

Town of Lake
Budget vs. Actuals: 2021 AMENDED 3/11/2021 - FY21 P&L
 3rd Quarter 2021

	Jul - Sep, 2021			Total			
	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income							
REVENUE							
101-41000 TAXES							
100-41110 General Property Tax (JE from Tax roll reconciliation)	297,087.00	-2,081.24	99.30%	295,005.76	297,087.00	-2,081.24	99.30%
100-41150 Private Forest MFL	40,655.00	876.20	102.16%	41,531.20	40,655.00	876.20	102.16%
100-41800 Interest/Penalty Taxes	2,000.00	382.97	119.15%	2,382.97	2,000.00	382.97	119.15%
128-56700 Public Accomodations (room tax)	2,469.00	1,618.30	165.54%	11,831.88	15,000.00	-3,168.12	78.88%
100-104120C 70% to Room Tax Commission	-1,673.00	237.78	85.79%	-10,578.46	-10,500.00	-78.46	100.75%
Total 128-56700 Public Accomodations (room tax)	\$ 796.00	\$ 1,856.08	333.18%	\$ 1,253.42	\$ 4,500.00	-\$ 3,246.58	27.85%
Total 101-41000 TAXES	\$ 340,538.00	\$ 1,034.01	100.30%	\$ 340,173.35	\$ 344,242.00	-\$ 4,068.65	98.82%
104-43000 INTERGOVERNMENTAL REVENUES							
A STATE GRANTS							
103-43410 Shared Revenues	14,609.00	0.55	100.00%	14,609.55	97,538.00	-82,928.45	14.98%
103-43410E Exempt Computer Aid	5.00	0.19	103.80%	146.25	5.00	141.25	2925.00%
Total 103-43410 Shared Revenues	\$ 14,614.00	\$ 0.74	100.01%	\$ 14,755.80	\$ 97,543.00	-\$ 82,787.20	15.13%
103-43420 Fire Insurance Tax	5,366.00	298.19	105.56%	5,664.19	5,366.00	298.19	105.56%
103-43510 General Government (CARES)		0.00		57,253.70	0.00	57,253.70	
Total A STATE GRANTS	\$ 19,980.00	\$ 298.93	101.50%	\$ 77,673.69	\$ 102,909.00	-\$ 25,235.31	75.48%
B TRANSPORTATION							
103-43531 General Transportation Aid	56,226.00	0.06	100.00%	168,678.18	224,904.00	-56,225.82	75.00%
103-43534 Local Road Improvement	0.00	0.00		0.00	26,470.00	-26,470.00	0.00%
Total B TRANSPORTATION	\$ 56,226.00	\$ 0.06	100.00%	\$ 168,678.18	\$ 251,374.00	-\$ 82,695.82	67.10%
C OTHER STATE PAYMENTS							
103-43545 Recycling Grant	0.00	0.00		1,397.19	1,392.00	5.19	100.37%
103-43620 PILT-April	0.00	0.00		5,984.91	5,984.00	0.91	100.02%
103-43650 FCL/MFL Received	0.00	0.00		5,633.56	4,486.00	1,147.56	125.58%
103-43660 PILT-January	0.00	0.00		3,195.27	3,213.00	-17.73	99.45%
103-43660C PILT 20% to County	0.00	0.00		-1,468.64	-1,154.00	-314.64	127.27%
103-43660Ch PILT pmt to Chequamegon	0.00	0.00		-1,421.68	-1,511.00	89.32	94.09%
103-43660N PILT pmt to NTC	0.00	0.00		-216.30	-221.00	4.70	97.87%
Total 103-43660 PILT-January	\$ 0.00	\$ 0.00		\$ 88.65	\$ 327.00	-\$ 238.35	27.11%
Total C OTHER STATE PAYMENTS	\$ 0.00	\$ 0.00		\$ 13,104.31	\$ 12,189.00	\$ 915.31	107.51%
