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OFFICE OF THE CITY MANAGER  
CARIBOU, MAINE

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To: Mayor and Council Members  
From: Austin Bleess, City Manager  
Date: November 9, 2015  
Re: 2016 Budget

There are a few changes in the budget presented here tonight compared to the budget that was originally presented. The largest change is that health insurance premiums have come in at only 5% higher, rather than the 7% that we had budgeted.

Other changes based upon discussions at the Budget Forums:

- Public Works Capital Improvement amount has been taken out
- Janitorial services for the Municipal Building has been put back in
- The Assistant City Manager position has been put back into the budget.

The Council discussed reducing the Fire Department Reserve account. I do not recommend this change. In talking with Chief Susi about the projected capital improvement plan there were a few things missing from the original plan. While the trucks were in there, other equipment such as replacing the hydraulic aerial pump for the ladder truck, SCBA replacements, and jaws replacements were not. Those all need to be factored into the 5 year plan. In order to meet the updated plan we should be putting \$75,000 into this account in 2016. If we do not we will either need to put in even more in future years. Replacement of the ladder truck, scheduled for 2027, will likely cost a million dollars or more. That should not be ignored.

The Council voted to move \$220,575 from fund balance to Compensated Absences. With that we've eliminated the \$25,000 from that line this year. However, since that line is not fully funded we will need to put that money back into the account in 2017.

The budget tonight still only has 12 police officer positions in the budget, and does not fill the office manager position at Public Works. The budget is still approximately \$86,000 from having no tax increase for 2016, and to meet that we will have to eliminate two more staff and reduce services accordingly or reduce capital funding.

In the budget presented tonight we have 74.5 FTE's. This is up one from the October report because the Council consensus was to reinstate the Assistant City Manager position. In the General Fund costs for full time staff (pay and benefits) is about 52% of the operating budget. City wide, including enterprise budgets, full time staff is about 57% of all city funds.

While the City has great employees that pitch in and go the extra mile, I am worried if two more positions are eliminated there will be a severe negative impact on the rest of the staff. The majority of the staff are already doing so many jobs there is not much, if any, extra capacity left. I would hate for the city to lose any more good staff due to burnout from being understaffed,

overworked, and underappreciated. If we are to reduce staff to have no tax increase I believe this will become a bigger problem for the City.

We are also continuing to fall further behind in compensation, not just to our 40 town comparisons that was used for the Wage and Classification, but we are also falling behind in what other communities in Aroostook County pay their employees. This is part of the problem the City is facing in recruiting people to fill the open positions that we have.

Looking ahead to 2017 we will need to put the following amounts in the budget then:

- \$25,000 for Compensated Absences (up from 0 in 2016)
- \$65,000 for Public Works Capital Reserve (up from 0 in 2016)
- \$54,000 additional in Public Works for asphalt (we are only putting in \$200,000 for chip sealing in 2016)

With just these things alone the 2017 budget would need to be up \$144,000. That's before we know any of the other fixed increases such as health insurance, property insurance, workers compensation, etc.

With the state continuing to break its promise to the citizens of Maine and not fund Revenue Sharing the City continues to face tough choices to which there is no easy answer.

The following is information requested by the Council during the budget forums.

General Government staff is as follows:

- City Manager (50%)
- Executive Assistant to the City Manager
- Assistant City Manager
- City Clerk/General Assistance Administrator (70%)
- Deputy City Clerk/Deputy General Assistance Administrator (85%)
- Cashier/Municipal Agent
- Finance Director/Treasurer/Tax Collector
- Deputy Tax Collector/Finance Assistant
- Deputy Treasurer/Payroll and Payable Clerk

General Assistance staff is as follows:

- City Clerk/General Assistance Administrator (30%)
- Deputy City Clerk/Deputy General Assistance Administrator (15%)

Tax Assessing staff is as follows:

- Tax Assessor
- Deputy Tax Assessor

Library staff is as follows:

- Library Director
- Children's Librarian (29 hours a week)
- Circulation Librarians (all Part Time)

Fire/Ambulance staff is as follows:

- Chief
- Administrative Assistant
- 15 Fire Fighter/Paramedics
- 2 Ambulance Billers

Police Department Staff is as follows:

- Police Chief
- 2 Sergeants
- 12 Patrol Officers
- Executive assistant
- Janitor (10 hours a week)
- Animal Control Officer (13 hours a week)

Public Works staff is as follows:

- Public Works Director
- Foreman
- 4 Equipment Operators
- 3 Mechanics
- 6 Truck Drivers
- 1 seasonal truck driver

Recreation is as follows:

- Superintendent of Parks and Recreation
- Director of Recreation
- Recreation Programmer
- Administrative Assistant

