



OFFICE OF THE CITY MANAGER
CARIBOU, MAINE

To: Mayor and Council Members
From: Austin Bleess, City Manager
Date: November 23, 2015
Re: 2016 Budget

There are a few changes from the budget tonight compared to the budget. We have made some minor adjustments in the ambulance revenue. We've also adjusted the salary lines to account for the 53 pay periods in 2016. This increases the budget by about \$67,000. The amount we pay to Tri Community is down slightly based upon our three year rolling average.

Overall the budget here tonight would mean about a \$128,000 on the city side, which is approximately a third of a mill. We will not know what we are looking at for a possible increase from the RSU until June. We already know we will be looking an increase from the County.

In the budget presented tonight we have 74.5 FTE's. It has 12 patrol officers, which is the number the city had for several years. It does not have the office manager for Public Works, which means the Public Works director will be handling more administrative things and spending less time doing his normal duties. We will remain only having 1 full time librarian and miss out on the opportunities that exist if we had two full time people at the library like we had up until 2015. With an already slim staff throughout the city I worry about the effects of having a further reduced staff.

This budget also has no contingency for what happens if, or likely when, the US Department of Labor changes the rules on the Exempt classification and the city either needs to raise the pay of some currently exempt workers or being paying out overtime to them.

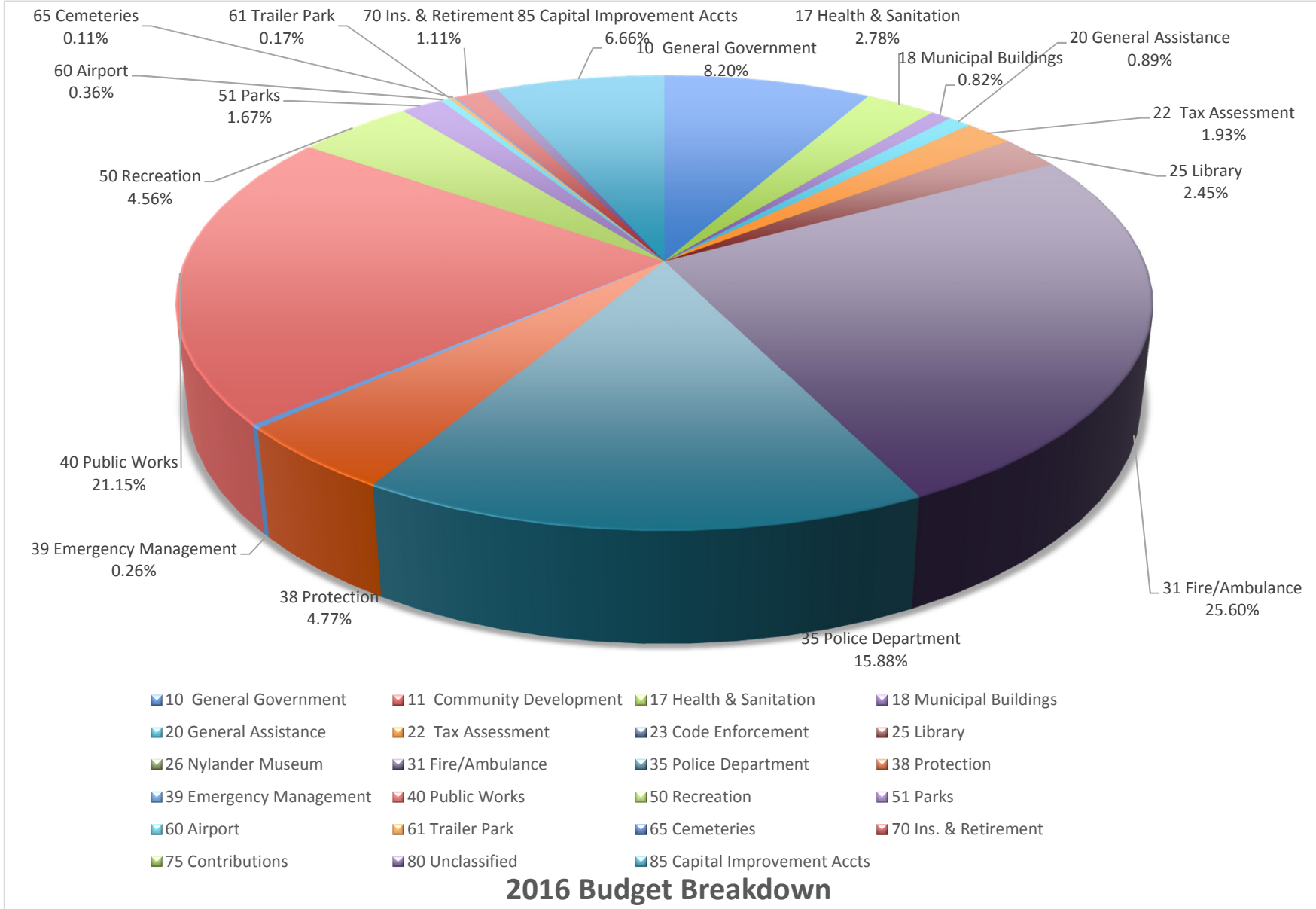
The budget also does nothing to keep the wages paid by the city in line with our peer communities. We are increasingly finding it hard to recruit employees, at least partially because our pay is lower than what any other job provider out there is paying.

The Council needs to keep in mind that for 2017 our budget will have to increase by at least \$77,000. We have the funds for Public Works Capital Reserve, Road Paving, and Compensated Absences that are not budgeted in 2016 which add up to \$144,000. However, next year we will only have 52 pay periods and so the \$67,000 for that can be removed next year.

The Council may choose to amend or not amend the the budget and could approve it this evening.

Summary Sheet of Historical Expenditures (Totaled by Department)

| General Fund | | | | | | | | | |
|-----------------------------------|------------------------------------|----------------------|----------------------|-----------------------------|------------------|--------------------------------|----------------------------|--------------------------------|-----------------|
| Department | 3 year Average Expenditures | 2014 Approved | 2014 Year End | 2015 Approved Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 | % Change |
| 10 General Government | 615,597 | 650,269 | 667,792 | 686,623 | 530,420 | 637,116 | 735,357 | 48,733 | 7.1% |
| 11 Community Development | 59,465 | - | | | | | | | |
| 17 Health & Sanitation | 266,914 | 260,461 | 260,203 | 251,687 | 211,591 | 251,723 | 249,740 | (1,947) | -0.8% |
| 18 Municipal Buildings | 72,948 | 77,577 | 67,830 | 79,574 | 57,334 | 78,552 | 73,588 | (5,986) | -7.5% |
| 20 General Assistance | 72,455 | 75,901 | 54,662 | 71,823 | 59,566 | 71,697 | 79,857 | 8,034 | 11.2% |
| 22 Tax Assessment | 149,203 | 147,536 | 130,879 | 157,628 | 122,362 | 152,362 | 172,720 | 15,093 | 9.6% |
| 23 Code Enforcement | 85,071 | 34,825 | 33,132 | 26,361 | 5,458 | 8,608 | - | (26,361) | -100.0% |
| 25 Library | 265,098 | 228,619 | 222,059 | 213,356 | 175,094 | 211,996 | 219,336 | 5,979 | 2.8% |
| 26 Nylander Museum | 23,509 | - | - | - | - | - | - | - | |
| 31 Fire/Ambulance | 2,142,896 | 2,030,241 | 2,162,522 | 2,208,433 | 1,814,524 | 2,222,648 | 2,295,865 | 87,431 | 4.0% |
| 35 Police Department | 1,105,617 | 1,210,290 | 1,180,236 | 1,373,837 | 1,039,200 | 1,285,389 | 1,424,334 | 50,497 | 3.7% |
| 38 Protection | 469,454 | 410,033 | 417,292 | 410,830 | 343,828 | 424,561 | 428,200 | 17,370 | 4.2% |
| 39 Emergency Management | 18,084 | 23,650 | 11,651 | 25,967 | 11,001 | 21,814 | 23,312 | (2,655) | -10.2% |
| 40 Public Works | 2,014,932 | 1,904,181 | 1,856,257 | 1,975,394 | 1,599,484 | 1,930,250 | 1,896,578 | (78,816) | -4.0% |
| 50 Recreation | 426,671 | 392,690 | 384,530 | 416,940 | 324,248 | 394,696 | 408,960 | (7,980) | -1.9% |
| 51 Parks | 142,271 | 137,450 | 132,531 | 150,799 | 124,132 | 150,769 | 149,736 | (1,063) | -0.7% |
| 60 Airport | 39,424 | 33,379 | 39,412 | 35,804 | 27,881 | 35,277 | 32,626 | (3,178) | -8.9% |
| 61 Trailer Park | 14,355 | 14,698 | 14,698 | 15,616 | 9,928 | 15,053 | 15,505 | (111) | -0.7% |
| 65 Cemeteries | 6,533 | 6,900 | 6,900 | 5,900 | 6,400 | 6,400 | 9,447 | 3,547 | 60.1% |
| 70 Ins. & Retirement | 424,237 | 454,487 | 448,072 | 121,000 | 129,580 | 317,805 | 99,600 | (21,400) | -17.7% |
| 75 Contributions | 42,082 | - | - | - | | | | - | |
| 80 Unclassified | 40,399 | 31,000 | 35,189 | 51,000 | 64,955 | 60,225 | 55,800 | 4,800 | 9.4% |
| 85 Capital Improvement Acc | 321,456 | 573,153 | 573,153 | 607,294 | 607,294 | 607,294 | 597,088 | (10,206) | -1.7% |
| Totals | 8,818,671 | 8,697,341 | 8,699,000 | 8,885,867 | 7,264,278 | 8,884,235 | 8,967,648 | 81,780 | 0.9% |



| General Fund - General Government | | | | | | | | |
|--|-------------------------------------|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| Department | Average Expenditures (13-14) | 2014 Approved | 2014 Year End | 2015 Approved Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 |
| 10 General Government | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 378,785 | 379,799 | 375,311 | 368,863 | 286,585 | 339,573 | 401,554 | 32,692 |
| 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 | 2,899 | 4,250 | 4,400 | (600) |
| 02 Advertising | 3,505 | 3,500 | 3,708 | 3,500 | 2,839 | 3,600 | 3,600 | 100 |
| 03 Copier Rental | 4,245 | 3,900 | 5,218 | 4,500 | 3,941 | 5,912 | 4,500 | - |
| 05 Printer Ink | 2,029 | 2,750 | 862 | 2,000 | 1,413 | 1,825 | 2,000 | - |
| 07 Paper | 1,469 | 1,800 | 1,438 | 1,500 | 810 | 1,127 | 1,400 | (100) |
| 08 Office Supplies | 8,303 | 9,500 | 6,311 | 9,000 | 7,859 | 11,789 | 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 | 11,335 | 16,000 | 17,000 | (3,000) |
| 007 Audit | - | | | | | | | - |
| 01 Audit | 19,000 | 15,000 | 15,000 | 16,000 | 15,500 | 15,500 | 16,000 | - |
| 008 Computer Maintenance | - | | | | | | | - |
| 01 Computer Maintenance | 33,091 | 36,400 | 38,696 | 36,800 | 35,579 | 39,684 | 39,800 | 3,000 |
| 02 Hosted Services | 5,852 | 6,000 | 6,638 | 6,720 | 4,766 | 6,387 | 6,720 | - |
| 009 Professional Dues | - | | | | | | | - |
| 01 Subscriptions | 21 | 200 | | | | | | - |
| 04 Professional Dues | 11,202 | 12,000 | 11,401 | 11,500 | 11,043 | 11,500 | 12,000 | 500 |
| 010 Travel Expenses | - | | | | | | | - |
| 01 Mileage | 3,096 | 3,500 | 3,719 | 3,000 | 1,026 | 2,500 | 1,000 | (2,000) |
| 02 Meals & Lodging | 1,888 | 2,500 | 3,197 | 2,500 | 207 | 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 | 1,020 | 1,200 | 1,300 | 100 |
| 012 Elections | - | | | | | | | - |
| 01 Elections | 5,183 | 9,000 | 6,699 | 4,900 | 916 | 4,900 | 8,000 | 3,100 |
| 02 Contracted Expenses | 1,929 | 2,360 | 2,149 | 1,750 | 1,997 | 1,750 | 2,115 | 365 |
| 013 Car Allowance | - | | | | | | | - |
| 01 Car Allowance | 589 | 1,300 | 480 | 800 | - | - | | (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 | 5,902 | 7,088 | 7,200 | 200 |