Total 104-43000 INTERGOVERNMENTAL REVENUES	\$ 76,206.00	\$ 298.99	100.39%	\$ 259,456.18	\$ 366,472.00	-\$ 107,015.82	70.80%
106-44000 LICENSES AND PERMITS							
105-44100 Liquor & Operator License	90.00	50.00	155.56%	1,905.00	1,650.00	255.00	115.45%
105-44400 Driveway Permit	150.00	100.00	166.67%	650.00	350.00	300.00	185.71%
105-44900 Room Tax Permit		0.00		30.00	0.00	30.00	
105-44900F Fireworks Permit		0.00		10.00	0.00	10.00	
Total 106-44000 LICENSES AND PERMITS	\$ 240.00	\$ 150.00	162.50%	\$ 2,595.00	\$ 2,000.00	\$ 595.00	129.75%
110-46000 PUBLIC CHARGES FOR SERVICES							
109-46310 Snowplow Revenue	0.00	31,275.00		32,375.00	59,000.00	-26,625.00	54.87%
109-46310C Culvert sales	1,565.90	-658.41	57.95%	1,473.00	1,650.00	-177.00	89.27%
109-46310P Project Revenue		13,797.20		13,797.20	0.00	13,797.20	
109-46810 Forests -County Stumpage	0.00	0.00		4,700.31	5,000.00	-299.69	94.01%
Total 110-46000 PUBLIC CHARGES FOR SERVICES	\$ 1,565.90	\$ 44,413.79	2936.31%	\$ 52,345.51	\$ 65,650.00	-\$ 13,304.49	79.73%
114-48000 MISCELLANEOUS REVENUES							
113-48110 Interest Income							
113-48110C Construction Interest		19.91		41,206.10	0.00	41,206.10	
113-48110G Interest (General Acct)	62.82	-23.37	62.80%	121.15	306.00	-184.85	39.59%
113-48110K Interest Kaiser Savings	0.22	0.00	100.00%	0.64	1.00	-0.36	64.00%
113-48110L Interest LGIP	48.79	-27.09	44.48%	70.84	591.00	-520.16	11.99%
113-48110M Interest Machine Acct	51.95	108.48	308.82%	232.79	209.00	23.79	111.38%
113-48110R Interest - Room Tax		2.02		4.54	0.00	4.54	
113-48110T Interest Tax Acct	193.92	0.19	100.10%	1,289.52	1,667.00	-377.48	77.36%
Total 113-48110 Interest Income	\$ 357.70	\$ 80.14	122.40%	\$ 42,925.58	\$ 2,774.00	\$ 40,151.58	1547.43%
113-48307 Scrap Metal	760.00	-760.00	0.00%	3,160.65	1,700.00	1,460.65	185.92%
113-48900 Miscellaneous - See Memo Detail	64.00	240.29	475.45%	1,164.52	256.00	908.52	454.89%
113-48900R Overpayment on Taxes / Refunded		0.75		0.84	0.00	0.84	
Total 114-48000 MISCELLANEOUS REVENUES	\$ 1,181.70	-\$ 438.82	62.87%	\$ 47,251.59	\$ 4,730.00	\$ 42,521.59	998.98%
116-49000 OTHER FINANCING SOURCES							
115-49100 Proceeds from Long-Term Debt	0.00	0.00		4,430,000.00	4,476,913.00	-46,913.00	98.95%
115-49300 Transfer From Fund Balance	0.00	0.00		0.00	13,637.82	-13,637.82	0.00%
Total 116-49000 OTHER FINANCING SOURCES	\$ 0.00	\$ 0.00		\$ 4,430,000.00	\$ 4,490,550.82	-\$ 60,550.82	98.65%
Total REVENUE	\$ 419,731.60	\$ 45,457.97	110.83%	\$ 5,131,821.63	\$ 5,273,644.82	-\$ 141,823.19	97.31%
