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OFFICE OF THE CITY MANAGER

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CARIBOU, MAINE

To: Mayor, Council Members and Citizens of Caribou  
From: Austin Bleess, City Manager  
Date: October 15, 2015  
Re: 2015 Budget Message

This Budget Message is being presented pursuant to the Caribou City Charter Section 5.06. Included with this packet is the budget message, the October 15, 2015 draft of the 2016 budget, and the 5 year Capital Improvement Plan.

The budget presented today meets the Council request of not having a tax increase in 2016, just as there was no tax increase in 2015. This budget is \$62,455 less than the 2015 budget.

The City is experiencing fixed cost increases for health insurance, currently estimated at 7% increase, which is the historical average. We have been talking with other health insurance companies since early this summer to see if we could get a quote for plan costs. As of this writing we have not received any quotes from other insurance companies.

We are anticipating increases in Workers Comp rates, and slight increases in insurance rates. A 2% cost of living adjustment is factored into this budget presented tonight as well. Retirement costs are up as we are anticipating an increase from Maine State Retirement for the employer share. Currently we pay 5.2% and expect an increase of 0.8% for the last six months of the year. Starting July 2016 we will likely be paying a 6% employer match to Maine State Retirement for the unions that have that, while everyone else in the City has a 3.5% match for retirement.

While the City cannot approve a revenue budget until 2016, a preliminary look at revenues shows the City losing approximately \$150,000 compared to last year. The majority of this loss results from changes in how Medicare and Mainecare reimburse for ambulance runs.

Once again, it is important to remember - and it cannot be understated - that the State of Maine is not honoring the financial promises it made to the citizens with Revenue Sharing. For 2016, we will receive approximately \$1,000,000 less than what we should be receiving in Revenue Sharing.

At the same time, the state government has not reduced any of the state mandates that they have placed on the cities. Our state senator has introduced a bill that will likely add another unfunded mandate to the citizens of Caribou in 2016 if it is enacted into law. The City has asked our state senator and state representative repeatedly to work with us to reduce unfunded mandates; that has not happened. At some point the question should be asked if the City can continue to do all of the unfunded mandates the state is requiring of us. The budget could change dramatically depending upon how the Council answers that question.

In order to meet the Council request of no tax increase, there are several things that are not being funded. These include:

- The positions of Assistant City Manager (responsible for Code Enforcement and Human Resources)
- The position of Office Manager at Public Works
- One Police Officer position.

Currently these positions are all vacant. We will be evaluating all city departments as we move forward the next few weeks, and we will be eliminating 1 or more additional positions, unless other reductions can be found, to meet the no tax increase request.

For the 2016 budget, we have 73.5 FTE's (full time equivalents) budgeted as of today. Remember: There will be 1 more position reduced for a total of 72.5 FTE's as of January 1, 2016. I am unaware of any Service Center Community that has all of the departments that we do operating as lean as we are today, even before we lose 1 more FTE.

With a loss in the number of people doing the work will come a loss in the amount of work being done:

- Code Enforcement will be unable to address complaints from citizens about junk in yards, tall grass, zoning issues, and other neighbor complaints.
- Telephone calls from citizens to Public Works citizens regarding road conditions and other concerns will have to go unanswered.
- Citizens will have one less police officer patrolling the streets of Caribou, shifting from a proactive police force to a reactive police force.

Every department is wearing multiple hats: Assessing is doing Building Official work. They have done the training and become certified building officials which is great and is saving the city money. However, some projects in Assessing are suffering because of that:

- Quarterly reviews of property are not being done, and that must be made a priority in 2016
- There have been several errors found from the revaluation, and doing a quarterly review in-house will likely fix other errors. We could pay a third party to do this work, but I don't believe that would yield us any better results. Our Assessing Department truly cares about getting the information right. Unfortunately you will not get that same level of service from an outside revaluation company.

Finance has taken on Human Resources duties. They are doing a good job at keeping things afloat. However, we are extremely lacking at having a comprehensive on-boarding strategy for new hires to ensure they receive all of the necessary safety and personnel policy training when they are hired. Human Resources functions surrounding safety and general training are lacking without a dedicated person. In order to keep our Leader Score where it is, we need to have one person dedicated to Human Resources.

The Assistant City Manager position handled Human Resources and Code Enforcement issues. The person who would have filled the position would hopefully be able to become certified in some of the building official duties as well.

As the majority of people in City Hall wear multiple hats it is tough to get all of the work done within 40 hours. While Department Heads are exempt employees and are routinely expected to work more than 40 hours in a week, however hourly people must be compensated. We may be forced by the Department of Labor to reclassify some currently exempt positions or increase their salary to meet new proposed standards. That is discussed in more detail later on.

Because it is hard to complete all of the work within a 40 hour time period with the phone ringing and assisting citizens the Council should consider a possibility of some or all departments being closed to the public one day a week, half a day a week, or an alternative schedule of four 10 hour work days.

The additional position that will have to be eliminated, which as of today is still undetermined, will in turn cause a further reduction in services and availability to the public for the same amount of money.

A reduction in General Government would mean more people having to leave a message when the phone rings, people waiting longer for someone to help them get a tax card or information on property taxes, inability to go after delinquent taxes, and more work on the rest of the city hall staff which are already heavily multi-tasking.

A reduction in Assessing and Code means properties will not get assessed as necessary, building permits will not be issued in a timely fashion, inspections will likely not get done, and citizens will not have a staff person there to answer their questions.

A reduction in the Library would eliminate all programs from the library and push us a giant step backwards from where we have come in the past twelve months. Services jeopardized include but are not limited to citizens filing taxes and applying for jobs, both of which frequently require staff assistance; the ability to qualify for and apply for grant-funding; processing memorial donations and requests; the ability to acquire state and federal reimbursement and cost offsets for community Internet infrastructure; the ability to oversee job training and community service programs; early and digital literacy instruction; and cost-shifting of information access back on to citizens at a higher rate.

A reduction in the Fire/Ambulance Department would come with a reduction in the amount of revenue generated by the department, which would cause an even larger tax increase to the citizens of Caribou.

A loss of another police officer would mean we would only have 2 police officers on duty when someone is on vacation or calls out sick.

A reduction in the protection budget would mean more street lights being shut off throughout the community. We have already removed nearly 15% of them.

A further reduction in Public Works would mean one less plow truck driver in the winter. Instead of a snow plow going past your house once every 4-5 hours, they would go by once every 6-7 hours.

A cut in the Rec or Parks would mean programs for youth and adults would be eliminated. Recreational opportunities would decrease. Parks would go unmaintained.

Completely shutting down the airport would require paying back millions of dollars in grants to the federal government, having no air ambulance service out of our community, and pulling the plug on the increased revival of interest in aviation we are seeing.

Cuts to our Capital Equipment will only mean more deferred maintenance to buildings, higher repair costs to current equipment, or having to bond for capital projects in the future which would require paying interest and costing the tax payers more money than it is costing them today.

Cuts to economic development, or not capturing value in our TIF Districts, would increase the amount of taxes we pay to the RSU and the County. It would even further decrease the amount of Revenue Sharing we receive from the state. It would eliminate the one way that we have to try to attract new development to Caribou and offer incentives to companies to create jobs here.

I am hopeful that through this process, the City Council and citizens can help us to find things we may not have looked at already. But as has been outlined already, more cuts will have a direct impact on the level of service the citizens receive.

## **General Government**

For General Government we have 7.05 FTE's budgeted. My salary is split 50/50 with Economic Development, the City Clerk and Deputy City Clerk's salaries are split between General Government and General Assistance. The salary line is done \$38,095 from 2015 because of the full elimination of the Assistant City Manager position. In 2015 we had budgeted for 6 months of the position.

Council salaries remain unchanged. If any Council member would like to voluntarily reduce their pay for next year we could factor those savings into the budget.

Office supplies as a whole are down \$1,100. Legal fees are budgeted down by \$3,000. The audit is budgeted up \$1,000. This is the third year of a three year agreement with the auditing firm.

Computer maintenance is up by \$2,200 based upon historical numbers. Mileage is down by \$2,000, but that is put into the Gas/Oil/Filters line below. This will allow for better tracking of fuel costs. Meals and lodging are down based upon historical numbers.

Because 2016 is an election year the elections line is up. With the possibility of an election for the secession we are factoring in \$4,425 for a Secession Election.

Website is up by \$335 dollars. It's my intention to move the city website to a different hosting company in 2016 that will better fit our needs. This \$335 would pay for five years of website hosting and so this line could be eliminated in 2017.

Health insurance is down in General Government because we are down 1 full time employee.

## **Health and Sanitation**

There are only two things in this department. The first is a \$500 stipend for the health officer. The other is what we pay for tipping fees at Tri-Community. I'm factoring in a 2% increase for next year, which I believe is reasonable based upon historical numbers.

## **Municipal Buildings**

Based upon the cost of heating fuel today for the City at \$1.73 per gallon we are reducing the cost for heating fuel to \$13,000. We do not plan on burning pellets in 2016. Oil has to be at about \$1.88 per gallon to be at the same cost of a ton of pellets. So we will be burning fuel oil.

Water and sewer are showing small increases based upon historical numbers.

Boiler maintenance is down. I'll be asking for Council approval to get out of the "Energy Savings Guarantee" that we have with Trane. This guarantee would cost us \$7,220 in 2016 (it has an automatic 3% escalator each year), and Trane has told me that they will always be able to show us we saved money based upon the formulas they use to calculate energy savings even though no actual savings may ever been seen in a budget. So there is no point in keeping this guarantee.

Janitorial expenses will be eliminated at City Hall to meet the Council request for no tax increase. This work will have to be done by city staff and it's likely that many things will simply go undone.

## **General Assistance**

General Assistance has 0.45 FTE's. These duties are done by the City Clerk and the Deputy City Clerk. Based upon recent trends in General Assistance we are asking for \$7,300 more for General Assistance compared to 2015. We are also asking for \$1,000 in GA that would be non-reimbursable from the state.

## **Tax Assessing**

Since Tax Assessing and Code Enforcement have been merged into one department we are proposing to merge these two departments for budgeting purposes as well. So while the bottom line shows a \$13,413 increase Code Enforcement budget is completely eliminated for a reduction of \$26,361.

This department has 2 FTE's. We contract with a plumbing inspector to do those inspections.

Salaries line includes a stipend for plumbing inspections that need to be done. That is \$6,500.

Legal fees have been eliminated due to historical usage. Mileage is being reduced and moved to the gas/oil/filters line. Training and education is increased due to the merging of the two budgets. Cell phone is being increased due to historical numbers. Registry services and contracted services are being reduced based upon historical numbers.

## **Library**

We have one full time employee and 5 part time employees with 85 part time hours per week in this department.

Most of this budget is flat.

Heating fuel is down based upon expected usage. Janitorial services are increased by \$2,880 for a spring deep cleaning.

Overall this budget is up \$3,333 from 2015.

## **Fire/Ambulance**

There are 19 FTE's in this department. This includes the Chief, Administrative Assistant, 15 Paramedics, and 2 Ambulance Billers. The part-time ambulance billing position is being eliminated for 2016.

In 2014 we added 3 additional paramedics to the department. In 2016 these 3 positions will cost the city \$204,531. From 2010 to 2013 we averaged \$407,700 in revenue from long distance transfers. For 2014 we had \$961,200 in revenue from long distance transfers. YTD for 2015 we've had \$737,100 in revenue from long distance transfers. The additional revenue we have seen since these employees were added significantly outweighs the costs.

There are a lot of reductions in various supply lines. We no longer bill for Van Buren so that has been eliminated. We've started billing for Patten. Currently we make about \$2,000 over expenses for doing ambulance billing for other communities. So basically it is a wash. We have raised our rates for ambulance billing from \$19/call to \$22/call.

Cell phone has been increased by \$1,300. This is due to the wireless hotspots we have installed in the rigs that give the hospital the ability to see the monitor screens in real time so they know exactly what is going on with a patient in the field and can give orders for procedures to do in the field or be better prepared for the patient when they arrive at the hospital.

Workers comp is estimated to be up due to a claim this year. Final numbers won't be known until some point in November.

Retirement costs are up as we are budgeting a full year this year. Last year we did not budget a full 12 months as we only had to pay in for 6 months.

Diesel fuel is down based upon current prices. For diesel we are using a price of \$2.25 per gallon. We are estimating 13,300 gallons used, which is based off of 2014 and 2015 YTD gallons.

Bad debt is up by \$15,000. This is partially due to not having a part time person that worked hard to collect on bills before they went to bad debt. The other reason for this is the high deductibles people have before the insurance kicks in. This trend is not just here in Caribou, but around the nation.

A few years ago we discussed possibly moving Bad Debt to Revenue. If the Council wants to have that discussion again we can do that. As we are writing these off, a strong argument can be made for showing these in the Revenue side. However, it doesn't change the net position of the budget. It's either an expense or a negative revenue. The impact to the tax payers is the same either way. It's just an issue of best accounting practices.

Air transports are up \$30,000. This is based upon historical numbers.

Overall the department is up \$75,156.

### **Police Department**

The Police Department has 16.58 FTE's budgeted. This breaks down to the Chief, 2 Sergeants, 12 Patrol Officers, and 1 Executive assistant. There is 10 hours a week for a janitor, and 13 hours a week for the animal control officer. The animal control officer is mandated by the state. We are budgeting 1 less patrol officer from 2015.

We have 2 people that will have to go to the Academy in 2016, which is why the overtime budget has increased by \$25,000. These people going to the Academy is why we are recommending no change in Mileage and Travel Expenses.

Legal fees are eliminated based upon historical usage.

Car allowance is being reduced based upon historical usage.

Retirement costs are up as we are budgeting a full year this year. Last year we did not budget a full 12 months as we only had to pay in for 6 months.

Gas is down based upon the price per gallon.

Dog Constable is down based upon historical usage. This is one of the unfunded mandates from the state.

The Animal Shelter Services are flat. This is also an unfunded mandate from the state.

### **Emergency Management**

The Police Chief serves as the Emergency Management Director and a small stipend goes to his assistant for the work she does for emergency management. That is what makes up the salary line here.

The majority of the changes being proposed for this budget are based upon historical numbers.

Communications is staying flat, as we will be reprogramming radios in 2016. Building supplies is down \$500 based upon historical numbers. Building maintenance is down by \$1,500 also based on historical numbers. We don't pay retirement match on the stipends for this department so that is being eliminated.

We are eliminating tires for 2016 and reducing gas usage based upon historical numbers.

We are asking for an increase in building rent, half of which is reimbursed by the state.

## **Public Works**

We have 15 full time employees in this department and one six month seasonal position to help with snow plowing in the winter.

The salary line is down because the office manager position is proposed to not be filled. Overtime line is up based upon historical numbers. With the weather service estimating our snowfall for this season will be approximately the same as the last two years we feel this increase is justified.

For this coming year we will not be doing any of the snow plowing for the RSU and the school parking lots. If we continued to plow these parking lots our overtime line would need to be increased higher than the level it is at for 2016.

The equipment maintenance line is up based upon historical figures. Gas and diesel are down based upon the prices that we are estimating as discussed earlier.

For 2016 we are not planning on doing any asphaltting, and instead we are planning on doing Chip Sealing. This will save \$54,000. However, for 2017 the plan is do asphalt again, which means the 2017 will need to see the \$54,000 put back into the budget at that time.

## **Recreation**

We have 4 full time employees in this department.

The Salaries line is down by \$11,277. This is the line that we use for the casual part time employees most of whom are high school or college students. This is based on the last few years numbers. This decrease accounts for the decrease in social security as well.

Heating fuel is down based upon the fuel prices. Electricity is up based upon historical usage.

## **Parks**

We have 1 full time employee in this department and two part time people that do maintenance a total of 50 hours a week. The regular pay line is for the full time employee and the salaries line is for the part time employees.

Heating fuel and gasoline is down based upon usage and fuel costs. Vehicle insurance costs are also showing a decrease for 2016.

## **Airport**

There are some minor changes in this budget due to historical numbers.

Diesel is down because of the current prices. Runway maintenance is down as the runways are still relatively new.

## **Trailer Park**

This department is relatively flat. We take in lot rents to cover the expenses and any excess at the end of the year is put into the Trailer Park Reserve.

## **Cemeteries**

This is an unfunded mandate on the City by the state.

The increase this year is to reinstate the money towards flags and flag holders. The VFW may request more money, but as of this writing we have not received a different request.

## **Insurance and Retirement**

Workers comp is up based upon our estimates and the claims this year. An accurate number will be known in November.

Liability insurance is down slightly in part due to the fact I have become a Certified Maine Manager which will provide the city with a discount on our Public Officials/Employment Practices Liability insurance.

## **Unclassified**

This department is up slightly. With the abatements that have been given the last two years an increase is warranted. Bad Debt Write-Off is staying the same

## **Capital Improvements**

Overall this department is up slightly.

Airport reserve is down based upon the amount in the reserve and the projects coming up over the next several years.

LED Street lights should likely be funded at a much higher level that it is factored into the budget for. We will likely have an opportunity to convert all street lights to LED's and bring back the ones that were removed, in 2016 and would see cost savings moving forward.

General Government computers and typewriters are down slightly based upon the current amount in the reserve and our five year projected needs. Part of this savings will be used to offset the Channel 8 account clean up.

We are asking for \$6,936 to clean the negative balances in the accounts G1-373-02 (Comp Plan, -1,678.55), G1-373-06 (Charter Commission, -3,422.05), G1-373-08 (Channel 8, -1,835).

We are combing the Fire Computer Reserve and the Ambulance Computer reserve into one line.

We are asking for \$30,000 for building maintenance which will cover the costs for to replace the parking lot area at the Fire Station.

The Police Gun reserve line is down as we are back on a replacement plan. The car reserve is up due to price increases.

The Community Pool reserve is down due to the project being held up by the school building project.

The Rec Van reserve is being requested at \$7,000 this year. This is being offset by a reduction in the Parks Improvement and Civic Beautification reserves.

The Biomass Boiler debt is up based upon our debt repayment schedule.

More detail is provided in the Capital Equipment requests that are later on in this package.

### **Things that are being left behind**

There are a number of things that are getting left behind in this budget, in order to meet the request of no tax increase.

Adjustments to salaries to keep wages paid by the city in line with our peer communities is not happening this year. The City will continue to slip further behind in keeping staff paid at a level that is close to their peers in other communities, including within the County. This is for union and non-union employees alike. The amount of turnover we have seen in the past 12-18 months has been higher than the historical average. That can, at least partially, be attributed to the fact people can earn higher wages elsewhere. As a best practice, a wage and classification study should be done every 2 years.

The U.S. Department of Labor is proposing to increase the minimum dollar amount employers must pay a salaried worker to \$50,444, up from \$23,660. If this passes for 2016, and many experts believe it will, we will need to either increase the salaries or change the classification of at least five employees the City has. This will have impacts on salary lines, overtime lines, or both.

The library has seen increased usage and there are a number of good programs there. In order to bring the library to its full potential we should have 2 full time librarians there. The library has brought in a lot of grant money, \$33,900 from January through August of this year, and another \$2,300 of in-kind donations in that same time period. If we had a another full time librarian we could expound on another asset that has taken great leaps forward in this past year from a library that was stuck in the past to one that embraces change, has programs kids are interested in, and stimulates the minds of our youth. They also offer another great option for kids and families in addition to the Rec programs that are offered.

We are unable to put more money into the Compensated Absences reserve line. I would strongly urge Council to reconsider their decision to put the \$441,151.73 we received back from the Maine State Retirement System to fund balance and allocate that to the Compensated Absences reserve line as was originally recommended. If that was done \$25,000 a year would be adequate to fully fund the liability going forward. If Council allows us to use unspent funds from 2015 to

put into this line and would put the MSRS funds into this line it's possible that we could be fully funded for 2016. At that point funding it at \$10,000 - \$15,000 a year would be sufficient.

Once again we are not budgeting for requests from organizations such as the Red Cross, Aroostook Agency on Aging, the Homeless Shelter, and others.

Other things such as Code Enforcement and Human Resources duties as already discussed, would continue to be picked up as best as we can by staff.

## **Enterprise Funds**

### **Economic Development**

This department has 1 full time employee (the marketing and events coordinator) and half of my salary coming from it.

The advertising line has been increased slightly. We've been advertising the opportunities that exist here in Caribou, along with our manufacturing space the city has available, in state wide magazines and journals.

Legal fees are used for things like Credit Enhancement Agreements.

Professional dues is for our grant research software that we pay for annually. This department handles a lot of our grants.

Meals, lodging, and Conference fees are down as we anticipate fewer conferences this year.

For 2016 we are not budgeting for continuing our contract with Buxton. Our contract is up in December of 2016. This could be something we budget for in 2017 if warranted.

Thursdays On Sweden and Heritage Days are funded at the same level for 2016 as they are at 2015. The Marketing and Event coordinator did a fantastic job and was able to raise a lot of sponsorships for both events in 2015 to help mitigate the costs to the city this year.

The Chamber is requesting \$15,000 for 2016. Their request is later in this package.

The rest of the lines for the Nylander building are staying relatively flat.

## **Housing**

This department is paying for the salary and benefits for the Housing Director. Any leftover money at the end of the year goes to the Housing reserve. Expenses above revenues are paid for from the Housing reserve. Property tax dollars do not fund this department.

The funding for Housing has been cut by the feds over the last several years. Unfortunately there is little left that the City could charge for rent.

## **FSS**

This department is grant funded and only pays for the position salary and benefits. We do not know what the funding level will be, if we get the grant at all, for next year. Any difference between funding levels and expenses will be paid for out of the FSS Reserve. Property tax dollars do not fund this department.

The biggest increase in this department is the health insurance.

## **Snowmobile Maintenance**

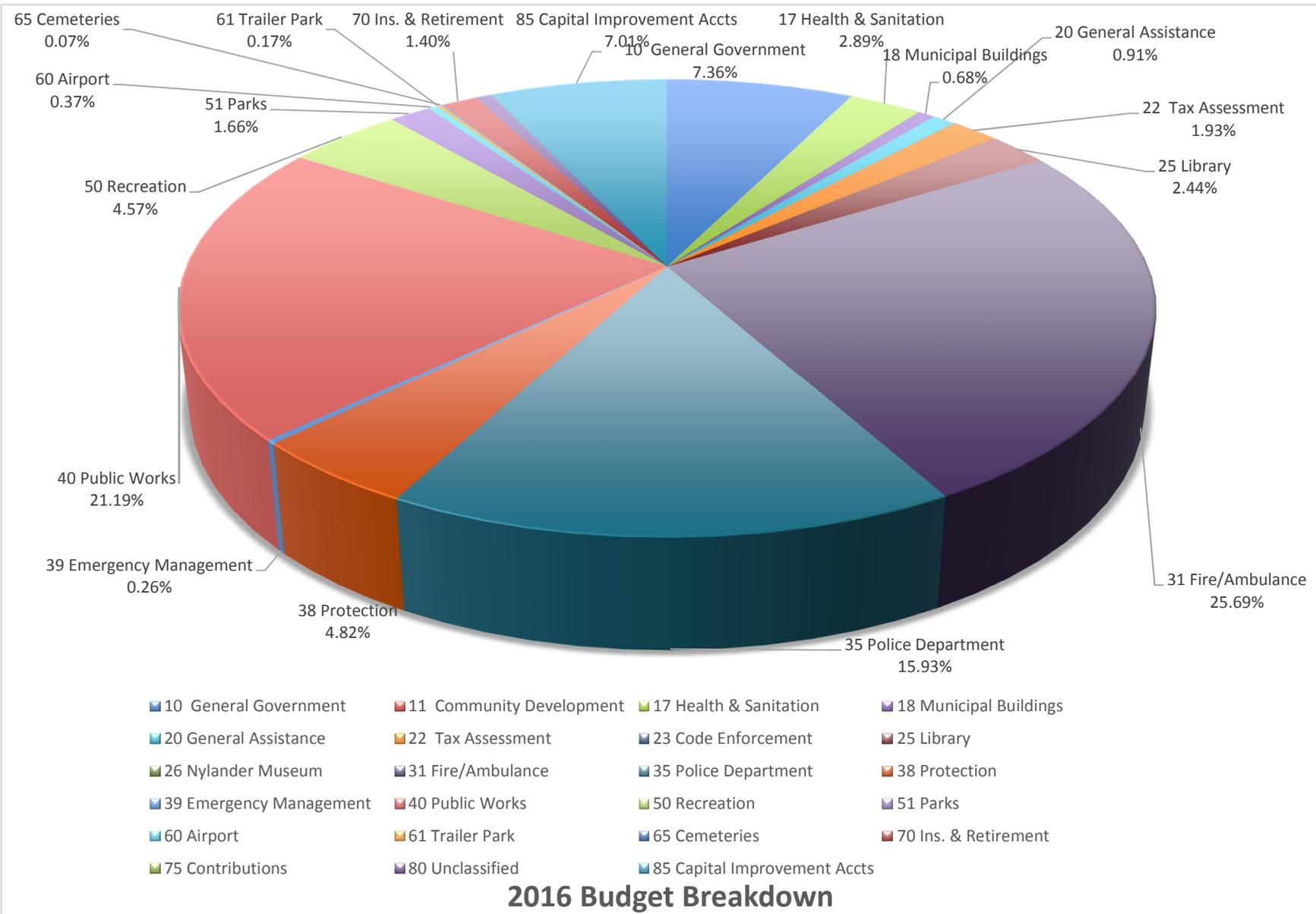
This department is funded by grants from the state and snowmobile registration fees. Any excess funds we receive go into a reserve account for this department. In expenses over revenues are paid for out of that reserve account. Property tax dollars do not fund this department.