| General Fund - General Government | | | | | | | | |
|--|-------------------------------------|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| Department | Average Expenditures (13-14) | 2014 Approved | 2014 Year End | 2015 Approved Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 |
| 017 Communications | - | | | | | | | - |
| 01 Web Site | 95 | 130 | 59 | 70 | 59 | 59 | 335 | 265 |
| 03 Internet | 1,674 | 1,320 | 1,293 | 1,320 | 1,200 | 1,440 | 1,440 | 120 |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 102,697 | 106,560 | 107,731 | 119,077 | 91,467 | 102,776 | 124,573 | 5,495 |
| 019 Miscellaneous Expenses | - | | | | | | | - |
| 01 Misc Expenses | 3,451 | 1,500 | 566 | 1,500 | 1,866 | 3,000 | 1,500 | - |
| 020 Computers & Typewriters | - | | | | | | | - |
| 01-Computers & Typewriters | 5,000 | | | | | | | - |
| 036 Vehicle Insurance | | | | | | | | - |
| 01 - Vehicle Insurance | | | | | 296 | 444 | 2,000 | 2,000 |
| 038 Social Security | | | | | | | | - |
| 01 Social Security | | | | 28,218 | 21,214 | 25,977 | 30,719 | 2,501 |
| 040 City & State Retirement | | | | | | | | - |
| 01 City & State Retirement | | | | 12,255 | 8,686 | 11,213 | 15,851 | 3,596 |
| 073 Vehicle Repairs | | | | | | | | - |
| 01 Vehicle repairs | 990 | | 990 | 1,000 | 416 | 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 | | | | | | | - |
| Totals | 665,370 | 650,269 | 667,792 | 686,623 | 530,420 | 637,116 | 735,357 | 48,733 |

| General Fund - Health and Sanitation | | | | | | | | |
|---|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 17 Health & Sanitation | | | | | | | | |
| 022 Health Officer | | | | | | | | |
| 01 Health Officer | 500 | 500 | 500 | 500 | 500 | 500 | 500 | - |
| 023 Tri-Community Landfill | | | | | | | | - |
| 01 Tri-Community Landfill | 264,280 | 259,961 | 259,703 | 251,187 | 211,055 | 251,187 | 249,204 | (1,983) |
| 038 - Social Security | | | | | | | | |
| 01 - Social Security | | | | | 36 | 36 | 36 | 36 |
| Totals | 266,914 | 260,461 | 260,203 | 251,687 | 211,591 | 251,723 | 249,740 | (1,947) |

| General Fund - Municipal Buildings | | | | | | | | |
|---|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| <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 |
| 18 Municipal Buildings | | | | | | | | |
| 024 Maintenance - Comm. Center | - | | | | | | | |
| 01 Maintenance - Comm. Center | - | | | | | | | |
| 02 Water & Sewer | 629 | 500 | 834 | 425 | 1,068 | 1,541 | 900 | 475 |
| 03 Janitorial | 250 | 2,780 | 500 | | | | | - |
| 04 Electric | 2,388 | 2,500 | 2,386 | 2,250 | 2,194 | 2,925 | 2,500 | 250 |
| 06 Lions Building | 413 | 5,500 | 825 | 6,500 | 1,350 | 5,000 | 6,500 | - |
| 025 Heating Fuel - Lions Building | - | | | | | | | - |
| 01 Heating Fuel Lions Building | 3,543 | 2,000 | 3,103 | 5,000 | 4,766 | 5,803 | 5,000 | - |
| 026 Heating Fuel | - | | | | | | | - |
| 03 Heating Fuel | 16,045 | 17,500 | 14,473 | 16,400 | 10,087 | 12,946 | 13,000 | (3,400) |
| 027 Electricity | - | | | | | | | - |
| 11 Electricity | 15,259 | 14,500 | 15,910 | 14,500 | 10,881 | 14,174 | 14,500 | - |
| 028 Water | - | | | | | | | - |
| 05 Water | 754 | 850 | 779 | 775 | 673 | 850 | 800 | 25 |
| 029 Sewer | - | | | | | | | - |
| 01 Sewer | 545 | 500 | 629 | 540 | 418 | 610 | 630 | 90 |
| 030 Building Supplies | - | | | | | | | - |
| 01 Building Supplies | 2,885 | 3,000 | 2,563 | 3,000 | 1,967 | 2,700 | 3,000 | - |
| 031 Building Maintenance | - | | | | | | | - |
| 01 Building Maintenance | 5,944 | 5,500 | 5,778 | 6,000 | 2,304 | 5,800 | 6,000 | - |
| 03 Boiler Maintenance | 9,194 | 7,000 | 9,194 | 12,220 | 8,649 | 12,220 | 5,000 | (7,220) |
| 032 Property Insurance | - | | | | | | | - |
| 01 Property Insurance | 2,001 | 2,606 | 630 | 1,514 | 1,184 | 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 | 11,795 | 12,640 | 12,640 | 2,190 |
| XXX Municipal Building Reserve | 2,500 | | | | | | | - |
| Totals | 77,562 | 77,577 | 67,830 | 79,574 | 57,334 | 78,552 | 73,588 | (5,986) |

| General Fund - General Assistance | | | | | | | | |
|--|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| <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 |
| 20 General Assistance | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 14,978 | 18,737 | 16,432 | 19,220 | 13,324 | 16,665 | 20,027 | 807 |
| 003 Office Supplies | - | | | | | | | - |
| 01 Postage | 106 | 100 | 92 | 100 | 77 | 100 | 105 | 5 |
| 05 Printer Ink | 37 | 50 | - | - | 60 | 60 | 60 | 60 |
| 08 Office Supplies | 51 | 50 | 42 | 50 | 28 | 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 | 4,657 | 5,688 | 7,353 | 329 |
| 019 Miscellaneous Expenses | - | | | | | | | - |
| 01 Misc. Expenses | 9 | 50 | - | 50 | 9 | | 50 | - |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | - | | | 1,470 | 935 | 1,275 | 1,532 | 62 |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 673 | 516 | 583 | 755 | 82 |
| 044 Reimbursements | - | | | | | | | - |
| 01 Reimbursements | (21) | | | | | | | - |
| 051 Equipment Maintenance | - | | | | | | | - |
| 05 Equipment Maintenance | 932 | 1,100 | 885 | 960 | 810 | 960 | 960 | - |
| 053 G.A. - City | - | | | | | | | - |
| 01 G. A. City | 38,028 | 48,000 | 32,149 | 40,000 | 39,084 | 45,751 | 46,300 | 6,300 |
| 02 - G.A. State | 890 | 2,000 | 535 | 2,000 | | 500 | 2,000 | - |
| 03 - GA - Nonreimbursible | | | | | | | 500 | 500 |
| Totals | 59,418 | 75,901 | 54,662 | 71,823 | 59,566 | 71,697 | 79,857 | 8,034 |

| 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 |
| 22 Tax Assessment | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 88,427 | 99,177 | 94,380 | 100,751 | 86,042 | 101,757 | 112,591 | 11,840 |
| 02 Overtime Pay | - | | | | | | 2,500 | 2,500 |
| 07 Salaries-Bd of Assessors | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - |
| 003 Office Supplies | - | | | | | | | - |
| 01 Postage | - | | | | | | | - |
| 05 Printer Ink | 270 | 200 | 146 | 200 | 277 | 138 | 300 | 100 |
| 08 Office Supplies | 29 | 400 | 204 | 400 | 187 | 337 | 300 | (100) |
| 006 Legal Fees | - | | | | | | | - |
| 01 Legal Fees | - | 500 | - | 500 | - | - | - | (500) |
| 009 Professional Dues | - | | | | | | | - |
| 04 Professional Dues | 200 | 260 | 189 | 400 | 82 | 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 | 78 | 100 | 1,000 | - |
| 015 Telephone | - | | | | | | | - |
| 01 Cell Phone | 123 | 425 | 150 | 200 | 246 | 295 | 500 | 300 |
| 04 Telephone | 490 | 500 | 476 | 500 | 444 | 531.00 | 500 | - |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 32,531 | 26,085 | 24,804 | 27,709 | 23,391 | 27,709 | 29,005 | 1,295 |
| 019 Miscellaneous Expenses | - | | | | | | | - |
| 01 Misc. Expense | 51 | 50 | | | | | | - |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | - | | | 7,707 | 6,149 | 7,252 | 8,613 | 906 |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 2,009 | 1,731 | 2,043 | 2,261 | 252 |

| 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 |
| 055 Books & Periodicals | - | | | | | | | - |
| 03 Books & Periodicals | 470 | 735 | 208 | | | | | - |
| 056 Contracted Services | - | | | | | | | - |
| 01 Registry | 1,141 | 2,200 | 36 | 750 | 226 | 400 | 350 | (400) |
| 04 Contracted Services | 3,231 | 5,000 | 3,289 | 7,500 | 706 | 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 |
| Totals | 157,673 | 147,536 | 130,879 | 157,628 | 122,362 | 152,362 | 172,720 | 15,093 |

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 |
|-----------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|
| 23 Code Enforcement | | | | | | |
| 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 | 437 | 500 |
| 05 Travel Expenses | 84 | | 838 | | | |
| 011 Training & Education | - | | | | | |
| 02 Training & Education | 116 | | 363 | 1,000 | 305 | 400 |
| 013 Car Allowance | - | | | | | |
| 01 Car Allowance | 1,262 | 800 | 302 | - | | |
| 015 Telephone | - | | | | | |
| 01 Cell Phone | 151 | 180 | 157 | - | 157 | 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 |
| Totals | 85,499 | 34,825 | 33,132 | 26,361 | 5,458 | 8,608 |

