

TOWN OF LIBERTY-MANITOWOC COUNTY
Profit & Loss Budget vs. Actual
January 1, 2015 through October 25, 2017

2018 BUDGET CYCLE (PRELIMINARY) - TOWN OF LIBERTY									
	2016 Actual	2017 YTD 10/30/17	2017 Budget	\$ Over Budget	2018 Proposed	2017 Notes	2018 Notes	Miscellaneous Notes	
Income									
Taxes									
41110.0 · General Property Taxes	345,733.16	369,575.63	370,124.00	-548.37	360,124.00				
41150.0 · Managed Forest Land Taxes	2,339.32	2,407.82	2,500.00	-92.18	2,500.00				
41800.0 · Use Value Penalty	478.04	0.00	0.00	0.00	0.00				
41810.0 · Interest on Delinquent Taxes	0.00	0.00	0.00	0.00	0.00				
Total Taxes	348,550.52	371,983.45	372,624.00	-640.55	362,624.00				
Intergovernmental Revenues									
43410.0 · Shared Revenues	28,484.80	4,321.55	28,810.00	-24,488.45	29,507.00				
43420.1 · Fire Insurance Tax	5,316.28	5,571.98	5,300.00	271.98	5,500.00				
43430.0 · Exempt Computer Aid	23.00	25.00	25.00	0.00	25.00				
43531.0 · General Transportation Aid	132,428.28	99,321.21	132,428.28	-33,107.07	143,674.46				
43545.0 · Recycling Grant	5,673.78	6,583.61	6,000.00	583.61	6,000.00				
43640.0 · S/Y/W Taxes	3,867.60	0.00	0.00	0.00	0.00				
43650.1 · Managed Forest Land Aid	983.00	4,231.25	0.00	4,231.25	0.00				
43710.0 · County Bridge Aid	0.00	3,446.53	0.00	3,446.53	10,685.76				
Total Intergovernmental Revenues	176,776.74	123,501.13	172,563.28	-49,062.15	195,392.22				
Licenses & Permits									
44100.0 · Beer & Liquor Licenses	240.00	240.00	565.00	-325.00	240.00				
44100.1 · Operators Licenses	300.00	290.00	0.00	290.00	290.00				
44100.2 · Cigarette Licenses	25.00	25.00	0.00	25.00	25.00				
44200.1 · Dog Licenses Retained	1,256.23	965.79	1,100.00	-134.21	1,000.00				
44300.0 · Building Permits	5,824.00	3,428.50	5,000.00	-1,571.50	5,000.00				
44350.0 · Hauler Permits	300.00	300.00	300.00	0.00	400.00				
44400.0 · Land Use Fee	600.00	150.00	1,500.00	-1,350.00	1,500.00				
Total Licenses & Permits	8,545.23	5,399.29	8,465.00	-3,065.71	8,455.00				
Fines Forfeits, & Penalties									
45100.0 · Dog License Penalty	0.00	0.00	0.00	0.00	5.00				
Total Fines Forfeits, & Penalties	0.00	0.00	0.00	0.00	5.00				
Public Charges for Services									
46100-1 · Clerk Treasurer Fees	24.00	20.00	0.00	20.00	20.00				eg. Publication fees - Liquor Licenses
46100.0 · Tax Inquiries	440.00	605.00	0.00	605.00	600.00				
46310.0 · Snow & Ice Removal	712.50	0.00	0.00	0.00	0.00				
46310.1 · Road Materials and Services	0.00	1,925.30	2,800.00	-874.70	2,000.00				
46435.0 · Garbage Bag Sales	8,633.29	5,064.15	8,000.00	-2,935.85	7,000.00				
Total Public Charges for Services	9,809.79	7,614.45	10,800.00	-3,185.55	9,620.00				
Intergovernmental Charges									
47331.0 · Intergovernmental Road Services	2,667.50	1,307.75	0.00	1,307.75	1,400.00				
Total Intergovernmental Charges	2,667.50	1,307.75	0.00	1,307.75	1,400.00				
Misc. Revenues									
48110.1 · Interest on Investments	1,116.18	1,102.24	800.00	302.24	1,100.00				
48200.0 · House Rent	4,300.00	3,150.00	4,200.00	-1,050.00	4,200.00				
48200.1 · Town Hall Rent	0.00	320.00	0.00	320.00	200.00				
48307.0 · Sale of Scrap Metal	2,450.21	2,137.95	2,000.00	137.95	2,000.00				
48440.0 · Insurance Recoveries	0.00	0.00	0.00	0.00	0.00				
48500.0 · Donations	95.00	95.00	0.00	95.00	95.00				
48900.2 · Patronage Dividends	387.89	1,078.28	0.00	1,078.28	1,000.00				
