

Town of Lake
Budget: 2023 Prelim B - Clerk & Treas & 3rd Crew
 January - December 2023

	9/30/2022			
	Actual	2022 Budget	2023 Budget	Difference
Income				
REVENUE				
101-41000 TAXES				
100-41110 General Property Tax (JE from Tax roll reconciliation)	300,448.11	299,607.00	365,025.00	-65,418.00
100-41110D Debit Levy	100,952.00	100,952.00	238,522.00	-137,570.00
100-41150 Private Forest MFL	44,707.01	41,000.00	41,000.00	0.00
100-41800 Interest/Pent Taxes	2,825.61	2,000.00	2,000.00	0.00
100-41210 Public Accomodations (room tax)	15,767.94	15,000.00	17,965.00	-2,965.00
128-56700 70% to Room Tax Commission	(15,314.65)	-10,500.00	-16,853.00	6,353.00
Total 100-41210 Public Accomodations (room tax)	\$ 453.29	\$ 4,500.00	\$ 1,112.00	-\$ 3,388.00
Total 101-41000 TAXES	\$ 449,386.02	\$ 448,059.00	\$ 647,659.00	\$ 199,600.00
104-43000 INTERGOVERNMENTAL REVENUES				
A STATE GRANTS				
103-43410 Shared Revenues	14,539.00	97,067.00	97,237.00	-170.00
103-43410E Exempt Computer Aid	5.25	5.00	5.00	0.00
Total 103-43410 Shared Revenues	\$ 14,544.25	\$ 97,072.00	\$ 97,242.00	\$ 170.00
103-43420 Fire Insurance Tax	5,522.24	5,600.00	5,522.00	78.00
103-43440 Personal Property Aid	141.00	141.00	141.00	0.00
Total A STATE GRANTS	\$ 20,207.49	\$ 102,813.00	\$ 102,905.00	\$ 92.00
B TRANSPORTATION				
103-43531 General Transportation Aid	229,439.98	229,440.00	233,975.00	-4,535.00
103-43534 Local Road Improvement			305,360.00	-305,360.00
Total B TRANSPORTATION	\$ 229,439.98	\$ 229,440.00	\$ 539,335.00	\$ 309,895.00
C OTHER STATE PAYMENTS				
103-43545 Recycling Grant	1,393.32	1,397.00	1,393.00	4.00
103-43620 PILT-April	24,495.54	16,684.00	24,495.00	-7,811.00
103-43640 MFL Withdrawal	6,246.55			
103-43650 FCL/MFL Received	5,560.91	5,618.00	5,560.00	58.00
103-43650 Paid FCL/MFL/CF -Payment to County	(693.15)		-693.00	693.00
Total 103-43650 FCL/MFL Received	\$ 4,867.76	\$ 5,618.00	\$ 4,867.00	-\$ 751.00
103-43660 PILT-January	3,295.74	3,195.00	3,295.00	-100.00
103-43660C PILT 20% to County	(1,278.21)	-1,246.00	-1,278.00	32.00
103-43660Ch PILT pmt to Chequamegon	(1,496.95)	-1,422.00	-1,497.00	75.00
103-43660N PILT pmt to NTC	(207.60)	-216.00	-207.00	-9.00
Total 103-43660 PILT-January	\$ 312.98	\$ 311.00	\$ 313.00	\$ 2.00
103-43781 County Forest - Timber Sales	6,734.43	4,700.00	6,000.00	-1,300.00
103-43790 Other Local Governments	83,724.52			
Total C OTHER STATE PAYMENTS	\$ 127,775.10	\$ 28,710.00	\$ 37,068.00	\$ 8,358.00
Total 104-43000 INTERGOVERNMENTAL REVENUES	\$ 377,422.57	\$ 360,963.00	\$ 679,308.00	\$ 318,345.00
106-44000 LICENSES AND PERMITS				
105-44100 Liquor & Operator License	1,590.00	1,810.00	1,590.00	220.00
105-44200F Fireworks Permit	10.00		10.00	-10.00
105-44400 Driveway Permit	250.00	400.00	200.00	200.00
Total 106-44000 LICENSES AND PERMITS	\$ 1,850.00	\$ 2,210.00	\$ 1,800.00	-\$ 410.00
110-46000 PUBLIC CHARGES FOR SERVICES				
109-46310 Snowplow Revenue	30,910.00	36,000.00	40,000.00	-4,000.00
109-46310C Culvert sales	1,309.91	1,000.00	1,000.00	0.00
109-4631G Grading	500.00		500.00	-500.00