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

| General Fund - Library | | | | | | | | |
|----------------------------|-------------------------------------|---------------|---------------|----------------------|----------|-------------------------|---------------------|-------------------------|
| <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 |
| 25 Library | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 154,496 | 136,629 | 129,605 | 101,997 | 87,010 | 102,055 | 105,752 | 3,755 |
| 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 | 1,391 | 1,853 | 1,500 | - |
| 05 Printer Ink | 63 | 200 | 188 | - | | | | - |
| 07 Paper | 25 | 100 | 75 | - | 106 | | 100 | 100 |
| 08 Office Supplies | 2,659 | 2,350 | 2,195 | 1,200 | 960 | 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 | 11,493 | 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 | 355 | 500 | 500 | - |
| 011 Training & Education | - | | | | | | | - |
| 02 Training & Education | 371 | 550 | 397 | 500 | 504 | 504 | 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 | 1,804 | 2,175 | 2,170 | (330) |
| 016-02 Misc Income | 750 | | | | | | | - |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 17,371 | 16,176 | 15,306 | 19,120 | 16,134 | 19,120 | 20,016 | 896 |
| 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 | 8,471 | 12,832 | 14,000 | (2,690) |
| 027 Electricity | - | | | | | | | - |
| 11 Electricity | 4,280 | 4,217 | 5,069 | 4,217 | 4,110 | 5,040 | 5,040 | 823 |
| 028 Water | - | | | | | | | - |
| 05 Water | 245 | 334 | 290 | 334 | 180 | 290 | 334 | - |
| 029 Sewer | - | | | | | | | - |
| 01 Sewer | 217 | 225 | 250 | 225 | 150 | 225 | 225 | - |

| General Fund - Library | | | | | | | | |
|-------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| <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 |
| 031 Building Maintenance | - | | | | | | | - |
| 01 Building Maintenance | 9,824 | 8,000 | 12,487 | 6,000 | 2,428 | 5,000 | 6,000 | - |
| 032 Property Insurance | - | | | | | | | - |
| 01 Property Insurance | 2,038 | 3,098 | 711 | 1,741 | 1,573 | 1,862 | 1,741 | - |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | - | | | 7,841 | 6,334 | 7,807 | 8,090 | 249 |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 1,591 | 1,036 | 1,591 | 1,788 | 197 |
| 055 Books & Periodicals | - | | | | | | | - |
| 03 Books & Periodicals | 20,181 | 19,000 | 18,968 | 19,000 | 15,070 | 19,000 | 19,000 | - |
| 271 Contracted Services | - | | | | | | | - |
| 01 Janitorial & Supplies | 4,180 | | 4,180 | 11,000 | 12,308 | 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 | | | | | | | - |
| Totals | 254,442 | 228,619 | 222,059 | 213,356 | 175,094 | 211,996 | 219,336 | 5,979 |

| 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 | 649,696 | 771,225 | 792,195 | 23,196 |
| 02 Overtime | 203,220 | 192,610 | 241,331 | 240,033 | 229,954 | 269,953 | 270,905 | 30,872 |
| 05 Stand By Pay | 33,401 | 39,140 | 30,072 | 39,140 | 31,224 | 36,076 | 36,000 | (3,140) |
| 07 Amb. Billing Salaries | 77,870 | 81,968 | 76,108 | 92,941 | 75,714 | 89,951 | 77,277 | (15,664) |
| 08 Special Transports | 242 | 400 | 319 | 400 | - | 300 | 400 | - |
| 003 Office Supplies | - | | | | | | | - |
| 01 Postage | 1,353 | 1,700 | 1,806 | 1,550 | 1,397 | 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 | 4,571 | 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 | 1,956 | 3,100 | 3,500 | (200) |
| 14 Calais Supplies | 2,889 | 3,100 | 2,411 | 3,700 | 1,812 | 3,100 | 3,000 | (700) |
| 15 Van Buren Supplies | 1,345 | 3,100 | 1,618 | 3,100 | 768 | 745 | | (3,100) |
| 16 Island Falls Supplies | 522 | - | 1,566 | 2,000 | 822 | 1,500 | 500 | (1,500) |
| 17 Patten Supplies | | | | | 341 | 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 | 2,720 | 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 | 8,093 | 9,000 | 10,000 | - |
| 014 New Equipment | - | | | | | | | - |
| 01 New Equipment | 9,736 | 13,500 | 11,846 | 13,500 | 8,015 | 13,250 | 13,500 | - |
| 015 Telephone | - | | | | | | | - |
| 01 Cell Phone | 1,630 | 1,800 | 1,661 | 1,900 | 2,503 | 3,104 | 3,200 | 1,300 |
| 04 Telephone | 6,346 | 7,000 | 5,464 | 7,000 | 4,629 | 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 | 810 | 1,080 | 1,080 | (320) |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 204,006 | 219,386 | 230,821 | 276,546 | 230,630 | 274,859 | 288,806 | 12,260 |
| 019 Miscellaneous Exp. | - | | | | | | | - |
| 01 Misc. Expense | 1,624 | 2,300 | 1,532 | 1,200 | 703 | 1,500 | 1,500 | 300 |
| 026 Heating Fuel | - | | | | | | | - |
| 03 Heating Fuel | 29,525 | 19,000 | 24,338 | 23,100 | 22,111 | 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 | 8,428 | 10,500 | 10,500 | 500 |
| 028 Water | - | - | | | | | | - |
| 05 Water | 572 | 575 | 632 | 575 | 489 | 660 | 650 | 75 |
| 029 Sewer | - | - | | | | | | - |
| 01 Sewer | 432 | 450 | 426 | 450 | 318 | 428 | 430 | (20) |
| 030 Building Supplies | - | | | | | | | - |
| 01 Building Supplies | 2,892 | 3,500 | 4,134 | 4,500 | 3,038 | 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 | 1,922 | 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 | 9,396 | 11,257 | 12,000 | 2,108 |
| 037 Liability Insurance | - | | | | | | | - |
| 01 Liability Insurance | 3,588 | 4,500 | 1,355 | 3,300 | 2,709 | 3,252 | 3,252 | (48) |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | 76,785 | 73,649 | 86,930 | 87,295 | 72,137 | 89,314 | 84,916 | (2,379) |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 42,912 | 22,635 | 34,812 | 61,273 | 18,361 |
| 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 | 6,994 | 9,000 | 10,000 | (100) |
| 05 Equipment Main. | 5,478 | 8,000 | 8,521 | 8,500 | 9,154 | 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 | 4,351 | 6,500 | 7,000 | 500 |
| 03 Clothing | 816 | - | | - | | | | - |
| 04 Boots | - | 500 | - | 800 | 762 | 500 | 700 | (100) |
| 06 Clothing Allowance | 3,446 | 2,500 | 2,025 | 3,000 | - | 2,500 | 2,500 | (500) |

General Fund - Fire/Ambulance Department

| <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 |
|----------------------------|--|--------------------------|--------------------------|-------------------------------------|-----------------|--|------------------------------------|------------------------------------|
| 071 Radio Maintenance | - | | | | | | | - |
| 01 Vehicle | 882 | 3,000 | 1,793 | 3,000 | 1,943 | 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 | 1,922 | 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 | 11,549 | 14,500 | 15,000 | 3,000 |
| 074 Tires | - | | | | | | | - |
| 01 Tires | 3,327 | 5,500 | 4,186 | 5,000 | 2,679 | 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 | 2,567 | 3,000 | 5,000 | 1,000 |
| 076 Diesel Fuel | - | | | | | | | - |
| 01 Diesel Fuel | 42,829 | 41,200 | 50,428 | 42,200 | 22,604 | 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 | 856 | 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 | 1,341 | 4,000 | 3,000 | (9,000) |
| 082 Bad Debt Allowance | - | | | | | | | - |
| 01 Bad Debt Allowance | 116,768 | 100,000 | 147,575 | 85,000 | 81,138 | 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 | 6,806 | 9,347 | 10,000 | - |
| 086 Air Transports | - | | | | | | | - |
| 01 Air Transports | 243,155 | 210,000 | 248,322 | 210,000 | 193,170 | 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 | 2,982 | 3,700 | 4,000 | 1,000 |
| 03 Medical Supplies | 6,574 | 7,000 | 5,477 | 7,000 | 5,381 | 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> | 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 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 | - | | - | | | | - |
| Totals | 2,285,439 | 2,030,241 | 2,162,522 | 2,208,433 | 1,814,524 | 2,222,648 | 2,295,865 | 87,431 |

| 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 |
| 35 Police Department | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 726,420 | 759,407 | 754,567 | 780,749 | 602,199 | 717,217 | 799,571 | 18,821 |
| 02 Overtime | 48,048 | 50,000 | 53,855 | 55,000 | 63,593 | 83,322 | 80,000 | 25,000 |
| 06 Police Reserves Salary | 4,147 | 1,500 | 9,666 | 10,000 | 15,961 | 20,000 | 15,000 | 5,000 |
| 003 Office Supplies | - | | | | | | | - |
| 01 Postage | 408 | 400 | 468 | 400 | 347 | 400 | 400 | - |
| 02 Advertising | 100 | 200 | 100 | 200 | 184 | 250 | 200 | - |
| 03 Copier Rental | 1,750 | 1,800 | 1,950 | 1,800 | 1,350 | 1,800 | 1,800 | - |
| 05 Printer Ink | 435 | 450 | 414 | 450 | 571 | 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 | 13,152 | 17,000 | 20,500 | - |
| 013 Car Allowance | - | | | | | | | - |
| 01 Car Allowance | 3,210 | 4,200 | 2,868 | 4,200 | 2,454 | 3,000 | 3,200 | (1,000) |
| 014 New Equipment | - | | | | | | | - |
| 01 New Equipment | 1,772 | 2,500 | 1,611 | 2,500 | 442 | 1,900 | 2,500 | - |
| 015 Telephone | - | | | | | | | - |
| 01 Cell Phone | 1,732 | 2,200 | 1,580 | 2,200 | 1,600 | 2,242 | 2,200 | - |
| 04 Telephone | 5,091 | 5,400 | 4,153 | 5,000 | 3,514 | 4,212 | 4,300 | (700) |
| 017 Communication Fees | - | | | | | | | - |
| 01 Web Site | 109 | - | | | | | | - |
| 03 Internet | 1,998 | 2,400 | 2,361 | 2,400 | 1,850 | 2,209 | 2,900 | 500 |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 238,725 | 245,406 | 226,877 | 255,860 | 187,430 | 223,308 | 258,725 | 2,865 |
| 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 | 130 | 190 | 200 | - |
| 028 Water | - | | | | | | | - |
| 05 Water | 498 | 400 | 582 | 500 | 372 | 454 | 500 | - |
| 030 Building Supplies | - | | | | | | | - |
| 01 Building Supplies | 1,632 | 1,500 | 1,755 | 1,500 | 1,297 | 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 | 517 | 2,300 | 2,500 | - |
| 032 Property Insurance | - | | | | | | | - |
| 01 Property Insurance | 255 | | 255 | 625 | 547 | 641 | 580 | (45) |
| 036 Vehicle Insurance | - | | | | | | | - |
| 01 Vehicle Insurance | 3,902 | 4,100 | 3,728 | 9,126 | 8,403 | 9,790 | 9,180 | 54 |
| 037 Liability Insurance | - | | | | | | | - |
| 01 Liability Insurance | 4,325 | | 4,325 | 10,588 | 8,497 | 10,385 | 10,100 | (488) |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | - | | | 64,669 | 50,675 | 62,771 | 68,403 | 3,734 |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 35,632 | 14,964 | 33,253 | 46,875 | 11,243 |
| 044 Reimbursement | - | | | | | | | - |
| 01 Reimbursement | (100) | | | | | | | - |
| 068 Janitorial Services | - | | | | | | | - |
| 01 Janitorial Services | 4,742 | 5,088 | 4,744 | 4,940 | 4,095 | 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 | 122 | 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 | 2,947 | 5,000 | 5,000 | - |
| 074 Tires | - | | | | | | | - |
| 01 Tires | 3,325 | 3,680 | 3,083 | 3,680 | 2,183 | 3,300 | 3,680 | - |
| 075 Gas/Oil/Filters | - | | | | | | | - |
| 01 Gas/Oil/Filters | 39,282 | 40,929 | 38,588 | 40,929 | 19,501 | 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 |