48900.0 · Other Income	1,021.01	0.04	2,000.00	-1,999.96	0.00				
Total Misc. Revenues	9,370.29	7,883.51	9,000.00	-1,116.49	8,595.00				
Other Financing Sources									
49100.0 · Debt Proceeds	234,000.00								Lake Weed Treatment Levy Increase
Total Other Financing Sources	234,000.00	0.00	0.00	0.00	0.00				
Total Income	789,720.07	517,689.58	573,452.28	-55,762.70	586,091.22				
Expense									
General Government									
51100.0 · Town Board Salary	8,572.00	6,404.00	11,175.00	-4,771.00	8,500.00				
51100.1 · Town Board Supplies and Exp	4,269.07	3,439.91	4,500.00	-1,060.09	4,500.00				
51100.2 · Social Security Expense	7,896.84	6,265.73	7,700.00	-1,434.27	8,350.00				

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51100.3 · Retirement Plan	2,139.95	1,697.25	2,000.00	-302.75	2,200.00				
51100.4 · Group Life Insurance	1,656.20	1,646.40	0.00	1,646.40	1,656.00				
51300.0 · Legal Fees	329.00	1,978.50	2,000.00	-21.50	2,000.00				
51400.0 · Clerk Salary	9,658.35	8,313.53	10,000.00	-1,686.47	10,800.00				
51400.1 · Clerk Supplies and Expenses	4,727.98	4,193.79	4,000.00	193.79	4,500.00				
51400.2 · Election Salaries	4,751.14	1,598.76	2,400.00	-801.24	3,800.00	2 elections in 2017	4 elections in 2018		
51400.3 · Election Supplies and Expenses	1,877.02	1,404.22	1,000.00	404.22	1,800.00				
51500.0 · Accounting and Auditing	6,250.00	800.00	6,250.00	-5,450.00	6,250.00				
51500.1 · Treasurer Salary	6,977.16	4,907.87	7,220.00	-2,312.13	7,320.00				
51500.2 · Treasurer Supplies and Expense	2,074.59	675.63	1,500.00	-824.37	1,500.00	Increase in Tax/Dog Software			
51500.3 · Assessor Contracted Services	6,900.00	5,175.00	7,200.00	-2,025.00	6,900.00				
51500.4 · Assessor Supplies and Expenses	626.01	554.48	400.00	154.48	600.00				
51600.0 · Town Hall/Shop Heat	2,603.31	5,172.72	4,000.00	1,172.72	3,200.00				
51600.1 · Town Hall/Shop Electricity	1,698.16	1,253.50	1,900.00	-646.50	1,700.00				
51600.2 · Town Hall/Shop Supplies and Ex	396.00	274.84	500.00	-225.16	500.00				
51600.3 · Town Hall/Shop Telephone	966.36	756.20	1,000.00	-243.80	1,000.00				
51600.4 · Town Hall Salary	20.00	10.00	100.00	-90.00	100.00				
51600.5 · Town Hall/Shop Other Expense	298.34	2,085.11	0.00	2,085.11	2,000.00				
51610.0 · Rental Property Expenses	525.64	10.00	0.00	10.00	500.00				
51933.1 · W/C Insurance	3,900.00	3,930.00	4,100.00	-170.00	4,100.00				
51938.0 · Property and Liability Ins	10,585.00	11,042.00	24,000.00	-12,958.00	11,500.00				
51938.1 · Bond Insurance	165.00	170.00	0.00	170.00	500.00		Change in Bond requirements		
Total General Government	89,863.12	73,759.44	102,945.00	-29,185.56	95,776.00				
Public Safety									
52100.0 · Constable Salary	745.00	0.00	750.00	-750.00	750.00				
52100.1 · Constable Supplies and Expense	30.00	0.00	150.00	-150.00	150.00				
52200.0 · Fire Protection	98,282.78	98,388.85	99,000.00	-611.15	102,447.93				
52300.0 · Ambulance	12,810.00	14,091.00	13,524.00	567.00	14,000.00	1288 Population @ \$10.50	1281 Population @ 11.00		
52400.2 · Building Inspector Expenses	4,074.00	2,613.00	4,800.00	-2,187.00	4,800.00				
52900.0 · 911 Fire Signs	167.74	212.31	0.00	212.31	200.00				
Total Public Safety	116,109.52	115,305.16	118,224.00	-2,918.84	122,347.93				
Public Works									
53100.0 · Street Maintenance Salary	17,979.03	11,731.44	20,000.00	-8,268.56	16,000.00				
53100.1 · Gas, Oil & Grease	11,167.32	8,516.47	10,500.00	-1,983.53	10,500.00				