Unapplied Cash Payment Income		0.00		0.00	0.00	0.00	
Total Income	\$ 419,731.60	\$ 45,457.97	110.83%	\$ 5,131,821.63	\$ 5,273,644.82	-\$ 141,823.19	97.31%
Gross Profit	\$ 419,731.60	\$ 45,457.97	110.83%	\$ 5,131,821.63	\$ 5,273,644.82	-\$ 141,823.19	97.31%
Expenses							
EXPENDITURES							

119-51000 GENERAL GOV & OTHER GENERAL GOV

118-51100 Legislative (Board)							
118-51100B Board Supervisors	1,875.02	-125.00	93.33%	5,833.40	7,500.00	-1,666.60	77.78%
118-51100BT Board Payroll Taxes	143.43	1.92	101.34%	480.69	573.75	-93.06	83.78%
118-51100C Chairman	1,575.00	-75.00	95.24%	5,000.00	6,250.00	-1,250.00	80.00%
118-51100CX Chairman Payroll Taxes	119.52	0.97	100.81%	403.54	478.13	-74.59	84.40%
118-51100E Board expenses	375.00	782.33	308.62%	2,217.09	1,500.00	717.09	147.81%
Total 118-51100 Legislative (Board)	\$ 4,087.97	\$ 585.22	114.32%	\$ 13,934.72	\$ 16,301.88	-\$ 2,367.16	85.48%
118-51300 Legal Expense	1,250.01	-1,250.01	0.00%	3,560.00	5,000.00	-1,440.00	71.20%
118-51400 General Admin							
118-51400C Clerk Salary	5,062.50	9,641.53	290.45%	22,728.19	20,250.00	2,478.19	112.24%
118-51400CE Clerk Payroll Taxes	597.66	15.90	102.66%	1,738.71	2,390.63	-651.92	72.73%
118-51400D Dues WI Towns Assoc	300.00	-300.00	0.00%	967.32	1,200.00	-232.68	80.61%
118-51400DC Deputy Clerk	2,750.01	-2,750.01	0.00%	0.00	11,000.00	-11,000.00	0.00%
118-51400E Election	1,250.01	-1,250.01	0.00%	2,005.75	5,000.00	-2,994.25	40.12%
118-51400I Internet	150.00	-63.67	57.55%	390.96	600.00	-209.04	65.16%
118-51400M Office Misc	300.00	-300.00	0.00%	11,820.70	11,200.00	620.70	105.54%
118-51400P Publications	125.01	-82.13	34.30%	1,434.38	500.00	934.38	286.88%
118-51400PO Postage	203.76	114.34	156.12%	1,310.03	815.00	495.03	160.74%
118-51400S Office Supplies	624.99	-282.08	54.87%	2,343.73	2,500.00	-156.27	93.75%
Total 118-51400 General Admin	\$ 11,363.94	\$ 4,743.87	141.74%	\$ 44,739.77	\$ 55,455.63	-\$ 10,715.86	80.68%
118-51500 Finance Admin							
118-51500A Assessor	0.00	0.00		10,075.00	11,000.00	-925.00	91.59%
118-51500AU Audit	0.00	5,985.00		5,985.00	6,000.00	-15.00	99.75%
118-51500S Treasurer Salary	1,932.51	0.00	100.00%	6,441.70	7,730.00	-1,288.30	83.33%
118-51500ST Treasurer Payroll Taxes	147.84	5.73	103.88%	504.27	591.35	-87.08	85.27%
118-51500T Treasurer Expenses	318.75	-258.75	18.82%	1,228.00	1,275.00	-47.00	96.31%
Total 118-51500 Finance Admin	\$ 2,399.10	\$ 5,731.98	338.92%	\$ 24,233.97	\$ 26,596.35	-\$ 2,362.38	91.12%
118-51600 General Bldg Town Hall							
