interest on Del. Pers. Prop. T	0.00	0.00	0.00
Total Taxes Collected	298,506.54	308,103.00	-9,596.46
Intergovernment Revenue			
41140 · State Lottery Credit	1,687.31	1,500.00	187.31
43410 · State Shared Revenues	13,160.06	13,159.00	1.06
43420 · State Fire Insurance Dues	5,915.44	5,000.00	915.44
43531 · State Transportation Aids	201,372.90	201,379.00	-6.10
43610 · State Municipal Service Aid	772.31	830.00	-57.69
43620 · April PILT	30,433.34	30,000.00	433.34
43430 · State Computer Exempt Aid	49.00	49.00	0.00
43529 · EMS - FAP	3,664.97	5,075.00	-1,410.03
43640 · State MFL Yield Tax	6,740.08	0.00	6,740.08
43650 · State Aid for Forest Cropland	0.00	700.00	-700.00
43660 · January PILT- net	909.74	800.00	109.74
43690 · State Other Grants	37,491.52	0.00	37,491.52
43691 · State AIS Grant	23,973.83	20,000.00	3,973.83
43692 · State DNR Fire Dept Grant	2,401.26	2,500.00	-98.74
43694 · State Local Roads Grants	60,000.00	60,000.00	0.00
43781 · County Timber Sales	8,243.72	6,800.00	1,443.72
43791 · County Recycling Grants	4,124.23	4,000.00	124.23
43792 · County Culvert Grants	0.00	22,500.00	-22,500.00
46291 · Musky Mountain Maintenance	0.00	600.00	-600.00
Total Intergovernment Revenue	400,939.71	374,892.00	26,047.71
Licenses & Permits			
44100 · Business/Occupational License	2,635.00	2,700.00	-65.00
44200 · County Dog License Revenues	78.00	500.00	-422.00
44201 · County Dog License Refund	0.00	150.00	-150.00
44300 · Building Permit Fees	600.00	300.00	300.00
44901 · Driveway Permits	50.00	300.00	-250.00
Total Licenses & Permits	3,363.00	3,950.00	-587.00
Public Charges For Services			
46101 · Publication Fees	42.50	40.00	2.50
46221 · Fire Number Fees	60.00	500.00	-440.00
46230 · Ambulance Fees	73,396.27	70,000.00	3,396.27
46431 · Waste Collection Fees	6,037.00	5,500.00	537.00
46540 · Cemetery Gravesite Fees	2,500.00	1,700.00	800.00
Total Public Charges For Services	82,035.77	77,740.00	4,295.77

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Other Revenue			
48110 · Interest on Investments	2,115.39	850.00	1,265.39
48200 · Town Facilities/Bldg Rental	350.00	100.00	250.00
48303 · Sale of Highway Equipment	0.00	20,000.00	-20,000.00
48309 · Sale of Town Property	50.00	0.00	50.00
48440 · Other Insurance Claims	6,638.73	0.00	6,638.73
48507 · Donations	7,759.50	0.00	7,759.50
48509 · Donation AIS	11,125.00	6,500.00	4,625.00
48900 · Miscellaneous Revenues	1,703.41	0.00	1,703.41
48901 · Town Expense Refunded	4,630.76	1,000.00	3,630.76
48902 · Motor Fuel Tax Refund	639.01	500.00	139.01
48940 · Surplus Applied	0.00	56,667.02	-56,667.02
49101 · Long Term Borrowing	496,000.00	350,000.00	146,000.00
49200 · Transfer To/From	49,551.00	0.00	49,551.00
SubTotal	580,562.80	435,617.02	144,945.78
48950 · Room Tax			
48951 · Room Tax Collections - Gross	57,142.68	58,000.00	-857.32
48952 · Room Tax - Chamber	-39,726.57	-40,600.00	873.43
48953 · Room Tax Other	20.00	0.00	20.00
Total 48950 · Room Tax	17,436.11	17,400.00	36.11
Total Other Revenue	597,998.91	453,017.02	144,981.89
Total Income	1,382,843.93	1,217,702.02	165,141.91