In the past this department has used its own fuel filling station rather than the pumps at Public Works. Going forward they will be using the pumps at public works. Diesel fuel is the largest change to the department.

I and the Department Heads are happy to answer any questions the Council and citizens may have on the budget presented here tonight.

**Summary Sheet of Historical Expenditures (Totaled by Department)**

<b>General Fund</b>									
<u>Department</u>	<b>3 year Average Expenditures</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>	<b>% Change</b>
<b>10 General Government</b>	615,597	650,269	667,792	686,623	462,643	638,435	654,172	(32,451)	-4.7%
<b>11 Community Development</b>	59,465	-							
<b>17 Health &amp; Sanitation</b>	266,914	260,461	260,203	251,687	190,173	253,319	256,710	5,023	2.0%
<b>18 Municipal Buildings</b>	72,948	77,577	67,830	79,574	50,628	77,899	60,698	(18,876)	-23.7%
<b>20 General Assistance</b>	72,455	75,901	54,662	71,823	52,670	71,697	81,141	9,318	13.0%
<b>22 Tax Assessment</b>	149,203	147,536	130,879	157,628	106,948	152,362	171,041	13,413	8.5%
<b>23 Code Enforcement</b>	85,071	34,825	33,132	26,361	4,977	8,308	-	(26,361)	-100.0%
<b>25 Library</b>	265,098	228,619	222,059	213,356	157,152	211,116	216,689	3,333	1.6%
<b>26 Nylander Museum</b>	23,509	-	-	-	-	-	-	-	
<b>31 Fire/Ambulance</b>	2,142,896	2,030,241	2,162,522	2,208,433	1,621,467	2,215,174	2,282,531	74,098	3.4%
<b>35 Police Department</b>	1,105,617	1,210,290	1,180,236	1,373,837	931,702	1,285,389	1,415,112	41,275	3.0%
<b>38 Protection</b>	469,454	410,033	417,292	410,830	282,531	424,561	428,200	17,370	4.2%
<b>39 Emergency Management</b>	18,084	23,650	11,651	25,967	8,753	21,814	23,312	(2,655)	-10.2%
<b>40 Public Works</b>	2,014,932	1,904,181	1,856,257	1,975,394	1,199,315	1,929,866	1,882,512	(92,882)	-4.7%
<b>50 Recreation</b>	426,671	392,690	384,530	416,940	278,296	394,263	406,319	(10,621)	-2.5%
<b>51 Parks</b>	142,271	137,450	132,531	150,799	108,383	145,418	147,795	(3,004)	-2.0%
<b>60 Airport</b>	39,424	33,379	39,412	35,804	22,555	32,917	32,726	(3,078)	-8.6%
<b>61 Trailer Park</b>	14,355	14,698	14,698	15,616	9,071	14,827	15,505	(111)	-0.7%
<b>65 Cemeteries</b>	6,533	6,900	6,900	5,900	6,400	6,400	6,400	500	8.5%
<b>70 Ins. &amp; Retirement</b>	424,237	454,487	448,072	121,000	107,695	293,524	124,600	3,600	3.0%
<b>75 Contributions</b>	42,082	-	-	-				-	
<b>80 Unclassified</b>	40,399	31,000	35,189	51,000	35,981	60,225	55,800	4,800	9.4%
<b>85 Capital Improvement Acct</b>	321,456	573,153	573,153	607,294	607,294	607,294	623,088	15,794	2.6%
<b>Position to be eliminated</b>							(60,940)	(60,940)	
<b>Totals</b>	<b>8,818,671</b>	<b>8,697,341</b>	<b>8,699,000</b>	<b>8,885,867</b>	<b>6,244,633</b>	<b>8,844,808</b>	<b>8,823,412</b>	<b>(62,455)</b>	<b>-0.7%</b>



<b>General Fund - General Government</b>								
<b>Department</b>	<b>Average Expenditures (13-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>10 General Government</b>								
001 Salaries								
01 Regular Pay	378,785	379,799	375,311	368,863	255,341	342,796	330,768	(38,095)
002 City Council Salaries	-							-
01 Council Salaries	9,743	12,450	10,790	12,450	7,280	11,300	12,450	-
003 Office Supplies	-							-
01 Postage	4,051	5,500	4,459	5,000	2,039	4,250	4,400	(600)
02 Advertising	3,505	3,500	3,708	3,500	2,726	3,600	3,600	100
03 Copier Rental	4,245	3,900	5,218	4,500	3,176	4,764	4,500	-
05 Printer Ink	2,029	2,750	862	2,000	1,277	1,825	2,000	-
07 Paper	1,469	1,800	1,438	1,500	722	1,127	1,400	(100)
08 Office Supplies	8,303	9,500	6,311	9,000	7,819	11,729	8,500	(500)
10 Annual Report	1,882	1,500	1,090	1,100	1,075	1,100	1,100	-
005 General Govt. Legal Fees	-							-
04 Legal Fees	31,748	20,000	50,049	20,000	11,021	16,000	17,000	(3,000)
007 Audit	-							-
01 Audit	19,000	15,000	15,000	16,000	15,500	16,000	17,000	1,000
008 Computer Maintenance	-							-
01 Computer Maintenance	33,091	36,400	38,696	36,800	18,656	38,815	39,000	2,200
02 Hosted Services	5,852	6,000	6,638	6,720	4,226	6,387	6,720	-
009 Professional Dues	-							-
01 Subscriptions	21	200						-
04 Professional Dues	11,202	12,000	11,401	11,500	10,454	11,500	12,000	500
010 Travel Expenses	-							-
01 Mileage	3,096	3,500	3,719	3,000	644	2,500	1,000	(2,000)
02 Meals & Lodging	1,888	2,500	3,197	2,500	178	1,978	2,200	(300)
04 Conference Fees	870	1,600	1,685	1,600	1,044	1,544	1,600	-
011 Training & Education	-							-
02 Training & Education	841	1,200	793	1,200	985	1,200	1,300	100
012 Elections	-							-
01 Elections	5,183	9,000	6,699	4,900	840	4,900	8,000	3,100
02 Contracted Expenses	1,929	2,360	2,149	1,750	-	1,750	2,115	365
03 Seccession Election							4,425	4,425
013 Car Allowance	-							-
01 Car Allowance	589	1,300	480	800	-	400		(800)
014 New Equipment	-							-
01 New Equipment	1,491	2,000	762	1,500	180	900	1,500	-
015 Telephone	-							-
01 Cell Phone	38							-
04 Telephone	6,481	7,000	6,697	7,000	5,310	7,088	7,200	200

<b>General Fund - General Government</b>								
<b>Department</b>	<b>Average Expenditures (13-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
017 Communications	-							-
01 Web Site	95	130	59	70	59	59	335	265
03 Internet	1,674	1,320	1,293	1,320	1,080	1,440	1,440	120
018 Health Insurance	-							-
01 Health Insurance	102,697	106,560	107,731	119,077	83,040	102,776	117,646	(1,432)
019 Miscellaneous Expenses	-							-
01 Misc Expenses	3,451	1,500	566	1,500	627	2,026	1,500	-
020 Computers & Typewriters	-							-
01-Computers & Typewriters	5,000							-
036 Vehicle Insurance								-
01 - Vehicle Insurance					222	444	2,000	2,000
038 Social Security								-
01 Social Security				28,218	18,967	26,224	25,304	(2,914)
040 City & State Retirement								-
01 City & State Retirement				12,255	7,790	11,213	13,170	915
073 Vehicle Repairs								-
01 Vehicle repairs	990		990	1,000	364	800	1,000	-
075 Gas/Oil/Filters								-
01 Gas/Oil/Filters							2,000	2,000
181 Soil & Water Conservation	-							-
01 Soil & Water Conservation	650							-
178 NMDC	-							-
01 NMDC	13,481							-
<b>Totals</b>	<b>665,370</b>	<b>650,269</b>	<b>667,792</b>	<b>686,623</b>	<b>462,643</b>	<b>638,435</b>	<b>654,172</b>	<b>(32,451)</b>

<b>General Fund - Health and Sanitation</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>17 Health &amp; Sanitation</b>								
022 Health Officer								
01 Health Officer	500	500	500	500	-	500	500	-
023 Tri-Community Landfill								-
01 Tri-Community Landfill	264,280	259,961	259,703	251,187	190,173	252,819	256,210	5,023
								-
<b>Totals</b>	266,914	260,461	260,203	251,687	190,173	253,319	256,710	5,023

<b>General Fund - Municipal Buildings</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>18 Municipal Buildings</b>								
024 Maintenance - Comm. Center	-							
01 Maintenance - Comm. Center	-							
02 Water & Sewer	629	500	834	425	867	1,541	900	475
03 Janitorial	250	2,780	500					-
04 Electric	2,388	2,500	2,386	2,250	1,704	2,272	2,250	-
06 Lions Building	413	5,500	825	6,500	1,200	5,000	6,500	-
025 Heating Fuel - Lions Building	-							-
01 Heating Fuel Lions Building	3,543	2,000	3,103	5,000	4,511	5,803	5,000	-
026 Heating Fuel	-							-
03 Heating Fuel	16,045	17,500	14,473	16,400	9,184	12,946	13,000	(3,400)
027 Electricity	-							-
11 Electricity	15,259	14,500	15,910	14,500	8,828	14,174	14,500	-
028 Water	-							-
05 Water	754	850	779	775	469	850	800	25
029 Sewer	-							-
01 Sewer	545	500	629	540	290	610	630	90
030 Building Supplies	-							-
01 Building Supplies	2,885	3,000	2,563	3,000	1,630	2,700	3,000	-
031 Building Maintenance	-							-
01 Building Maintenance	5,944	5,500	5,778	6,000	2,141	5,800	6,000	-
03 Boiler Maintenance	9,194	7,000	9,194	12,220	8,594	12,220	5,000	(7,220)
032 Property Insurance	-							-
01 Property Insurance	2,001	2,606	630	1,514	1,105	1,343	3,118	1,604
033 Building Insurance-Comm. Ctr.	-							-
01 Building Ins. - Comm. Ctr.	1,573	2,391						-
271 Contracted Services	-							-
01 Janitorial & Supplies	13,640	10,450	10,228	10,450	10,105	12,640		(10,450)
XXX Municipal Building Reserve	2,500							-
<b>Totals</b>	<b>77,562</b>	<b>77,577</b>	<b>67,830</b>	<b>79,574</b>	<b>50,628</b>	<b>77,899</b>	<b>60,698</b>	<b>(18,876)</b>

<b>General Fund - General Assistance</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>20 General Assistance</b>								
001 Salaries								
01 Regular Pay	14,978	18,737	16,432	19,220	11,824	16,665	19,715	495
003 Office Supplies	-							-
01 Postage	106	100	92	100	71	100	105	5
05 Printer Ink	37	50	-	-	60	60	60	60
08 Office Supplies	51	50	42	50	-	50	-	(50)
006 Legal Fees	-							-
01 Legal Fees	37	250	55	-	-			-
010 Travel Exp	-							-
04 Conf Fee	121	200	-	150			150	-
011 Training & Education	-							-
02 Training & Education	95	125	65	125	65	65	65	(60)
018 Health Insurance	-							-
01 Health Insurance	4,153	5,239	4,407	7,024	4,143	5,688	7,485	460
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	9	50	-	50	9		50	-
038 Social Security	-							-
01 Social Security	-			1,470	830	1,275	1,508	38
040 City & State Retirement	-							-
01 City & State Retirement	-			673	457	583	743	70
044 Reimbursements	-							-
01 Reimbursements	(21)							-
051 Equipment Maintenance	-							-
05 Equipment Maintenance	932	1,100	885	960	675	960	960	-
053 G.A. - City	-							-
01 G. A. City	38,028	48,000	32,149	40,000	34,536	45,751	47,300	7,300
02 - G.A. State	890	2,000	535	2,000		500	2,000	-
03 - GA - Nonreimbursible							1,000	1,000
<b>Totals</b>	<b>59,418</b>	<b>75,901</b>	<b>54,662</b>	<b>71,823</b>	<b>52,670</b>	<b>71,697</b>	<b>81,141</b>	<b>9,318</b>

General Fund - Tax Assessing								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>22 Tax Assessment</b>								
001 Salaries								
01 Regular Pay	88,427	99,177	94,380	100,751	76,220	101,757	110,590	9,838
02 Overtime Pay	-						2,500	2,500
07 Salaries-Bd of Assessors	1,500	1,500	1,500	1,500	-	1,500	1,500	-
003 Office Supplies	-							-
01 Postage	-							-
05 Printer Ink	270	200	146	200	138	138	300	100
08 Office Supplies	29	400	204	400	137	337	300	(100)
006 Legal Fees	-							-
01 Legal Fees	-	500	-	500	-	-	-	(500)
009 Professional Dues	-							-
04 Professional Dues	200	260	189	400		200	600	200
010 Travel Expenses	-							-
01 Mileage	1,388	2,192	1,634	2,000	24	500	1,000	(1,000)
02 Meal & Lodge	1,893	3,172	2,374	3,000	838	1,200	3,000	-
011 Training & Education	-							-
02 Training & Education	953	1,105	1,401	1,500	441	900	2,500	1,000
013 Car Allowance	-							-
01 Car Allowance	2,242	4,035	89	1,000	26	100	1,000	-
015 Telephone	-							-
01 Cell Phone	123	425	150	200	207	295	500	300
04 Telephone	490	500	476	500	402	531.00	500	-
018 Health Insurance	-							-
01 Health Insurance	32,531	26,085	24,804	27,709	21,232	27,709	29,523	1,814
019 Miscellaneous Expenses	-							-
01 Misc. Expense	51	50						-
038 Social Security	-							-
01 Social Security	-			7,707	5,441	7,252	8,460	753
040 City & State Retirement	-							-
01 City & State Retirement	-			2,009	1,535	2,043	2,218	209

<b>General Fund - Tax Assessing</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
055 Books & Periodicals	-							-
03 Books & Periodicals	470	735	208					-
056 Contracted Services	-							-
01 Registry	1,141	2,200	36	750	216	400	350	(400)
04 Contracted Services	3,231	5,000	3,289	7,500	92	7,500	4,500	(3,000)
01 Assessment Reserve	22,734							-
058 Codes Maintenance								-
01 Codes Maintenance							200	200
075 Gas/Oil/Filters								-
01 Gas/Oil/Filters							1,500	1,500
<b>Totals</b>	157,673	147,536	130,879	157,628	106,948	152,362	171,041	13,413

**General Fund - Code Enforcement**

<u>Department</u>	3 Year Average Expenditures (11-13)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End
<b>23 Code Enforcement</b>						
001 Salaries						
01 Regular Pay	68,265	31,750	29,283	20,800	4,240	6,500
003 Office Supplies	-					
01 Postage	51	125	43	100		25
02 Advertising	127					
05 Printer Ink	5	200	-			
08 Office Supplies	410	1,000	870	400		
006 Legal Fees	-					
01 Legal Fees	382					
009 Professional Dues	-					
04 Professional Dues	95	20	205	145		145
010 Travel Expenses	-					
01 Mileage	107	400	270	1,000	156	200
05 Travel Expenses	84		838			
011 Training & Education	-					
02 Training & Education	116		363	1,000	135	400
013 Car Allowance	-					
01 Car Allowance	1,262	800	302	-		
015 Telephone	-					
01 Cell Phone	151	180	157	-	127	191
04 Telephone	285					
017 Communications	-					
01 Web Site	(24)					
03 Communications	79	250	255	-		
018 Health Insurance	-					
01 Health Insurance	13,580					
038 Social Security						
01 Social Security				1,591	319	497
040 City & State Retirement						
01 City & State Retirement				525		-
057 Planning	-					
01 Planning	311					
058 Codes Maintenance	-					
01 Codes Maintenance	210	100	546	500		200
383 Planning Board	-					
02 Misc	-			300		150
<b>Totals</b>	85,499	34,825	33,132	26,361	4,977	8,308

As Code and Assessing are being done in the same department we are proposing to move these expenses into the assessing budget.

<b>General Fund - Library</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>25 Library</b>								
001 Salaries								
01 Regular Pay	154,496	136,629	129,605	101,997	77,188	102,055	103,756	1,759
02 Overtime	886	1,000	557	-				-
003 Office Supplies	-							-
01 Postage	67	350	202	750	255	320	750	-
02 Advertising	73		143	250	152	250	250	-
03 Copier Rental	-			1,500	1,103	1,853	1,500	-
05 Printer Ink	63	200	188	-				-
07 Paper	25	100	75	-	80		100	100
08 Office Supplies	2,659	2,350	2,195	1,200	933	1,200	1,200	-
005 Gen Gov't Leg	-							-
01 CCC&I	17							-
008 Computer Maintenance	-							-
01 Computer Maintenance	8,064	13,200	12,654	13,200	10,612	13,200	13,200	-
009 Professional Dues	-							-
01 Subscriptions	249		249	200	179	200	200	-
010 Travel Expenses	-							-
01 Mileage	139							-
02 Meals & Lodging	178							-
05 Travel Expenses	196	500	96	500	272	500	500	-
011 Training & Education	-							-
02 Training & Education	371	550	397	500	104	450	500	-
014 New Equipment	-							-
01 New Equipment	2,069	2,250	2,259	2,250	2,302	2,302	2,250	-
015 Telephone	1,937							-
04 Telephone	2,304	2,500	2,175	2,500	1,624	2,175	2,170	(330)
016-02 Misc Income	750							-
018 Health Insurance	-							-
01 Health Insurance	17,371	16,176	15,306	19,120	14,640	19,120	20,375	1,254
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	216	250	243	250	250	250	250	-
026 Heating Fuel	-							-
03 Heating Fuel	15,547	17,690	13,761	16,690	7,757	12,832	14,000	(2,690)
027 Electricity	-							-
11 Electricity	4,280	4,217	5,069	4,217	3,344	4,214	4,217	-
028 Water	-							-
05 Water	245	334	290	334	120	290	334	-
029 Sewer	-							-
01 Sewer	217	225	250	225	100	225	225	-

<b>General Fund - Library</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
031 Building Maintenance	-							-
01 Building Maintenance	9,824	8,000	12,487	6,000	2,364	5,000	6,000	-
032 Property Insurance	-							-
01 Property Insurance	2,038	3,098	711	1,741	1,429	1,862	1,741	-
038 Social Security	-							-
01 Social Security	-			7,841	5,611	7,807	7,937	97
040 City & State Retirement	-							-
01 City & State Retirement	-			1,591	883	1,591	1,754	163
055 Books & Periodicals	-							-
03 Books & Periodicals	20,181	19,000	18,968	19,000	14,731	19,000	19,000	-
271 Contracted Services	-							-
01 Janitorial & Supplies	4,180		4,180	11,000	10,580	13,880	13,880	2,880
406 Programming	-							-
01 Library Programs	-			500	540	540	600	100
291 Computer Reserve	-							-
01 Computer Reserve	300							-
000 Roof Phase I	-							-
01 Roofing Phase I	5,500							-
<b>Totals</b>	<b>254,442</b>	<b>228,619</b>	<b>222,059</b>	<b>213,356</b>	<b>157,152</b>	<b>211,116</b>	<b>216,689</b>	<b>3,333</b>

General Fund - Fire/Ambulance Department								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
001 Salaries								
01 Regular Pay	652,397	764,932	757,772	768,999	580,401	771,225	778,371	9,372
02 Overtime	203,220	192,610	241,331	240,033	200,115	254,650	269,905	29,872
05 Stand By Pay	33,401	39,140	30,072	39,140	27,660	36,076	36,000	(3,140)
07 Amb. Billing Salaries	77,870	81,968	76,108	92,941	67,080	89,951	75,362	(17,579)
08 Special Transports	242	400	319	400	-	300	400	-
003 Office Supplies	-							-
01 Postage	1,353	1,700	1,806	1,550	1,361	1,600	1,400	(150)
03 Copier Rent	15	-		-				-
04 Equipment Repair	69	-		-				-
05 Printer Ink	525	700	642	1,000	593	700	700	(300)
07 Paper	-							-
08 Office Supplies	5,167	4,100	7,000	5,400	4,072	4,500	5,400	-
09 Amb. Billing Supplies	194	1,200	581	1,200	-		500	(700)
13 Houlton Supplies	3,310	3,700	2,637	3,700	1,683	3,100	3,500	(200)
14 Calais Supplies	2,889	3,100	2,411	3,700	1,547	3,100	3,000	(700)
15 Van Buren Supplies	1,345	3,100	1,618	3,100	758	745		(3,100)
16 Island Falls Supplies	522	-	1,566	2,000	655	1,500	500	(1,500)
17 Patten Supplies					166	700	1,000	1,000
009 Professional Dues	-							-
01 Subscriptions	217	400	246	100	10	140	200	100
04 Professional Dues	2,590	4,000	2,503	4,000	2,255	3,000	3,000	(1,000)
010 Travel Expenses	-	-		-				-
01 Mileage	360	500	299	500	130	400	600	100
02 Meals & Lodging	114	500	478	500	-	250	-	(500)
05 Travel Expenses	487	2,500	977	2,500	1,333	1,700	2,500	-
011 Training & Education	-							-
02 Training & Education	5,597	10,000	6,486	10,000	4,074	8,000	10,000	-
014 New Equipment	-							-
01 New Equipment	9,736	13,500	11,846	13,500	5,559	13,250	13,500	-
015 Telephone	-							-
01 Cell Phone	1,630	1,800	1,661	1,900	1,900	3,104	3,200	1,300
04 Telephone	6,346	7,000	5,464	7,000	4,165	5,560	5,600	(1,400)
016 Misc Income	-							-
01 Insurance Reports	(4)	-		-				-
017 Communications	-							-
01 Website	32	-		-				-
03 Internet	911	1,400	1,217	1,400	720	1,080	1,080	(320)
018 Health Insurance	-							-
01 Health Insurance	204,006	219,386	230,821	276,546	209,624	274,859	294,226	17,680
019 Miscellaneous Exp.	-							-
01 Misc. Expense	1,624	2,300	1,532	1,200	589	1,500	1,500	300
026 Heating Fuel	-							-
03 Heating Fuel	29,525	19,000	24,338	23,100	21,688	25,000	23,000	(100)