| 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 |
| 094 Video Equipment | - | | | | | | | - |
| 01 Video Equipment | 540 | 500 | 426 | 500 | 106 | 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 | 66 | 1,300 | 1,830 | - |
| 02 Laundry | - | | | 720 | 538 | 691 | 720 | - |
| 102 Computer Tech Support | - | | | | | | | - |
| 01 Computer Tech Support | 2,551 | 3,000 | 1,936 | 3,000 | 1,800 | 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 | | | | | | | - |
| Totals | 1,174,669 | 1,210,290 | 1,180,236 | 1,373,837 | 1,039,200 | 1,285,389 | 1,424,334 | 50,497 |

| General Fund - Protection | | | | | | | | |
|----------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| <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 |
| 38 Protection | | | | | | | | |
| 105 Street Lights | | | | | | | | |
| 01 Street Lights | 109,173 | 103,000 | 113,306 | 103,000 | 85,026 | 114,000 | 116,200 | 13,200 |
| 106 Hydrant Fees | - | | | | | | | - |
| 01 Hydrant Fees | 298,262 | 307,033 | 303,986 | 307,830 | 258,803 | 310,561 | 312,000 | 4,170 |
| 107 Ambulance Service | - | | | | | | | - |
| 01 Ambulance Service | 88,032 | | | | | | | - |
| | | | | | | | | - |
| Totals | 495,467 | 410,033 | 417,292 | 410,830 | 343,828 | 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 |
| 39 Emergency Management | | | | | | | | |
| 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 | 594 | 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 | 144 | 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 | 1,650 | 1,650 | 1,500 | (1,500) |
| 032 Property Insurance | - | | | | | | | - |
| 01 Property Insurance | 189 | 217 | 199 | 487 | 419 | 490 | 424 | (63) |
| 036 Vehicle Insurance | - | | | | | | | - |
| 01 Vehicle Insurance | 955 | 1,166 | 334 | 802 | 764 | 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 | - |

| 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 |
| 068 Janitorial Services | - | | | | | | | - |
| 01 Janitorial Services | | | 150 | 1,800 | 1,200 | 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 | | (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 |
| Totals | 19,331 | 23,650 | 11,651 | 25,967 | 11,001 | 21,814 | 23,312 | (2,655) |

| General Fund - Public Works | | | | | | | | |
|-----------------------------|-------------------------------------|---------------|---------------|----------------------|----------|-------------------------|---------------------|-------------------------|
| 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 |
| 40 Public Works | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 609,187 | 601,351 | 574,561 | 593,506 | 486,347 | 580,641 | 583,507 | (9,999) |
| 02 Overtime | 105,498 | 94,000 | 119,596 | 99,000 | 74,221 | 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 | 684 | 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 | 1,250 | 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 | 3,002 | 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 | 2,328 | 2,794 | 2,800 | - |
| 017 Communications | - | | | | | | | - |
| 03 Internet | 382 | 250 | 584 | 540 | 405 | 540 | 540 | - |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 229,443 | 217,933 | 205,985 | 211,561 | 175,129 | 208,815 | 234,878 | 23,317 |
| 019 Misc. Expense | - | | | | | | | - |
| 01 Misc. Expense | 1,540 | 1,500 | 1,085 | 1,500 | 1,018 | 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 | 8,447 | 10,246 | 11,000 | - |
| 02 P.W. Cold Storage | 429 | 425 | 496 | 475 | 389 | 472 | 475 | - |
| 03 P.W. Sand Dome | 199 | 250 | 195 | 200 | 181 | 182 | 200 | - |
| 04 P.W. Outside Lights | 204 | 200 | 213 | 200 | 177 | 214 | 200 | - |
| 11 Electricity | 343 | 350 | 339 | 350 | 295 | 347 | 350 | - |
| 12 P.W. Pump House | 384 | 400 | 391 | 400 | 328 | 398 | 400 | - |

| General Fund - Public Works | | | | | | | | |
|------------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 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 | 3,404 | 4,000 | 4,000 | - |
| 032 Property Insurance | - | | | | | | | - |
| 01 Property Insurance | 2,917 | 3,230 | 1,174 | 2,875 | 2,630 | 3,122 | 2,988 | 113 |
| 036 Vehicle Insurance | - | | | | | | | - |
| 01 Vehicle Insurance | 17,756 | 23,238 | 10,623 | 26,004 | 23,837 | 28,318 | 26,145 | 141 |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | - | | | 52,594 | 40,654 | 52,528 | 52,671 | 77 |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 20,560 | 13,416 | 16,561 | 22,784 | 2,224 |
| 051 Equipment Maintenance | - | | | | | | | - |
| 01 Software | - | | | | | | | - |
| 05 Equipment Maintenance | 130,575 | 125,000 | 142,129 | 128,000 | 123,552 | 131,438 | 130,000 | 2,000 |
| 06 Air Compressor | 24 | | 24 | | | | | - |
| 08 Snow Plow repairs | 11,851 | 13,000 | 12,829 | 10,000 | 10,268 | 9,500 | 10,000 | - |
| 070 Clothing Allowance | - | | | | | | | - |
| 03 Clothing | 3,887 | 3,400 | 4,472 | 3,600 | 2,856 | 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 | 2,123 | 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 | 312 | 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 | 733 | 2,483 | 2,500 | - |
| 110 Equipment Rental | - | | | | | | | - |
| 01 Equipment Rental | 634 | | | | | | | - |

| General Fund - Public Works | | | | | | | | |
|------------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 111 Tools - Shop | - | | | | | | | - |
| 01 Tools - Shop | 1,621 | 2,000 | 1,350 | 2,000 | 892 | 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 | - | | (200) |
| 115 Lubricants | - | | | | | | | - |
| 01 Lubricants | 12,590 | 10,500 | 14,851 | 10,500 | 7,136 | 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 | 1,880 | 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 | 39,744 | 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 | | (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 | 1,841 | 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 | 10,502 | 11,500 | 12,000 | (500) |
| 127 Vehicle Paint | - | | | | | | | - |
| 01 Vehicle Paint | 3,796 | 3,800 | 3,557 | 3,800 | 2,748 | 3,761 | 3,500 | (300) |

| General Fund - Public Works | | | | | | | | |
|------------------------------------|--|----------------------|----------------------|-----------------------------|------------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 130 Construction Material | - | | | | | | | - |
| 01 Construction Material | 4,631 | 4,500 | 4,853 | 4,500 | 1,112 | 4,500 | 4,500 | - |
| 131 Sand Account | - | | | | | | | - |
| 01 Sand Account | 39,798 | 40,000 | 45,200 | 42,000 | 49,482 | 42,000 | 42,000 | - |
| 132 Municipal Maintenance | - | | | | | | | - |
| 01 Municipal Maintenance | 7,065 | 7,000 | 7,513 | 7,000 | 7,478 | 7,478 | 7,250 | 250 |
| 133 Tools Insurance | - | | | | | | | - |
| 01 Tools Insurance | - | 300 | | | | | | - |
| 134 Drug/Alcohol Testing | - | | | | | | | - |
| 01 Drug/Alcohol Testing | 612 | 750 | 791 | 750 | 620 | 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 | 6,850 | 8,050 | 8,000 | - |
| Totals | 2,023,167 | 1,904,181 | 1,856,257 | 1,975,394 | 1,599,484 | 1,930,250 | 1,896,578 | (78,816) |

| General Fund - Recreation | | | | | | | | |
|----------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 50 Recreation | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 157,515 | 160,583 | 160,850 | 160,280 | 135,735 | 160,406 | 167,342 | 7,063 |
| 02 Overtime | 146 | 400 | - | | | | | - |
| 07 Salaries | 93,240 | 91,326 | 65,376 | 79,277 | 46,064 | 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 | 1,504 | 1,200 | 1,500 | - |
| 03 Copier Rental | 606 | 540 | 592 | 500 | 444 | 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 | 209 | 310 | 350 | - |
| 08 Office Supplies | 861 | 750 | 1,155 | 750 | 739 | 900 | 800 | 50 |
| 008 Computer Maintenance | - | | | | | | | - |
| 01 Computer Maintenance | 458 | 600 | 944 | 600 | 600 | 600 | 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 | 213 | 213 | 200 | - |
| 05 Travel Expenses | 256 | 300 | 297 | 300 | 34 | 297 | 300 | - |
| 011 Training & Education | - | | | | | | | - |
| 02 Training & Education | 982 | 1,000 | 1,068 | 800 | 394 | 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 | 2,295 | 2,760 | 2,780 | 480 |
| 04 Telephone | 1,772 | 900 | 1,007 | 900 | 831 | 996 | 1,000 | 100 |
| 017 Internet | - | | | | | | | - |
| 03 Internet | 1,007 | 970 | 1,034 | 970 | 734 | 970 | 970 | - |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 37,658 | 36,764 | 37,377 | 49,421 | 37,754 | 44,665 | 51,612 | 2,191 |
| 026 Heating Fuel | - | | | | | | | - |
| 01 Recreation Center | 33,222 | 22,000 | 28,525 | 22,440 | 18,074 | 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 | | | | | - |