Expense

General Government			
Legislative			
51101 · Town Board Salaries	17,250.06	18,000.00	-749.94
51102 · Town Board Notices	1,429.86	800.00	629.86
51103 · Town Board Mileage	14.98	500.00	-485.02
51104 · Town Board WTA Dues	523.86	475.00	48.86
51105 · Town Board Manuals	160.00	0.00	160.00
51107 · Town Board Other Expense	949.00	750.00	199.00
51108 · Town Board Soc & Medicare	1,319.62	1,375.00	-55.38
Total Legislative	21,647.38	21,900.00	-252.62
General Administration			
51401 · Town Clerk Salary	23,250.00	24,000.00	-750.00
51402 · Town Clerk Supplies	416.60	350.00	66.60
51403 · Town Clerk Mileage	335.44	400.00	-64.56
51404 · Town Clerk Postage	597.60	400.00	197.60
51405 · Town Clerk PO Box Fee	110.00	120.00	-10.00
51406 · Town Clerk Other Expense	635.70	800.00	-164.30
51407 · Clerk -Pension	637.50	720.00	-82.50

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51408 · Clerk Soc & Medicare	1,806.38	1,836.00	-29.62
51410 · Background Checks - DOJ	64.00	100.00	-36.00
51411 · Election Board Wages	1,065.00	1,200.00	-135.00
51412 · Election Machine Supplies	0.00	100.00	-100.00
51413 · Election Notices	90.30	200.00	-109.70
51414 · Elections Other Expenses	563.00	500.00	63.00
Total General Administration	29,571.52	30,726.00	-1,154.48
Financial Administration			
51501 - Deputy C/T Salary	722.50	1,216.08	-493.58
51502 · Treasurer Supplies	538.21	400.00	138.21
51503 · Treasurer Mileage	0.00	100.00	-100.00
51504 · Treasurer Postage Expense	582.42	600.00	-17.58
51505 · Treasurer Other Expense	450.00	800.00	-350.00
51506 - Dep C/T SS & Med	27.54	200.00	-172.46
51507 - Direct Deposit Fees	28.60	0.00	28.60
51511 · Assessor Fees	16,000.00	16,000.00	0.00
51512 · Assessment Roll Expenses	19.66	100.00	-80.34
51513 · Assessment Other Expense	0.00	0.00	0.00
Total Financial Administration	18,368.93	19,416.08	-1,047.15
Town Hall			
51601 · Town Hall Telephone	691.33	675.00	16.33
51602 · Town Hall Internet Access	803.30	850.00	-46.70
51603 · Town Hall Electric	1,131.65	1,200.00	-68.35
51604 · Town Hall Heat	1,292.92	2,000.00	-707.08
51605 · Town Hall Maintenance	2,341.41	500.00	1,841.41
51606 · Town Hall Supplies	237.33	300.00	-62.67
51607 · Town Hall Copier Expense	240.00	150.00	90.00
Total Town Hall	6,737.94	5,675.00	1,062.94
51300 · Legal Service - Attorney	3,611.56	1,000.00	2,611.56
51520 · Audit Fee	7,743.40	7,700.00	43.40
51540 · Accounting Fee	2,035.00	2,000.00	35.00
51936 · Insurance - Commercial Package	6,403.80	16,000.00	-9,596.20
65200 · Emp Benefits - Worker Comp	6,050.00	8,000.00	-1,950.00
65210 · Emp Benefits - Group Life	1,920.80	1,700.00	220.80
65260 · Emp Benefits - Unemploy Comp	0.00	500.00	-500.00
Total Legal, Audit, Insurance	27,764.56	36,900.00	-9,135.44
Total General Government	104,090.33	114,617.08	-10,526.75
Fire Department			
52201 · Fire Dept Operations	10,871.47	17,000.00	-6,128.53
52202 · Fire Extinguisher Inspection	1,105.13	1,000.00	105.13
52204 · Fire Dept Electric	1,927.72	2,300.00	-372.28