Total 110-46000 PUBLIC CHARGES FOR SERVICES	\$ 32,719.91	\$ 37,000.00	\$ 41,500.00	\$ 4,500.00

112-47000 INTERGOVERNMENTAL CHARGES FOR SERVICES					
111-47310 General Government (election)	482.72				
111-47331 Local Government Highway & Streets	18,271.30		35,000.00		-35,000.00
Total 112-47000 INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 18,754.02	\$ 0.00	\$ 35,000.00	\$	35,000.00
114-48000 MISCELLANEOUS REVENUES					
113-48110 Interest Income					
113-48110C Construction Interest	8,561.68	600.00	600.00		0.00
113-48110G Interest (General Acct)	208.28	120.00	120.00		0.00
113-48110K Interest Kaiser Savings	0.69	1.00	1.00		0.00
113-48110L Interest LGIP	1,066.78	84.00	120.00		-36.00
113-48110M Interest Machine Acct	63.45	120.00	120.00		0.00
113-48110R Interest - Room Tax	10.87	6.00	12.00		-6.00
113-48110T Interest Tax Acct	667.48	1,150.00	1,150.00		0.00
Total 113-48110 Interest Income	\$ 10,579.23	\$ 2,081.00	\$ 2,123.00	\$	42.00
113-48307 Scrap Metal	3,412.00	1,000.00	1,000.00		0.00
113-48900 Miscellaneous - See Memo Detail	992.92	480.00	300.00		180.00
Total 114-48000 MISCELLANEOUS REVENUES	\$ 14,984.15	\$ 3,561.00	\$ 3,423.00	-\$	138.00
116-49000 OTHER FINANCING SOURCES					
115-49200C Transfer From Other Funds (Construction)		943,000.00	1,082,890.00		-139,890.00
Total 116-49000 OTHER FINANCING SOURCES	\$ 0.00	\$ 943,000.00	\$ 1,082,890.00	\$	139,890.00
Total REVENUE	\$ 895,116.67	\$ 1,794,793.00	\$ 2,491,580.00	\$	696,787.00
Total Income	\$ 895,116.67	\$ 1,794,793.00	\$ 2,491,580.00	\$	696,787.00
Gross Profit	\$ 895,116.67	\$ 1,794,793.00	\$ 2,491,580.00	\$	696,787.00
Expenses					
EXPENDITURES					
119-51000 GENERAL GOV & OTHER GENERAL GOV					
118-51100 Legislative (Board)					
118-51100B Board Supervisors	5,833.40	7,500.00	8,176.00		-676.00
118-51100BT Board Payroll Taxes	467.30	574.00	625.00		-51.00
118-51100C Chairman	5,000.00	6,250.00	6,813.00		-563.00
118-51100CX Chairman Payroll Taxes	393.98	478.00	521.00		-43.00
118-51100E Board expenses	2,081.85	1,500.00	1,500.00		0.00
Total 118-51100 Legislative (Board)	\$ 13,776.53	\$ 16,302.00	\$ 17,635.00	-\$	1,333.00
118-51300 Legal Expense	3,139.00	5,000.00	5,000.00		0.00
118-51400 General Admin					
118-51400C Clerk Salary	23,603.80	33,000.00	35,970.00		-2,970.00
118-51400CE Clerk Payroll Taxes	1,806.62	2,525.00	2,752.00		-227.00
118-51400D Dues WI Towns Assoc	994.92	1,000.00	995.00		5.00
118-51400E Election	2,717.73	3,000.00	3,000.00		0.00
118-51400H Clerk Health Ins	6,970.50	9,300.00	9,576.00		-276.00
118-51400I Internet	310.20	768.00	384.00		384.00
118-51400IRA Clerk Retirement	1,615.00	2,145.00	2,446.00		-301.00
118-51400M Office Misc	447.15	1,200.00	1,200.00		0.00
118-51400P Publications	680.39	1,500.00	1,500.00		0.00
118-51400PO Postage	444.26	1,788.00	1,800.00		-12.00
118-51400S Office Supplies	1,700.72	2,500.00	2,500.00		0.00
Total 118-51400 General Admin	\$ 41,291.29	\$ 58,726.00	\$ 62,123.00	-\$	3,397.00
118-51500 Finance Admin					
118-51500A Assessor	10,275.00	11,000.00	20,000.00		-9,000.00
118-51500AU Audit	6,877.50	6,000.00	6,000.00		0.00