Parks staff is as follows:

- Director of Parks and Maintenance
- 2 Janitors (Part Time)

Economic Development:

- City Manager (50%)
- Marketing and Event Coordinator

Ambulance Department runs since 2010:

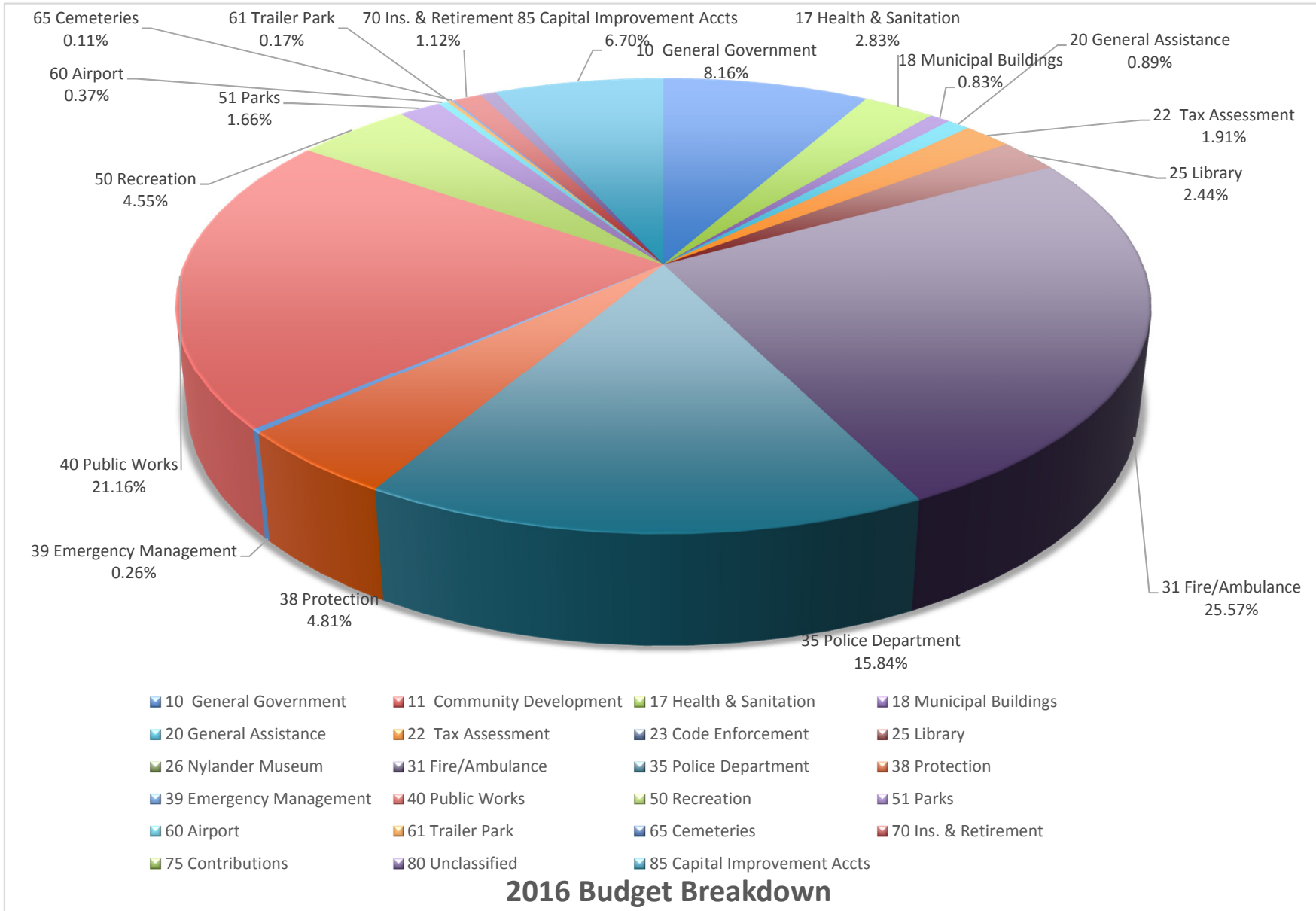
Year	Total runs (incl. Long Distance Trans)	Long Distance Transfers
2010	1,644	143
2011	2,024	146
2012	2,096	158
2013	2,009	142
2014	2,119	335
2015 (Jan 1 – Sept 30)	1,631	276

Here is an estimate of what some of the unfunded mandates cost the City of Caribou. Most of these numbers are based upon staff time using a fully burdened labor rate, and an estimated number of hours spent on each task including trainings.