118-51600A Alarm	165.00	-165.00	0.00%	677.64	660.00	17.64	102.67%
118-51600E Expenses	126.00	-126.00	0.00%	183.67	504.00	-320.33	36.44%
118-51600U Hall Utilities	575.01	-412.25	28.31%	1,988.43	2,300.00	-311.57	86.45%
Total 118-51600 General Bldg Town Hall	\$ 866.01	-\$ 703.25	18.79%	\$ 2,849.74	\$ 3,464.00	-\$ 614.26	82.27%
118-51932 Highway Insurance	0.00	0.00		16,875.75	17,550.00	-674.25	96.16%
118-51938 Other Insurance - (Bond)	0.00	400.00		936.25	445.00	491.25	210.39%
118-51980 Other General Gov							
118-51980K Kaiser Scholarship	0.00	0.00		0.00	200.00	-200.00	0.00%
118-51980R Room Tax Expense/Donations	1,125.00	-620.00	44.89%	8,715.44	4,500.00	4,215.44	193.68%
Total 118-51980 Other General Gov	\$ 1,125.00	-\$ 620.00	44.89%	\$ 8,715.44	\$ 4,700.00	\$ 4,015.44	185.43%
Total 119-51000 GENERAL GOV & OTHER GENERAL GOV	\$ 21,092.03	\$ 8,887.81	142.14%	\$ 115,845.64	\$ 129,512.86	-\$ 13,667.22	89.45%
121-52000 PUBLIC SAFETY							
120-52200 Fire protection	0.00	0.00		42,589.00	41,807.00	782.00	101.87%
120-52900 Other Public Safety (criminal checks)	0.00	0.00		0.00	25.00	-25.00	0.00%
Total 121-52000 PUBLIC SAFETY	\$ 0.00	\$ 0.00		\$ 42,589.00	\$ 41,832.00	\$ 757.00	101.81%
123-53000 PUBLIC WORKS							
122-53311 Hwy/Street Maintenance							
122-53311B Bridge Repair/Inspections	0.00	0.00		0.00	450.00	-450.00	0.00%
122-53311CU Culverts-Repair	0.00	2,755.23		12,665.70	2,000.00	10,665.70	633.29%
122-53311E Equipment		0.00		0.00	0.00	0.00	
122-53311O Oil & Grease	750.00	-750.00	0.00%	99.95	3,000.00	-2,900.05	3.33%
122-53311RM Repair/Maint Expenses	12,500.01	-9,669.86	22.64%	37,464.94	50,000.00	-12,535.06	74.93%
122-53311T New Tools	249.99	-53.95	78.42%	716.88	1,000.00	-283.12	71.69%
Total 122-53311E Equipment	\$ 13,500.00	-\$ 10,473.81	22.42%	\$ 38,281.77	\$ 54,000.00	-\$ 15,718.23	70.89%
122-53311F Diesel Fuel	6,249.99	-1,410.52	77.43%	16,037.34	25,000.00	-8,962.66	64.15%
122-53311GP Graveling - Pit Operations	0.00	0.00		0.00	30,000.00	-30,000.00	0.00%
122-53311MSC Miscellaneous Expense	125.00	-90.00	28.00%	424.44	500.00	-75.56	84.89%
122-53311P Cell Phones	390.00	-72.69	81.36%	962.83	1,560.00	-597.17	61.72%
122-53311R Road Repair/Maintenance	30,000.00	-17,881.89	40.39%	16,347.53	30,000.00	-13,652.47	54.49%
122-53311RS Road Signs Exp	250.00	-250.00	0.00%	1,318.12	1,000.00	318.12	131.81%
122-53311SE Shop Expenses	425.01	-149.36	64.86%	1,648.90	1,700.00	-51.10	96.99%
122-53311SN Snow Removal		0.00		200.00	0.00	200.00	
122-53311SS Salt and Sand	0.00	0.00		7,536.02	12,000.00	-4,463.98	62.80%