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52205 · Fire Dept Heat	3,663.42	5,000.00	-1,336.58
52206 · Fire Dept Vehicle Repairs			
-001 · FD Repair 2000 Pierce Engine 1	0.00	1,000.00	-1,000.00
-002 · FD Repair 1986 Grumman Engine 2	0.00	1,000.00	-1,000.00
-003 · Fd Repair 3000 Gal Tanker 1998	0.00	1,000.00	-1,000.00
-004 · FD Repair Ford Brush Truck 2013	61.47	1,000.00	-938.53
-005 · FD Repair Chev 4 Door 2006	281.13	1,000.00	-718.87
-006 · FD Repair Gator 2015	297.49	500.00	-202.51
-007 · FD Repair Portable Equipment	2,859.71	500.00	2,359.71
Total Fire Dept Vehicle Repairs	3,499.80	6,000.00	-2,500.20
52208 · Fire Dept Other Expense	2,154.61	0.00	2,154.61
52209 · 2% Dues/Fire Dept Equipment	0.00	5,000.00	-5,000.00
52210 · Fire Dept Vol. Reimbursement	5,130.00	4,500.00	630.00
52211 · Fire Dept LOSAP Expense	3,444.49	5,000.00	-1,555.51
52212 · Fire Dept Insurance	5,695.00		
52215 · FEMA Grant Expenses	2,401.26	2,500.00	-98.74
61245 · FD Water Use Fee (DNR)	0.00	125.00	-125.00
Total Fire Department	39,892.90	48,425.00	-8,532.10
Ambulance			
52301 · Amulance Heat	545.23	1,000.00	-454.77
52302 · Ambulance Operations Expense	17,258.34	20,000.00	-2,741.66
52304 · Ambulance Electric	1,569.85	1,000.00	569.85
52305 · Ambulance Vol. Exp. Reimburse	727.10	0.00	727.10
52306 · Ambulance LOSAP Expense	1,723.94	5,000.00	-3,276.06
52307 · Ambulance Repairs/Maintenance	882.95	1,000.00	-117.05
52308 · EMS Soc & Medicare	3,569.16	3,450.00	119.16
52309 · Ambulance Wages	46,655.90	45,000.00	1,655.90
Total Ambulance	72,932.47	76,450.00	-3,517.53
Public Works			
Highway			
53341 · Public Service Employee 1	35,981.13	37,440.00	-1,458.87
53342 · Public Service Employee 2	41,310.00	42,910.00	-1,600.00
53344 · Highway - Pension	1,605.21	2,500.00	-894.79
53345 · Highway - Telephone Allowance	530.84	600.00	-69.16
53316 · Public Service Overtime	1,221.23	2,650.00	-1,428.77
53348 · Highway Soc & Medicare	6,773.72	7,350.00	-576.28
53301 · Highway - Sterling 02	1,133.90	3,000.00	-1,866.10
53302 · Highway - Deere Grader	0.00	1,000.00	-1,000.00
53303 · Highway - 2016 Ford 1 Ton	282.49	500.00	-217.51
53304 · Highway - Chev 05 1 Ton	451.10	2,000.00	-1,548.90
53305 · Highway Freightliner 2017	2,131.72	0.00	2,131.72
53306 · Highway - Sterling 03	4,711.84	1,000.00	3,711.84
53308 · Highway - Cat Loader	1,262.49	500.00	762.49

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53309 · Highway - Case Brusher	2,279.69	2,000.00	279.69
53310 · Highway - Communications Exp	494.00	600.00	-106.00
53311 · Highway - Road Signs	0.00	500.00	-500.00
53312 · Highway - Sand/Salt	1,805.91	8,000.00	-6,194.09
53315 · Highway - Diesel Fuel	13,344.76	15,000.00	-1,655.24
53316 · Highway - Gasoline	3,718.14	5,000.00	-1,281.86
53317 · Highway - Lubricants	0.00	700.00	-700.00
53318 · Highway - Blacktop Patch	1,258.92	1,500.00	-241.08
53319 · Highway - Gravel Stockpile	17,227.92	14,000.00	3,227.92
53322 · Highway - Ressurface Projects	270,506.10	225,000.00	45,506.10
53324 · Highway - Plow Blades	3,309.38	1,200.00	2,109.38
53326 · Highway - Snowplow Labor	2,295.58	5,000.00	-2,704.42
53327 · Highway - Part-time Labor	7,948.60	8,000.00	-51.40
53328 · Highway - Misc Expenses	1,676.77	200.00	1,476.77
53329 · Highway - Beaver Control	399.60	400.00	-0.40
53336 · Address/Fire Number	38.74	500.00	-461.26
53340 · Highway CDL Test	140.00	100.00	40.00
53420 · Highway - Street Lighting	7,993.93	9,000.00	-1,006.07
53421 · Highway - Holiday Lighting	79.70	150.00	-70.30
51932 · Highway insurance	4,269.20	0.00	4,269.20
Total Highway	436,182.61	398,300.00	37,882.61
Town Garage			
53330 · Garage Electric	2,103.63	2,200.00	-96.37
53331 · Garage Heat Expense	1,799.96	2,300.00	-500.04
53332 · Garage Telephone Expense	689.80	675.00	14.80
53333 · Garage Maintenance	0.00	200.00	-200.00
53335 · Garage Tools & Supplies	3,484.89	3,000.00	484.89
Total Town Garage	8,078.28	8,375.00	-296.72
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	5,686.14	7,000.00	-1,313.86
53637 · Recycling - Part-Time Labor	3,763.75	4,500.00	-736.25
53638 · Recycling Soc. & Medicare	286.03	345.00	-58.97
Total Recycling & Disposal	13,500.92	15,610.00	-2,109.08
Total Public Works	457,761.81	422,285.00	35,476.81
Culture, Recreation & Education			
LIBRARY			
55110 · Library Director	45,029.20	43,000.00	2,029.20
55111 · Librarian Salary	2,949.71	3,000.00	-50.29
55112 · Library Assistant Salary	13,348.75	13,500.00	-151.25