General Fund - Fire/Ambulance Department								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
027 Electricity	-							-
11 Electricity	9,524	10,000	10,672	10,000	6,968	10,500	10,500	500
028 Water	-	-						-
05 Water	572	575	632	575	330	660	650	75
029 Sewer	-	-						-
01 Sewer	432	450	426	450	214	428	430	(20)
030 Building Supplies	-							-
01 Building Supplies	2,892	3,500	4,134	4,500	2,822	4,500	4,000	(500)
031 Building Maintenance	-							-
01 Building Maintenance	9,501	13,000	11,044	13,000	5,118	13,000	12,000	(1,000)
032 Property Insurance	-							-
01 Property Insurance	2,292	2,695	904	2,220	1,758	2,250	1,980	(240)
034 Workers Comp.	-							-
01 Workers Comp.	36,985	35,185	39,590	35,760	29,616	35,760	41,000	5,240
035 Unemployment Comp	-							-
01 Unemployment Comp.	4,616	4,400	8,565	8,020	6,989	8,020	8,300	280
036 Vehicle Insurance	-							-
01 Vehicle Insurance	4,379	5,441	4,041	9,892	8,367	11,257	12,000	2,108
037 Liability Insurance	-							-
01 Liability Insurance	3,588	4,500	1,355	3,300	2,438	3,252	3,252	(48)
038 Social Security	-							-
01 Social Security	76,785	73,649	86,930	87,295	63,862	88,143	83,782	(3,513)
040 City & State Retirement	-							-
01 City & State Retirement	-			42,912	17,312	44,812	60,392	17,480
046 Recognitions	-							-
01 Recognitions	1,864	2,000	2,109	2,000	800	1,600	-	(2,000)
051 Equipment Maint.	-							-
01 Software	-	600	-	-				-
03 Maintenance Contracts	10,339	10,100	8,874	10,100	5,001	9,000	10,000	(100)
05 Equipment Main.	5,478	8,000	8,521	8,500	7,131	8,500	8,500	-
067 Paid Call Firefighters	-							-
01 Paid Call Firefighters	24,780	26,000	25,709	26,000	1,200	25,000	26,000	-
068 Janitorial Services	-							-
01 Janitorial Services	4,630	-		-			-	-
069 Paid Call Insurance	-							-
01 Paid Call Insurance	621	1,010	704	600	676	676	700	100
070 Clothing Allowance	-							-
01 Uniforms	6,179	8,500	8,948	8,500	2,825	8,000	9,000	500
02 Turnout Gear	2,721	6,500	6,436	6,500	2,447	6,500	7,000	500
03 Clothing	816	-		-				-
04 Boots	-	500	-	800	322	500	700	(100)
06 Clothing Allowance	3,446	2,500	2,025	3,000	-	2,500	2,500	(500)

General Fund - Fire/Ambulance Department								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
071 Radio Maintenance	-							-
01 Vehicle	882	3,000	1,793	3,000	1,167	2,000	2,000	(1,000)
02 Building	167	1,500	500	1,000	-	250	1,000	-
03 Radio Maintenance	4,320	6,000	6,925	5,500	1,919	5,000	6,000	500
072 Ladder Testing	-							-
01 Ladder Testing	748	1,250	1,250	1,500	-	1,500	1,300	(200)
073 Vehicle Repair	-							-
01 Vehicle Repair	13,491	12,000	17,256	12,000	11,047	14,500	15,000	3,000
074 Tires	-							-
01 Tires	3,327	5,500	4,186	5,000	2,500	4,200	7,000	2,000
02 Tire Replacement	816	1,500	1,341	2,000	1,176	1,800		(2,000)
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	3,953	4,000	4,947	4,000	2,225	3,000	5,000	1,000
076 Diesel Fuel	-							-
01 Diesel Fuel	42,829	41,200	50,428	42,200	22,319	36,709	30,000	(12,200)
077 Batteries	-							-
01 Vehicle	(327)	1,000	649	1,500	823	900	1,000	(500)
02 Equipment	176	500	-	1,000	-	250	500	(500)
03 Batteries	423	1,250	-	1,000	-	250	100	(900)
078 Field Expenses	-							-
01 Field Expenses	496	1,200	328	1,200	764	1,000	1,200	-
079 Employee Physicals	-							-
01 Employee Physicals	1,084	2,700	937	2,700	773	1,400	2,700	-
080 Paid Call Volunteers	-							-
01 Paid Call Volunteers	10,000	13,000	6,445	12,000	1,063	4,000	3,000	(9,000)
082 Bad Debt Allowance	-							-
01 Bad Debt Allowance	116,768	100,000	147,575	85,000	73,184	85,000	100,000	15,000
083 Contractual Allowance	-							-
01 Contractual Allowance	292,839	Moved to Revenues		-				-
085 Transport Meals	-							-
01 Transport Meals	9,011	7,000	11,088	10,000	5,703	9,347	10,000	-
086 Air Transports	-							-
01 Air Transports	243,155	210,000	248,322	210,000	178,723	235,000	240,000	30,000
087 Medical Supplies	-							-
01 Ambulance Supplies	4,947	7,000	5,091	7,000	5,820	6,820	7,000	-
02 Oxygen	3,214	4,000	3,130	3,000	2,840	3,700	4,000	1,000
03 Medical Supplies	6,574	7,000	5,477	7,000	4,188	6,200	7,000	-
292 EMS Licenses	-							-
01 EMS License	1,218	1,600	1,503	1,500	904	1,500	1,600	100
226 Ambulance Reserve	-							-
01 Ambulance Reserve	32,500	-		-				-
228 Amb Computer Reserve	-							-
01 Amb. Computer Rese	350	-		-				-
222 Fire Equipment Reserve	-							-

**General Fund - Fire/Ambulance Department**

<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
01 Fire Equipment Reserv	27,500	-		-				-
223 Fire Hose Reserve	-	-		-				-
01 Fire Hose Reserve	500	-		-				-
224 Foam Reserve	-	-		-				-
01 Foam Reserve	200	-		-				-
225 Fire Computer Reserve	-	-		-				-
01 Fire Computer Reserv	150	-		-				-
000 Furnace Replacement	-	-		-				-
01 Furnace Replacement	6,000	-		-				-
<b>Totals</b>	2,285,439	2,030,241	2,162,522	2,208,433	1,621,467	2,215,174	2,282,531	74,098

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>35 Police Department</b>								
001 Salaries								
01 Regular Pay	726,420	759,407	754,567	780,749	537,016	717,217	787,393	6,644
02 Overtime	48,048	50,000	53,855	55,000	57,820	83,322	80,000	25,000
06 Police Reserves Salary	4,147	1,500	9,666	10,000	14,124	20,000	15,000	5,000
003 Office Supplies	-							-
01 Postage	408	400	468	400	315	400	400	-
02 Advertising	100	200	100	200	184	250	200	-
03 Copier Rental	1,750	1,800	1,950	1,800	1,200	1,800	1,800	-
05 Printer Ink	435	450	414	450	309	425	450	-
07 Paper	317	300	192	300	146	200	300	-
08 Office Supplies	1,343	1,400	1,632	1,400	957	1,400	1,400	-
006 Legal Fees	-							-
01 Legal Fees	-	500	-	500	-	-		(500)
009 Professional Dues	-							-
01 Subscriptions	164	240	50	740	874	874	740	-
04 Professional Dues	353	400	250	400	280	280	400	-
010 Travel Expenses	-							-
01 Mileage	524	1,000	210	1,000		500	1,000	-
02 Meals & Lodging	1,259	2,200	2,293	2,200	805	2,150	2,200	-
05 Travel Expenses	500	1,000	519	1,000		500	1,000	-
011 Training & Education	-							-
02 Training & Education	12,133	20,500	17,122	20,500	9,239	17,000	20,500	-
013 Car Allowance	-							-
01 Car Allowance	3,210	4,200	2,868	4,200	1,035	3,000	3,200	(1,000)
014 New Equipment	-							-
01 New Equipment	1,772	2,500	1,611	2,500	396	1,900	2,500	-
015 Telephone	-							-
01 Cell Phone	1,732	2,200	1,580	2,200	1,262	2,242	2,200	-
04 Telephone	5,091	5,400	4,153	5,000	3,161	4,212	4,300	(700)
017 Communication Fees	-							-
01 Web Site	109	-						-
03 Internet	1,998	2,400	2,361	2,400	1,730	2,209	2,900	500
018 Health Insurance	-							-
01 Health Insurance	238,725	245,406	226,877	255,860	170,841	223,308	263,306	7,447
019 Miscellaneous Expenses	-							-
01 Misc. Expense	1,466	1,500	1,715	1,500	269	1,450	1,500	-
027 Electricity	-							-
13 Radio Tower	126	200	142	200	120	190	200	-
028 Water	-							-
05 Water	498	400	582	500	336	454	500	-
030 Building Supplies	-							-
01 Building Supplies	1,632	1,500	1,755	1,500	1,236	1,500	1,500	-
031 Building Maintenance	-							-

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
01 Building Maintenance	2,071	2,500	2,609	2,500	424	2,300	2,500	-
032 Property Insurance	-							-
01 Property Insurance	255		255	625	499	641	580	(45)
036 Vehicle Insurance	-							-
01 Vehicle Insurance	3,902	4,100	3,728	9,126	7,607	9,790	9,180	54
037 Liability Insurance	-							-
01 Liability Insurance	4,325		4,325	10,588	7,670	10,385	10,100	(488)
038 Social Security	-							-
01 Social Security	-			64,669	45,226	62,771	67,472	2,803
040 City & State Retirement	-							-
01 City & State Retirement	-			35,632	12,030	33,253	46,181	10,548
044 Reimbursement	-							-
01 Reimbursement	(100)							-
068 Janitorial Services	-							-
01 Janitorial Services	4,742	5,088	4,744	4,940	3,629	4,840	4,940	-
070 Clothing Allowance	-							-
01 Uniforms	4,535	5,600	5,171	5,600	2,983	5,200	5,600	-
071 Radio Maintenance	-							-
01 Vehicle	85	500	105	500	33	100	500	-
03 Radio Maintenance	771	1,500	228	1,500	693	1,000	1,500	-
073 Vehicle Repair	-							-
01 Vehicle Repair	4,269	5,000	5,050	5,000	2,858	5,000	5,000	-
074 Tires	-							-
01 Tires	3,325	3,680	3,083	3,680	2,167	3,300	3,680	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	39,282	40,929	38,588	40,929	19,317	30,415	27,000	(13,929)
079 Employee Physicals	-							-
01 Employee Physicals	13	200	10	200	-	15	200	-
02 Psychological Evaluations	1,213	1,000		1,000	1,300	1,300	1,000	-
03 Poly Graph Testing	-	1,000		1,000	-		1,000	-
089 Equipment Reserves	-							-
01 Equipment Reserves	51	500	-	500	-		500	-
090 Dog Constable	-							-
01 Dog Constable	6,479	6,000	4,377	7,659	50	3,000	6,000	(1,659)
093 Meals for Prisoners	-							-
01 Meals for Prisoners	1,602	2,400	2,120	2,400	2,886	3,500	3,500	1,100

<b>General Fund - Police</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
094 Video Equipment	-							-
01 Video Equipment	540	500	426	500	37	400	500	-
095 Bicycle Licenses	-							-
01 Bicycle Licenses	489							-
097 Uniform Maintenance	-							-
01 Uniform Mainenance	444	1,000	507	1,000	45	500	1,000	-
098 Medical Tests/Supplies	-							-
01 Medical Tests/Supplies	821	2,550	1,300	1,830	5	1,300	1,830	-
02 Laundry	-			720	480	691	720	-
102 Computer Tech Support	-							-
01 Computer Tech Support	2,551	3,000	1,936	3,000	1,600	2,400	3,000	-
02 Recorder Maint	-	1,500		1,500	1,765	1,765	2,000	500
179 Animal Shelter Services	-							-
01 Animal Shelter Services	14,740	14,740	14,740	14,740	14,740	14,740	14,740	-
229 Small Equipment Reserve	-							-
01 Small Equipment Reserve	6,000							-
230 Police Car Reserve	-							-
01 Police Car Reserve	18,000							-
<b>Totals</b>	<b>1,174,669</b>	<b>1,210,290</b>	<b>1,180,236</b>	<b>1,373,837</b>	<b>931,702</b>	<b>1,285,389</b>	<b>1,415,112</b>	<b>41,275</b>

<b>General Fund - Protection</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>38 Protection</b>								
105 Street Lights								
01 Street Lights	109,173	103,000	113,306	103,000	75,489	114,000	116,200	13,200
106 Hydrant Fees	-							-
01 Hydrant Fees	298,262	307,033	303,986	307,830	207,042	310,561	312,000	4,170
107 Ambulance Service	-							-
01 Ambulance Service	88,032							-
								-
<b>Totals</b>	495,467	410,033	417,292	410,830	282,531	424,561	428,200	17,370

General Fund - Emergency Management								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>39 Emergency Management</b>								
001 Salaries								
07 Salaries	5,902	6,108	6,296	6,858	5,144	6,858	6,858	-
003 Office Supplies	-							-
01 Postage	-	50	-	50	-			(50)
08 Office Supplies	239	100	19	100	-	50	50	(50)
010 Travel Expenses								-
05 Travel Expenses	161	100	-	100	100	100	100	-
011 Training & Education	-							-
02 Training & Education	251	325	221	325	78	250	250	(75)
014 New Equipment	-							-
01 New Equipment	2,201	1,500	1,736	1,500	-	1,000	1,500	-
015 Telephone	-							-
04 Telephone	1,053	1,520	638	700	534	714	730	30
017 Communications	-							-
03 Communications	668	564	-	564	-	-	564	-
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	136	200	154	200	-	150	200	-
024-02 Water & Sewer	233							-
027 Electricity	-							-
01 EOC Building Electricity	-							-
11 Electricity	684	300	165	300	115	250	300	-
030 Building Supplies	-							-
01 Building Supplies	6	1,000	97	1,000	-	250	500	(500)
031 Building Maintenance	-							-
01 Building Maintenance	1,188	3,000	1,494	3,000	150	1,650	1,500	(1,500)
032 Property Insurance	-							-
01 Property Insurance	189	217	199	487	384	490	424	(63)
036 Vehicle Insurance	-							-
01 Vehicle Insurance	955	1,166	334	802	690	902	886	84
038 Social Security								-
01 Social Security				467	496	525	525	57
040 City & State Retirement								-
01 City & State Retirement				214	-	-		(214)
046 Recognition & Awards	-							-
01 Recognitions & Awards	215							-
051 Equipment Maintenance	-							-
01 Software	144							-
05 Equipment Maintenance	1,524	400		400		200	400	-

<b>General Fund - Emergency Management</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
068 Janitorial Services	-							-
01 Janitorial Services			150	1,800	1,050	1,800	1,800	-
071 Radio Maintenance	-							-
03 Radio Maintenance	155							-
073 Vehicle Repair	-							-
01 Vehicle Repair	373	200	98	200	8	100	200	-
074 Tires	-							-
01 Tires	-	400	-	400	-	400		(400)
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	210	300	49	300	4	50	200	(100)
078 Field Expenses	-							-
01 Field Expenses	176	150	-	150	-	75	75	(75)
084 Vehicle Licenses	-							-
03 Vehicle Licenses	-	50		50	-			(50)
108 CEM Rent	-							-
01 CEM Rent	2,667	6,000		6,000	-	6,000	6,250	250
<b>Totals</b>	<b>19,331</b>	<b>23,650</b>	<b>11,651</b>	<b>25,967</b>	<b>8,753</b>	<b>21,814</b>	<b>23,312</b>	<b>(2,655)</b>

<b>General Fund - Public Works</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>40 Public Works</b>								
001 Salaries								
01 Regular Pay	609,187	601,351	574,561	593,506	437,480	580,641	573,025	(20,480)
02 Overtime	105,498	94,000	119,596	99,000	73,154	106,000	106,000	7,000
07 Salaries	3,960	-						-
003 Office Supplies	-							-
01 Postage	84	50	136	50	71	85	75	25
02 Advertising	359	150	440	150	684	500	250	100
05 Printer Ink	23	50	18	50	83	83	50	-
07 Paper	26	25	52	50	55	55	50	-
08 Office Supplies	391	400	245	375	328	390	375	-
11 Equipment Rental	1,458	1,500	1,375	1,500	1,125	1,500	1,500	-
12 Software	366	425	610	425	425	425	400	(25)
010 Travel Expenses	-							-
02 Meal & Lodging	487	250	971	250	247	300	250	-
05 Travel Expenses	303	200	620	200	74	150	200	-
011 Training & Education	-							-
02 Training & Education	442	750	489	750	155	500	500	(250)
014 New Equipment	-							-
01 New Equipment	3,592	4,500	3,484	4,500	2,943	4,500	4,000	(500)
02 Office	33							-
03 Shop	486							-
015 Telephone	-							-
01 Cell Phone	720	720	720	720	-	720	720	-
04 Telephone	2,631	2,800	2,793	2,800	2,095	2,794	2,800	-
017 Communications	-							-
03 Internet	382	250	584	540	359	540	540	-
018 Health Insurance	-							-
01 Health Insurance	229,443	217,933	205,985	211,561	161,191	208,815	232,444	20,883
019 Misc. Expense	-							-
01 Misc. Expense	1,540	1,500	1,085	1,500	964	1,500	1,500	-
026 Heating Fuel	-							-
03 Heating Fuel	17,341	10,000	14,416	12,500	9,616	13,221	13,500	1,000
027 Electricity	-							-
01 P.W. Main Garage	10,594	11,000	10,901	11,000	7,757	10,246	11,000	-
02 P.W. Cold Storage	429	425	496	475	312	472	475	-
03 P.W. Sand Dome	199	250	195	200	122	182	200	-
04 P.W. Outside Lights	204	200	213	200	142	214	200	-
11 Electricity	343	350	339	350	251	347	350	-
12 P.W. Pump House	384	400	391	400	264	398	400	-

<b>General Fund - Public Works</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
028 Water	-							-
05 Water	1,343	1,400	1,365	1,400	1,185	1,510	1,450	50
029 Sewer	-							-
01 Sewer	381	500	346	500	184	456	500	-
030 Building Supplies	-							-
01 Building Supplies	1,219	1,000	931	1,000	592	890	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	4,316	4,000	4,088	4,000	2,798	4,000	4,000	-
032 Property Insurance	-							-
01 Property Insurance	2,917	3,230	1,174	2,875	2,383	3,122	2,988	113
036 Vehicle Insurance	-							-
01 Vehicle Insurance	17,756	23,238	10,623	26,004	21,596	28,318	26,145	141
038 Social Security	-							-
01 Social Security	-			52,594	37,093	52,528	51,869	(725)
040 City & State Retirement	-							-
01 City & State Retirement	-			20,560	12,193	16,561	22,436	1,876
051 Equipment Maintenance	-							-
01 Software	-							-
05 Equipment Maintenance	130,575	125,000	142,129	128,000	115,854	131,438	130,000	2,000
06 Air Compressor	24		24					-
08 Snow Plow repairs	11,851	13,000	12,829	10,000	7,056	9,500	10,000	-
070 Clothing Allowance	-							-
03 Clothing	3,887	3,400	4,472	3,600	2,620	3,500	3,600	-
04 Boots	1,226	2,800	1,120	2,800	1,588	1,900	2,300	(500)
06 Clothing Allowance	3,857	4,000	2,778	3,900	1,326	2,400	3,500	(400)
071 Radio Maintenance	-							-
01 Vehicle	710	800	633	700	386	650	1,000	300
03 Radio Maintenance	161	300	-	300	163	250		(300)
074 Tires	-							-
01 Tires others	2,433	2,000	3,299	2,000	228	1,000	1,000	(1,000)
03 Heavy Equipment	7,844	8,000	6,535	8,000	7,746	7,800	10,000	2,000
04 Trucks	4,310	5,000	5,224	5,000	5,600	5,600	4,000	(1,000)
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	15,918	15,000	15,319	14,000	6,634	11,900	11,220	(2,780)
076 Diesel Fuel	-							-
01 Diesel	141,623	156,000	144,364	149,000	81,348	122,000	108,000	(41,000)
109 Safety Material	-							-
01 Safety Material	2,176	2,500	1,549	2,500	507	2,483	2,500	-
110 Equipment Rental	-							-
01 Equipment Rental	634							-

<b>General Fund - Public Works</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
111 Tools - Shop	-							-
01 Tools - Shop	1,621	2,000	1,350	2,000	870	1,600	1,750	(250)
112 Tools-Road/Ground	-							-
01 Tools - Road/Ground	1,147	1,000	793	1,000	938	938	1,000	-
113 Propane	-							-
01 Propane	349	500	126	250	18	150	150	(100)
114 Industrial Gas/Solvent	-							-
01 Ind. Gas	1,746	1,200	3,040	1,500	1,308	1,515	1,700	200
02 Solvents/Cleaners	178	200		200	-	-		(200)
115 Lubricants	-							-
01 Lubricants	12,590	10,500	14,851	10,500	4,304	9,500	10,000	(500)
116 Salt & Calcium	-							-
01 Rock Salt	116,228	120,600	113,502	132,210	72,494	132,210	132,200	(10)
02 Liquid Deicer	32,641	27,900	30,914	27,900	21,582	27,900	27,000	(900)
117 Gravel	-							-
01 Gravel	3,516	4,000	4,000	4,000	-	4,000	4,000	-
118 Crushed Stone	-							-
01 Crushed Stone	10,362		75				20,000	20,000
119 Liquid Asphalt	-							-
01 Liquid Asphalt	172,538						180,000	180,000
120 Shim and Patch	-							-
01 Shim/Paver	33,313	50,000	22,888	50,000	36,647	48,000	50,000	-
02 Patch	17,052	16,000	16,000	16,000	17,380	17,380	16,000	-
121 Asphalt	-							-
01 Asphalt	130,038	254,284	254,284	254,000	-	254,000		(254,000)
122 Culverts & Guard Rails	-							-
01 Culverts & Guard Rails	10,488	10,500	7,764	10,000	6,812	8,800	8,000	(2,000)
123 Signs	-							-
01 Signs	2,672	3,000	1,671	2,500	1,926	2,200	2,400	(100)
124 Sidewalks	-							-
01 Sidewalks	2,759	3,000	1,277	3,000		1,500	2,000	(1,000)
125 Street Curbing	-							-
01 Street Curbing	1,916	2,000	1,748					-
126 Traffic Paint	-							-
01 Traffic Paint	11,897	12,500	13,345	12,500	10,418	11,500	12,000	(500)
127 Vehicle Paint	-							-
01 Vehicle Paint	3,796	3,800	3,557	3,800	1,461	3,761	3,500	(300)

<b>General Fund - Public Works</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
130 Construction Material	-							-
01 Construction Material	4,631	4,500	4,853	4,500	325	4,500	4,500	-
131 Sand Account	-							-
01 Sand Account	39,798	40,000	45,200	42,000	(168)	42,000	42,000	-
132 Municipal Maintenance	-							-
01 Municipal Maintenance	7,065	7,000	7,513	7,000	7,278	7,278	7,250	250
133 Tools Insurance	-							-
01 Tools Insurance	-	300						-
134 Drug/Alcohol Testing	-							-
01 Drug/Alcohol Testing	612	750	791	750	496	700	750	-
89 PW Equipment Reserves	-							-
01 Equipment Reserves	28,150							-
232 Street Reconstruction	-							-
01 Street Reconstruction	30,000							-
271 Contracted Services	-							-
01 Janitorial & Supplies	6,750	8,000	7,200	8,000	6,250	8,050	8,000	-
<b>Totals</b>	<b>2,023,167</b>	<b>1,904,181</b>	<b>1,856,257</b>	<b>1,975,394</b>	<b>1,199,315</b>	<b>1,929,866</b>	<b>1,882,512</b>	<b>(92,882)</b>

<b>General Fund - Recreation</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>50 Recreation</b>								
001 Salaries								
01 Regular Pay	157,515	160,583	160,850	160,280	120,277	160,406	164,185	3,905
02 Overtime	146	400	-					-
07 Salaries	93,240	91,326	65,376	79,277	43,589	67,000	68,000	(11,277)
003 Office Supplies	-							-
01 Postage	213	325	196	300	208	200	275	(25)
02 Advertising	1,586	1,500	1,815	1,500	403	1,200	1,500	-
03 Copier Rental	606	540	592	500	331	670	700	200
04 Equipment Repair	204	400	194	400	54	200	300	(100)
05 Printer Ink	-	75	-	75	66	66	75	-
07 Paper	290	350	384	350	178	310	350	-
08 Office Supplies	861	750	1,155	750	730	900	800	50
008 Computer Maintenance	-							-
01 Computer Maintenance	458	600	944	600	-	200	300	(300)
009 Professional Dues	-							-
04 Professional Dues	212	230	325	200	20	200	150	(50)
010 Travel Expenses	-							-
01 Mileage	334		334					-
02 Meals & Lodging	42	-	125					-
04 Conference Fee	173	200	400	200	-	180	200	-
05 Travel Expenses	256	300	297	300	34	297	300	-
011 Training & Education	-							-
02 Training & Education	982	1,000	1,068	800	277	750	750	(50)
013 Car Allowance	-							-
01 Car Allowance	513	-		-				-
015 Telephone	-							-
01 Cell Phone	606	600	733	100	154	154	100	-
02 Rec Center	1,924	2,300	2,783	2,300	2,065	2,760	2,780	480
04 Telephone	1,772	900	1,007	900	747	996	1,000	100
017 Internet	-							-
03 Internet	1,007	970	1,034	970	584	970	970	-
018 Health Insurance	-							-
01 Health Insurance	37,658	36,764	37,377	49,421	34,249	44,665	52,489	3,068
026 Heating Fuel	-							-
01 Recreation Center	33,222	22,000	28,525	22,440	10,813	19,000	18,000	(4,440)
02 Teague Park	1,245	1,300	1,387	1,400	1,008	1,400	1,000	(400)
03 Heating Fuel	513		1,270					-