Total 122-53311SN Snow Removal	\$ 0.00	\$ 0.00		\$ 7,736.02	\$ 12,000.00	-\$ 4,263.98	64.47%
Total 122-53311 Hwy/Street Maintenance	\$ 50,940.00	-\$ 27,573.04	45.87%	\$ 95,422.65	\$ 158,210.00	-\$ 62,787.35	60.31%
122-53311SU Shop Utilities 80%	2,499.99	-1,623.27	35.07%	7,407.14	10,000.00	-2,592.86	74.07%
122-53315 HIGHWAY STREET CONSTRUCTION							
122-53315A Agenda Road		15,094.70		23,216.29	0.00	23,216.29	
122-53315B Blacktopping	1,533,000.00	-655,862.07	57.22%	1,707,271.17	1,533,000.00	174,271.17	111.37%
Total 122-53315 HIGHWAY STREET CONSTRUCTION	\$ 1,533,000.00	-\$ 640,767.37	58.20%	\$ 1,730,487.46	\$ 1,533,000.00	\$ 197,487.46	112.88%
122-53420 Street Lighting	864.99	-244.98	71.68%	2,035.67	3,460.00	-1,424.33	58.83%
122-53631 Solid Waste Waste Management	7,209.99	795.92	111.04%	24,835.86	28,840.00	-4,004.14	86.12%
122-53635 Recycling -Waste Management	2,008.50	299.98	114.94%	7,439.57	8,034.00	-594.43	92.60%
Wages and Benefits of Crew							
122-53311B1 Vacation Pay	1,749.99	641.01	136.63%	4,046.25	7,000.00	-2,953.75	57.80%
122-53311B2 Sick Pay	875.01	189.99	121.71%	2,513.25	3,500.00	-986.75	71.81%
122-53311B3 Holiday Pay	800.01	129.99	116.25%	1,767.00	3,200.00	-1,433.00	55.22%

122-53311B4 Ins-Health	12,500.01	-735.99	94.11%	36,453.61	50,000.00	-13,546.39	72.91%
122-53311B5 HSA	0.00	0.00		6,000.00	6,000.00	0.00	100.00%
122-53311B6 Town Share Retirement	831.99	-63.99	92.31%	2,560.00	3,328.00	-768.00	76.92%
122-53311PT Road Maint Payroll Tax	2,838.15	-946.71	66.64%	7,326.54	11,352.60	-4,026.06	64.54%
122-53311R1 Road Repair & Maint- Wages	15,249.99	3,005.51	119.71%	49,846.92	61,000.00	-11,153.08	81.72%
122-53311R3 Shop -Wages	174.99	-174.99	0.00%	0.00	700.00	-700.00	0.00%
122-53311R4 Equip Repair & maintenance - Wages	7,500.00	-6,955.50	7.26%	15,839.47	30,000.00	-14,160.53	52.80%
122-53311R5 Snow Removal Wages	0.00	0.00		14,633.30	25,000.00	-10,366.70	58.53%
122-53311R6 Snow Removal-Wages OT	0.00	0.00		6,101.41	16,000.00	-9,898.59	38.13%
122-53311R7 Wages OT	500.01	1,188.62	337.72%	8,066.15	2,000.00	6,066.15	403.31%
122-53311R7T Snow Removal Payroll Tax		0.00		321.64	0.00	321.64	
122-53631W Solid Waste - Wages	1,005.00	-97.32	90.32%	2,345.58	4,020.00	-1,674.42	58.35%
122-53631WT Waste & Recycle Payroll Tax	307.53	39.64	112.89%	1,017.08	1,230.12	-213.04	82.68%
122-53635W Recycling Wage	3,015.00	615.67	120.42%	8,611.76	12,060.00	-3,448.24	71.41%
Total Wages and Benefits of Crew	\$ 47,347.68	-\$ 3,164.07	93.32%	\$ 167,449.96	\$ 236,390.72	-\$ 68,940.76	70.84%