118-51500S Treasurer Salary	6,441.70	7,980.00	8,699.00		-719.00
118-51500ST Treasurer Payroll Taxes	498.53	612.00	665.00		-53.00
118-51500T Treasurer Expenses	235.00	1,275.00	300.00		975.00
Total 118-51500 Finance Admin	\$ 24,327.73	\$ 26,867.00	\$ 35,664.00	-\$	8,797.00
118-51600 General Bldg Town Hall					
118-51600A Alarm	711.48	700.00	715.00		-15.00
118-51600E Expenses	4,389.23	540.00	895.00		-355.00

118-51600U Hall Utilities	2,704.91	2,700.00	3,191.00	-491.00
Total 118-51600 General Bldg Town Hall	\$ 7,805.62	\$ 3,940.00	\$ 4,801.00	-\$ 861.00
118-51932 Highway Insurance	17,717.50	17,000.00	18,200.00	-1,200.00
118-51938 Other Insurance - (Bond)	536.50	1,000.00	1,000.00	0.00
118-51980 Other General Gov				
118-51980F Funeral Flowers	56.00			
118-51980K Kaiser Scholarship	200.00	200.00	200.00	0.00
118-51980R Room Tax Expense/Donations	3,511.01	4,000.00	3,000.00	1,000.00
Total 118-51980 Other General Gov	\$ 3,767.01	\$ 4,200.00	\$ 3,200.00	\$ 1,000.00
Total 119-51000 GENERAL GOV & OTHER GENERAL GOV	\$ 112,361.18	\$ 133,035.00	\$ 147,623.00	-\$ 14,588.00
121-52000 PUBLIC SAFETY				0.00
120-52200 Fire protection	46,165.00	46,200.00	46,500.00	-300.00
120-52300 EMS 911 Service			30,000.00	30,000.00
120-52900 Other Public Safety (Criminal Checks)	7.00	25.00		25.00
Total 121-52000 PUBLIC SAFETY	\$ 46,172.00	\$ 46,225.00	\$ 76,500.00	-\$ 30,275.00
123-53000 PUBLIC WORKS				
122-53311 Hwy/Street Maintenance				
122-53311B Bridge Repair/Inspections	2,329.23	900.00	400.00	500.00
122-53311C Crack Filling	14,672.38	10,000.00	15,000.00	-5,000.00
122-53311CU Culverts-Repair	9,583.68	2,000.00	4,000.00	-2,000.00
122-53311E Equipment				
122-53311O Oil & Grease	1,782.72	3,000.00	3,000.00	0.00
122-53311RM Repair/Maint Expenses	51,735.05	30,000.00	30,000.00	0.00
122-53311T New Tools	1,577.23	1,000.00	1,000.00	0.00
Total 122-53311E Equipment	\$ 55,095.00	\$ 34,000.00	\$ 34,000.00	\$ 0.00
122-53311F Diesel Fuel	22,138.67	20,000.00	35,000.00	-15,000.00
122-53311GP Graveling/Pit Operations		10,000.00		10,000.00
122-53311MSC Miscellaneous Expense	814.60	500.00	500.00	0.00
122-53311P Cell Phones	1,000.51	1,500.00	1,236.00	264.00
122-53311R Road Repair/Maintenance	12,557.00	30,000.00	21,000.00	9,000.00
122-53311RS Road Signs Exp	71.02	1,000.00	10,000.00	-9,000.00
122-53311SE Shop Expenses	4,192.75	1,700.00	2,400.00	-700.00
122-53311SN Snow Removal				
122-53311SS Salt and Sand		12,000.00	12,000.00	0.00
Total 122-53311SN Snow Removal	\$ 0.00	\$ 12,000.00	\$ 12,000.00	\$ 0.00
Total 122-53311 Hwy/Street Maintenance	\$ 122,454.84	\$ 123,600.00	\$ 135,536.00	-\$ 11,936.00
122-53311SU Shop Utilities 80%	10,820.48	11,000.00	15,000.00	-4,000.00
122-53315 HIGHWAY STREET CONSTRUCTION				
122-53315A Agenda Rd	63,283.71	550,000.00		550,000.00
Bridge & Culvert Aid	47,633.67	35,000.00		35,000.00
122-53315LSD Lakeshore Drive	9,282.50		437,000.00	-437,000.00
122-53315LT Lyman Town	181,473.84			
122-53315M Maple Ridge			546,250.00	-546,250.00
122-53315O Omaha Road	500.00		440,000.00	-440,000.00
122-53315B Blacktopping		155,000.00		