<b>General Fund - Recreation</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
027 Electricity	-							-
05 Recreation Center	22,312	22,700	26,610	22,800	13,392	23,487	23,500	700
06 Teague Park	1,885	1,900	1,813	1,800	1,265	1,854	1,850	50
07 Soucy Sports Complex	751	600	739	600	116	580	600	-
08 Pool	309	230	152	200	116	180	190	(10)
028 Water	-							-
01 Recreation Center	870	700	986	700	451	900	1,000	300
02 Teague Park	327	300	282	300	60	290	300	-
03 Pool	869		-					-
04 Soucie Complex	77	150	-	150	44	88	100	(50)
029 Sewer	-							-
01 Sewer	673	600	581	600	259	582	600	-
030 Building Supplies	-							-
01 Building Supplies	3,342	4,000	4,408	2,500	2,357	2,700	2,500	-
031 Building Maintenance	-							-
01 Building Maintenance	24,891	23,000	26,269	23,000	18,254	23,000	22,500	(500)
032 Property Insurance	-							-
01 Property Insurance	4,301	6,047	3,019	7,400	5,836	7,445	6,500	(900)
038 Social Security	-							-
01 Social Security	-			19,418	12,412	17,397	17,762	(1,656)
040 City & State Retirement	-							-
01 City & State Retirement	-			5,610	4,278	5,710	6,193	583
135 Water Tests	-							-
01 Water Tests	50	250	-					-
136 Youth Center Equipment	-							-
01 Youth Center Equipment	1,179	900	1,129	900	164	664	900	-
137 Rink Equipment	-							-
01 Rink Equipment	15	-		-				-
138 Program Equipment	-							-
01 Baseball/Softball	1,618	1,200	2,145	1,200	312	312	1,000	(200)
02 Tennis	55	100	12	100	50	50	100	-
03 Soccer	665	800	528	800	210	700	700	(100)
04 Basketball	397	500	415	500	375	500	500	-
05 Arts & Crafts	-	-						-
06 Program Equipment	3,102	2,200	3,693	2,200	188	2,200	2,100	(100)
139 Rink Maintenance	-							-
01 Rink Maintenance	190	-		-				-
140 Pool Supplies	-							-
01 Pool Supplies	1,275			-				-

**General Fund - Recreation**

<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
141 Trophies & Awards	-							-
01 Trophies & Awards	660	600	715	600	437	700	700	100
142 Pool Maintenance	-							-
01 Pool Maintenance	5,081							-
145 Special Events	-							-
01 Special Events	2,777	2,500	2,864	2,500	1,934	2,400	2,500	-
243-Rec Center Improvement	-							-
<b>Totals</b>	413,253	392,690	384,530	416,940	278,296	394,263	406,319	(10,621)

General Fund - Parks								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>51 Parks</b>								
001 Salaries								
01 Regular Pay	43,532	44,663	44,353	42,355	31,591	42,355	43,370	1,015
02 Overtime	-	200	-					-
07 Salaries	30,667	32,232	30,027	38,972	33,534	38,662	40,150	1,178
014 New Equipment	-							-
01 New Equipment	1,084	1,000	1,217	1,300	219	1,300	1,200	(100)
015 Telephone	-							-
01 Cell Phone	150	360	-	-				-
04 Telephone	885	650	1,007	1,015	747	998	1,000	(15)
018 Health Insurance	-							-
01 Health Insurance	12,814	13,418	12,815	8,589	6,592	8,589	9,148	559
026 Heating Fuel	-							-
03 Heating Fuel	6,628	7,200	7,206	7,400	4,911	7,000	5,000	(2,400)
027 Electricity	-							-
09 Park Shop	1,773	1,800	1,722	1,800	1,202	1,690	1,800	-
10 Park Security Lighting	1,033	1,200	1,135	1,100	513	913	950	(150)
11 Electricity	168	280	234	150	108	183	200	50
029 Sewer	-							-
01 Sewer	236	200	307	300	100	300	300	-
030 Building Supplies	-							-
01 Building Supplies	1,123	1,100	1,035	1,100	1,037	1,100	1,000	(100)
031 Building Maintenance	-							-
01 Building Maintenance	986	1,100	894	1,100	406	1,100	1,100	-
032 Property Insurance	-							-
01 Property Insurance	406	204	-					-
036 Vehicle Insurance	-							-
01 Vehicle Insurance	1,937	1,943	3,029	7,414	5,733	7,225	5,954	(1,460)
038 Social Security	-							-
01 Social Security	-			6,222	4,899	6,198	6,389	168
040 City & State Retirement	-							-
01 City & State Retirement	-			1,482	822	1,202	1,634	152
051 Equipment Maintenance	-							-
04 Repairs	184	800	423	800	686	786	800	-
05 Equipment Maintenance	5,573	4,200	4,960	4,200	1,513	4,200	4,000	(200)
070 Clothing Allowance	-							-
03 Clothing	379	200	565	200	162	200	400	200
073 Vehicle Repairs	-							-
01 Vehicle Repairs	3,388	3,000	2,949	3,000	948	2,500	3,000	-
074 Tires	-							-

<b>General Fund - Parks</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
01 Tires	830	900	879	1,000	617	900	1,000	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	9,844	12,000	8,873	11,500	6,264	8,172	9,500	(2,000)
076 Diesel	-							-
01 Diesel	1,455	800	1,346	1,300	1,118	1,515	1,300	-
111 Tools - Shop	-							-
01 Tools - Shop	486	500	521	500	448	530	600	100
147 Parks Maintenance	-							-
01 Parks Maintenance	7,791	7,500	7,034	8,000	4,214	7,800	8,000	-
235 Parks Vehicle Reserve	-							-
01 Parks Vehicle Reserve	3,750							-
236 Lawn Mower Reserve	-							-
01 Lawn Mower Reserve	900							-
237 Civic Beautification	-							-
01 Civic Beautification	2,500							-
<b>Totals</b>	<b>140,500.35</b>	137,450	132,531	150,799	108,383	145,418	147,795	(3,004)

<b>General Fund - Airport</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>60 Airport</b>								
015 Telephone								
04 Telephone	309	400	300	400	225	300	300	(100)
019 Miscellaneous Expense	-							-
01 Misc. Expense	413	550	225	550	58	87	500	(50)
027 Electricity	-							-
11 Electricity	776	650	1,082	1,000	1,024	1,536	1,536	536
028 Water	-							-
05 Water	572	450	890	475	733	1,060	890	415
029 Sewer	-							-
01 Sewer	305	225	516	250	284	384	400	150
031 Building Maintenance	-							-
01 Building Maintenance	3,513	3,400	8,419	3,400	1,250	2,989	3,000	(400)
032 Property Insurance	-							-
01 Property Insurance	856	1,112	554	1,350	1,086	1,396	1,250	(100)
037 Liability Insurance	-							-
01 Airport Liability	2,686	3,192	1,979	1,979	1,829	1,829	1,850	(129)
076 Diesel	-							-
01 Diesel	5,197	5,400	5,018	5,400	2,707	4,060	3,500	(1,900)
153 Air Consultant Contract	-							-
01 Air Consultant Contract	14,000	12,000	12,000	12,000	9,000	12,000	12,000	-
155 Snow Plowing	-							-
01 Snow Plowing	6,173	6,000	7,652	6,000	3,717	5,576	6,000	-
156 Runway Lights	-							-
01 Runway Lights	259		777	1,000	642	1,000	500	(500)
157 Runway Maintenance	-							-
01 Runway Maintenance	947			2,000	-	700	1,000	(1,000)
239-Airport Improvement	-							-
01-Airport Improvement	2,500							-
	-							-
<b>Totals</b>	<b>38,506</b>	<b>33,379</b>	<b>39,412</b>	<b>35,804</b>	<b>22,555</b>	<b>32,917</b>	<b>32,726</b>	<b>(3,078)</b>

<b>General Fund - Trailer Park</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>61 Trailer Park</b>								
006 Legal Fees								
01 Legal Fees	-							
027 Electricity								
11 Electricity	1,522	1,200	2,519	2,400	1,417	2,834	2,400	-
028 Water	-							-
05 Water	3,238	4,500	5,765	4,500	3,349	4,399	4,500	-
029 Sewer	-							-
01 Sewer	3,133	3,600	3,400	3,300	1,500	3,000	3,000	(300)
032 Property Insurance	-							-
01 Property Insurance	27	30	20	48	38	47	42	(6)
105 Street Lights	-							-
01 Street Lights	930	1,200	165	1,200	780	1,359	1,375	175
147 Park Maintenance	-							-
01 Park Maintenance	42	200	125	200	-	200	200	-
158 CTP License Fee	-							-
01 CTP License Fee	318	318	318	318	368	368	368	50
160 CTP Park Maintenance	-							-
01 CTP Park Maintenance	283	2,000	-	2,000	539	1,000	2,000	-
161 Garbage Collection	-							-
01 Garbage Collection	1,620	1,650	1,620	1,650	1,080	1,620	1,620	(30)
385 Year End CTP	-							-
01 Year End CTP	3,289		767			-		-
	-							-
<b>Totals</b>	14,402	14,698	14,698	15,616	9,071	14,827	15,505	(111)

<b>General Fund - Cemeteries</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>65 Cemeteries</b>								
165 Evergreen Cemetery								
01 Evergreen Cemetery	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-
166 Grimes Cemetery	-							-
01 Grimes Cemetery	1,550	1,550	1,550	1,550	1,550	1,550	1,550	-
167 Sacred Heart Cemetery	-							-
01 Sacred Heart Cemetery	350	350	350	350	350	350	350	-
168 Holy Rosary Cemetery	-							-
01 Holy Rosary Cemetery	350	350	350	350	350	350	350	-
169 Green Ridge Cemetery	-							-
01 Green Ridge Cemetery	150	150	150	150	150	150	150	-
170 Lyndon Cemetery	-							-
01 Lyndon Cemetery	300	300	300	300	300	300	300	-
171 Bubar Cemetery	-							-
01 Bubar Cemetery	100	100	100	100	100	100	100	-
172 Memorial Day Flags	-							-
01 Memorial Day Flags	400	600	600	100	600	600	600	500
190 Veterans Cemetery Fund	-							-
01 Veterans Cemetery Fund	333	500	500					-
	-							-
<b>Totals</b>	<b>6,533</b>	<b>6,900</b>	<b>6,900</b>	<b>5,900</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>500</b>

Moved 172 Memorial Day Flags to this acct in 2013

General Fund - Insurance and Retirement								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>70 Ins. &amp; Retirement</b>								
007 Audit								
02 GASB 45	2,000		2,000	2,000		2,000	2,000	-
018 Health Insurance	-							
01 Employee Assistance Prog	1,333	750	175	-	175	175	-	-
034 Worker's Compensation	-							
01 Worker's Compensation	39,518	53,000	29,830	37,000	35,587	35,000	41,000	4,000
035 Unemployment Comp.	-							
01 Unemployment Comp.	15,638	15,000	25,294	20,000	15,629	20,000	20,000	-
037 Liability Insurance	-							
01 Liability Insurance	55,530	92,068	17,272	29,700	25,343	32,567	28,600	(1,100)
038 Social Security	-							
01 Social Security	194,278	199,036	189,913					-
039 Bonds	-							
01 Bonds	213	320	-					-
040 City & State Retirement	-							
01 City & State Retirement	65,190	59,313	64,141					-
041 \$1000 Ded. Payments	-							
01 \$1000 Ded. Payments	833	2,500	-	2,500	2,500	2,500	2,500	-
043 Compensated Absences	-							
01 Compensated Absences	54,182	25,000	112,546	25,000	25,000	196,621	25,000	-
044 - Reimbursements	-							
01 Reimbursements	(1,278)	-						-
046 Recognitions & Awards	-							
01 Recognitions & Awards	2,529	3,000	1,415					-
311 Section 125 Expense	-							
01 Section 125 Expense	3,350	4,500	5,486	4,800	3,461	4,661	5,500	700
	-							
<b>Totals</b>	433,315	454,487	448,072	121,000	107,695	293,524	124,600	3,600

<b>General Fund - Unclassified</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>80 Unclassified</b>								
045 Refunds/Reimbursements								
01 Refunds/Reimbursements	(794)	200	(38)		(347)	(75)		-
200 Tax Lien Costs	-							
01 Tax Lien Costs	13,231	15,800	15,073	15,800	15,345	15,800	15,800	-
201 Abatements	-							
01 Abatements	35,639	15,000	20,153	15,200	20,983	24,500	20,000	4,800
202 Bad Debt Write-Off								
01 Bad Debt Write-Off				20,000	-	20,000	20,000	-
<b>Totals</b>	<b>48,075.76</b>	<b>31,000</b>	<b>35,189</b>	<b>51,000</b>	<b>35,981</b>	<b>60,225</b>	<b>55,800</b>	<b>4,800</b>

<b>General Fund - Capital Improvements</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>85 Capital Expense Accounts</b>								
249-Airport Improvement								
01-Airport Improvement	2,500							-
239 Airport Reserve	-							-
01 Airport Reserve	5,000	10,000	10,000	10,000	10,000	10,000	7,500	(2,500)
309-Xmas Lights	-							-
01-Xmas Lights	2,333	-	-					-
349-LED Street Lights	-							-
01-LED Street Lights	4,279	2,000	2,000	2,000	2,000	2,000	5,000	3,000
385-Downtown	-							-
01-Downtown Infrastructure	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-
<b>10 General Government</b>	-							-
020 Computers & Typewriters	-							-
01-Computers & Typewriters	10,000	10,000	10,000	10,000	10,000	10,000	8,000	(2,000)
02-Vital Record Restoration	1,750	2,000	2,000	2,000	2,000	2,000	2,000	-
282 - Fleet Vehicles	-							-
01 - Fleet Vehicles	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-
XX - Account Clean Up								-
XX - Account Clean Up							6,936	6,936
<b>18 Municipal Building</b>	-							-
395 Municipal Building Reserve	-							-
01 Municipal Building Reserve	5,000	5,000	5,000	25,000	25,000	25,000	25,000	-
<b>22 Tax Assessment</b>	-							-
220 Assessment Reserve	-							-
01 Assessment Reserve	44,347	35,393	35,393					-
02 Trio Software P/P Update	3,070							-
03 Parcel Information Reserve	6,250	12,500	12,500	20,000	20,000	20,000	20,000	-
04 Computer Replacement	1,025	350	350	500	500	500	500	-
05 Filing Storage	730	730	730					-
<b>25 Library</b>	-							-
291 Library Computer Reserve	-							-
01 Library Computer Reserve	750	600	600	2,000	2,000	2,000	2,000	-
000 Roof Phase I	-							-
01 Roofing Phase I	9,000							-
000 Building Maintenance	-							-
01 Building Maintenance	-			20,000	20,000	20,000	20,000	-

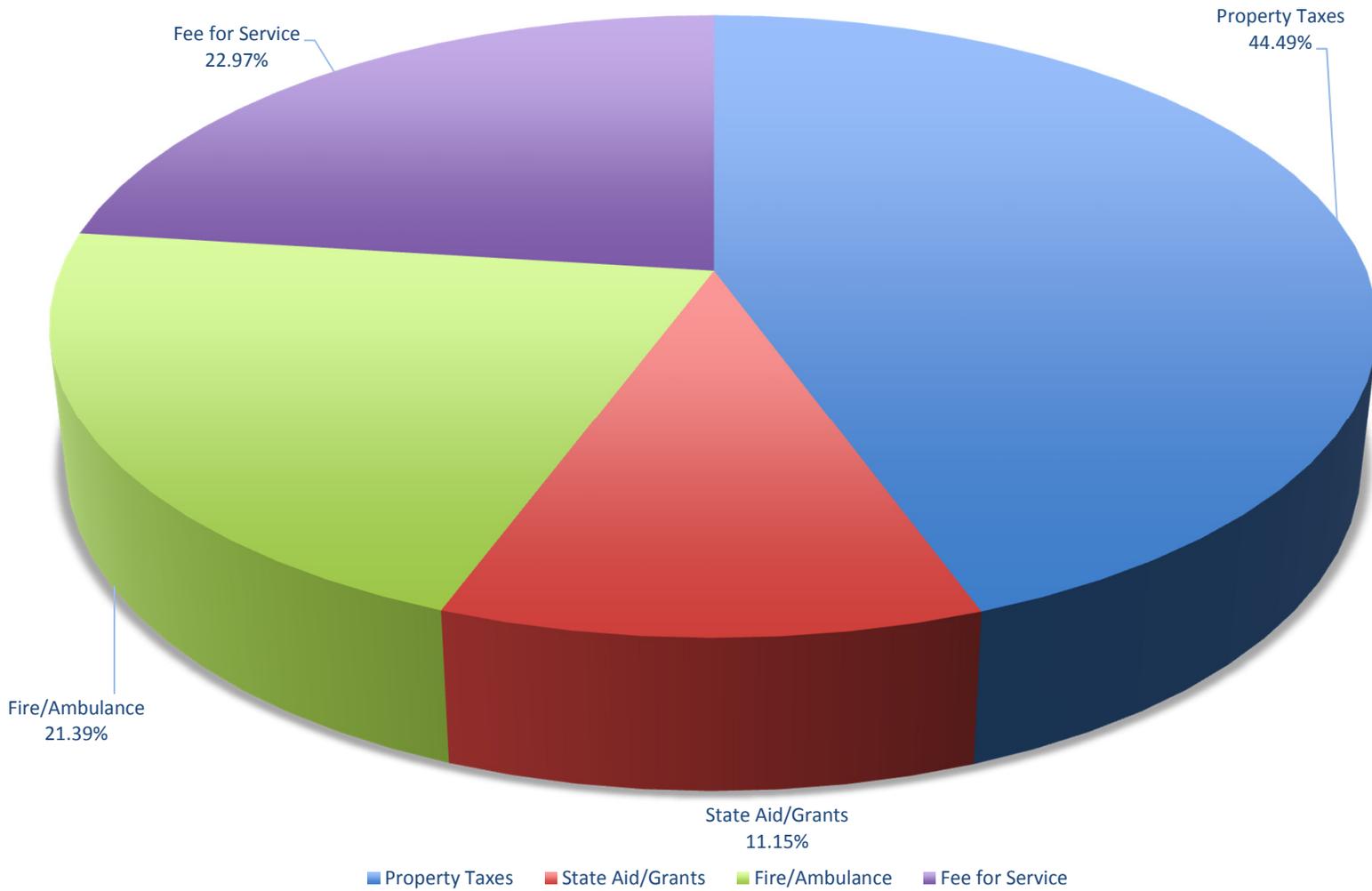
<b>General Fund - Capital Improvements</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>31 Fire /Ambulance Department</b>	-							-
222 Fire Equipment Reserve	-							-
01 Fire Equipment Reserve	43,000	73,000	73,000	63,000	63,000	63,000	65,000	2,000
223 Fire Hose Reserve	-							-
01 Fire Hose Reserve	1,000							-
224 Foam Reserve	-							-
01 Foam Reserve	400							-
225 Fire/Ambulance Computer	-							-
01 Fire/Ambulance Computer	700			700	700	700	2,700	2,000
227 Small Equipment Reserve	-							-
01 Small Equipment Reserve	700	1,400	1,400	1,400	1,400	1,400	1,400	-
228 Building Maintenance	-							-
01 Building Maintenance	-			10,000	10,000	10,000	30,000	20,000
226 Ambulance Reserve	-							-
01 Ambulance Reserve	87,500	90,000	90,000	100,000	100,000	100,000	100,000	-
227 Amb Small Equipment	-							-
01 Amb Small Equipment	30,000	50,000	50,000	50,000	50,000	50,000	50,000	-
228 Amb Computer Reserve	-							-
01 Amb. Computer Reserve	700							-
02 Amb. Billing Computer	2,000	2,000	2,000	2,000	2,000	2,000		(2,000)
<b>35 Police</b>	-							-
229 Small Equipment Reserve	-							-
01 Small Equipment Reserve	6,000			2,500	2,500	2,500	2,500	-
02 Taser Replacement	-							-
03 Gun Replacement	3,160	3,160	3,160	3,160	3,160	3,160	1,500	(1,660)
230 Police Car Reserve	-							-
01 Police Car Reserve	27,200	31,500	31,500	31,500	31,500	31,500	32,000	500
02 Police Car Video System	16,065							-
020 Computers & Typewriters	-							-
01 Computers & Typewriters	4,320	4,320	4,320	4,320	4,320	4,320	4,320	-
<b>40 Public Works</b>	-							-
089 PW Equipment Reserves	-							-
01 Equipment Reserves	65,100	64,700	64,700	65,000	65,000	65,000	65,000	-
232 Street Reconstruction	-							-
01 Street Reconstruction	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
257-Parking Lot Reserve	-							-
01-Parking Lot Reserve	2,333	-	-	5,000	5,000	5,000	5,000	-

<b>General Fund - Capital Improvements</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>50 Recreation</b>	-							-
020 Computers & Typewriters								-
01 Computer Reserve								-
243-Rec Center Improvement	-							-
01-Rec Center Imp	4,667	4,000	4,000	4,000	4,000	4,000	4,000	-
297 Community Pool	-							-
01-Community Pool	11,000	29,000	29,000	29,000	29,000	29,000	10,000	(19,000)
XXX- Rec Van Reserve								-
01- Rec Van Reserve							7,000	7,000
<b>51 Parks Department</b>	-							-
234 Parks Improvements	-							-
01 Parks Improvements	11,000	11,000	11,000	11,000	11,000	11,000	6,000	(5,000)
235 Parks Vehicle Reserve	-							-
01 Parks Vehicle Reserve	6,750	6,000	6,000	6,000	6,000	6,000	13,000	7,000
236 Lawn Mower Reserve	-							-
01 Lawn Mower Reserve	1,650	1,500	1,500	1,500	1,500	1,500	1,500	-
237 Civic Beautification	-							-
01 Civic Beautification	3,000	3,000	3,000	3,000	3,000	3,000	1,000	(2,000)
<b>52 Snowmobile Trail Maintenance</b>	-							-
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000							-
<b>Debt Reduction</b>	-							-
404 BioMass Boilers	-							-
01 BioMass Boiler Debt	66,353	88,500	88,500	91,214	91,214	91,214	92,732	1,518
<b>Totals</b>	<b>532,131</b>	<b>573,153</b>	<b>573,153</b>	<b>607,294</b>	<b>607,294</b>	<b>607,294</b>	<b>623,088</b>	<b>15,794</b>