53100.2 · Street Maintenance Expense	17,837.57	12,518.30	15,000.00	-2,481.70	15,000.00				
53100.3 · Snow and Ice Salary	16,293.89	11,045.08	0.00	11,045.08	11,000.00				
53100.4 · Health Insurance	8,400.00	6,784.68	0.00	6,784.68	6,800.00				
53100.5 · Unemploy Comp Insurance	0.00	0.00	300.00	-300.00	0.00				
53100.6 · Street Machinery Repairs	11,194.42	21,184.21	12,000.00	9,184.21	12,000.00				
53100.7 · Garage Repairs	566.50	309.99	2,000.00	-1,690.01	2,000.00				
53100.8 · Snow and Ice Control Expense	11,623.34	10,537.97	25,000.00	-14,462.03	14,000.00				
53100.9 · General Shop Labor	2,255.94	2,380.50	3,000.00	-619.50	3,000.00				
53101.1 · Shop Machinery Labor	9,425.27	3,849.63	8,000.00	-4,150.37	5,200.00				
53101.2 · Shop Supplies	3,279.14	1,746.45	3,000.00	-1,253.55	3,000.00				
53101.3 · Road Signs	1,210.03	519.67	4,000.00	-3,480.33	3,000.00				
53101.4 · Culverts	9,807.72	0.00	4,000.00	-4,000.00	4,000.00				
53101.5 · Road Signs Salary	927.33	805.00	0.00	805.00	500.00				
53640.1 · Brush Control Salary	8,418.53	12,326.62	0.00	12,326.62	9,000.00				
53640.2 · Brush Control Expense	235.72	500.00	0.00	500.00	500.00				
53631.0 · Solid Waste Disposal	9,431.70	6,323.99	9,000.00	-2,676.01	8,400.00				
53631.1 · Town Dump Salary	3,925.00	448.77	3,800.00	-3,351.23	600.00	50% of total wages	25% of total wages		
53631.3 · Dump Closure Expense	1,680.00	1,180.00	1,640.00	-460.00	1,640.00				
53635.1 · Recycling Labor	5,763.26	6,487.25	5,000.00	1,487.25	8,700.00	50% of total wages	75% of total wages		
53635.2 · Recycling Expenses	6,224.95	5,167.37	6,000.00	-832.63	6,000.00				
Total Public Works	157,646.66	124,363.39	132,240.00	-7,876.61	140,840.00				
Health and Human Services									
54910.0 · Cemetery	375.00	0.00	400.00	-400.00	400.00				
Total Health and Human Services	375.00	0.00	400.00	-400.00	400.00				
Conservation and Development									

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	56900.0 · Comprehensive Plan Expense	0.00	0.00	1,500.00	-1,500.00	1,000.00			
	56900.1 · Plan Commission Expense	1,182.40	51.50	1,500.00	-1,448.50	1,500.00			
	56900.3 · Lake Weed Treatment	0.00	570.00	0.00	570.00	0.00			
	Total Conservation and Development	1,182.40	621.50	3,000.00	-2,378.50	2,500.00			
	Capital Outlay								
	57140.0 · Building Outlay	680.00	0.00	0.00	0.00	1,000.00			
	57190.0 · General Government Outlay	0.00	0.00	1,000.00	-1,000.00	1,000.00			
	57324.0 · Road Equipment	2,776.07	600.00	17,000.00	-16,400.00	17,000.00			
	57327.0 · Road Improvements	308,448.70	90,774.40	101,092.64	-10,318.24	124,175.00			
	Total Capital Outlay	311,904.77	91,374.40	119,092.64	-27,718.24	143,175.00			
	Debt Service								
	58100.0 · Principal Paid	0.00	77,781.05	81,050.64	-3,269.59	77,145.17	ST Loan Payment	BCPL Loan	
	58221.0 · Interest Paid	580.90	3,269.59	0.00	3,269.59	3,905.47			
	58221.1 · Debt Service Fees	0.00	0.00	0.00	0.00	0.00			
	Total Debt Service	580.90	81,050.64	81,050.64	0.00	81,050.64			
	Total Expense	677,662.37	486,474.53	556,952.28	-70,477.75	586,089.57			
	Net Income	112,057.70	31,215.05	16,500.00	14,715.05	1.65			
	Assessed Valuation	137,914,200		138,845,600		138,105,900.00			
	Town Tax Rate (Mill Rate*1000)	2.601088213		2.665723653		2.1128206688			
	Total Town Levy	358,727.00		370,124.00		291,793.00			
	Tax Levy Allowable			360,124.00			(10,000.00)		