Total 123-53000 PUBLIC WORKS	\$ 1,643,871.15	-\$ 672,276.83	59.10%	\$ 2,035,078.31	\$ 1,977,934.72	\$ 57,143.59	102.89%
131-57000 CAPITAL OUTLAY							
130-5730F Fire Truck	0.00	0.00		194,348.22	200,000.00	-5,651.78	97.17%
130-57324 Highway Equipment Outlay							
130-57324O Highway Equipment - Other	0.00	0.00		0.00	15,000.00	-15,000.00	0.00%
Total 130-57324 Highway Equipment Outlay	\$ 0.00	\$ 0.00		\$ 0.00	\$ 15,000.00	-\$ 15,000.00	0.00%
Total 131-57000 CAPITAL OUTLAY	\$ 0.00	\$ 0.00		\$ 194,348.22	\$ 215,000.00	-\$ 20,651.78	90.39%
133-58000 DEBT SERVICE							
132-58100 Debt Service-Principal							
132-58100T Debt Service Pr - Road Construction	15,749.75	-15,749.75	0.00%	0.00	62,999.00	-62,999.00	0.00%
132-58100W Debt Service Principal-Wheeled Loader	11,860.95	-45.67	99.61%	81,916.49	47,443.80	34,472.69	172.66%
Total 132-58100 Debt Service-Principal	\$ 27,610.70	-\$ 15,795.42	42.79%	\$ 81,916.49	\$ 110,442.80	-\$ 28,526.31	74.17%
132-58221 Debt Service-Interest Hwy							
132-58221L Debt Service Interest Wheeled Loader	273.11	-211.27	22.64%	628.42	1,092.44	-464.02	57.52%
132-58221T Debt Service Int - Road Construction	9,354.25	31,500.19	436.75%	40,854.44	37,417.00	3,437.44	109.19%
Total 132-58221 Debt Service-Interest Hwy	\$ 9,627.36	\$ 31,288.92	425.00%	\$ 41,482.86	\$ 38,509.44	\$ 2,973.42	107.72%
Total 133-58000 DEBT SERVICE	\$ 37,238.06	\$ 15,493.50	141.61%	\$ 123,399.35	\$ 148,952.24	-\$ 25,552.89	82.84%
135-59000 OTHER FINANCING USES							
134-59200A Ambulance (Transfer to Machine Account)	0.00	0.00		0.00	6,500.00	-6,500.00	0.00%
134-59200C Construction Fund	0.00	0.00		0.00	2,743,913.00	-2,743,913.00	0.00%
134-59200E Equipment Fund - (Transfer to Machine Account)	0.00	0.00		0.00	10,000.00	-10,000.00	0.00%
Total 135-59000 OTHER FINANCING USES	\$ 0.00	\$ 0.00		\$ 0.00	\$ 2,760,413.00	-\$ 2,760,413.00	0.00%
Total EXPENDITURES	\$ 1,702,201.24	-\$ 647,895.52	61.94%	\$ 2,511,260.52	\$ 5,273,644.82	-\$ 2,762,384.30	47.62%
Payroll Expenses							
Wages							
Salary		-6,683.65		0.00	0.00	0.00	
Total Wages	\$ 0.00	-\$ 6,683.65		\$ 0.00	\$ 0.00	\$ 0.00	
Total Payroll Expenses	\$ 0.00	-\$ 6,683.65		\$ 0.00	\$ 0.00	\$ 0.00	
Total Expenses	\$ 1,702,201.24	-\$ 654,579.17	61.55%	\$ 2,511,260.52	\$ 5,273,644.82	-\$ 2,762,384.30	47.62%
Net Operating Income	-\$ 1,282,469.64	\$ 700,037.14	45.41%	\$ 2,620,561.11	\$ 0.00	\$ 2,620,561.11	
Net Income	-\$ 1,282,469.64	\$ 700,037.14	45.41%	\$ 2,620,561.11	\$ 0.00	\$ 2,620,561.11	

Tuesday, Oct 12, 2021 10:58:13 AM GMT-7 - Cash Basis