**Summary Sheet of Historical Revenue (Totaled by Department)**

<b>General Fund</b>	<b>2012 - 2014 Average Revenue</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>10 General Government</b>	5,964,658	6,044,283	6,211,275	6,176,361	5,842,747	6,413,623	6,250,657	74,296
<b>17 Health &amp; Sanitation</b>	134,639	-	-	-	-	-	-	-
<b>18 Municipal Buildings</b>	6,667	4,000	4,000	4,000	2,667	4,000	4,000	-
<b>20 General Assistance</b>	14,429	28,800	21,877	24,800	21,684	32,385	37,910	13,110
<b>22 Tax Assessment</b>	261,809	302,870	308,050	319,334	195,238	320,255	320,334	1,000
<b>23 Code Enforcement</b>	33,109	23,640	29,290	24,280	11,504	12,345	21,990	(2,290)
<b>25 Library</b>	4,151	5,400	5,171	8,400	3,878	5,500	5,300	(3,100)
<b>31 Fire/Ambulance</b>	2,025,263	2,077,491	1,955,670	2,128,440	1,554,532	1,946,917	1,887,660	(240,780)
<b>35 Police Department</b>	64,495	18,275	57,521	34,900	33,435	41,858	41,675	6,775
<b>39 Emergency Management</b>	2,011	9,800	14,845	12,600	7,095	12,600	12,725	125
<b>40 Public Works</b>	232,541	220,918	203,342	191,400	42,634	200,698	192,718	1,318
<b>50 Recreation</b>	17,630	26,700	25,325	26,000	16,659	26,000	25,500	(500)
<b>51 Parks</b>	5,496	5,000	2,782	3,000	150	2,600	2,300	(700)
<b>60 Airport</b>	138	138	138	138	138	138	138	-
<b>61 Trailer Park</b>	22,800	14,698	14,698	15,616	15,585	14,827	15,505	(111)
<b>70 Ins. &amp; Retirement</b>	16,047	6,000	6,214	6,000	5,264	5,264	5,000	(1,000)
<b>Totals</b>	6,427,979	8,788,013	8,860,198	8,975,269	7,753,208	9,039,010	8,823,412	(151,857)

### 2015 Revenue Breakdown



<b>General Government Revenues</b>								
<u>Department</u>	<b>Average Revenues 2012 to 2014</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>10 General Government</b>								
01 - TAX LIEN COSTS COLLECTED	13,005	15,800	13,775	15,000	14,762	15,400	15,000	-
02 - DELINQ. TAX INTEREST	50,145	40,000	56,896	40,000	42,234	55,000	50,000	10,000
03 - SUPPLEMENTAL TAX	29,198	1,500	3,009	3,000	1,637	2,000	2,000	(1,000)
04 - PYMTS IN LIEU OF TAX	55,680	53,500	54,254	60,000	50,731	61,981	62,000	2,000
05 - CITY OWNED PROPERTY	89,296	53,000	85,337	60,000	25,820	31,000	25,000	(35,000)
06 - EXCISE TAX	1,248,701	1,175,000	1,298,474	1,250,000	1,097,460	1,463,280	1,400,000	150,000
07 - BOAT EXCISE TAX	4,174	4,200	4,051	4,100	4,167	4,108	4,100	-
08 - BOAT REG FEE (LOCAL)	593	600	571	600	530	530	550	(50)
09 - SNOWMOBILE REGISTRATION	596	500	581	500	298	570	570	70
10 - ATV REGISTRATION LOCAL FEE	822	800	821	800	873	850	850	50
11 - Aircraft Excise	1,360	1,000	1,360	1,200	1,471	1,471	1,471	271
12 - Travel Reimbursement	997	-	1,574	1,800	553	825	825	(975)
15 - MISC. LICENSES	1,160	800	1,705	1,000	1,351	1,650	1,400	400
16 - VEHICLE REGISTRATION	17,352	16,000	16,751	16,000	13,122	16,308	16,200	200
17 - FAME PLYMOUTH DISTRIB	1,004	-						-
18 - STATE REVENUE SHARING	713,890	538,437	538,280	538,437	438,236	558,000	527,936	(10,501)
19 - CONNOR EXCISE FEE	2,780	2,800	2,764	2,800	1,846	2,750	2,750	(50)
21 - BIRTH RECORDS	10,395	11,000	9,356	10,750	7,158	8,500	9,000	(1,750)
22 - DEATH RECORDS	7,879	7,800	6,726	7,800	6,044	7,931	7,800	-
23 - MARRIAGE RECORDS	3,649	3,700	3,361	3,600	3,340	3,700	3,600	-
25 - DOG LICENSES	5,706	6,000	5,069	5,000	5,829	7,300	5,700	700
26 - FISHING LICENSES	635	700	552	600	526	550	550	(50)
28 - CABLE TV FRANCHISE	57,567	65,000	55,015	65,000	85,997	85,997	86,857	21,857
29 - MISC. INTEREST	4,878	5,000	3,928	5,500	2,947	4,455	4,500	(1,000)
30 - MISC. INCOME	5,483	2,500	8,205	3,200	18,889	23,405	3,200	-
32 - PROPERTY TAXES	3,648,887	3,944,380	3,944,380	3,925,438	3,925,438	3,925,438	3,925,438	-
34 - PROPERTY TAX OVERLAY	51,067	89,014	89,014	89,128	89,129	89,129		(89,128)
41 - CDC REVOLVING LOAN INT	86				-			-
42 - CDC LOAN IRP INTEREST	1,999	1,892	1,893	1,783		1,783		(1,783)
47 - HUNTING LICENSES	1,040	1,000	1,009	1,000	510	1,010	1,000	-
51 - Contracted Fees Elections	1,751	2,360	2,562	1,325	1,851	3,702	2,360	1,035
52 - Investment Interest				61,000		35,000	90,000	29,000
<b>Totals</b>	<b>6,031,776</b>	<b>6,044,283</b>	<b>6,211,275</b>	<b>6,176,361</b>	<b>5,842,747</b>	<b>6,413,623</b>	<b>6,250,657</b>	<b>74,296</b>

<b>Health &amp; Sanitation Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>17 Health &amp; Sanitation</b>								
01 - Tri-Community Dividens	134,639	-		-	-		-	-
<b>Totals</b>	134,639	-		-	-	-	-	-

<b>Municipal Building Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>18 Municipal Buildings</b>								
01 EOC Rentals	8,092	4,000	4,000	4,000	2,667	4,000	4,000	-
<b>Totals</b>	8,092	4,000	4,000	4,000	2,667	4,000	4,000	-

<b>General Assistance Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>20 General Assistance</b>								
01 - Connor Administration Fees	4,800	4,800	5,335	4,800	3,200	4,800	4,800	-
02-State Reimbursement	29,805	24,000	16,542	20,000	18,484	27,585	33,110	13,110
<b>Totals</b>	34,605	28,800	21,877	24,800	21,684	32,385	37,910	13,110

<b>Tax Assessment Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>22 Tax Assessment</b>								
01 - TREE GROWTH REIMBURSE	608	600	2,249	600	-	600	600	-
02 - VETERANS EXEMPTION REI	9,992	10,000	10,000	10,000	12,154	12,514	12,000	2,000
04 - HOMESTEAD EXEMPTION R	223,244	240,217	241,040	240,790	182,950	240,217	240,790	-
05 - BETE REIMBURSEMENT	28,079	50,953	53,603	66,844	94	66,844	66,844	-
06 - Printing Fees		1,100	1,158	1,100	39	80	100	(1,000)
<b>Totals</b>	261,924	302,870	308,050	319,334	195,238	320,255	320,334	1,000

<b>Code Enforcement Revenues</b>								
<u>General Fund</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>23 Code Enforcement</b>								
01 - ELECTRICAL PERMITS	2,666	3,000	920	-				-
02 - BUILDING PERMITS LOCAL FEE	19,778	16,000	18,366	17,400	8,469	8,500	16,000	(1,400)
03 - PLUMBING PERMITS LOCAL FEE	4,095	3,500	3,843	3,500	1,110	795	3,000	(500)
07 - SITE DESIGN REVIEW APP FEES	660	500	650	500	450	450	500	-
10 - DEMO PERMIT FEES	242	300	150	150	75	100	100	(50)
11 - SIGN PERMITS	147	50	320	100	300	300	150	50
12 - SUBDIVISION REVIEW	133	90	90	90	-	-		(90)
13 - MISCELLANEOUS INCOME	1,374		4,082	-				-
14 - Heating Permits	320	200	420	300	120	200	200	(100)
15 - LDA Inspection Service	497		450	200	-		-	(200)
16 - Woodland Services				2,040	980	2,000	2,040	-
<b>Totals</b>	29,911	23,640	29,290	24,280	11,504	12,345	21,990	(2,290)

<b>Caribou Public Library Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>25 Library</b>								
01 Miscellaneous Income	1,603	3,000	3,038	3,000	2,433	3,400	3,000	-
02 Non-Resident Fees	2,548	2,400	2,133	2,400	1,145	1,700	1,800	(600)
03 Passport Services				3,000	300	400	500	(2,500)
<b>Totals</b>	4,151	5,400	5,171	8,400	3,878	5,500	5,300	(3,100)

<b>Fire/Ambulance Revenues</b>								
<u>Department</u>	<b>Average Revenues 2012 to 2014</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>31 Ambulance</b>								
01 - MAINECARE	369,286	226,739	392,658	315,235	302,637	380,000	370,965	55,730
02 - MAINECARE AIR AMBULANC	45,869	74,792	45,198	31,200	23,790	38,568	36,300	5,100
03 - MaineCare Contractual Allowance	(221,741)	(188,881)	(221,741)	(194,290)	(151,842)	(194,634)	(203,633)	(9,342)
04 - MEDICARE	604,288	1,153,244	754,641	966,605	545,782	729,939	740,000	(226,605)
05 - MEDICARE AIR AMBULANCE	196,702	194,338	228,706	254,530	206,116	248,000	235,000	(19,530)
06 - MediCare Contractual Allowance	(275,704)	(76,119)	(275,704)	(224,513)	(248,647)	(323,404)	(292,500)	(67,987)
07 - PRIVATE INSURANCE	340,606	223,596	404,958	404,396	327,175	426,548	415,000	10,604
08 - PRIVATE INS AIR AMBULANC	98,588	113,143	85,132	184,034	124,662	145,500	130,000	(54,034)
09 - Contractual Allowance - Private	(8,758)		(8,758)	(8,758)	(5,146)	(6,521)	(6,213)	2,545
10 - SELF PAY	134,053	60,059	153,518	74,337	116,882	146,487	135,000	60,663
11 - SELF PAY AIR AMBULANCE	42,298	32,823	54,076	24,336	37,676	46,676	42,000	17,664
12 - Dis Contract - Self Pay	(2,327)		(2,327)	(2,327)	(5,064)	(6,316)	(5,788)	(3,461)
13 - VA Air	47,720		56,031					-
14 - VA Land	39,202	30,010	48,412	43,780	52,416	60,000	46,000	2,220
15 - Contractual Allow - VA	(3,813)		(3,813)		(1,703)	(1,950)	(1,495)	(1,495)
16 - Contractual Allow - Other	(870)	(10,000)	(870)	(870)	(1,441)	(1,762)	(1,500)	(630)
20 - CARIBOU PER CAPITA FEE	88,032			-				-
21 - WOODLAND PER CAPITA FEE	13,242	13,343	13,343	13,646	10,235	13,646	13,950	304
22 - NEW SWEDEN PER CAPITA FE	6,547	6,622	6,622	6,773	5,080	6,773	6,923	150
23 - WESTMANLAND PER CAPITA	674	682	682	698	524	698	713	15
24 - STOCKHOLM PER CAPITA FE	2,751	2,783	2,783	2,846	2,135	2,846	2,909	63
25 - CONNOR PER CAPITA FEE	4,970	5,027	5,027	5,141	3,856	5,141	5,244	103
26 - PERHAM PER CAPITA FEE	4,214	4,246	4,246	4,343	3,257	4,343	4,343	-
27 - MADAWASKA LAKE PER CA	1,207	1,210	1,210	1,238	929	1,238	1,265	27
28 - LORING DEV PER CAPITA FEI	6,809	-		-				-
35 - MISC. INTEREST	83	60	97	97	222	250	100	3
36 - RECOVERY OF BAD DEBT	8,437	10,000	8,741	10,812	5,439	8,000	10,000	(812)
37 - Ambulance Insurance Reports	108	100	141	100	194	178	100	-
40 - Amb Billing Houlton	30,813	31,920	30,533	35,127	28,003	34,184	32,780	(2,347)
41 - Amb Billing Calais	20,514	19,152	25,327	26,792	22,856	31,395	26,180	(612)
42 - Amb Billing Van Buren	10,302	16,834	11,360	16,357	8,643	8,643		(16,357)
43 - Amb Billing Island Falls	3,653	2,500	3,653	1,760	1,395	2,236	1,410	(350)
44 - Amb Billing Patten					2,179	6,000	5,500	5,500
50 - FIRE PROTECTION CONNOR	23,141	25,749	26,054	26,836	26,836	26,836	27,373	537
51 - FIRE PROTECTION NEW SWE	29,908	31,435	31,807	32,763	32,763	32,763	33,418	655
52 - FIRE PROTECTION WESTMAN	7,818	10,086	10,205	10,512	10,512	10,512	10,722	210
53 - FIRE PROTECTION WOODLAN	55,026	56,999	57,674	59,405	59,405	59,405	60,593	1,188

<b>Fire/Ambulance Revenues</b>								
<u>Department</u>	<b>Average Revenues 2012 to 2014</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
54 - T16 R4	1,142							-
60 - Fire Insurance Reports	72							-
61 - Fire Insurance Recovery								-
62 - Fire Permits	6,046	5,000	6,046	5,500	4,178	4,700	5,000	(500)
63 - Misc Income					2,600	2,600		-
<b>Totals</b>	<b>1,730,908</b>	<b>2,077,491</b>	<b>1,955,670</b>	<b>2,128,440</b>	<b>1,554,532</b>	<b>1,946,917</b>	<b>1,887,660</b>	<b>(240,780)</b>

<b>Police Department Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>35 Police Department</b>								
01 - MISC. FEES INSURANCE	1,346	1,300	1,087	1,500	1,354	1,504	1,500	-
02 - POLICE DISPATCHING	3,613	2,000	3,500	2,000	500	500	500	(1,500)
03 - FINGERPRINTING FEES	82	75	101	100	21	44	50	(50)
04 - CONCEALED WEAPON PE	928	800	890	800	575	800	800	-
05 - COPS GRANT REIMBURS	29,200	-	-					-
06 - Prisoner Boarding Reimburs	10,749	9,000	10,850	9,000	10,330	12,000	12,000	3,000
07 - Dog Violation	526	500	561	500	255	255	400	(100)
08 - Prisoner Meals	3,096	1,000	3,926	2,500	4,544	5,500	5,000	2,500
09 - Court Reimbursement	3,452	2,500	3,485	2,500	1,559	2,345	2,500	-
10 - Lamination Fees	477	500	340	400	235	310	300	(100)
11 - Misc Fees	789	500	703		427	450	425	425
12 - False Alarm Fees	200		400	500	-	50	100	(400)
13 - Fines	220	100	440	100	-	100	100	-
14 - Salary Reimbursement	31,237		31,237	15,000	13,635	18,000	18,000	3,000
<b>Totals</b>	<b>85,915</b>	<b>18,275</b>	<b>57,521</b>	<b>34,900</b>	<b>33,435</b>	<b>41,858</b>	<b>41,675</b>	<b>6,775</b>

<b>Caribou Emergency Management Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>39 Emergency Management</b>								
01 -Fees Woodland	200	200	200	200	200	200	200	-
02 - Fees New Sweden	200	200	200	200	200	200	200	-
03 - Fees Westmandland	200	200	200	200	200	200	200	-
04 - Fees Perham	267	200	400	200	200	200	200	-
05 - State EOC Reimbursment	7,159	9,000	11,895	10,000	6,295	10,000	10,125	125
06 - Tower Rent	1,950		1,950	1,800	-	1,800	1,800	-
<b>Totals</b>	<b>9,975</b>	<b>9,800</b>	<b>14,845</b>	<b>12,600</b>	<b>7,095</b>	<b>12,600</b>	<b>12,725</b>	<b>125</b>

<b>Public Works Revenues</b>								
<u>Department</u>	<b>Average Revenues 2012 to 2014</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>40 Public Works</b>								
01 - URIP/LRAP	172,580	155,168	133,744	135,000	-	135,872	135,872	872
03 - Salary Reimbursement	7,586		699					-
04 - Equipment Rental	9,774		2,012					-
05 - FEMA Reimbursement	1,290							-
07 - Connor Contract	53,447	53,000	54,107	53,000	42,634	61,426	56,846	3,846
08 - Presque Isle Contract	11,475	12,750	9,350					-
09 - School Dept Snow Plowing	3,429		3,429	3,400	-	3,400		(3,400)
<b>Totals</b>	<b>256,152</b>	<b>220,918</b>	<b>203,342</b>	<b>191,400</b>	<b>42,634</b>	<b>200,698</b>	<b>192,718</b>	<b>1,318</b>

**Recreation Department Revenues**

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimate d Year End	2016 Budget Request	Difference 2015 to 2016
<b>50 Recreation</b>	-							
01 Rental Income	10,113	8,000	8,944	9,000	8,684	9,550	9,000	-
02 Program Fees	8,580	14,000	13,345	14,000	6,732	13,500	13,500	(500)
03 Special Events	2,790	4,700	3,036	3,000	1,244	2,950	3,000	-
04 Swimming Pool Fees	3,309							-
05 Rec Program Fees	-	-						-
<b>Totals</b>	24,792	26,700	25,325	26,000	16,659	26,000	25,500	(500)

**Parks Revenue**

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimate d Year End	2016 Budget Request	Difference 2015 to 2016
<b>51 Parks</b>								
01 Miscellaneous Income	1,733	3,000	900	1,000	100	900	500	(500)
02 Rental Income	2,607	2,000	1,882	2,000	50	1,700	1,800	(200)
								-
<b>Totals</b>	4,340	5,000	2,782	3,000	150	2,600	2,300	(700)

<b>Airport Revenue</b>								
<u>General Fund</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>60 Airport</b>								
01 - AIRPORT RENT	138	138	138	138	138	138	138	-
								-
<b>Totals</b>	138	138	138	138	138	138	138	-

<b>Trailer Park Revenue</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>61 Trailer Park</b>								
01 - Lot Rent Receipts	21,390	14,698	20,645	15,616	15,585	19,740	15,505	(111)
02 - Year End Close			(5,947)			(4,913)		-
<b>Totals</b>	21,390	14,698	14,698	15,616	15,585	14,827	15,505	(111)

<b>Insurance &amp; Retirement Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>70 Ins. &amp; Retirement</b>								
01 - MMA WORKERS COMP REFUND	6,700	6,000	6,214	6,000	5,264	5,264	5,000	(1,000)
04 - HRA Credit	18,207							-
								-
<b>Totals</b>	24,907	6,000	6,214	6,000	5,264	5,264	5,000	(1,000)

**ENTEPRRISE FUNDS SUMMARY**

<b>ECONOMIC DEVLEOPMENT (TIF) FUNDS - Expenses</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development	112,610	188,510	211,739	397,855	249,834	351,394	362,668	(35,187)
Chamber	66,227	50,570	46,360	26,623	21,471	24,796	23,890	(2,733)
<b>Totals</b>	<b>178,837</b>	<b>239,080</b>	<b>258,098</b>	<b>424,478</b>	<b>271,305</b>	<b>376,190</b>	<b>362,668</b>	<b>(35,187)</b>

<b>ECONOMIC DEVLEOPMENT (TIF) FUNDS - Revenues</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development	221,629	331,862	331,862	331,862	363,353	363,353	366,270	31,491
Interest		-	-	-	1,667	2,917		
<b>Totals</b>	<b>221,629</b>	<b>331,862</b>	<b>331,862</b>	<b>331,862</b>	<b>365,020</b>	<b>366,270</b>	<b>366,270</b>	<b>31,491</b>

<b>HOUSING - Expenses</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing	57,312	65,743	73,628	63,703	48,933	70,000	70,000	6,297
96 Section 8 FSS	24,325	37,364	37,364	53,986	36,732	50,184	56,546	2,560
<b>Totals</b>	<b>81,295</b>	<b>103,107</b>	<b>110,992</b>	<b>117,689</b>	<b>85,666</b>	<b>120,184</b>	<b>126,545</b>	<b>8,856</b>

<b>HOUSING - Revenues</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing	73,800	69,996	69,999	63,703	52,500	70,000	70,000	6,297
96 FSS	44,283	47,904	47,914	53,986	36,303	50,184	56,546	2,560
<b>Totals</b>	<b>124,908</b>	<b>117,900</b>	<b>117,913</b>	<b>117,689</b>	<b>88,803</b>	<b>120,184</b>	<b>126,546</b>	<b>8,857</b>

<b>SNOWMOBILE TRAILS - Expenses</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>52 Snowmobile Trail Maint</b>	56,399	39,133	54,297	43,963	33,615	47,025	42,883	(1,080)
<b>Totals</b>	56,399	39,133	54,297	43,963	33,615	47,025	42,883	(1,080)

<b>SNOWMOBILE TRAILS - Revenues</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>52 Snowmobile Trail Maint</b>	52,174	39,133	53,483	43,963	2,020	43,025	42,883	1,920
<b>Totals</b>	52,174	39,133	53,483	43,963	2,020	43,025	42,883	1,920

<b>Enterprise Fund - Economic Development</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>Economic Development</b>								
01 Regular Pay	41,160	41,016	41,160	79,013	45,002	66,621	86,874	7,862
003 Office Supplies	-							-
01 Postage	684	500	33					-
02 Advertising	10,764		10,764	9,000	8,309	10,000	10,000	1,000
04 Equipment Repair					89	89	100	
08 Office Supplies					74	100	100	
005 General Govt. Legal Fees	-							-
05 Legal Fees	-			1,000	1,329	1,329	1,500	500
008 Hosted Maintenance	-							-
02 Hosted Services	300		300	450	175	175	450	-
009 Professional Dues	-							-
01 Subscriptions	2,079	500	4,075	4,000	4,050	4,050	4,050	50
010 Travel Expenses	-							-
01 Mileage	1,429	500	1,564	800	-	500	800	-
02 Meals & Lodging	602		602	2,000	1,063	1,700	1,200	(800)
04 Conference Fees	765	1,000	920	2,000	904	1,500	1,500	(500)
018 Health Insurance	-							-
01 Health Insurance	8,845	5,094	5,124	26,238	5,787	8,051	30,562	4,324
019 Miscellaneous Expenses	-							-
01 Misc Expenses	972	400	496					-
031 Building Maintenance	-							-
01 Building Maintenance	641		641		377	377	300	300
038 Social Security	-							-
01 Social Security	-			6,044	3,385	5,097	6,646	601
040 City & State Retirement	-							-
01 City & State Retirement	-			3,331	1,647	2,138	3,981	650
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
280 Revolving Loan Fund	-							-
01 Revolving Loan Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-
281 Contracted Services	-							-
01 Buxton Contract	50,000	50,000	50,000	50,000		50,000		(50,000)
03 NMDC	13,625	13,500	13,768	13,979	13,979	13,979	13,715	(264)
385 - Downtown Infrastructure	-							-
01 Downtown Infrastructure	11,455		11,455	125,000	103,578	125,000		(125,000)
392 Ads & Marketing	-							-
01 Ads & Marketing	2,112		2,112					-
394 Community Projects	-							-

<b>Enterprise Fund - Economic Development</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
08 Winter Carnival	35	1,000	-	1,000		-	3,000	2,000
14 Thursday's On Sweden	6,726	3,000	6,726	7,000	88	88	7,000	-
15 Heritage Days	2,000	7,000	2,000	7,000		600	7,000	-
392 Ads & Marketing	-							-
01 Ads & Marketing	7,934	5,000						-
450 Slum/Blight Removal	-							-
01 Slum/Blight Removal	-			250,000		-	50,000	(200,000)
451 Façade Improvement								
01 Façade Improvement							50,000	
<b>Sub Total</b>	<b>222,126</b>	<b>188,510</b>	<b>211,739</b>	<b>397,855</b>	<b>249,834</b>	<b>351,394</b>	<b>338,778</b>	<b>(159,277)</b>
<b>Chamber</b>								-
281 Contracted Services	38,000	38,000	38,000	15,000	15,000	15,000	15,000	-
02 Payment to Chamber	-							-
001 Salaries	-							-
01 Regular Pay	33,543							-
003 Office Supplies	-							-
01 Postage	825							-
03 Copier Rental	2,441							-
05 Printer Ink	1,185							-
07 Paper	137							-
08 Office Supplies	839							-
009 Professional Dues	-							-
01 Subscriptions	173							-
010 Travel Expenses	-							-
01 Mileage	750							-
04 Conference Fees	610							-
015 Telephone	-							-
04 Telephone	1,055	1,370	627	700	481	640	640	(60)
017 Communications	-							-
01 Website	785							-
03 Internet	972		650	630	540	720	720	90
018 Health Insurance	-							-
01 Health Insurance	7,643							-
019 Miscellaneous Expenses	-							-
01 Misc Expenses	1,000	400						-
026 Heating Fuel	-							-
03 Heating Fuel	3,936	4,000	4,452	5,000	2,125	4,000	3,500	(1,500)
027 Electricity	-							-