| General Fund - Recreation | | | | | | | | |
|----------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 | - | | | | | | | - |
| 05 Recreation Center | 22,312 | 22,700 | 26,610 | 22,800 | 16,899 | 23,487 | 23,500 | 700 |
| 06 Teague Park | 1,885 | 1,900 | 1,813 | 1,800 | 1,445 | 1,854 | 1,850 | 50 |
| 07 Soucy Sports Complex | 751 | 600 | 739 | 600 | 391 | 580 | 600 | - |
| 08 Pool | 309 | 230 | 152 | 200 | 130 | 180 | 190 | (10) |
| 028 Water | - | | | | | | | - |
| 01 Recreation Center | 870 | 700 | 986 | 700 | 737 | 900 | 1,000 | 300 |
| 02 Teague Park | 327 | 300 | 282 | 300 | 184 | 290 | 300 | - |
| 03 Pool | 869 | | - | | | | | - |
| 04 Soucie Complex | 77 | 150 | - | 150 | 104 | 88 | 100 | (50) |
| 029 Sewer | - | | | | | | | - |
| 01 Sewer | 673 | 600 | 581 | 600 | 483 | 582 | 600 | - |
| 030 Building Supplies | - | | | | | | | - |
| 01 Building Supplies | 3,342 | 4,000 | 4,408 | 2,500 | 2,410 | 2,700 | 2,500 | - |
| 031 Building Maintenance | - | | | | | | | - |
| 01 Building Maintenance | 24,891 | 23,000 | 26,269 | 23,000 | 22,603 | 23,000 | 22,500 | (500) |
| 032 Property Insurance | - | | | | | | | - |
| 01 Property Insurance | 4,301 | 6,047 | 3,019 | 7,400 | 6,373 | 7,445 | 6,500 | (900) |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | - | | | 19,418 | 13,771 | 17,397 | 18,004 | (1,414) |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 5,610 | 4,827 | 5,710 | 6,312 | 702 |
| 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 | 1,029 | 312 | 1,000 | (200) |
| 02 Tennis | 55 | 100 | 12 | 100 | 50 | 50 | 100 | - |
| 03 Soccer | 665 | 800 | 528 | 800 | 791 | 700 | 700 | (100) |
| 04 Basketball | 397 | 500 | 415 | 500 | 500 | 500 | 500 | - |
| 05 Arts & Crafts | - | - | | | | | | - |
| 06 Program Equipment | 3,102 | 2,200 | 3,693 | 2,200 | 1,474 | 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 | 2,315 | 2,400 | 2,500 | - |
| 243-Rec Center Improvement | - | | | | | | | - |
| Totals | 413,253 | 392,690 | 384,530 | 416,940 | 324,248 | 394,696 | 408,960 | (7,980) |

| 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 |
| 51 Parks | | | | | | | | |
| 001 Salaries | | | | | | | | |
| 01 Regular Pay | 43,532 | 44,663 | 44,353 | 42,355 | 35,664 | 42,355 | 44,204 | 1,849 |
| 02 Overtime | - | 200 | - | | | | | - |
| 07 Salaries | 30,667 | 32,232 | 30,027 | 38,972 | 37,502 | 43,700 | 41,238 | 2,266 |
| 014 New Equipment | - | | | | | | | - |
| 01 New Equipment | 1,084 | 1,000 | 1,217 | 1,300 | 965 | 1,300 | 1,200 | (100) |
| 015 Telephone | - | | | | | | | - |
| 01 Cell Phone | 150 | 360 | - | - | | | | - |
| 04 Telephone | 885 | 650 | 1,007 | 1,015 | 831 | 998 | 1,000 | (15) |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance | 12,814 | 13,418 | 12,815 | 8,589 | 7,257 | 8,589 | 8,988 | 399 |
| 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 | 1,437 | 1,690 | 1,800 | - |
| 10 Park Security Lighting | 1,033 | 1,200 | 1,135 | 1,100 | 659 | 913 | 950 | (150) |
| 11 Electricity | 168 | 280 | 234 | 150 | 151 | 183 | 200 | 50 |
| 029 Sewer | - | | | | | | | - |
| 01 Sewer | 236 | 200 | 307 | 300 | 150 | 300 | 300 | - |
| 030 Building Supplies | - | | | | | | | - |
| 01 Building Supplies | 1,123 | 1,100 | 1,035 | 1,100 | 1,064 | 1,100 | 1,000 | (100) |
| 031 Building Maintenance | - | | | | | | | - |
| 01 Building Maintenance | 986 | 1,100 | 894 | 1,100 | 604 | 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 | 6,230 | 7,225 | 5,954 | (1,460) |
| 038 Social Security | - | | | | | | | - |
| 01 Social Security | - | | | 6,222 | 5,508 | 6,583 | 6,536 | 315 |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 1,482 | 965 | 1,202 | 1,666 | 183 |
| 051 Equipment Maintenance | - | | | | | | | - |
| 04 Repairs | 184 | 800 | 423 | 800 | 720 | 786 | 800 | - |
| 05 Equipment Maintenance | 5,573 | 4,200 | 4,960 | 4,200 | 2,358 | 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 | 1,110 | 2,500 | 3,000 | - |
| 074 Tires | - | | | | | | | - |

| General Fund - Parks | | | | | | | | |
|-----------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 01 Tires | 830 | 900 | 879 | 1,000 | 652 | 900 | 1,000 | - |
| 075 Gas/Oil/Filters | - | | | | | | | - |
| 01 Gas/Oil/Filters | 9,844 | 12,000 | 8,873 | 11,500 | 6,334 | 8,100 | 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 | 473 | 530 | 600 | 100 |
| 147 Parks Maintenance | - | | | | | | | - |
| 01 Parks Maintenance | 7,791 | 7,500 | 7,034 | 8,000 | 7,307 | 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 | | | | | | | - |
| Totals | 140,500.35 | 137,450 | 132,531 | 150,799 | 124,132 | 150,769 | 149,736 | (1,063) |

| General Fund - Airport | | | | | | | | |
|-------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| <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 |
| 60 Airport | | | | | | | | |
| 015 Telephone | | | | | | | | |
| 04 Telephone | 309 | 400 | 300 | 400 | 250 | 300 | 300 | (100) |
| 019 Miscellaneous Expense | - | | | | | | | - |
| 01 Misc. Expense | 413 | 550 | 225 | 550 | 105 | 157 | 500 | (50) |
| 027 Electricity | - | | | | | | | - |
| 11 Electricity | 776 | 650 | 1,082 | 1,000 | 1,168 | 1,402 | 1,436 | 436 |
| 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 | 1,189 | 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 | 11,000 | 12,000 | 12,000 | - |
| 155 Snow Plowing | - | | | | | | | - |
| 01 Snow Plowing | 6,173 | 6,000 | 7,652 | 6,000 | 6,724 | 8,000 | 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 | | | | | | | - |
| | - | | | | | | | - |
| Totals | 38,506 | 33,379 | 39,412 | 35,804 | 27,881 | 35,277 | 32,626 | (3,178) |

| General Fund - Trailer Park | | | | | | | | |
|------------------------------------|--|--------------------------|--------------------------|-------------------------------------|---------------------|--|------------------------------------|--|
| <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 |
| 61 Trailer Park | | | | | | | | |
| 006 Legal Fees | | | | | | | | |
| 01 Legal Fees | - | | | | | | | |
| 027 Electricity | | | | | | | | |
| 11 Electricity | 1,522 | 1,200 | 2,519 | 2,400 | 1,530 | 3,060 | 2,400 | - |
| 028 Water | - | | | | | | | - |
| 05 Water | 3,238 | 4,500 | 5,765 | 4,500 | 3,813 | 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 | 41 | 47 | 42 | (6) |
| 105 Street Lights | - | | | | | | | - |
| 01 Street Lights | 930 | 1,200 | 165 | 1,200 | 922 | 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 | 1,215 | 1,620 | 1,620 | (30) |
| 385 Year End CTP | - | | | | | | | - |
| 01 Year End CTP | 3,289 | | 767 | | | - | | - |
| | - | | | | | | | - |
| Totals | 14,402 | 14,698 | 14,698 | 15,616 | 9,928 | 15,053 | 15,505 | (111) |

| General Fund - Cemeteries | | | | | | | | |
|----------------------------------|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| <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 |
| 65 Cemeteries | | | | | | | | |
| 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 | 3,647 | 3,547 |
| 190 Veterans Cemetery Fund | - | | | | | | | - |
| 01 Veterans Cemetery Fund | 333 | 500 | 500 | | | | | - |
| | - | | | | | | | - |
| Totals | 6,533 | 6,900 | 6,900 | 5,900 | 6,400 | 6,400 | 9,447 | 3,547 |

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 |
| 70 Ins. & Retirement | | | | | | | | |
| 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 | 45,809 | 45,809 | 41,000 | 4,000 |
| 035 Unemployment Comp. | - | | | | | | | |
| 01 Unemployment Comp. | 15,638 | 15,000 | 25,294 | 20,000 | 23,490 | 23,490 | 20,000 | - |
| 037 Liability Insurance | - | | | | | | | |
| 01 Liability Insurance | 55,530 | 92,068 | 17,272 | 29,700 | 27,751 | 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 | 3,500 | 3,500 | 2,500 | - |
| 043 Compensated Absences | - | | | | | | | |
| 01 Compensated Absences | 54,182 | 25,000 | 112,546 | 25,000 | 25,000 | 205,602 | | (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 | 3,855 | 4,661 | 5,500 | 700 |
| | - | | | | | | | |
| Totals | 433,315 | 454,487 | 448,072 | 121,000 | 129,580 | 317,805 | 99,600 | (21,400) |

| General Fund - Unclassified | | | | | | | | |
|------------------------------------|--|--------------------------|--------------------------|-------------------------------------|---------------------|--|------------------------------------|--|
| 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 |
| 80 Unclassified | | | | | | | | |
| 045 Refunds/Reimbursements | | | | | | | | |
| 01 Refunds/Reimbursements | (794) | 200 | (38) | | (75) | (75) | | - |
| 200 Tax Lien Costs | - | | | | | | | |
| 01 Tax Lien Costs | 13,231 | 15,800 | 15,073 | 15,800 | 15,881 | 15,800 | 15,800 | - |
| 201 Abatements | - | | | | | | | |
| 01 Abatements | 35,639 | 15,000 | 20,153 | 15,200 | 29,149 | 24,500 | 20,000 | 4,800 |
| 202 Bad Debt Write-Off | | | | | | | | |
| 01 Bad Debt Write-Off | | | | 20,000 | 20,000 | 20,000 | 20,000 | - |
| Totals | 48,075.76 | 31,000 | 35,189 | 51,000 | 64,955 | 60,225 | 55,800 | 4,800 |

| General Fund - Capital Improvements | | | | | | | | |
|--|--|--------------------------|--------------------------|-------------------------------------|---------------------|--|------------------------------------|--|
| <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 |
| 85 Capital Expense Accounts | | | | | | | | |
| 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 | - |
| 10 General Government | - | | | | | | | - |
| 020 Computers | - | | | | | | | - |
| 01-Computers | 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 |
| 18 Municipal Building | - | | | | | | | - |
| 395 Municipal Building Reserve | - | | | | | | | - |
| 01 Municipal Building Reserve | 5,000 | 5,000 | 5,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| 22 Tax Assessment | - | | | | | | | - |
| 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 | | | | | - |
| 25 Library | - | | | | | | | - |
| 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 | - |