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	Jan - Dec 17	Budget	Budget Variance +/-
55113 · Library Electric	2,814.49	3,000.00	-185.51
55114 · Library Heat Expense	890.65	1,000.00	-109.35
55117 · Library Other Expense	14,092.02	0.00	14,092.02
55118 · Library Soc & Medicare	4,685.81	4,550.00	135.81
55119 · Library - Pension	88.49	1,290.00	-1,201.51
Total Library	83,899.12	69,340.00	14,559.12
PARKS & RECREATION			
55201 · Parks & Grounds Electric	1,964.43	1,500.00	464.43
55202 · Parks & Grounds Maintenance	4,485.11	5,000.00	-514.89
55203 · Parks & Grounds Privy Expense	59.15	500.00	-440.85
55204 · Parks & Grounds Supplies	581.67	500.00	81.67
55205 · Parks & Grounds Mower Expense	894.80	500.00	394.80
55206 · Parks & Grounds Other Expense	524.27	1,200.00	-675.73
55207 · Parks & Grounds Bike Trails	0.00	400.00	-400.00
55401 · Rec Building Electric	1,336.57	1,400.00	-63.43
55402 · Rec Building Heat	2,669.18	3,000.00	-330.82
55403 · Rec Building Maintenance	216.93	1,000.00	-783.07
55404 · Rec Building Supplies	222.85	600.00	-377.15
Total PARKS & RECREATION	12,954.96	15,600.00	-2,645.04
Total Culture, Recreation & Education	96,854.08	84,940.00	11,914.08
Health & Human Services			
Cemetery			
54911 · Cemetery Maintenance	500.00	1,000.00	-500.00
54912 · Cemetery Administration	250.00	250.00	0.00
54913 · Cemetery Other Expenses	1,730.00	900.00	830.00
54914 · Cremation Burials	300.00	200.00	
54915 · Cemetery Soc & Medicare	101.75	70.00	31.75
Total Cemetery	2,881.75	2,420.00	461.75
Total Health & Human Services	2,881.75	2,420.00	461.75
Social Services			
54982 · Soc Service- Animal Control	0.00	100.00	-100.00
Total Social Services	0.00	100.00	-100.00
Conservation & Economic Develop			
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	327.00	400.00	-73.00
56901 · Conservation - AIS Grant Proj.	27,987.10	26,500.00	1,487.10
56902 · Conservation - Ballard Lake	534.90	800.00	-265.10
56903 · Conservation - Aquatic Inv. Sp	8,303.92	4,283.92	4,020.00

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	Jan - Dec 17	Budget	Budget Variance +/-
56904 - Conservation - Lakes Management	38,738.45	12,000.00	26,738.45
Total Conservation & Economic Develop	81,891.37	50,183.92	31,707.45
Capital Outlay			
57190 - Other General Government	3,030.00	3,000.00	30.00
57230 - Capital Outlay - Ambulance	199,551.00	0.00	199,551.00
57324 - Capital Outlay - Highway	161,000.00	350,000.00	-189,000.00
Total Capital Outlay	363,581.00	353,000.00	10,581.00
Debt Service			
58100 - Principal Payment	58,766.03	58,950.06	-184.03
58212 - Fire Protection - Interest	0.00	46.94	-46.94
58221 - Highway Interest	6,501.76	6,284.02	217.74
Total Debt Service	65,267.79	65,281.02	-13.23
Total Expense	1,285,153.50	1,217,702.02	67,451.48
Net Ordinary Income	97,690.43	0.00	97,690.43