<b>Enterprise Fund - Economic Development</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
11 Electricity	1,402		1,261	1,200	664	1,000	1,200	-
028 Water	-							-
01 Water	1,058	1,200	1,071	800	785	1,128	1,100	300
029 Sewer	-							-
01 Sewer	200	200	200	200	100	200	200	-
030 Building Supplies	-							-
01 Building Supplies	-	500						-
031 Building Maintenance	-							-
01 Building Maintenance	1,761	3,000	100		180	180	200	200
032 Property Insurance	-							-
01 Property Insurance	733	900		3,093	1,596	1,928	1,330	(1,763)
068 Janitorial Services	-							-
01 Property Maintenance	713	1,000						-
390 Contracted Expenses	-							-
01 Storage	720							-
392 Ads & Marketing	-							-
01 Ads & Marketing	6,595							-
393 UPS Shipping	-							-
01 UPS Shipping	1,996							-
394 Community Projects	-							-
01 Project Expense	325							-
02 Arts & Crafts	1,951							-
03 Annual Dinner	2,729							-
05 City Wide Yard Sale	1,206							-
09 Community Projects OT	4,477							-
12 Membership Meeting	111							-
13 2013 HOG Rally	1,000							-
398 Storage Rent	-							-
01 Storage Rent	160							-
<b>Sub Total</b>	121,033	50,570	46,360	26,623	21,471	24,796	23,890	(2,733)
<b>Total Expense Budget</b>								
	343,159	239,080	258,098	424,478	271,305	376,190	362,668	(162,010)

\*\* Note the 2012 and 2013 expenditures were largely a part of the Chamber Department Budget

**Economic Development (TIF FUND) Revenues**

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>Downtown TIF Funds</b>	333,024	331,862	331,862	331,862	363,353	363,353	363,353	31,491
<b>Interest</b>					1,667	2,917	2,917	-
<b>Totals</b>	333,024	331,862	331,862	331,862	365,020	366,270	366,270	31,491

<b>Enterprise Fund - Housing</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approve d Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>24 Housing</b>								
001 Salaries	-							
01 Regular Pay	48,067	50,476	48,917	48,918	36,896	49,197	50,476	1,558
03-FSS Grant	22,654							-
003 Office Supplies	-							-
01 Postage	954							-
05 Printer Ink	391							-
010 Travel Expenses	-							-
02 Meals & Lodging	184							-
05 Travel Expenses	518							-
015 Telephone	-							-
04 Telephone	437	300	508	500	387	518	518	18
017 Communications	-							-
03 Communications	(75)		(68)					-
018 Health Insurance	-							-
01 Health Insurance Housing	17,818	8,000	17,969	8,000	6,105	8,000	8,000	-
02 Health Ins. Stipend FSS	1,872							-
034-Workers Comp	-							-
01-Workers Comp Housing	293	67	496	331	345	500	500	169
01-Workers Comp FSS	42							-
035-Unemployment	-							-
01-Unemployment Housing	250	223	350	500	322	467	500	-
01-Unemployment FSS	108							-
038-Social Security	-							-
01-Social Security Housing	3,677	4,473	3,742	3,742	3,377	4,410	4,473	731
01-Social Security FSS	1,437							-
040 City & State Retirement	-							-
01-Retirement Housing	1,682	2,203	1,712	1,712	1,501	2,001	2,203	491
285 Year End Closing	-							-
01-Year End Closing	(524)					4,907	3,329	3,329
<b>Totals</b>	<b>99,786</b>	<b>65,743</b>	<b>73,628</b>	<b>63,703</b>	<b>48,933</b>	<b>70,000</b>	<b>70,000</b>	<b>6,297</b>

<b>Housing Revenues</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approve d Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>24 Housing</b>								
01 - SECTION 8 ADMINISTRATION	73,573	69,996	69,999	63,703	52,500	70,000	70,000	6,297
02 - Transfer from Housing Reserve								-
<b>Totals</b>	<b>73,573</b>	<b>69,996</b>	<b>69,999</b>	<b>63,703</b>	<b>52,500</b>	<b>70,000</b>	<b>70,000</b>	<b>6,297</b>

<b>Enterprise Fund - FSS</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>96 Section 8 FSS</b>								
001-Salaries								
01-Regular Pay	29,452	31,866	30,895	30,885	19,564	27,330	31,866	981
003-Office Supplies	-							-
01-Postage	187	100	387					-
05-Printer Ink	547	300	645					-
08-Office Supplies	616		161					-
010-Travel Expense	-							-
01-Health Insurance	2,474	2,591	2,503	19,120	14,670	19,120	20,375	1,255
034-Workers Comp	-							-
01-Workers Comp	150	70	325	70	183	220	200	130
035-Unemployment	-							-
01-Unemployment				467	322	467	467	-
038 Social Security								-
01-Social Security	2,381	2,438	2,447	2,363	1,309	2,091	2,438	75
040 City & State Retirement	-							-
01-Retirement Housing	-			1,081	685	957	1,201	120
285 Year End Closing FSS	-							-
01-Year End Closing FSS	5,978							-
288 FSS Reimbursement	-							-
01-FSS Reimbursement	(48,274)							-
<b>Totals</b>	<b>(6,488)</b>	<b>37,364</b>	<b>37,364</b>	<b>53,986</b>	<b>36,732</b>	<b>50,184</b>	<b>56,546</b>	<b>2,560</b>

<b>FSS Revenues</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>96 FSS</b>								
01-FSS Reimbursement	44,283	47,904	47,914	48,000	36,303	48,312	56,546	8,546
02 - From/To Reserve				5,986	-	1,872		(5,986)
<b>Totals</b>	<b>44,283</b>	<b>47,904</b>	<b>47,914</b>	<b>53,986</b>	<b>36,303</b>	<b>50,184</b>	<b>56,546</b>	<b>2,560</b>

Enterprise Fund - Snowmobile Trail Maintenance								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>52 Snowmobile Trail Maintenance</b>								
001 Salaries								
01 Regular Pay	10,321	10,000	11,356	12,000	11,031	12,189	12,000	-
02 Overtime	2,036	550	740.67	850	1,025	1,025	850	-
015 Telephone	-							-
01 Cell Phone	405	400	409	400	295	427	400	-
019 Miscellaneous Expense	-							-
01 Misc. Expense	4,000	4,000	4,000	4,000	22	4,000	4,000	-
034 Work Comp	-							-
01 Work Comp	526	970	191	500	174	350	500	-
035 Unemployment	-							-
01 Unemployment	204	130	353	130	323	350	350	220
038 Soc Security	-							-
01 Soc Security	640	283	925	283	922	1,011	983	700
051 Equipment Maintenance	-							-
05 Equipment Maintenance	18,433	7,000	8,485	7,000	3,906	7,000	7,000	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	330	300	89	300	-	100	300	-
076 Diesel	-							-
01 Diesel	18,593	12,000	24,426	15,000	15,701	17,123	13,000	(2,000)
148 Trail Maintenance	-							-
01 Trail Maintenance	1,481	2,000	1,821	2,000	215	1,950	2,000	-
149 Snow Transfer	(8,104)							-
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000							-
286 Rent Exp	-							-
01 Rent Exp	1,500	1,500	1,500	1,500	-	1,500	1,500	-
<b>Totals</b>	<b>60,364</b>	<b>39,133</b>	<b>54,297</b>	<b>43,963</b>	<b>33,615</b>	<b>47,025</b>	<b>42,883</b>	<b>(1,080)</b>

Snowmobile Trail Maintenance Revenue								
Department	3 Year Average Revenues (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>52 Snowmobile Trail Maintenance</b>								
01 Miscellaneous Income	4,733	3,000	11,536	4,000	1,950	4,000	4,000	-
02 State Grant Revenue	48,675	33,133	41,947	36,963		36,963	38,883	1,920
03 Snow Sled Reg (State)	2,191	3,000	-	3,000	70	2,062		-
04 Year End Close								-
<b>Totals</b>	<b>60,108</b>	<b>39,133</b>	<b>53,483</b>	<b>43,963</b>	<b>2,020</b>	<b>43,025</b>	<b>42,883</b>	<b>1,920</b>

Department: General Governnet Computer Reserve

GL Line Number: G 1-373-01

Account Balance as of 9/30/15 \$ 22,141

Estimated 2015 expenditures 10/1 - 12/31 \$ 2,000

Estimated Balance 12/31/2015 \$ 20,141

2016 Capital Request	\$ 8,000
2016 Anticipated Needs	Cost
Server Replacement (CARIBOUFS01)	\$ 8,500
Switch Replacement (2nd floor closet)	\$ 500
Switch Replacement (2nd floor Finance Office)	\$ 100
PC Replacement - 5	\$ 3,900
Software upgrades	\$ 1,000
Balance at end of 2016	\$ 14,141

2017 Anticipated Capital Request	\$ 8,000
2017 Anticipated Needs	Cost
Server Replacement	\$ 1,000
VPN/Firewall Replacement	\$ 2,600
Switch Replacement (data closet)	\$ 500
PC Replacements - 6	\$ 5,850
Estimated Balance at end of 2017	\$ 12,191

2018 Anticipated Capital Request	\$ 8,000
2018 Anticipated Needs	Cost
VPN/Firewall Replacements - 4	\$ 2,500
Switch Replacement - 2	\$ 600
Computer replacement - 2	\$ 1,000
Estimated Balance at end of 2018	\$ 16,091

2019 Anticipated Capital Request	\$ 8,000
2019 Anticipated Needs	Cost
Switch Replacement	\$ 500
Computer Replacements	\$ 2,000
Channel 8 upgrades	\$ 3,000
Estimated Balance at end of 2019	\$ 18,591

2020 Anticipated Capital Request	\$ 8,000
2020 Anticipated Needs	Cost
Server Replacements	\$ 7,500
Computer replacements	\$ 4,000
Estimated Balance at end of 2020	\$ 15,091


Department: Fleet Vehicles

GL Line Number: G1-373-10

Account Balance as of 9/30/15 \$ 586

Estimated 2015 expenditures 10/1 - 12/31 \$ -

Estimated Balance 12/31/2015 \$ 586

2016 Capital Request	\$ 5,000
2016 Anticipated Needs	Cost
Balance at end of 2016	\$ 5,586

2017 Anticipated Capital Request	\$ 5,000
2017 Anticipated Needs	Cost
Possible replacement of one vehicle	\$ 5,000
Estimated Balance at end of 2017	\$ 5,586

2018 Anticipated Capital Request	\$ 2,500
2018 Anticipated Needs	Cost
Estimated Balance at end of 2018	\$ 8,086

2019 Anticipated Capital Request	\$ 2,500
2019 Anticipated Needs	Cost
Estimated Balance at end of 2019	\$ 10,586

2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Possible Replacement of one vehicle	\$ 5,000
Estimated Balance at end of 2020	\$ 5,586

Department: General Governnet Computer Reserve

GL Line Number: G 1-373-03

Account Balance as of 9/30/15 \$ 12,624

Estimated 2015 expenditures 10/1 - 12/31 \$ 10,000

Estimated Balance 12/31/2015 \$ 2,624

2016 Capital Request	\$ 25,000
2016 Anticipated Needs	Cost
Remodel Main Floor	\$ 10,000
Balance at end of 2016	\$ 17,624

2017 Anticipated Capital Request	\$ 8,000
2017 Anticipated Needs	Cost
Heat Pumps Top Floor	\$ 25,000
Estimated Balance at end of 2017	\$ 624

2018 Anticipated Capital Request	\$ 8,000
2018 Anticipated Needs	Cost
Estimated Balance at end of 2018	\$ 8,624

2019 Anticipated Capital Request	\$ 8,000
2019 Anticipated Needs	Cost
Estimated Balance at end of 2019	\$ 16,624

2020 Anticipated Capital Request	\$ 8,000
2020 Anticipated Needs	Cost
Estimated Balance at end of 2020	\$ 24,624

Department: Airport

GL Line Number: G1-372-01

Account Balance as of 9/30/15 \$ 89,865

Estimated 2015 expenditures 10/1 - 12/31 \$ -

Estimated Balance 12/31/2015 \$ 89,865

2016 Capital Request	\$ 7,500
2016 Anticipated Needs	Cost
Design, Permitting, and Construction for Taxilane	\$ 23,000
Balance at end of 2016	\$ 74,365

2017 Anticipated Capital Request	\$ 8,000
2017 Anticipated Needs	Cost
Hangar Development	\$ 17,050
Estimated Balance at end of 2017	\$ 65,315

2018 Anticipated Capital Request	\$ 8,000
2018 Anticipated Needs	Cost
Estimated Balance at end of 2018	\$ 73,315

2019 Anticipated Capital Request	\$ 8,000
2019 Anticipated Needs	Cost
Estimated Balance at end of 2019	\$ 81,315

2020 Anticipated Capital Request	\$ 8,000
2020 Anticipated Needs	Cost
Fuel Terminal Upgrade	\$ 10,000
Estimated Balance at end of 2020	\$ 79,315

Department: LED Street Lights

GL Line Number: G1-477-00

Account Balance as of 9/30/15 \$ 10,558

Estimated 2015 expenditures 10/1 - 12/31 \$ -

Estimated Balance 12/31/2015 \$ 10,558

2016 Capital Request	\$ 5,000
2016 Anticipated Needs	Cost
Estimated project Costs of	\$ 155,415
Anticipated Rebates from Efficiency Maine	\$ (110,000)
Savings from electricity	\$ (29,857)
Balance at end of 2016	\$ -

2017 Anticipated Capital Request	\$ 2,000
2017 Anticipated Needs	Cost
Replacement of lights for the future	
Estimated Balance at end of 2017	\$ 2,000

2018 Anticipated Capital Request	\$ 2,000
2018 Anticipated Needs	Cost
Replacement of lights for the future	
Estimated Balance at end of 2018	\$ 4,000

2019 Anticipated Capital Request	\$ 2,000
2019 Anticipated Needs	Cost
Replacement of lights for the future	
Estimated Balance at end of 2019	\$ 6,000

2020 Anticipated Capital Request	\$ 2,000
2020 Anticipated Needs	Cost
Replacement of lights for the future	
Estimated Balance at end of 2020	\$ 8,000

Department: Downtown Infrastructure

GL Line Number: G 1-475-00

Account Balance as of 9/30/15 \$ 3,000

Estimated 2015 expenditures 10/1 - 12/31 \$ -

Estimated Balance 12/31/2015 \$ 3,000

2016 Capital Request	\$ 1,500
2016 Anticipated Needs	Cost
Balance at end of 2016	\$ 4,500

2017 Anticipated Capital Request	\$ 1,500
2017 Anticipated Needs	Cost
Estimated Balance at end of 2017	\$ 6,000

2018 Anticipated Capital Request	\$ 1,500
2018 Anticipated Needs	Cost
Estimated Balance at end of 2018	\$ 7,500

2019 Anticipated Capital Request	\$ 1,500
2019 Anticipated Needs	Cost
Estimated Balance at end of 2019	\$ 9,000

2020 Anticipated Capital Request	\$ 1,500
2020 Anticipated Needs	Cost
Street Light Pole/Light replacements	\$ 10,500
Estimated Balance at end of 2020	\$ -

Department: Bio-Mass Boiler Debt Reduction

GL Line Number: G 1-373-05

Account Balance as of 9/30/15 \$ 1,737

Estimated 2015 expenditures 10/1 - 12/31 \$ -

Estimated Balance 12/31/2015 \$ 1,737

2016 Capital Request	\$ 92,732
2016 Anticipated Needs	Cost
January 1 Payment	\$ 45,607
July 1 Payment	\$ 47,125
Balance at end of 2016	\$ 1,737

2017 Anticipated Capital Request	\$ 94,090
2017 Anticipated Needs	Cost
January 1 Payment	\$ 47,125
July 1 Payment	\$ 48,702
Estimated Balance at end of 2017	\$ -

2018 Anticipated Capital Request	\$ 99,041
2018 Anticipated Needs	Cost
January 1 Payment	\$ 48,702
July 1 Payment	\$ 50,339
Estimated Balance at end of 2018	\$ -

2019 Anticipated Capital Request	\$ 102,378
2019 Anticipated Needs	Cost
January 1 Payment	
July 1 Payment	\$ 50,339
	\$ 52,039
Estimated Balance at end of 2019	\$ -

2020 Anticipated Capital Request	\$ 105,843
2020 Anticipated Needs	Cost
January 1 Payment	\$ 52,039
July 1 Payment	\$ 53,804
Estimated Balance at end of 2020	\$ -

## 2012 Public Works Equipment Reserve G-1-371-00

<b>Public Works Equipment G1-370-03</b>	
<b>2016</b>	
Balance	\$247,828.00
2016 Commitment	<b>\$65,000.00</b>
Less: Equip Purchase (New 4 Yard loader)	( <b>\$225,000.00</b> )
Less: Equip Purchase (Glider kit T-9)	( <b>\$20,000.00</b> )
Add: Reimbursement (Trade in JD710)	\$30,000.00
<b>Balance to 2017</b>	<b>\$97,828.00</b>
<b>2017</b>	
Balance	\$97,828.00
2017 Commitment	<b>\$65,000.00</b>
Less: Equip Purchase (New Front row 4x4 pick-up)	( <b>\$32,000.00</b> )
Less: Equip Purchase (New sweeper+wings)	( <b>\$18,000.00</b> )
<b>Balance to 2018</b>	<b>\$112,828.00</b>
<b>2018</b>	
Balance	\$112,828.00
2018 Commitment	<b>\$65,000.00</b>
Less: Purchase (Trackless Sidewalk Machine)	( <b>\$130,000.00</b> )
Trade: 1994 Trackless Value	\$4,500.00
<b>Balance to 2019</b>	<b>\$52,328.00</b>
<b>2019</b>	
Balance	\$52,328.00
2015 Commitment	<b>\$65,000.00</b>
Less: Purchase (Small misc.equip.)	( <b>\$35,000.00</b> )
<b>Balance to 2020</b>	<b>\$82,328.00</b>
<b>2020</b>	
Balance	\$82,328.00
2016 Commitment	<b>\$65,000.00</b>
<b>Balance to 2021</b>	<b>\$147,328.00</b>
<b>2021</b>	
Balance	\$147,328.00
2017 Commitment	<b>\$65,000.00</b>
Less: Purchase (3.5 yd. Loader)	( <b>\$200,000.00</b> )
Trade: 2000 IT38 Loader	\$12,000.00
<b>Balance to 2022</b>	<b>\$24,328.00</b>



**CITY OF CARIBOU  
FIVE YEAR FORECAST  
CAPITAL PROJECT REQUEST  
BUDGET YEAR 2016**

DEPARTMENT/ACTIVITY: GENERAL GOVERNMENT

DATE SUBMITTED: 10/01/2015

SUBMITTED BY: Jayne R. Farrin, City Clerk

1. PROJECT TITLE: City of Caribou Records Conservation

2. PURPOSE: NEW \_\_\_\_\_ CONTINUATION XX DELETE \_\_\_\_\_ MODIFY \_\_\_\_\_

3. DEPARTMENT PRIORITY (use only if there is more than one project from the department in this budget year)

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4. LOCATION: City Clerk's Office

5. BRIEF PROJECT DESCRIPTION: Continue with the current program of preserving and scanning city records

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6. COST BY YEAR:

Budget Fiscal Year:	TOTAL*
Budget Year: <u>2016</u>	\$2,000.00
Budget Year: <u>2017</u>	\$2,000.00
Budget Year: <u>2018</u>	\$2,500.00
Budget Year: <u>2019</u>	\$2,500.00
Budget Year: <u>2020</u>	\$2,500.00
<b>TOTAL FIVE YEARS</b>	<b>\$11,500.00</b>

7. PROPOSED METHOD OF FUNDING:

Current Revenue	\$ <u>current</u>
Reserve Funds	\$ _____
State Aid	\$ _____
Federal Aid	\$ _____
Bonds/Finance	\$ _____
Other	\$ _____
<b>TOTAL PROJECT</b>	<b>\$19,659.00 plus</b>

\*interest cost not included

8. PROJECT ESTIMATED COST

Planning/Engineering	\$ _____
Land Purchase	\$ _____
Construction	\$ _____
Legal Fees	\$ _____
<b>TOTAL EST. COST</b>	<b>\$ _____</b>

9. FUTURE ESTIMATED RECURRING COSTS

Annual Operations	\$ _____
Annual Maintenance	\$ _____
Annual Administrative	\$ _____
<b>TOTAL ANNUAL COST</b>	<b>\$ _____</b>

10. DEPARTMENT COMMENTS (attach cost estimates, designs, etc.)

Prior to 2010, the City had preserved eight books. Since this program restarted in 2013, the City has had scanned and preserved four more books. Attached is Conservation Proposal dated August 27, 2015 from Kofile Preservation.

11. CAPITAL IMPROVEMENT COMMITTEE COMMENTS (Reserved)

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Conservation Proposal  
 Caribou, ME  
 August 27, 2015

	<u>Conservation</u>	<u>35mm security film</u>	<u>Scan</u>	<u>Shipping</u>
Book 1, Records of Lyndon 1848-1853	\$825.00	\$150.00	\$150.00	\$25.00
Book 4, Marriages, Births, Deaths & Intentions of Marriages 1874-1892	869.00	150.00	150.00	25.00
Records-Forestville 1864-1868	825.00	150.00	150.00	25.00
Records of Naturalization 1871-1955	825.00	150.00	150.00	25.00
Records of Highway Districts 1881-1885	869.00	150.00	150.00	25.00
Journal Town of Caribou 1878-1891	1,386.00	205.00	205.00	25.00
Mort. & Sales Vol. 2, 1877-1880	994.00	150.00	150.00	25.00
Mort. & Sales Vol. 1, 1859-1877 & Sheep Marks	1,002.00	150.00	150.00	25.00
Intentions of Marriage 1892-1909	1,040.00	165.00	165.00	25.00
Deaths Vol. 4, 1936-1940	1,324.00	200.00	200.00	25.00
Town Records Vol. 5, 1859-1885	1,837.00	200.00	200.00	25.00
Town Records Vol. 6, 1885-1906	1,963.00	275.00	275.00	25.00
Town Records Vol. 7, 1906-1920	1,987.00	275.00	275.00	25.00
Town Records Vol. 8, 1920-1933	1,981.00	275.00	275.00	25.00
Town Records Vol. 9, 1933-1946	1,932.00	245.00	245.00	25.00

Prices will be honored through December 2016.

increased from 2014 proposal

KOFILE PRESERVATION

One Allen Martin Drive, Essex, VT 05452 800-639-3027 802-878-3335 Fax: 802-878-0932 [www.kofile.us](http://www.kofile.us)

**CITY OF CARIBOU  
FIVE YEAR FORECAST  
CAPITAL PROJECT REQUEST  
BUDGET YEAR 2015**

DEPARTMENT/ACTIVITY: Tax Assessment

DATE SUBMITTED: 10/14/2015

SUBMITTED BY: Penny Thompson

1. PROJECT TITLE: Assessment Revaluation Reserve

2. PURPOSE: NEW \_\_\_\_\_ CONTINUATION X DELETE \_\_\_\_\_ MODIFY \_\_\_\_\_

3. DEPARTMENT PRIORITY (use only if there is more than one project from the department in this budget year)  
Top priority for department

4. LOCATION: City-wide

5. BRIEF PROJECT DESCRIPTION: Additional funding for G1-371-01 Assessment Revaluation Reserve account

**6. COST BY YEAR:**

Budget Fiscal Year:	TOTAL*
Budget Year: <u>2015</u>	\$ <u>20,000</u>
Budget Year: <u>2016</u>	\$ <u>20,000</u>
Budget Year: <u>2017</u>	\$ <u>20,000</u>
Budget Year: <u>2018</u>	\$ <u>20,000</u>
Budget Year: <u>2019</u>	\$ <u>20,000</u>
<b>TOTAL FIVE YEARS</b>	<b>\$ <u>100,000</u></b>

**7. PROPOSED METHOD OF FUNDING:**

Current Revenue	\$ _____
Reserve Funds	\$ _____
State Aid	\$ _____
Federal Aid	\$ _____
Bonds/Finance	\$ _____
Other	\$ _____
<b>TOTAL PROJECT</b>	<b>\$ _____</b>

\*interest cost not included

**8. PROJECT ESTIMATED COST**

Planning/Engineering	\$ _____
Land Purchase	\$ _____
Construction	\$ _____
Legal Fees	\$ _____
<b>TOTAL EST. COST</b>	<b>\$ _____</b>

**9. FUTURE ESTIMATED RECURRING COSTS**

Annual Operations	\$ _____
Annual Maintenance	\$ _____
Annual Administrative	\$ _____
<b>TOTAL ANNUAL COST</b>	<b>\$ _____</b>

**10. DEPARTMENT COMMENTS (attach cost estimates, designs, etc.)**

The department would like to prevent the future expense of a city-wide revaluation project with a program of "quarterly review".