What	Cost
Shoreland Zoning	\$ 287
Licensed Plumbing Inspections	\$ 6,000
Animal Control	\$ 6,000
Dog Kennels	\$ 14,740
MUBEC	\$ 20,364
Emergency Management	\$ 13,187
Public Health Officer	\$ 950
Annual Report	\$ 1,100
Cemeteries/Veterans Graves	\$ 9,447
Freedom of Access Act	\$ 575
General Assistance	\$ 14,190
Code Enforcement Officer	\$ 62,400
Annual Audits	\$ 17,000
Total	\$ 166,240

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

<b>General Fund</b>									
<b>Department</b>	<b>3 year Average Expenditures</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>	<b>% Change</b>
<b>10 General Government</b>	615,597	650,269	667,792	686,623	530,420	637,116	726,902	40,278	5.9%
<b>11 Community Development</b>	59,465	-							
<b>17 Health &amp; Sanitation</b>	266,914	260,461	260,203	251,687	211,591	251,723	251,723	36	0.0%
<b>18 Municipal Buildings</b>	72,948	77,577	67,830	79,574	57,334	78,552	73,588	(5,986)	-7.5%
<b>20 General Assistance</b>	72,455	75,901	54,662	71,823	59,566	71,697	79,510	7,687	10.7%
<b>22 Tax Assessment</b>	149,203	147,536	130,879	157,628	122,362	152,362	170,523	12,895	8.2%
<b>23 Code Enforcement</b>	85,071	34,825	33,132	26,361	5,458	8,608	-	(26,361)	-100.0%
<b>25 Library</b>	265,098	228,619	222,059	213,356	175,094	211,996	217,154	3,798	1.8%
<b>26 Nylander Museum</b>	23,509	-	-	-	-	-	-	-	
<b>31 Fire/Ambulance</b>	2,142,896	2,030,241	2,162,522	2,208,433	1,814,524	2,222,648	2,277,568	69,135	3.1%
<b>35 Police Department</b>	1,105,617	1,210,290	1,180,236	1,373,837	1,039,200	1,285,389	1,410,530	36,693	2.7%
<b>38 Protection</b>	469,454	410,033	417,292	410,830	343,828	424,561	428,200	17,370	4.2%
<b>39 Emergency Management</b>	18,084	23,650	11,651	25,967	11,001	21,814	23,312	(2,655)	-10.2%
<b>40 Public Works</b>	2,014,932	1,904,181	1,856,257	1,975,394	1,599,484	1,930,250	1,884,947	(90,448)	-4.6%
<b>50 Recreation</b>	426,671	392,690	384,530	416,940	324,248	394,696	405,443	(11,498)	-2.8%
<b>51 Parks</b>	142,271	137,450	132,531	150,799	124,132	150,769	148,174	(2,625)	-1.7%
<b>60 Airport</b>	39,424	33,379	39,412	35,804	27,881	35,277	32,626	(3,178)	-8.9%
<b>61 Trailer Park</b>	14,355	14,698	14,698	15,616	9,928	15,053	15,505	(111)	-0.7%
<b>65 Cemeteries</b>	6,533	6,900	6,900	5,900	6,400	6,400	9,447	3,547	60.1%
<b>70 Ins. &amp; Retirement</b>	424,237	454,487	448,072	121,000	129,580	317,805	99,600	(21,400)	-17.7%
<b>75 Contributions</b>	42,082	-	-	-				-	
<b>80 Unclassified</b>	40,399	31,000	35,189	51,000	64,955	60,225	55,800	4,800	9.4%
<b>85 Capital Improvement Acc</b>	321,456	573,153	573,153	607,294	607,294	607,294	597,088	(10,206)	-1.7%
<b>Totals</b>	<b>8,818,671</b>	<b>8,697,341</b>	<b>8,699,000</b>	<b>8,885,867</b>	<b>7,264,278</b>	<b>8,884,235</b>	<b>8,907,638</b>	<b>21,771</b>	<b>0.2%</b>



<b>General Fund - General Government</b>								
<b>Department</b>	<b>Average Expenditures (13-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>10 General Government</b>								
001 Salaries								
01 Regular Pay	378,785	379,799	375,311	368,863	286,585	339,573	393,978	25,115
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

<b>General Fund - General Government</b>								
<b>Department</b>	<b>Average Expenditures (13-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
017 Communications	-							-
01 Web Site	95	130	59	70	59	59	335	265
03 Internet	1,674	1,320	1,293	1,320	1,200	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	30,139	1,921
040 City & State Retirement								-
01 City & State Retirement				12,255	8,686	11,213	15,552	3,297
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							-
<b>Totals</b>	<b>665,370</b>	<b>650,269</b>	<b>667,792</b>	<b>686,623</b>	<b>530,420</b>	<b>637,116</b>	<b>726,902</b>	<b>40,278</b>