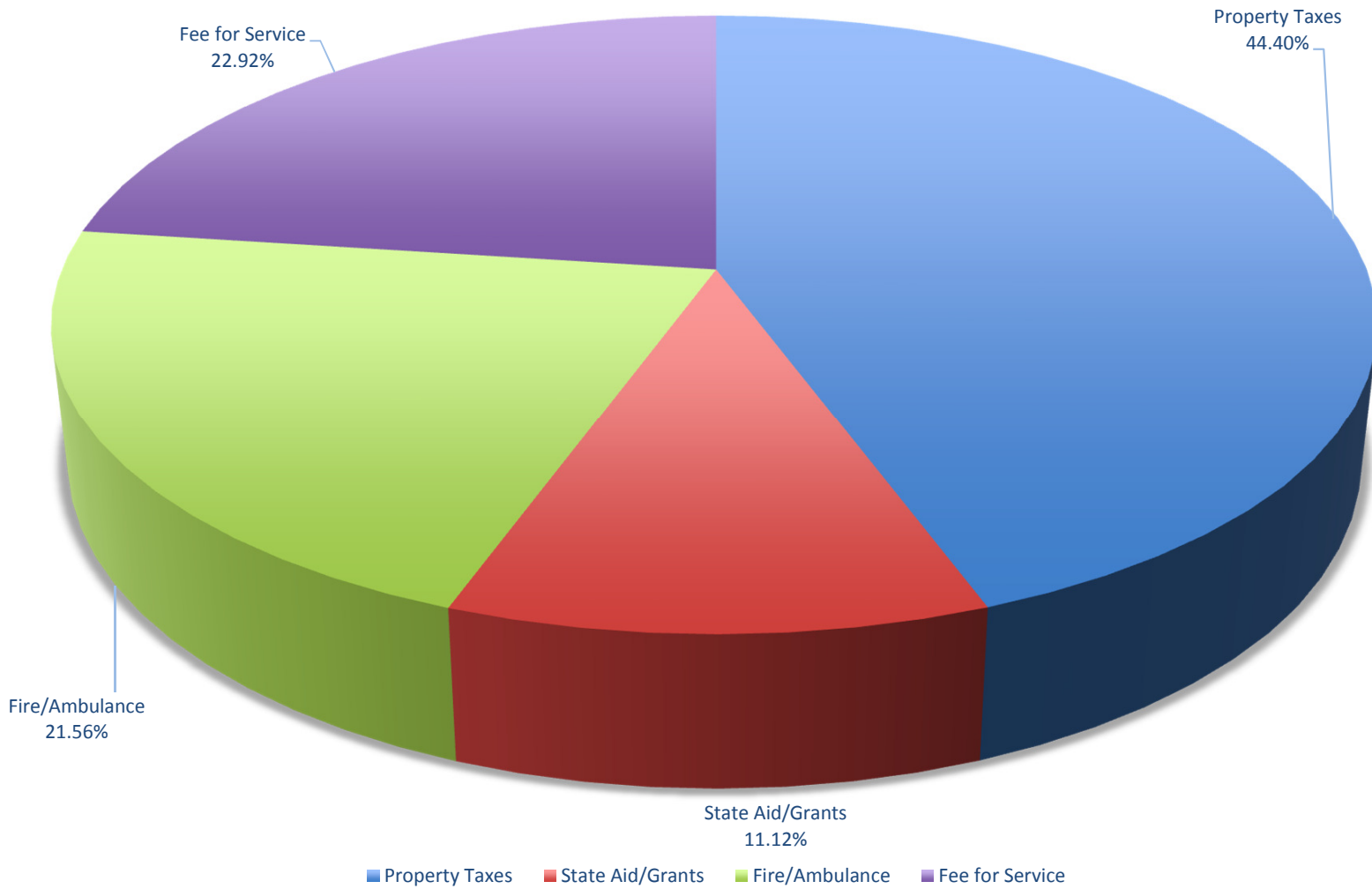
| General Fund - Capital Improvements | | | | | | | | |
|--|--|--------------------------|--------------------------|-------------------------------------|---------------------|--|------------------------------------|--|
| Department | 3 Year Average Expenditures (12-14) | 2014 Approved | 2014 Year End | 2015 Approved Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 |
| 31 Fire /Ambulance Department | - | | | | | | | - |
| 222 Fire Equipment Reserve | - | | | | | | | - |
| 01 Fire Equipment Reserve | 43,000 | 73,000 | 73,000 | 63,000 | 63,000 | 63,000 | 75,000 | 12,000 |
| 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) |
| 35 Police | - | | | | | | | - |
| 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 | - |
| 40 Public Works | - | | | | | | | - |
| 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 | - |

| General Fund - Capital Improvements | | | | | | | | |
|--|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 50 Recreation | - | | | | | | | - |
| 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 | 14,000 | 10,000 |
| 297 Community Pool | - | | | | | | | - |
| 01-Community Pool | 11,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | - |
| XXX- Rec Van Reserve | | | | | | | | - |
| 01- Rec Van Reserve | | | | | | | 7,000 | 7,000 |
| 51 Parks Department | - | | | | | | | - |
| 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) |
| 52 Snowmobile Trail Maintenance | - | | | | | | | - |
| 238 Trail Groomer Reserve | - | | | | | | | - |
| 01 Trail Groomer Reserve | 10,000 | | | | | | | - |
| Debt Reduction | - | | | | | | | - |
| 404 BioMass Boilers | - | | | | | | | - |
| 01 BioMass Boiler Debt | 66,353 | 88,500 | 88,500 | 91,214 | 91,214 | 91,214 | 92,732 | 1,518 |
| Totals | 532,131 | 573,153 | 573,153 | 607,294 | 607,294 | 607,294 | 597,088 | (10,206) |

Summary Sheet of Historical Revenue (Totaled by Department)

| General Fund | 2012 - 2014 Average Revenue | 2014 Approved | 2014 Year End | 2015 Approved Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 |
|-----------------------------------|--|--------------------------|--------------------------|-------------------------------------|-----------------|--|------------------------------------|------------------------------------|
| 10 General Government | 5,964,658 | 6,044,283 | 6,211,275 | 6,176,361 | 6,025,120 | 6,413,623 | 6,250,657 | 74,296 |
| 17 Health & Sanitation | 134,639 | - | - | - | - | - | - | - |
| 18 Municipal Buildings | 6,667 | 4,000 | 4,000 | 4,000 | 3,009 | 4,000 | 4,000 | - |
| 20 General Assistance | 14,429 | 28,800 | 21,877 | 24,800 | 24,799 | 32,385 | 37,210 | 12,410 |
| 22 Tax Assessment | 261,809 | 302,870 | 308,050 | 319,334 | 195,424 | 320,255 | 320,334 | 1,000 |
| 23 Code Enforcement | 33,109 | 23,640 | 29,290 | 24,280 | 13,202 | 12,345 | 21,990 | (2,290) |
| 25 Library | 4,151 | 5,400 | 5,171 | 8,400 | 4,171 | 5,500 | 5,300 | (3,100) |
| 31 Fire/Ambulance | 2,025,263 | 2,077,491 | 1,955,670 | 2,128,440 | 1,653,878 | 1,953,360 | 1,906,358 | (222,082) |
| 35 Police Department | 64,495 | 18,275 | 57,521 | 34,900 | 34,652 | 41,858 | 41,675 | 6,775 |
| 39 Emergency Management | 2,011 | 9,800 | 14,845 | 12,600 | 7,095 | 12,600 | 12,725 | 125 |
| 40 Public Works | 232,541 | 220,918 | 203,342 | 191,400 | 42,634 | 200,698 | 192,718 | 1,318 |
| 50 Recreation | 17,630 | 26,700 | 25,325 | 26,000 | 20,106 | 26,000 | 25,500 | (500) |
| 51 Parks | 5,496 | 5,000 | 2,782 | 3,000 | 2,725 | 3,975 | 2,300 | (700) |
| 60 Airport | 138 | 138 | 138 | 138 | 138 | 138 | 138 | - |
| 61 Trailer Park | 22,800 | 14,698 | 14,698 | 15,616 | 17,315 | 15,053 | 15,505 | (111) |
| 70 Ins. & Retirement | 16,047 | 6,000 | 6,214 | 6,000 | 5,264 | 5,264 | 5,000 | (1,000) |
| Totals | 6,427,979 | 8,788,013 | 8,860,198 | 8,975,269 | 8,049,531 | 9,047,054 | 8,841,410 | (133,859) |

2015 Revenue Breakdown



| General Government Revenues | | | | | | | | |
|---------------------------------|-------------------------------|------------------|------------------|----------------------|------------------|-------------------------|---------------------|-------------------------|
| Department | 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 |
| 10 General Government | | | | | | | | |
| 01 - TAX LIEN COSTS COLLECTED | 13,005 | 15,800 | 13,775 | 15,000 | 15,823 | 15,400 | 15,000 | - |
| 02 - DELINQ. TAX INTEREST | 50,145 | 40,000 | 56,896 | 40,000 | 45,031 | 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 | 58,119 | 61,981 | 62,000 | 2,000 |
| 05 - CITY OWNED PROPERTY | 89,296 | 53,000 | 85,337 | 60,000 | 31,916 | 31,000 | 25,000 | (35,000) |
| 06 - EXCISE TAX | 1,248,701 | 1,175,000 | 1,298,474 | 1,250,000 | 1,204,989 | 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 | 310 | 570 | 570 | 70 |
| 10 - ATV REGISTRATION LOCAL FEE | 822 | 800 | 821 | 800 | 893 | 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 | 1,401 | 1,650 | 1,400 | 400 |
| 16 - VEHICLE REGISTRATION | 17,352 | 16,000 | 16,751 | 16,000 | 14,431 | 16,308 | 16,200 | 200 |
| 17 - FAME PLYMOUTH DISTRIB | 1,004 | - | | | | | | - |
| 18 - STATE REVENUE SHARING | 713,890 | 538,437 | 538,280 | 538,437 | 491,620 | 558,000 | 527,936 | (10,501) |
| 19 - CONNOR EXCISE FEE | 2,780 | 2,800 | 2,764 | 2,800 | 2,074 | 2,750 | 2,750 | (50) |
| 21 - BIRTH RECORDS | 10,395 | 11,000 | 9,356 | 10,750 | 7,842 | 8,500 | 9,000 | (1,750) |
| 22 - DEATH RECORDS | 7,879 | 7,800 | 6,726 | 7,800 | 6,891 | 7,931 | 7,800 | - |
| 23 - MARRIAGE RECORDS | 3,649 | 3,700 | 3,361 | 3,600 | 3,518 | 3,700 | 3,600 | - |
| 25 - DOG LICENSES | 5,706 | 6,000 | 5,069 | 5,000 | 5,968 | 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 | 3,249 | 4,455 | 4,500 | (1,000) |
| 30 - MISC. INCOME | 5,483 | 2,500 | 8,205 | 3,200 | 19,029 | 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 | 720 | 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 |
| Totals | 6,031,776 | 6,044,283 | 6,211,275 | 6,176,361 | 6,025,120 | 6,413,623 | 6,250,657 | 74,296 |

| Health & Sanitation 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 |
| 17 Health & Sanitation | | | | | | | | |
| 01 - Tri-Community Dividens | 134,639 | - | | - | - | | - | - |
| Totals | 134,639 | - | | - | - | - | - | - |

| Municipal Building 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 |
| 18 Municipal Buildings | | | | | | | | |
| 01 EOC Rentals | 8,092 | 4,000 | 4,000 | 4,000 | 3,009 | 4,000 | 4,000 | - |
| Totals | 8,092 | 4,000 | 4,000 | 4,000 | 3,009 | 4,000 | 4,000 | - |