**11. CAPITAL IMPROVEMENT COMMITTEE COMMENTS (Reserved)**

**CITY OF CARIBOU  
FIVE YEAR FORECAST  
CAPITAL PROJECT REQUEST  
BUDGET YEAR 2015**

DEPARTMENT/ACTIVITY: Tax Assessment

DATE SUBMITTED: 10/14/2015

SUBMITTED BY: Penny Thompson

1. PROJECT TITLE: Computer Replacement Reserve

2. PURPOSE: NEW \_\_\_\_\_ CONTINUATION X DELETE \_\_\_\_\_ MODIFY \_\_\_\_\_

3. DEPARTMENT PRIORITY (use only if there is more than one project from the department in this budget year)  
Second priority for department

4. LOCATION: City-wide

5. BRIEF PROJECT DESCRIPTION: Additional funding for G1-371-02 Assessment Computer Replacement Reserve account

**6. COST BY YEAR:**

Budget Fiscal Year:	TOTAL*
Budget Year: <u>2015</u>	\$ <u>500</u>
Budget Year: <u>2016</u>	\$ <u>500</u>
Budget Year: <u>2017</u>	\$ <u>500</u>
Budget Year: <u>2018</u>	\$ <u>500</u>
Budget Year: <u>2019</u>	\$ <u>500</u>
<b>TOTAL FIVE YEARS</b>	<b>\$ <u>2,500</u></b>

**7. PROPOSED METHOD OF FUNDING:**

Current Revenue	\$ _____
Reserve Funds	\$ _____
State Aid	\$ _____
Federal Aid	\$ _____
Bonds/Finance	\$ _____
Other	\$ _____
<b>TOTAL PROJECT</b>	<b>\$ _____</b>

\*interest cost not included

**8. PROJECT ESTIMATED COST**

Planning/Engineering	\$ _____
Land Purchase	\$ _____
Construction	\$ _____
Legal Fees	\$ _____
<b>TOTAL EST. COST</b>	<b>\$ _____</b>

**9. FUTURE ESTIMATED RECURRING COSTS**

Annual Operations	\$ _____
Annual Maintenance	\$ _____
Annual Administrative	\$ _____
<b>TOTAL ANNUAL COST</b>	<b>\$ _____</b>

**10. DEPARTMENT COMMENTS (attach cost estimates, designs, etc.)**

The department would like to have funds available to purchase new computers in 2017, then put money in reserve for a computer upgrade as needed (estimate 2021).

**11. CAPITAL IMPROVEMENT COMMITTEE COMMENTS (Reserved)**

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# CARIBOU FIRE AND AMBULANCE



Office (207) 493-4204

121 High Street  
Caribou, ME 04736-2710

Fax (207) 493-4222

E-Mail [firechief@cariboumaine.org](mailto:firechief@cariboumaine.org)

SCOTT SUSI, CHIEF

October 25, 2011

## AMBULANCE RESERVE ACCOUNT

Unit #	Year	Model	Original Cost	Estimated Rep. Cost	Remount Cost
21	2014	G-4500.	\$175,000.00	\$225,000.00	90,000.00
22	2008	Ford E-450	\$69,000.00	\$225,000.00	90,000.00
23	2012	G-4500	\$174,000.00	\$225,000.00	90,000.00
24	2013	G-4500	\$174,000.00	\$225,000.00	90,000.00
25	2009	Ford E-450	\$75,645.00	\$225,000.00	90,000.00

Unit #	Year	Box Year	Current Miles	Anticipated Replacement
21	2014	2014	25,708	2024
22	2008	2003	20,464	2016
23	2012	2012	16,103	2020
24	2013	2013	44,361	2022
25	2009	2000	1,131	2018

**AMBULANCE RESERVE ACCOUNT  
YEARLY ESTIMATE**

**Ambulance Reserve Account #G-1-369-03 – (Increased to \$65,000 in 2004) (Not funded in 2009 & 2010. \$65,000. in 2011)**

		Department:	Ambulance Reserve
		GL Line Number:	G1-369-03
	Account Balance as of 9/30/15	\$	32,966
	Estimated 2015 expenditures 10/1 - 12/31	\$	-
	Estimated Balance 12/31/2015	\$	32,966
		2016 Appropriation	\$ 100,000.00
		2016 Expenses	\$ -
		2016 Year End Balance	\$ 132,966.00
		2017 Appropriation	\$ 100,000.00
		2017 Expenses	\$ 175,000.00
		2017 Year End Balance	\$ 57,966.00
		2018 Appropriation	\$ 100,000.00
		2018 Expenses	\$ -
		2018 Year End Balance	\$ 157,966.00
		2019 Appropriation	\$ 100,000.00
		2019 Expenses	\$ 200,000.00
		2019 Year End Balance	\$ 57,966.00
		2020 Appropriation	\$ 100,000.00
		2020 Expenses	
		2020 Year End Balance	\$ 157,966.00



# CARIBOU FIRE AND AMBULANCE



Office (207) 493-4204

121 High Street  
Caribou, ME 04736-2710

Fax (207) 493-4222

E-Mail [firechief@cariboumaine.org](mailto:firechief@cariboumaine.org)

SCOTT SUSI, CHIEF

October 25, 2011

## FIRE EQUIPMENT RESERVE ACCOUNT

<u>UNIT NO</u>	<u>MAKE</u>	<u>YEAR</u>	<u>MODEL</u>	<u>ORIGINAL COST</u>	<u>ESTIMATED REPL-COST</u>
#1	American-LaFrance	1998	Eagle	\$220,930.92	\$350,000.00
#2	International Tanker	2011	4400 Int.	\$ 83,288.68	\$220,000.00
#3	Smeal 75' Ladder Truck	2002	Metro-Star	\$427,875.00	\$900,000.00
#4	Ferrara	2014	Tanker	\$350,000.00	\$350,000.00
#5	Ford F150	2014	F150	\$27,000.00	\$27,000.00
#6	Ford Rescue Vehicle	1984	9000	\$98,000.00	\$198,000.00
#7	Ford Pickup	2005	4x4 1 Ton	\$21,900.00	\$ 34,000.00
	Skid Tank & Pump	2006		\$22,000.00	\$30,000.00

## ANTICIPATED REPLACEMENT

<u>UNIT</u>	<u>VEHICLE YEAR</u>	<u>REPLACEMENT YEAR</u>	<u>CLASS</u>	<u>WATER CARRIED</u>	<u>PUMP CAP</u>	<u>MILEAGE</u>
#1 American-LaFrance	1998	2023	Pumper	1250	1250GPM	18,185
#2 International Tanker	2011	2016	Tanker	1250	1000GPM	021
#3 Smeal Ladder	2002	2027	Ladder	300	1500GPM	15,938
#4 Ferrara Tanker	2014	2039	Tanker	3000	1250GPM	0
#5 Ford F150	2014	2024	Insp/ comm.			0

ANTICIPATED REPLACEMENT						
UNIT	VEHICLE YEAR	REPLACEMENT YEAR	CLASS	WATER CARRIED	PUMP CAP	MILEAGE
#6 Ford Rescue	1984	2031	Equipment			33,864
#7 Ford Pickup	2005	2025				5,086
Skid Tank	2006	2025	Skid Tank w/Foam	300	250GPM	
				<b>Total Water on Wheels</b>	<b>6,100 Gals</b>	

**Fire Equipment Reserve Account #G1-368-01 – (Increased to \$70,000.00 in 1997)**  
**2011 Replaced #2 & 6 with Remounts total \$181,288.**  
 (Decreased 2003 to \$65,000.00) (Decrease to \$60,000 in 2004) (Decrease to \$55,000.00 in 2006) 2011 \$65,000. Balance 2011 \$201,232.46

2015 – Balance	\$338,996.57
2016 – Appropriation	\$65,000.00
2016 – Balance	\$403,996.57
<b>2016 - Replace #2</b>	<b>\$250,000.00</b>
2016 – Balance	<b>\$153,996.57</b>
2017 – Appropriation	\$ 65,000.00
2017 – Balance	<b>\$218,996.57</b>
2018 – Appropriation	\$65,000.00
2018 – Balance	<b>\$283,996.57</b>
2019 - Appropriation	\$65,000.00
2019 – Balance	<b>\$348,996.57</b>
2020 – Appropriation	\$65,000.00
2020 – Balance	<b>\$413,996.57</b>
2021 – Appropriation	\$65,000.00
2021 – Balance	<b>\$478,996.57</b>
2022 – Appropriation	\$65,000.00
2022 – Balance	<b>\$543,996.57</b>
2023 – Appropriation	\$65,000.00
<b>2023 – Replace #1</b>	<b>\$350,000.00</b>
2023 – Balance	<b>\$258,996.57</b>
2024 – Appropriation	\$70,000.00
2024 – Balance	<b>\$328,996.57</b>
2025 – Appropriation	\$70,000.00
2025 – Balance	<b>\$398,996.57</b>



## CITY OF CARIBOU, MAINE

Office of the Chief of Police

Ph: (207) 493-4208  
Fax: (207) 493-4201

Municipal Building  
25 High Street, Suite 4  
Caribou, Me 04736

### Capital Improvement 2016

**1. Bulletproof vests replacement      \$2,500/year**

Bullet-proof vests cost approximately \$1,000 each and have a 5 year shelf life. Our agency qualifies for a grant that pays for 50% of the cost of the vests. For liability purposes, we should replace expired vests every 5 years.

**2. Gun replacement      \$1,500/year**

Weapons are recommended to be replaced every 7 years. The police department will replace in 2015 and subsequently every 7 years.

**3. Cruiser replacement      \$32,000**

Cruiser cost is \$30,000, changing the cruiser over of all electronics, lights, etc. costs approximately \$2,000.

**4. Computers, radio equipment upgrades      \$4,318/year**

The computers at the Caribou Police Department should be replaced every 5-6 years. We are seeing computers and various components of them fail before they can be replaced which means loss of use and more importantly, lost data. Trying to retrieve data after a computer crashes is very expensive and time consuming, if all of the lost data can even be recovered. Due to state law, there is a lot of information we are required to store, including our records management system, case photos, prisoner information, and more confidential information. Radios also need to be replaced to keep up with interoperability regulations.

"THE MOST NORTHEASTERN CITY IN THE U.S."

**Michael W. Gahagan, Chief**

e-mail: [policechief@cariboumaine.org](mailto:policechief@cariboumaine.org)

**CITY OF CARIBOU  
 FIVE YEAR FORECAST  
 CAPITAL PROJECT REQUEST  
 BUDGET YEAR 2016**

DEPARTMENT/ACTIVITY: Caribou Police Department

DATE SUBMITTED: 10/05/2015

SUBMITTED BY: Chief Michael Gahagan

1. PROJECT TITLE: Gun replacement

2. PURPOSE:  NEW  CONTINUATION  DELETE  MODIFY

3. DEPARTMENT PRIORITY (use only if there is more than one project from the department in this budget year)  
High

4. LOCATION: Caribou

5. BRIEF PROJECT DESCRIPTION: Replace guns carried by Officers

6. COST BY YEAR:

7. PROPOSED METHOD OF FUNDING:

Budget Fiscal Year:	TOTAL*	Current Revenue	\$ _____
Budget Year: <u>2016</u>	<u>\$1,500</u>	Reserve Funds	\$ _____
Budget Year: <u>2017</u>	<u>\$1,500</u>	State Aid	\$ _____
Budget Year: <u>2018</u>	<u>\$1,500</u>	Federal Aid	\$ _____
Budget Year: <u>2019</u>	<u>\$1,500</u>	Bonds/Finance	\$ _____
Budget Year: <u>2020</u>	<u>\$1,500</u>	Other	\$ _____
TOTAL FIVE YEARS	<u>\$7,500</u>	TOTAL PROJECT	\$ _____

\*interest cost not included

8. PROJECT ESTIMATED COST

9. FUTURE ESTIMATED RECURRING COSTS

Planning/Engineering	\$ _____	Annual Operations	\$ _____
Land Purchase	\$ _____	Annual Maintenance	\$ _____
Construction	\$ _____	Annual Administrative	\$ _____
Legal Fees	\$ _____	TOTAL ANNUAL COST	\$ _____
TOTAL EST. COST	\$ _____		

10. DEPARTMENT COMMENTS (attach cost estimates, designs, etc.)

Weapons are recommended to be replaced every 7 years. The police department will replace in late 2015/early 2016 and subsequently every 7 years.

11. CAPITAL IMPROVEMENT COMMITTEE COMMENTS (Reserved)

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**CITY OF CARIBOU  
FIVE YEAR FORECAST  
CAPITAL PROJECT REQUEST  
BUDGET YEAR 2016**

DEPARTMENT/ACTIVITY: Caribou Police Department

DATE SUBMITTED: 10/05/2015

SUBMITTED BY: Chief Michael Gahagan

1. PROJECT TITLE: Computers/Radio Equipment

2. PURPOSE:  NEW  CONTINUATION  DELETE  MODIFY

3. DEPARTMENT PRIORITY (use only if there is more than one project from the department in this budget year)  
High

4. LOCATION: Caribou

5. BRIEF PROJECT DESCRIPTION: Replacement of computers and server, video camera system and other computer related items

6. COST BY YEAR:

Budget Fiscal Year:	<b>TOTAL*</b>
Budget Year: <u>2016</u>	<u>\$4,318</u>
Budget Year: <u>2017</u>	<u>\$4,318</u>
Budget Year: <u>2018</u>	<u>\$4,318</u>
Budget Year: <u>2019</u>	<u>\$4,318</u>
Budget Year: <u>2020</u>	<u>\$4,318</u>
<b>TOTAL FIVE YEARS</b>	<b><u>\$21,590</u></b>

7. PROPOSED METHOD OF FUNDING:

Current Revenue	\$ _____
Reserve Funds	\$ _____
State Aid	\$ _____
Federal Aid	\$ _____
Bonds/Finance	\$ _____
Other	\$ _____
<b>TOTAL PROJECT</b>	<b>\$ _____</b>

\*interest cost not included

8. PROJECT ESTIMATED COST

Planning/Engineering	\$ _____
Land Purchase	\$ _____
Construction	\$ _____
Legal Fees	\$ _____
<b>TOTAL EST. COST</b>	<b>\$ _____</b>

9. FUTURE ESTIMATED RECURRING COSTS

Annual Operations	\$ _____
Annual Maintenance	\$ _____
Annual Administrative	\$ _____
<b>TOTAL ANNUAL COST</b>	<b>\$ _____</b>

10. DEPARTMENT COMMENTS (attach cost estimates, designs, etc.)

The computers at the Caribou Police Department should be replaced every 5-6 years. We are seeing computers and various components of them fail before they can be replaced which means loss of use and more importantly, lost data. Trying to retrieve data after a computer crashes is very expensive and time consuming, if all of the lost data can even be recovered. Due to state law, there is a lot of information we are required to store, including our records management system, case photos, prisoner information, and more confidential information. Radios also need to be replaced to keep up with interoperability regulations.

11. CAPITAL IMPROVEMENT COMMITTEE COMMENTS (Reserved)

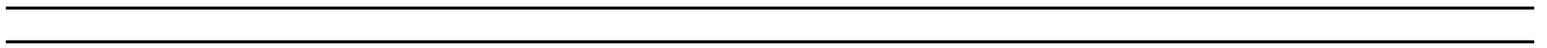
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**CITY OF CARIBOU  
 FIVE YEAR FORECAST  
 CAPITAL PROJECT REQUEST  
 BUDGET YEAR 2016**

DEPARTMENT/ACTIVITY: Caribou Police Department

DATE SUBMITTED: 10/05/2015

SUBMITTED BY: Chief Michael Gahagan

1. PROJECT TITLE: Cruiser Replacement

2. PURPOSE:  NEW                       CONTINUATION                       DELETE                       MODIFY

3. DEPARTMENT PRIORITY (use only if there is more than one project from the department in this budget year)  
High

4. LOCATION: Caribou

5. BRIEF PROJECT DESCRIPTION: Cruiser replacement increase in amount set aside every year

6. COST BY YEAR:

7. PROPOSED METHOD OF FUNDING:

Budget Fiscal Year:	TOTAL*
Budget Year: <u>2016</u>	<u>\$32,000</u>
Budget Year: <u>2017</u>	<u>\$32,000</u>
Budget Year: <u>2018</u>	<u>\$32,000</u>
Budget Year: <u>2019</u>	<u>\$32,000</u>
Budget Year: <u>2020</u>	<u>\$32,000</u>
TOTAL FIVE YEARS	<u>\$160,000</u>

Current Revenue	\$ _____
Reserve Funds	\$ _____
State Aid	\$ _____
Federal Aid	\$ _____
Bonds/Finance	\$ _____
Other	\$ _____
TOTAL PROJECT	\$ _____

\*interest cost not included

8. PROJECT ESTIMATED COST

9. FUTURE ESTIMATED RECURRING COSTS

Planning/Engineering	\$ _____
Land Purchase	\$ _____
Construction	\$ _____
Legal Fees	\$ _____
TOTAL EST. COST	\$ _____

Annual Operations	\$ _____
Annual Maintenance	\$ _____
Annual Administrative	\$ _____
TOTAL ANNUAL COST	\$ _____

10. DEPARTMENT COMMENTS (attach cost estimates, designs, etc.)

Cruiser cost is \$30,000, changing the cruiser over of all electronics, lights, etc. costs approximately \$2,000.

11. CAPITAL IMPROVEMENT COMMITTEE COMMENTS (Reserved)

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**CITY OF CARIBOU  
FIVE YEAR FORECAST  
CAPITAL PROJECT REQUEST  
BUDGET YEAR 2016**

DEPARTMENT/ACTIVITY: Caribou Police Department

DATE SUBMITTED: 10/05/2015

SUBMITTED BY: Chief Michael W. Gahagan

1. PROJECT TITLE: Bullet-proof vests

2. PURPOSE:  NEW  CONTINUATION  DELETE  MODIFY

3. DEPARTMENT PRIORITY (use only if there is more than one project from the department in this budget year)  
High

4. LOCATION: Caribou

5. BRIEF PROJECT DESCRIPTION: Bullet-proof vest replacement for 17 officers

6. COST BY YEAR:

7. PROPOSED METHOD OF FUNDING:

Budget Fiscal Year:	TOTAL*	Current Revenue	\$ _____
Budget Year: <u>2016</u>	<u>\$2,500</u>	Reserve Funds	\$ _____
Budget Year: <u>2017</u>	<u>\$2,500</u>	State Aid	\$ _____
Budget Year: <u>2018</u>	<u>\$2,500</u>	Federal Aid	\$ _____
Budget Year: <u>2019</u>	<u>\$2,500</u>	Bonds/Finance	\$ _____
Budget Year: <u>2020</u>	<u>\$2,500</u>	Other	\$ _____
TOTAL FIVE YEARS	<u>\$12,500</u>	TOTAL PROJECT	\$ _____

\*interest cost not included

8. PROJECT ESTIMATED COST

9. FUTURE ESTIMATED RECURRING COSTS

Planning/Engineering	\$ _____	Annual Operations	\$ _____
Land Purchase	\$ _____	Annual Maintenance	\$ _____
Construction	\$ _____	Annual Administrative	\$ _____
Legal Fees	\$ _____	TOTAL ANNUAL COST	\$ _____
TOTAL EST. COST	\$ _____		

10. DEPARTMENT COMMENTS (attach cost estimates, designs, etc.)

Bullet-proof vests cost approximately \$1,000 each and have a 5-year shelf life. Our agency qualifies for a grant that pays for 50% of the cost of the vests. For liability purposes, we should replace expired vests every 5 years.

11. CAPITAL IMPROVEMENT COMMITTEE COMMENTS (Reserved)

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# CARIBOU PARKS & RECREATION DEPARTMENT



## CAPITAL EXPENSE PLAN 2015

CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015

## QUICK FUNDING OVERVIEW FOR 2015

### REQUESTED RESERVE APPROPRIATIONS

<b>G-1-365-01</b>	<b>Pool Improvement Reserve</b>	<b>\$ 10,000.00</b>
<b>G-1-365-02</b>	<b>Rec Ctr Improvement Reserve</b>	<b>\$ 4,000.00</b>
<b>G-1-365-17</b>	<b>Recreation Van Reserve</b>	<b>\$7,000.00</b>
<b>G-1-365-05</b>	<b>Park Improvement Reserve</b>	<b>\$6,000.00</b>
<b>G-1-365-09</b>	<b>Rec Equipment Reserve</b>	<b>\$ 13,000.00</b>
<b>G-1-365-10</b>	<b>Lawn Mower Reserve</b>	<b>\$ 1,500.00</b>
<b>G-1-365-19</b>	<b>Beautification Reserve</b>	<b><u>\$ 1000.00</u></b>
<b>Total Requested Reserve Appropriations 2015</b>		<b>\$42,500.00</b>

#### Historical Notes:

In 2012, no appropriation was designated for the Land Acquisition/Easement Reserve. Park and Recreation officials felt that in light of the economic times there was sufficient funding for any small negotiations that may be necessary to secure certain public access routes. Further funding may be required if any grant money is applied for in the future to solidify permanent access in some areas of the community, especially within the compact zone. The trail groomer request has historically been \$10,000 reduced from \$20,000 approximately 4 years ago. The City Councils ultimately determine the annual appropriation which has been reduced over the last few years.

Over the last two years there has been no appropriation for the Park Improvement Reserve. This significantly inhibits the department's ability to maintain numerous public facilities around the Caribou Community

### OVERVIEW

CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015

The Caribou Parks and Recreation Department manages a considerable amount of grounds and facilities throughout the Caribou community, many of which are utilized by hundreds of local residents on a daily basis. This network of responsibility requires a variety of equipment and manpower to maintain those facilities at a level that meets required state and federal standards and the general public's standards.

Reserve accounts for equipment replacement and park improvements have been extremely beneficial over the years by affording all departments the opportunity to plan for capital items. These plans are at best estimates and are modified occasionally to reflect economic changes as well as changing needs.

The remainder of this document discusses issues we will be addressing during this budget cycle. The Caribou Parks and Recreation Commission urges members of the Capital Improvement Committee and the Caribou City Council to review the document and engage in dialogue that will assist us in addressing these needs.

**PARK IMPROVEMENTS G-1-365-05**

Caribou's fiscal management of capital improvement projects and reserves has afforded Caribou the opportunity to be able to maintain their diverse array of recreational and park facilities. As recreational needs continue to change, the diversity of outdoor facilities as well as their upkeep becomes important to growth and economic development. Over the years the Parks and Recreation Department, under the direction of the Parks and Recreation Commission, has tried to meet the challenges of recreational diversity through partnerships and creative financing however the challenges of aging facilities combined with a significant increase in vandalism have become a strain on budgets. In 2012 the CIP committee and City Council did not fund the requested appropriation of \$11,000 for this account and therefore, projections show a deficit due to that funding lapse. Parks and Recreation officials remain optimistic that solid fiscal management will continue to offer benefits to all in the future.

**Lyndon St. Boat Launch**

**History:** The existing Lyndon St. Boat Launch was constructed in 1987 with funding provided by the Maine Department of Conservation's Boat Facilities Division. Over the years a variety of natural occurrences created increased siltation at the egress site of the launch area making it difficult to launch hand carried crafts. The demographics of the user population represents and older population who complained that they were unable to launch their watercraft because they could not carry the crafts the distance necessary to obtain a suitable water level.

In 1998 the Parks and Recreation Department retained concrete planking from the Maine Dept. of Conservation to install, however it was quickly realized that this approach would not solve the problem.

Subsequently the river was monitored and a suitable site was found slightly upstream from the existing launch area that would hold sufficient water year round to accommodate launching of water craft.