Total 122-53315 HIGHWAY STREET CONSTRUCTION	\$ 302,173.72	\$ 740,000.00	\$ 1,423,250.00	-\$ 683,250.00
122-53420 Street Lighting	2,641.93	3,460.00	3,540.00	-80.00
122-53631 Solid Waste Waste Management	23,386.87	31,191.00	31,632.00	-441.00
122-53635 Recycling -Waste Management	7,216.97	9,565.00	9,720.00	-155.00
Wages and Benefits of Crew				
122-53311B1 Vacation Pay	5,092.47	6,000.00	7,500.00	-1,500.00
122-53311B2 Sick Pay	3,520.94	3,500.00	4,300.00	-800.00
122-53311B3 Holiday Pay	2,432.74	4,000.00	4,000.00	0.00
122-53311B4 Ins-Health	34,293.24	45,725.00	47,100.00	-1,375.00
122-53311B6 Town Share Retirement	5,339.25	7,270.00	8,328.00	-1,058.00
122-53311PT Road Maint Payroll Tax	6,956.04	7,895.00	9,000.00	-1,105.00
122-53311R1 Road Repair & Maint- Wages	45,887.22	56,000.00	65,300.00	-9,300.00

Additional Employee			31,427.00	-31,427.00
122-53311R4 Equip Repair & maintenance - Wages	19,998.08	30,500.00	31,370.00	-870.00
122-53311R5 Snow Removal Wages	12,444.86	24,000.00	25,000.00	-1,000.00
122-53311R6 Snow Removal-Wages OT	12,185.52	12,000.00	12,000.00	0.00
122-53311R7 Wages OT	2,847.71	3,200.00	3,600.00	-400.00
122-53311R7T Snow Removal Payroll Tax	465.13	2,754.00	2,831.00	-77.00
122-53631W Solid Waste - Wages	3,275.90	4,140.00	5,593.00	-1,453.00
122-53631WI Waste & Recycle Insurance			800.00	-800.00
122-53631WRS Waste & Recycle WRS			1,521.00	-1,521.00
122-53631WT Waste & Recycle Payroll Tax	1,262.76	1,583.00	2,139.00	-556.00
122-53635W Recycling Wage	13,103.34	16,550.00	22,370.00	-5,820.00
Total Wages and Benefits of Crew	\$ 169,105.20	\$ 225,117.00	\$ 284,179.00	-\$ 59,062.00
Total 123-53000 PUBLIC WORKS	\$ 637,800.01	\$ 1,143,933.00	\$ 1,902,857.00	-\$ 758,924.00
131-57000 CAPITAL OUTLAY				
130-57324O Highway Equipment-Other	235,076.50	\$ 203,000.00		203,000.00
Total 131-57000 CAPITAL OUTLAY	\$ 235,076.50	\$ 203,000.00	\$	203,000.00
133-58000 DEBT SERVICE				
132-58100 Debt Service-Principal				
132-58100T Debt Service Pr - Road Construction	150,000.00	150,000.00	250,000.00	-100,000.00
Total 132-58100 Debt Service-Principal	\$ 150,000.00	\$ 150,000.00	\$ 250,000.00	-\$ 100,000.00
132-58221 Debt Service-Interest Hwy				0.00
132-58221T Debt Service Int - Road Construction	87,100.00	87,100.00	83,100.00	4,000.00
Total 132-58221 Debt Service-Interest Hwy	\$ 87,100.00	\$ 87,100.00	\$ 83,100.00	\$ 4,000.00
Total 133-58000 DEBT SERVICE	\$ 237,100.00	\$ 237,100.00	\$ 333,100.00	-\$ 96,000.00
135-59000 OTHER FINANCING USES				0.00
134-59200A Ambulance (Transfer to Emergency Acct)		6,500.00	6,500.00	0.00
134-59200E Equipment Fund - (Transfer to Machine Account)		25,000.00	15,000.00	10,000.00
134-59200F Fire Truck (Transfer to Emergency Account)			10,000.00	-10,000.00
Total 135-59000 OTHER FINANCING USES	\$ 0.00	\$ 31,500.00	\$ 31,500.00	\$ 0.00
Total EXPENDITURES	\$ 1,268,509.69	\$ 1,794,793.00	\$ 2,491,580.00	-\$ 696,787.00
Total Expenses	\$ 1,268,509.69	\$ 1,794,793.00	\$ 2,491,580.00	-\$ 696,787.00
Net Operating Income	-\$ 373,393.02	\$ 0.00	\$ 0.00	\$ 0.00
Net Income	-\$ 373,393.02	\$ 0.00	\$ 0.00	\$ 0.00