| General Assistance 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 |
| 20 General Assistance | | | | | | | | |
| 01 - Connor Administration Fees | 4,800 | 4,800 | 5,335 | 4,800 | 3,600 | 4,800 | 4,800 | - |
| 02-State Reimbursement | 29,805 | 24,000 | 16,542 | 20,000 | 21,199 | 27,585 | 32,410 | 12,410 |
| Totals | 34,605 | 28,800 | 21,877 | 24,800 | 24,799 | 32,385 | 37,210 | 12,410 |

| Tax Assessment 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 |
| 22 Tax Assessment | | | | | | | | |
| 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 | 225 | 80 | 100 | (1,000) |
| Totals | 261,924 | 302,870 | 308,050 | 319,334 | 195,424 | 320,255 | 320,334 | 1,000 |

| Code Enforcement Revenues | | | | | | | | |
|----------------------------------|-------------------------------|---------------|---------------|----------------------|----------|-------------------------|---------------------|-------------------------|
| <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 |
| 23 Code Enforcement | | | | | | | | |
| 01 - ELECTRICAL PERMITS | 2,666 | 3,000 | 920 | - | | | | - |
| 02 - BUILDING PERMITS LOCAL FEE | 19,778 | 16,000 | 18,366 | 17,400 | 9,549 | 8,500 | 16,000 | (1,400) |
| 03 - PLUMBING PERMITS LOCAL FEE | 4,095 | 3,500 | 3,843 | 3,500 | 1,728 | 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 | - |
| Totals | 29,911 | 23,640 | 29,290 | 24,280 | 13,202 | 12,345 | 21,990 | (2,290) |

| Caribou Public Library 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 |
| 25 Library | | | | | | | | |
| 01 Miscellaneous Income | 1,603 | 3,000 | 3,038 | 3,000 | 2,696 | 3,400 | 3,000 | - |
| 02 Non-Resident Fees | 2,548 | 2,400 | 2,133 | 2,400 | 1,175 | 1,700 | 1,800 | (600) |
| 03 Passport Services | | | | 3,000 | 300 | 400 | 500 | (2,500) |
| Totals | 4,151 | 5,400 | 5,171 | 8,400 | 4,171 | 5,500 | 5,300 | (3,100) |

| Fire/Ambulance 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 |
| 31 Ambulance | | | | | | | | |
| 01 - MAINECARE | 369,286 | 226,739 | 392,658 | 315,235 | 318,343 | 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) | (167,034) | (194,634) | (203,633) | (9,342) |
| 04 - MEDICARE | 604,288 | 1,153,244 | 754,641 | 966,605 | 579,175 | 729,939 | 740,000 | (226,605) |
| 05 - MEDICARE AIR AMBULANCE | 196,702 | 194,338 | 228,706 | 254,530 | 213,808 | 248,000 | 235,000 | (19,530) |
| 06 - MediCare Contractual Allowance | (275,704) | (76,119) | (275,704) | (224,513) | (280,012) | (323,404) | (292,500) | (67,987) |
| 07 - PRIVATE INSURANCE | 340,606 | 223,596 | 404,958 | 404,396 | 360,988 | 426,548 | 415,000 | 10,604 |
| 08 - PRIVATE INS AIR AMBULANC | 98,588 | 113,143 | 85,132 | 184,034 | 132,802 | 145,500 | 145,000 | (39,034) |
| 09 - Contractual Allowance - Private | (8,758) | | (8,758) | (8,758) | (5,147) | (6,521) | (6,384) | 2,374 |
| 10 - SELF PAY | 134,053 | 60,059 | 153,518 | 74,337 | 129,706 | 146,487 | 135,000 | 60,663 |
| 11 - SELF PAY AIR AMBULANCE | 42,298 | 32,823 | 54,076 | 24,336 | 45,144 | 48,676 | 46,000 | 21,664 |
| 12 - Dis Contract - Self Pay | (2,327) | | (2,327) | (2,327) | (8,353) | (6,382) | (5,919) | (3,591) |
| 13 - VA Air | 47,720 | | 56,031 | | | | | - |
| 14 - VA Land | 39,202 | 30,010 | 48,412 | 43,780 | 64,762 | 64,762 | 46,000 | 2,220 |
| 15 - Contractual Allow - VA | (3,813) | | (3,813) | | (1,703) | (1,703) | (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 | 13,646 | 13,646 | 13,950 | 304 |
| 22 - NEW SWEDEN PER CAPITA FE | 6,547 | 6,622 | 6,622 | 6,773 | 6,773 | 6,773 | 6,923 | 150 |
| 23 - WESTMANLAND PER CAPITA | 674 | 682 | 682 | 698 | 698 | 698 | 713 | 15 |
| 24 - STOCKHOLM PER CAPITA FE | 2,751 | 2,783 | 2,783 | 2,846 | 2,846 | 2,846 | 2,909 | 63 |
| 25 - CONNOR PER CAPITA FEE | 4,970 | 5,027 | 5,027 | 5,141 | 5,141 | 5,141 | 5,244 | 103 |
| 26 - PERHAM PER CAPITA FEE | 4,214 | 4,246 | 4,246 | 4,343 | 4,343 | 4,343 | 4,343 | - |
| 27 - MADAWASKA LAKE PER CA | 1,207 | 1,210 | 1,210 | 1,238 | 1,238 | 1,238 | 1,265 | 27 |
| 28 - LORING DEV PER CAPITA FEI | 6,809 | - | | - | | | | - |
| 35 - MISC. INTEREST | 83 | 60 | 97 | 97 | 255 | 250 | 100 | 3 |
| 36 - RECOVERY OF BAD DEBT | 8,437 | 10,000 | 8,741 | 10,812 | 5,930 | 8,000 | 10,000 | (812) |
| 37 - Ambulance Insurance Reports | 108 | 100 | 141 | 100 | 274 | 178 | 100 | - |
| 40 - Amb Billing Houlton | 30,813 | 31,920 | 30,533 | 35,127 | 32,054 | 34,184 | 32,780 | (2,347) |
| 41 - Amb Billing Calais | 20,514 | 19,152 | 25,327 | 26,792 | 26,057 | 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 | 1,600 | 2,236 | 1,410 | (350) |
| 44 - Amb Billing Patten | | | | | 3,048 | 5,500 | 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 |

| Fire/Ambulance 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 |
| 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 | 4,368 | 4,700 | 5,000 | (500) |
| 63 - Misc Income | | | | | 2,620 | 2,620 | | - |
| Totals | 1,730,908 | 2,077,491 | 1,955,670 | 2,128,440 | 1,653,878 | 1,953,360 | 1,906,358 | (222,082) |

| Police Department 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 |
| 35 Police Department | | | | | | | | |
| 01 - MISC. FEES INSURANCE | 1,346 | 1,300 | 1,087 | 1,500 | 1,627 | 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 | 27 | 44 | 50 | (50) |
| 04 - CONCEALED WEAPON PE | 928 | 800 | 890 | 800 | 635 | 800 | 800 | - |
| 05 - COPS GRANT REIMBURS | 29,200 | - | - | | | | | - |
| 06 - Prisoner Boarding Reimburs | 10,749 | 9,000 | 10,850 | 9,000 | 10,858 | 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 | 4,704 | 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 | 265 | 310 | 300 | (100) |
| 11 - Misc Fees | 789 | 500 | 703 | | 437 | 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 | 13,785 | 18,000 | 18,000 | 3,000 |
| Totals | 85,915 | 18,275 | 57,521 | 34,900 | 34,652 | 41,858 | 41,675 | 6,775 |

| Caribou Emergency Management 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 |
| 39 Emergency Management | | | | | | | | |
| 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 | - |
| Totals | 9,975 | 9,800 | 14,845 | 12,600 | 7,095 | 12,600 | 12,725 | 125 |

| Public Works Revenues | | | | | | | | |
|-------------------------------|--|--------------------------|--------------------------|--------------------------------------|---------------------|--|------------------------------------|--|
| <u>Department</u> | Average Revenues 2012 to 2014 | 2014 Approved | 2014 Year End | 2015 Approve d Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 |
| 40 Public Works | | | | | | | | |
| 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 | 39,252 | 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 | 3,382 | 3,400 | | (3,400) |
| Totals | 256,152 | 220,918 | 203,342 | 191,400 | 42,634 | 200,698 | 192,718 | 1,318 |

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 |
|-----------------------|-------------------------------|---------------|---------------|----------------------|----------|--------------------------|---------------------|-------------------------|
| 50 Recreation | - | | | | | | | |
| 01 Rental Income | 10,113 | 8,000 | 8,944 | 9,000 | 10,079 | 9,550 | 9,000 | - |
| 02 Program Fees | 8,580 | 14,000 | 13,345 | 14,000 | 8,158 | 13,500 | 13,500 | (500) |
| 03 Special Events | 2,790 | 4,700 | 3,036 | 3,000 | 1,869 | 2,950 | 3,000 | - |
| 04 Swimming Pool Fees | 3,309 | | | | | | | - |
| 05 Rec Program Fees | - | - | | | | | | - |
| Totals | 24,792 | 26,700 | 25,325 | 26,000 | 20,106 | 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 |
|-------------------------|-------------------------------|---------------|---------------|----------------------|----------|--------------------------|---------------------|-------------------------|
| 51 Parks | | | | | | | | |
| 01 Miscellaneous Income | 1,733 | 3,000 | 900 | 1,000 | 2,275 | 2,275 | 500 | (500) |
| 02 Rental Income | 2,607 | 2,000 | 1,882 | 2,000 | 450 | 1,700 | 1,800 | (200) |
| | | | | | | | | - |
| Totals | 4,340 | 5,000 | 2,782 | 3,000 | 2,725 | 3,975 | 2,300 | (700) |

| Airport Revenue | | | | | | | | |
|------------------------|-------------------------------|---------------|---------------|----------------------|----------|-------------------------|---------------------|-------------------------|
| <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 |
| 60 Airport | | | | | | | | |
| 01 - AIRPORT RENT | 138 | 138 | 138 | 138 | 138 | 138 | 138 | - |
| | | | | | | | | - |
| Totals | 138 | 138 | 138 | 138 | 138 | 138 | 138 | - |

| Trailer Park Revenue | | | | | | | | |
|-----------------------------|-------------------------------|---------------|---------------|----------------------|----------|-------------------------|---------------------|-------------------------|
| <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 |
| 61 Trailer Park | | | | | | | | |
| 01 - Lot Rent Receipts | 21,390 | 14,698 | 20,645 | 15,616 | 17,315 | 19,740 | 15,505 | (111) |
| 02 - Year End Close | | | (5,947) | | | (4,687) | | - |
| Totals | 21,390 | 14,698 | 14,698 | 15,616 | 17,315 | 15,053 | 15,505 | (111) |

| Insurance & Retirement 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 |
| 70 Ins. & Retirement | | | | | | | | |
| 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 | | | | | | | - |
| | | | | | | | | - |
| Totals | 24,907 | 6,000 | 6,214 | 6,000 | 5,264 | 5,264 | 5,000 | (1,000) |