CARIBOU PARK AND RECREATION  
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CAPITAL EXPENSE PLAN 2015

In 2001 BR Smith Associates won the bid to redesign the existing site and upgrade it from carry-in access to a trailered launch site. This recommendation was put forth by a representative from IF&W. The design was completed and passed on to the Dept. of Conservation Boat Launch Facilities Division for review. After review and modifications the plan was submitted to MDOC. The total estimated cost for that project at the time was \$68860.

In 2005 IF&W had been requested to review alternate sites by a community member who was a representative of the IF&W's advisory board and not by the City of Caribou Parks and Recreation Department. Representatives from the City of Caribou were contacted and requested to meet with representatives from IF&W in August on development of a new launch site which expanded the search area.

In 2006 City officials and Park and Recreation officials met with representatives from IF&W to discuss possible locations for development of a new boat launch facility. During the course of this meeting, the IF&W officials reviewed the plans developed for an overhaul of the Lyndon St. site.

In 2007 Park and Recreation officials were notified that an alternate location had been tentatively selected by IF & W for a launch site. The site unfortunately was significantly further away from the majority of the population.

Late in the summer of 2008, a very patient community member approached the Parks and Recreation Department regarding the status of the existing launch site. The question was very legitimate since local sportsmen and recreational enthusiasts had been very patient. The Superintendent of Parks and Recreation contacted the Maine Department of Conservation Boat Facilities Division to check on the status and was advised by the Department Director to review projected costs for realignment of the existing facility as engineered in 2001 and submit a proposal to his office. Once reviewed, it would be determined how much the MDOC Boat Facilities Division could cost share.

In 2009 the Parks and Recreation Department was notified by the MDOC Boat Facilities Division that the repairs to the Lyndon St. Boat Launch would be eligible for funding up to \$75000. The funding was not released by the State until late August but work was able to commence. The facility was officially opened in the spring of 2010 and has enjoyed a significant amount of use.

**Issues to Address:**

There have been notable erosion issues that will need to be addressed through the Parks Maintenance Reserve. Park and Recreation officials have met with engineers and DEP officials to assess the facility and determine cost effective ways to minimize erosion.

**North Caribou Park**

Completed in 1984 with a Land and Water Conservation Grant, 54 acres of donated land and hundreds of hours of volunteer labor and service, the park holds a playfield, basketball court, softball/baseball field, picnic area, foot trails, support facility and horseshoe pits. The facility acts as a neighborhood park as well as a regional facility. Long range plans are to develop a woods wise harvesting plan and to develop it as a lineal nature park with carefully placed playground equipment that allows parents to enjoy a unique outing with their young children

CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015

in a safe and controlled wooded environment. We have worked with the University of Maine at Presque Isle to map the area.

Commissioners agreed to begin encumbering a portion of the reserve appropriations for matching funding for future grant applications.

**Teague Park**

2012 saw completion of some badly needed ball field renovations. Deterioration of the infield at Teague Park was exacerbated by heavy rains in 2011 taking nearly two inches of material from the infield. In house staff worked to lightly till the existing infield then added 44 cubic yards of specially designed infield mix and 2 tons of a material known as Turface. The infield was then rolled and left for the winter.

A week's worth of labor was also put into the tennis courts, cleaning out cracks and filling them with backer rod and crack filler in an effort to prevent additional water damage during the winter. Consideration is being given to partnering with other recreation departments, school districts and local colleges to ascertain if others need resurfacing of their tennis courts to determine if negotiations might be developed with companies that do resurfacing and repairs to reduce pricing.

A significant amount of work also had to be completed on lighting. Poles had twisted which rotated cross members which held lighting and had to be readjusted.

Consideration is still being given to renovations at the park building to reduce water from infiltrating the building during thaws. Also, roofs on both buildings need to be replaced. Roofs were replaced spring of 2015.

Fencing is also an issue that needs to be addressed. Since the deed for Teague Park does have restrictive covenants, the City is bound to have a fence that encloses Teague Park. The replacement of fencing along Glenn St. and Park St. and the discontinued North St. has been on the radar screen for several years and with the existing fencing deteriorating, Commissioners agree that replacement should be done as soon as possible.

**Hardison Playground**

Developed in the 1970s, this neighborhood playground offers some great views of the east side of Caribou along the Aroostook River. Swing sets which are showing age as well as some other specialty equipment needs to be replaced. Consideration was being given to placing picnic tables and a picnic shelter and rehabilitating or replacing playground equipment in 2013 however rain forced the department to defer the work until 2014.

**Soucie Memorial Sports Complex**

This facility which sees hundreds of users a day in the spring, summer and fall, has been maintained and has had significant improvements to the support facility which houses restrooms and storage. Lighting however remains a constant and is adjusted annually but significant work may need to be done to panel boxes and lighting over the next few years.

**CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015**

In 2013 it was the site of the first ever attempt at a trans-atlantic balloon crossing using hundreds of helium filled balloons. The feat was attempted by adventurer Jonathan R. Trappe and although Trappe did not fulfill his full flight, he did travel farther than anyone had using helium filled balloons.

The Caribou Rotary Club has donated funds to help with the building of dugouts at the existing complex, park personnel will have this project wrapped up by the end of 2015. The support building was stained in 2013 which made a huge improvement to the building. The roof and fascia boards are starting to show their age, the roof being 25 years old. This is the last building in the parks inventory that would need to have a new roof installed, The two other park buildings got new metal roofs in the spring of 2015. The recommendation from park staff and commission would be to install a new metal roof in the spring of 2016.

**Collins Pond Park**

The City of Caribou acquired the Lions Picnic Pavillion in 2010. Minor maintenance was completed prior to the transition of ownership including a replacement of the roof. Parks and Recreation officials had all gas appliances removed and were forced to replace the hot water heater but overall the facility has held up well. It is utilized by special rentals throughout the summer and fall and still plays host to Lions Club Bean Hole Bean Suppers.

Although the park succumbed to considerable tree damage in 2011, the area is well maintained. The hot topped walkway has no significant deterioration at this time. The fencing between Sincock St. and the Washburn Rd was repaired in 2011. The area still receives an increased level of vandalism and Park and Recreation officials have installed two small game cameras to add surveillance in certain areas of the facility. Projected repairs will be to the signage to the entire park walkway which will be financed by Sitel and installed by park personnel in the fall of 2015.

**Flora Dale Park**

Located just south of Burger Boy, this park received extensive tree damage during the summer of 2011. Unfortunately, the weather was never dry enough during 2011 to complete the removal of nearly 34 trees which in some instances included significant root systems. The work was accomplished at this facility during the summer of 2012. No extensive work had been completed on this sight since renovations in the late 1990's. In June during a community clean up day, the Calvary Baptist Church adopted the park and began working with Parks & Rec staff to clean up the park, improve drainage and develop foot bridges. Unfortunately much of the work was stymied by significant rainfall. It is the department's hope to work with a local contractor to ditch the park and improve drainage. An adjacent business is interested in perhaps adding some site amenities. This work was done the summer of 2013, and has improved the drainage and usability to the park.

**Balloon Site**

**CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015**

This site was extensively renovated in 2009 during the City's sesquicentennial which was also the 25<sup>th</sup> anniversary of Col. Kittenger's transatlantic balloon flight. The gardens are maintained by the Ladies Extension. There are tree replacements that need to be made and the access road could use some minor improvements.

**Caribou Ski Trails**

This venture is a cooperative venture with the Caribou Country Club and has been in existence since 1980. The 10 mile trail system provides an outstanding Nordic ski or snowshoe opportunity for all levels of users. Donations are requested to assist with maintenance which is done by volunteers and Parks and Recreation staff. Normal maintenance and mowing are all that are required.

**Otter St. Park and Ride**

This facility has undergone extensive renovations in 2012 due to the construction of the Caribou bypass. The facility is widely used by motorized recreational users year round. It is located adjacent to the Caribou Connector and provides access to the Bangor Aroostook Trail via a new bridge constructed as part of the road construction project, as well as the connector trail that accesses businesses at Skyway Plaza and Bennett Dr.

**Bangor Aroostook Trail**

This lineal park covers 60.1 miles from Caribou to Van Buren and from Stockholm to Mapleton. Caribou manages approximately 23 miles of this rail trail which provides 4 season recreation to both motorized and non motorized recreational enthusiasts. Maintenance is completed annually under grants from the Maine Dept of Conservation who owns the infrastructure.

**Aroostook Valley Trail**

This lineal park now covers nearly 30 miles from Caribou to Washburn and on to Presque Isle. Caribou manages 15 miles of this system which interconnects via cross town connectors to the Bangor and Aroostook Trail and provides Caribou residents with some wonderful recreational opportunities close to home. Maintenance is completed annually under grants from the Maine Dept. of Conservation who owns the infrastructure.

**NOTE:** The Caribou Parks and Recreation Commission has been requesting that a portion of the appropriation for Park Improvements be encumbered to be used as matching funds for future developmental grant applications to improve the connector system.

**RECREATION CENTER IMPROVEMENTS G-1-365-02**

CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015

The original recreation building was built in 1980. We continue to compile a listing of repairs that we deem necessary to make the building energy efficient as well as safe for users and improve areas that are susceptible to vandalism. To that end, the Parks and Recreation Commission has reviewed repairs and attempted to apportion appropriations that are reasonable and will allow work to continue over a period of years. Annually the department will triage repairs and attempt to complete those that fall within the designated drawdown for that period. The Commission realizes that unexpected occurrences may impact the

department's ability to achieve this type of planning, however they feel proceeding as stated is more prudent.

The largest expenditure completed in 2012 was the purchase and installation of surveillance cameras throughout the Wellness Center. Increased vandalism, increased aggressive behavior and liability issues as well as safety issues forced the Parks and Recreation Commission and staff to complete this project.

The recreation staff has been looking into replacing the window air conditioner units, they have been in service since the mid 90's with many years of use. As we are looking to increase efficiency, the rec commission and staff feel that the installation of 1 heat pump unit with 4 drop down heads would be the recommended choice. Three drop down heads would be located in each of the multi-purpose rooms and 1 extra head for the staff office located near the multi-purpose rooms. With heat pumps installed there would be no need to have window units which the department has done a very good job in insulating as best as we can to conserve energy. Knowing that heat pumps are more costly to install than a commercial window AC unit, we get more use out of heat pump technology, not only with cooling but also with heating.

**COMMUNITY POOL IMPROVEMENTS G-1-348-00**

Since it is apparent that the existing Caribou Community Pool will remain in operation for a while yet, there are issues that need to be addressed to insure the safety of all users.

In 2007 an emergency repair to the pool deck occurred. It was imperative that this repair occur prior to winter as the hydrology of the area as well as significant surface cracks can adversely impact deck surfacing and safety. In 2008 cost estimates for resurfacing the entire pool were projected to be around \$41000. Since the possibility of expansion to the Wellness Center may still occur, the Commission faces the dilemma of the best use of City appropriations.

In addition, vandalism to fencing has increased significantly. This becomes a significant safety issue and although repairs are completed almost daily, a complete replacement might be necessary in the near future of the fence fabric itself.

The Parks and Recreation Commission is moving ahead in a similar direction as with the Rec Center Improvement Reserve; repairs will be prioritized and work will be done within a designated expense drawdown on the reserve. Agreeably emergency repairs may need to be completed which would override this process, but Commissioners feel that they are working

**CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015**

in the best interest of the budget. They understand however that the current level of appropriation does not meet the probable need for resurfacing and wish to advise the council to review the projections as presented with different levels of appropriation which demonstrate the capital outlay necessary to complete eventual resurfacing.

In 2013 Parks and Recreation officials were contacted by the Caribou Utilities District regarding significant water loss at the facility. CUD will be assessing the facility at the close of the season and make recommendations with regards to mitigating water loss issues.

Currently the pool is not being used as it in need of some major repairs. The department was successful in obtaining a Land and Water Conservation Fund Grant in the amount of

\$200,000 with it being a 50/50 match. The grant was turned back as the RSU 39 is currently looking at using City property for a new State funded school. The city is currently holding off as to where the school project will be located, as soon as the site is located the rec will be applying for the LWCF grant once again to help with off setting the cost of new construction.

**EQUIPMENT RESERVE G -1-365-09**

In 2005 the CIP Committee reduced the funding in the equipment reserve from \$7100 to \$5000. To minimize the impact the Parks and Recreation Commission reviewed all accounts and equipment and chose to take \$2500 from our mower reserve over a two year period and add that to our equipment reserve for a total appropriation of \$7500 to insure that we are able to replace our frontline vehicles when necessary and retain an encumbrance for a second line vehicle when needed.

After review and discussion with the 2007 CIP Committee, it was suggested to equalize the appropriation request so the Commission has restructured the Equipment Reserve with a consistent \$7500 appropriation.

Please note that our frontline vehicle is a 2008 Ford F-250. The remainder of the fleet is comprised of older units some utilized year round and others used only seasonally. None of the units have succumbed to expensive repairs. We will retain the remainder of the fleet until repair expense lines increase or until user safety is at risk. We did replace a 1981 Dodge in 2010 with a 1993 Chevy pickup from Federal Surplus. The investment which included shipping and minor repairs totaled around \$1000. The liftgate from the 1981 Dodge was transferred to this 1993 vehicle.

In 2012 the 1995 John Deere tractor was replaced with a Kioti tractor as part of the capital expense program. Historically we prefer to run our vehicles as long as possible, but we need to evaluate all units when our ability to perform work is impacted by extended loss of equipment.

In 2013 we noticed that the body of the 2008 front line pick up body is beginning to show signs of significant deterioration. We will monitor this and determine in 2014 whether it might be better to trade in the vehicle then encumber excessive body work. Spring of 2015 was determined that the 99 ford would not pass inspection without significant body and engine work, so it was better to take the 2008 front line pick up and put it in the 2<sup>nd</sup> line, and it was the recommendation of the commission to purchase a new 2015 front line pick up, by doing this the department has two very good pick ups. The 2008 ford did have some body

**CARIBOU PARK AND RECREATION  
DEPARTMENT  
CAPITAL EXPENSE PLAN 2015**

work done in the fall of 2014 and the new director of maintenance does have some body work experience.

At this juncture, Park and Recreation officials have identified the need to replace an aging utility snowsled that is used for both programs at Teague Park and on both ski trails and snowmobile trails. A search for a used piece of equipment has been initiated and the cost will be shared on this purchase.

**LAWN MOWER RESERVE G-1-365-10**

The forecast on this account reflects a positive response to our reduction in 2005 when we deferred \$2500 from this account to our equipment reserve. We have encountered issue with our 2002 X Mark Mower and the recommendation from Parks and Recreation Commission and staff is to replace the X Mark and move the 2007 Z mower with higher hours to limited use at Teague Park. Again, the potential value for resale of our X Mark could be in the vicinity of \$800- \$1000 and would make a good mower for residential use. Due to length and depth of budget process in 2013 we were asked to defer the replacement of one of our z mowers. Unfortunately, deferring that purchase did impact our equipment maintenance line so it would be beneficial to consider continuing with the replacement schedule as defined in the outline. In the spring of 2015 it was recommended by the rec commission and supt. To replace the 2002 exmark mower and to purchase a new zero turn. The Supt. Presented his findings to the council and was allowed to purchase a new zero turn and traded in the older exmark.

**LAND ACQUISITIONS AND EASEMENTS G-1-365-03**

With the finalization of the Trails Feasibility Study completed by Kent Associates in 2004, we have begun to seriously approach implementation of several of the components of this study to indeed create a comprehensive trail system with Caribou. There are certain key pieces of property that need to be acquired or easements developed to insure that there can eventually be full implementation of the plan.

In 2005 Park and Recreation officials began working on gaining access by permission, easement or fee simple of the abandoned B&A line along Limestone St.; 2000 feet of property off outer York St. that abuts a portion of the old AVRRL currently owned by the City of Caribou; 650 feet of property off York St. owned currently by the Maine Army National Guard. In 2006, officials were successful in negotiating a cross town connection between the Aroostook Valley Trail off outer York St. and the Bangor Aroostook Trail behind Cary Medical Center. It had been a journey of 11 years to bring this project to fruition but the effects on the local economy will be immediate once the work is completed.

Partial completion of the Lagasse Connector, a priority as cited in the Trails Plan, has established a base trail that improvements can be made to for better accommodation of pedestrians and bicyclists. This reserve account would be used to either make purchases or provide leverage funding for a grant to complete acquisitions and / or easements as implementation of the trail feasibility plan continues.

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In a related item there is also an existing reserve that relates to this issue. Reserve G-1-380-00 Recreation-Collins Pond is a reserve account originally designed to fund the development of Phase 2 of the original Collins Pond Project which would have been the acquisition and development of the abandoned AVR line from Sincock St. to outer York St. where it would tie into the terminus of the State owned Aroostook Valley Trail. Work was begun on portions of this section back in 2010. The final phase of this project would include the purchase of 650 feet of abandoned line off outer York St. This reserve provides the financial ability to close in on development of user friendly trails and access in Caribou, a true economic development tool.

In 2011, approximately \$300 was expended on an easement to secure access from the new park and ride to businesses in Skyway Plaza and Bennett Dr.

Now that the Caribou by pass is completed, significant planning would be recommended on enhancing cross town connectors to provide a wonderful range of recreational opportunities absorbed into the new City of Caribou Comprehensive Plan.

**Recreation Van Reserve G-1-365-17**

Our current van is a 2000 GMC Savana Van, currently has 78,000 miles on it, the van has been a good vehicle for the department. This vehicle is the primary vehicle that transports our program participants. Within the next few years the van will need to be replaced as it is getting older.

**CIVIC BEAUTIFICATION G-1-365-19**

This fund was established approximately 13 years ago. It was money that was given to FFA for the planting of the flowers in the downtown area. FFA decided not to continue with the project and so Parks & Rec gained the responsibility and the budget. The project has flourished and now covers the Municipal Building, the Library, the downtown plantings, improvements to the downtown at the intersection of Hatch Dr. and Sweden St., the two landscape areas at the Fort St. and US Rt. 1 intersection and of course, Lyndon Park which is still listed in the Maine publication, People, Places, and Plants as one of Maine's horticultural places to see.

Projects completed with this funding have included: removal of the over grown Mugo pines off north Main St., the removal of the overgrown evergreens on the hill by the Caribou municipal building, the development of a floral display for the 150th birthday in 2009 as well as completion of plantings at the recreation center expansion, and completion of the renovation of the Balloon of Peace site. To minimize expenses for beautification, the Department has begun to employ the services of volunteer gardeners to oversee several landscape areas around town. Also to minimize expenses the department planted perennials in the downtown flower beds, by doing this the department has not purchased annuals for the past two seasons in the downtown beds.

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# FACILITIES MAINTAINED

**CARIBOU PARKS & RECREATION DEPARTMENT  
FACILITIES MAINTAINED**

	APPROX. ACERAGE
<b>North Caribou Park</b> off US Rt 1 Playfield, basketball court, softball/baseball field, picnic area, foot trails, support facility, horseshoe pits.	54 12 (maintained)
<b>Multipurpose Fields</b>	3.7

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Softball field and soccer field

**Teague Park** (Playground cost shared with RSU 39/no mowing on RSU property) 4.7

off Bennett Drive and Glenn Street

Softball/baseball field, 4 lighted tennis courts, maintenance building, support facility with restrooms, picnic area, lighted basketball court, horseshoe pits, gazebo, 2 Columbia Cascade play units, 5 slides, 2 swinging bridges, 1 log roll, 1 metal framed truck, 1 digger, 1 adult swing, 4 spring animals, 1 log stepper, 6 nursery swings, 8 regular swings, 1 fireman's pole, 1 balance log.

**Hardison Playground** 1.4

off Lafayette Street

1 adult bench swing, 6 nursery swings, 6 regular swings, 2 regular swings on separate carrier, 1 see saw, 2 picnic tables.

**Collins Pond Park** 1.7

off Caribou Street

Dragon World playground unit, 1 picnic shelter with table, 9 picnic tables, 2 grills, 1.28 mile walkway, 4 benches.

(NOTE: May include the addition of the Lions Picnic Pavillion in 2009)

**Soucie Memorial Sports Complex** 4.0

off Sincock Street

Combination basketball/softball field, soccer and football, support facility.

Lights (see fixed asset listing)

**Hilltop Playground (Cost shared with RSU 39 we do no mowing)**

Hilltop School

1 Columbia cascade play unit, 2 slides, 1 swinging bridge, 1 train, 1 spring airplane, 1 sprint Dinosaur, 4 spring animals.

**Lyndon Street Boat Launch** .2

off Lyndon Street

Maintained as a carry in sight only, no launch pad.

**Water Street** .2

off Water Street.

Mow all City owned property in this area.

**Bennett Drive Memorial** .01

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intersection of Bennett Drive and High Street  
Mowing

<b>Caribou Public Library</b> off High Street Mowing, trimming and landscaping.	.04
<b>Downtown Mall and Shopping Area</b> downtown Caribou area Mowing and trimming all areas	1.0
<b>Caribou Recreation Center</b> off Bennett Drive Mowing and trimming and snow removal.	.2
<b>Police Station and Municipal Building</b> off High Street Mowing and trimming and landscaping.	.02
<b>Lions Community Center and Fire Station</b> off High Street Mowing and trimming and landscaping	.7
<b>Median Strip (Bypass)</b>	2
<b>Welcome To Caribou Signs</b> Five gateway signs located at approaches to Caribou Trimming and basic upkeep	
<b>Landscape Areas off US Rt. 1 at Fort St. Intersection</b> Weeding, pruning, fertilizing and basic maintenance	
<b>Roundabout US Rt 1</b> Weeding, pruning, fertilizing and basic maintenance	
<b>Lyndon Park</b> off South Main Street Mowing and trimming as well as landscaping.	.01
<b>Flora-Dale Park</b>	1.2

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off Roosevelt Avenue Mowing and trimming.	
<b>Nylander Museum</b>	.03
off South Main Street Grass mowing and trimming only.	
<b>Swimming Pool</b>	.01
off Bennett Drive Grass mowing and general facility maintenance	
<b>Caribou Little League Fields</b>	2.73
off Marshall Avenue Grass mowing and trimming only inside LL fenceline	
<b>Balloon of Peace Site</b>	1.8
off South Main Street Grass mowing and trimming and parking lot maintenance (As of this printing the disposition of this site has not been determined)	
<b>Airport Protection Zone</b>	.37
off North Main Street Grass mowing and trimming of City owned property directly across from weather station on the corner of North Main and Martha Street.	
<b>Washburn Street (Pavilion)</b>	.02
off Washburn Street Mowing City owned property adjacent to S.W. Collins lumber	
<b>Collins Pond Path (Cul-de-Sac)</b>	2.0
downtown area Grass mowing, trimming, fencing, signage, picnic tables, bike racks, plantings, hot topping, parking facilities.	
<b>Maintenance/Storage Facility</b>	2.5
adjacent to Public Works Garage (Building 60'x90') Built in 1996, this building houses all maintenance vehicles including trail groomers, trucks, grounds maintenance equipment etc. and provides a place to repair and fabricate equipment and store materials.	
<b>Water towers</b> ---including both water towers on N Main, one behind Bell's Auto Body, and one off South Main St. adjacent to Willis Sutherland property	2.0

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<b>Otter Street Parking Facility</b>	6
Lights, fence, ATV off load ramp, picnic tables, shelter, bike rack, garbage cans. Developed in 2000 in conjunction with Focus on the Future Transportation Committee and relocated and enhanced as part of the Caribou Connector project in 2011-2012	
<b>Caribou Ski Trails</b> off Rt 161	10 miles
Maintenance of approximately 10 miles of cross country ski trails with set track. City owned and operated equipment, volunteers help with maintenance and collection of fees.	
<b>Caribou Municipal Snowmobile Trail Grooming Project</b>	130 one way miles
Maintenance of 130 one way miles of snowmobile trail as part of the Maine Interconnecting Trail System. Operate off state grant, snowmobile registration revenues, merchant access fees, donations from snowmobile club and others. Equipment owned by City of Caribou, purchased with reserve account appropriated annually by City Council (1994) [Estimated impact of snowmobiling on the local Caribou economy annually 3.5 million dollars]	
<b>Caribou Municipal ATV/Recreational Trail System</b>	85 one way miles
Trails made up of State of Maine owned rail trail and other local access trails operated through state grant, in kind services from City and adjacent communities and local clubs.	

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