ENTEPRRISE FUNDS SUMMARY

| ECONOMIC DEVLEOPMENT (TIF) FUNDS - Expenses | | | | | | | | |
|--|--|------------------|------------------|----------------------------|----------------|-------------------------------|---------------------------|-------------------------------|
| <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 | 188,420 | 211,739 | 647,855 | 261,770 | 351,394 | 349,006 | (298,850) |
| Chamber | 66,227 | 50,570 | 46,360 | 26,623 | 21,883 | 24,796 | 8,890 | (17,733) |
| Totals | 178,837 | 238,990 | 258,098 | 674,478 | 283,653 | 376,190 | 349,006 | (298,850) |

| ECONOMIC DEVLEOPMENT (TIF) FUNDS - Revenues | | | | | | | | |
|--|--|------------------|------------------|----------------------------|----------------|-------------------------------|---------------------------|-------------------------------|
| <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 | | - | - | - | 2,083 | 2,917 | | |
| Totals | 221,629 | 331,862 | 331,862 | 331,862 | 365,437 | 366,270 | 366,270 | 31,491 |

| HOUSING - Expenses | | | | | | | | |
|---------------------------|--|------------------|------------------|----------------------------|---------------|-------------------------------|---------------------------|-------------------------------|
| <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 | 66,824 | 73,628 | 63,703 | 54,950 | 70,000 | 71,081 | 7,378 |
| 96 Section 8 FSS | 24,325 | 38,024 | 37,364 | 53,986 | 41,525 | 50,184 | 56,870 | 2,884 |
| Totals | 81,295 | 104,848 | 110,992 | 117,689 | 96,475 | 120,184 | 127,951 | 10,262 |

| HOUSING - Revenues | | | | | | | | |
|---------------------------|--|------------------|------------------|----------------------------|---------------|-------------------------------|---------------------------|-------------------------------|
| <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 | 58,333 | 70,000 | 70,000 | 6,297 |
| 96 FSS | 44,283 | 47,904 | 47,914 | 53,986 | 40,329 | 50,184 | 56,546 | 2,560 |
| Totals | 124,908 | 117,900 | 117,913 | 117,689 | 98,662 | 120,184 | 126,546 | 8,857 |

| SNOWMOBILE TRAILS - Expenses | | | | | | | | |
|-------------------------------------|--|------------------|------------------|----------------------------|----------|-------------------------------|---------------------------|-------------------------------|
| <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 |
| 52 Snowmobile Trail Maint | 56,399 | 39,133 | 54,297 | 43,963 | 33,675 | 47,025 | 42,883 | (1,080) |
| Totals | 56,399 | 39,133 | 54,297 | 43,963 | 33,675 | 47,025 | 42,883 | (1,080) |

| SNOWMOBILE TRAILS - Revenues | | | | | | | | |
|-------------------------------------|--|------------------|------------------|----------------------------|----------|-------------------------------|---------------------------|-------------------------------|
| <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 |
| 52 Snowmobile Trail Maint | 52,174 | 39,133 | 53,483 | 43,963 | 2,020 | 47,025 | 42,883 | 1,920 |
| Totals | 52,174 | 39,133 | 53,483 | 43,963 | 2,020 | 47,025 | 42,883 | 1,920 |

| Enterprise Fund - Economic Development | | | | | | | | |
|---|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| Economic Development | | | | | | | | |
| 01 Regular Pay | 41,160 | 41,016 | 41,160 | 79,013 | 53,139 | 66,621 | 88,545 | 9,532 |
| 003 Office Supplies | - | | | | | | | - |
| 01 Postage | 684 | 500 | 33 | | | | | - |
| 02 Advertising | 10,764 | | 10,764 | 9,000 | 9,372 | 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 | 190 | 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 | 5,004 | 5,124 | 26,238 | 6,592 | 8,051 | 30,025 | 3,787 |
| 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 | 4,010 | 5,097 | 6,774 | 729 |
| 040 City & State Retirement | - | | | | | | | - |
| 01 City & State Retirement | - | | | 3,331 | 1,851 | 2,138 | 4,057 | 726 |
| 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 | 103,619 | 125,000 | | (125,000) |
| 392 Ads & Marketing | - | | | | | | | - |
| 01 Ads & Marketing | 2,112 | | 2,112 | | | | | - |
| 394 Community Projects | - | | | | | | | - |

| Enterprise Fund - Economic Development | | | | | | | | |
|---|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 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 | 870 | 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 | |
| Sub Total | 222,126 | 188,420 | 211,739 | 647,855 | 261,770 | 351,394 | 340,116 | (357,940) |
| Chamber | | | | | | | | - |
| 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 | 534 | 640 | 640 | (60) |
| 017 Communications | - | | | | | | | - |
| 01 Website | 785 | | | | | | | - |
| 03 Internet | 972 | | 650 | 630 | 600 | 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 | - | | | | | | | - |

| Enterprise Fund - Economic Development | | | | | | | | |
|---|--|----------------------|----------------------|-----------------------------|-----------------|--------------------------------|----------------------------|--------------------------------|
| 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 |
| 11 Electricity | 1,402 | | 1,261 | 1,200 | 742 | 1,000 | 1,200 | - |
| 028 Water | - | | | | | | | - |
| 01 Water | 1,058 | 1,200 | 1,071 | 800 | 845 | 1,128 | 1,100 | 300 |
| 029 Sewer | - | | | | | | | - |
| 01 Sewer | 200 | 200 | 200 | 200 | 150 | 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 | 1,707 | 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 | | | | | | | - |
| Sub Total | 121,033 | 50,570 | 46,360 | 26,623 | 21,883 | 24,796 | 8,890 | (17,733) |
| Total Expense Budget | | | | | | | | |
| | 343,159 | 238,990 | 258,098 | 674,478 | 283,653 | 376,190 | 349,006 | (375,673) |

** 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 |
| Downtown TIF Funds | 333,024 | 331,862 | 331,862 | 331,862 | 363,353 | 363,353 | 363,353 | 31,491 |
| Interest | | | | | 2,083 | 2,917 | 2,917 | - |
| Totals | 333,024 | 331,862 | 331,862 | 331,862 | 365,437 | 366,270 | 366,270 | 31,491 |

| Enterprise Fund - Housing | | | | | | | | |
|----------------------------------|--|--------------------------|--------------------------|--------------------------------------|-----------------|--|------------------------------------|--|
| <u>Department</u> | 3 Year Average Expenditures (12-14) | 2014 Approved | 2014 Year End | 2015 Approve d Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 |
| 24 Housing | | | | | | | | |
| 001 Salaries | - | | | | | | | |
| 01 Regular Pay | 48,067 | 51,447 | 48,917 | 48,918 | 41,627 | 49,197 | 51,447 | 2,529 |
| 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 | 430 | 518 | 518 | 18 |
| 017 Communications | - | | | | | | | - |
| 03 Communications | (75) | | (68) | | (170) | | | - |
| 018 Health Insurance | - | | | | | | | - |
| 01 Health Insurance Housing | 17,818 | 8,000 | 17,969 | 8,000 | 6,889 | 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 | 4,548 | 3,742 | 3,742 | 3,813 | 4,410 | 4,548 | 805 |
| 01-Social Security FSS | 1,437 | | | | | | | - |
| 040 City & State Retirement | - | | | | | | | - |
| 01-Retirement Housing | 1,682 | 2,240 | 1,712 | 1,712 | 1,694 | 2,001 | 2,240 | 528 |
| 285 Year End Closing | - | | | | | | | - |
| 01-Year End Closing | (524) | | | | | 4,907 | 3,329 | 3,329 |
| Totals | 99,786 | 66,824 | 73,628 | 63,703 | 54,950 | 70,000 | 71,081 | 7,378 |

| Housing Revenues | | | | | | | | |
|------------------------------------|--|--------------------------|--------------------------|--------------------------------------|-----------------|--|------------------------------------|--|
| <u>Department</u> | 3 Year Average Expenditures (12-14) | 2014 Approved | 2014 Year End | 2015 Approve d Budget | 2015 YTD | 2015 Estimated Year End | 2016 Budget Request | Difference 2015 to 2016 |
| 24 Housing | | | | | | | | |
| 01 - SECTION 8 ADMINISTRATION | 73,573 | 69,996 | 69,999 | 63,703 | 58,333 | 70,000 | 70,000 | 6,297 |
| 02 - Transfer from Housing Reserve | | | | | | | | - |
| Totals | 73,573 | 69,996 | 69,999 | 63,703 | 58,333 | 70,000 | 70,000 | 6,297 |

| Enterprise Fund - FSS | | | | | | | | |
|------------------------------|--|--------------------------|--------------------------|-------------------------------------|-----------------|--|------------------------------------|--|
| <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 |
| 96 Section 8 FSS | | | | | | | | |
| 001-Salaries | | | | | | | | |
| 01-Regular Pay | 29,452 | 32,478 | 30,895 | 30,885 | 22,551 | 27,330 | 32,478 | 1,593 |
| 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 | 16,163 | 19,120 | 20,016 | 896 |
| 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 | 2,485 | 2,447 | 2,363 | 1,517 | 2,091 | 2,485 | 122 |
| 040 City & State Retirement | - | | | | | | | - |
| 01-Retirement Housing | - | | | 1,081 | 789 | 957 | 1,224 | 143 |
| 285 Year End Closing FSS | - | | | | | | | - |
| 01-Year End Closing FSS | 5,978 | | | | | | | - |
| 288 FSS Reimbursement | - | | | | | | | - |
| 01-FSS Reimbursement | (48,274) | | | | | | | - |
| Totals | (6,488) | 38,024 | 37,364 | 53,986 | 41,525 | 50,184 | 56,870 | 2,884 |

| FSS Revenues | | | | | | | | |
|----------------------|--|--------------------------|--------------------------|-------------------------------------|-----------------|--|------------------------------------|--|
| <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 |
| 96 FSS | | | | | | | | |
| 01-FSS Reimbursement | 44,283 | 47,904 | 47,914 | 48,000 | 40,329 | 48,312 | 56,546 | 8,546 |
| 02 - From/To Reserve | | | | 5,986 | - | 1,872 | | (5,986) |
| Totals | 44,283 | 47,904 | 47,914 | 53,986 | 40,329 | 50,184 | 56,546 | 2,560 |

Enterprise Fund - Snowmobile Trail Maintenance

| <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 |
|--|-------------------------------------|---------------|---------------|----------------------|---------------|-------------------------|---------------------|-------------------------|
| 52 Snowmobile Trail Maintenance | | | | | | | | |
| 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 | 355 | 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 | - |
| Totals | 60,364 | 39,133 | 54,297 | 43,963 | 33,675 | 47,025 | 42,883 | (1,080) |

Snowmobile Trail Maintenance Revenue

| <u>Department</u> | 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 |
|--|---------------------------------|---------------|---------------|----------------------|--------------|-------------------------|---------------------|-------------------------|
| 52 Snowmobile Trail Maintenance | | | | | | | | |
| 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 | | 40,963 | 38,883 | 1,920 |
| 03 Snow Sled Reg (State) | 2,191 | 3,000 | - | 3,000 | 70 | 2,062 | | - |
| 04 Year End Close | | | | | | | | - |
| Totals | 60,108 | 39,133 | 53,483 | 43,963 | 2,020 | 47,025 | 42,883 | 1,920 |