<b>General Fund - Health and Sanitation</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>17 Health &amp; Sanitation</b>								
022 Health Officer								
01 Health Officer	500	500	500	500	500	500	500	-
023 Tri-Community Landfill								-
01 Tri-Community Landfill	264,280	259,961	259,703	251,187	211,055	251,187	251,187	-
038 - Social Security								
01 - Social Security					36	36	36	36
<b>Totals</b>	266,914	260,461	260,203	251,687	211,591	251,723	251,723	36

<b>General Fund - Municipal Buildings</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>18 Municipal Buildings</b>								
024 Maintenance - Comm. Center	-							
01 Maintenance - Comm. Center	-							
02 Water & Sewer	629	500	834	425	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							-
<b>Totals</b>	<b>77,562</b>	<b>77,577</b>	<b>67,830</b>	<b>79,574</b>	<b>57,334</b>	<b>78,552</b>	<b>73,588</b>	<b>(5,986)</b>

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
<b>20 General Assistance</b>								
001 Salaries								
01 Regular Pay	14,978	18,737	16,432	19,220	13,324	16,665	19,715	495
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	1,508	38
040 City & State Retirement	-							-
01 City & State Retirement	-			673	516	583	743	70
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
<b>Totals</b>	<b>59,418</b>	<b>75,901</b>	<b>54,662</b>	<b>71,823</b>	<b>59,566</b>	<b>71,697</b>	<b>79,510</b>	<b>7,687</b>

General Fund - Tax Assessing								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>22 Tax Assessment</b>								
001 Salaries								
01 Regular Pay	88,427	99,177	94,380	100,751	86,042	101,757	110,590	9,838
02 Overtime Pay	-						2,500	2,500
07 Salaries-Bd of Assessors	1,500	1,500	1,500	1,500	1,500	1,500	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	8,460	753
040 City & State Retirement	-							-
01 City & State Retirement	-			2,009	1,731	2,043	2,218	209

<b>General Fund - Tax Assessing</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
055 Books & Periodicals	-							-
03 Books & Periodicals	470	735	208					-
056 Contracted Services	-							-
01 Registry	1,141	2,200	36	750	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
<b>Totals</b>	<b>157,673</b>	<b>147,536</b>	<b>130,879</b>	<b>157,628</b>	<b>122,362</b>	<b>152,362</b>	<b>170,523</b>	<b>12,895</b>

**General Fund - Code Enforcement**

<u>Department</u>	3 Year Average Expenditures (11-13)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End
<b>23 Code Enforcement</b>						
001 Salaries						
01 Regular Pay	68,265	31,750	29,283	20,800	4,240	6,500
003 Office Supplies	-					
01 Postage	51	125	43	100		25
02 Advertising	127					
05 Printer Ink	5	200	-			
08 Office Supplies	410	1,000	870	400		
006 Legal Fees	-					
01 Legal Fees	382					
009 Professional Dues	-					
04 Professional Dues	95	20	205	145		145
010 Travel Expenses	-					
01 Mileage	107	400	270	1,000	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
<b>Totals</b>	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
<b>25 Library</b>								
001 Salaries								
01 Regular Pay	154,496	136,629	129,605	101,997	87,010	102,055	103,756	1,759
02 Overtime	886	1,000	557	-				-
003 Office Supplies	-							-
01 Postage	67	350	202	750	255	320	750	-
02 Advertising	73		143	250	152	250	250	-
03 Copier Rental	-			1,500	1,391	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	-

<b>General Fund - Library</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
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	7,937	97
040 City & State Retirement	-							-
01 City & State Retirement	-			1,591	1,036	1,591	1,754	163
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							-
<b>Totals</b>	<b>254,442</b>	<b>228,619</b>	<b>222,059</b>	<b>213,356</b>	<b>175,094</b>	<b>211,996</b>	<b>217,154</b>	<b>3,798</b>



**General Fund - Fire/Ambulance Department**

<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
001 Salaries								
01 Regular Pay	652,397	764,932	757,772	768,999	649,696	771,225	778,371	9,372
02 Overtime	203,220	192,610	241,331	240,033	229,954	269,953	269,905	29,872
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	75,819	(17,122)
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	83,782	(3,513)
040 City & State Retirement	-							-
01 City & State Retirement	-			42,912	22,635	34,812	60,392	17,480
046 Recognitions	-							-
01 Recognitions	1,864	2,000	2,109	2,000	800	1,600	-	(2,000)
051 Equipment Maint.	-							-
01 Software	-	600	-	-				-
03 Maintenance Contracts	10,339	10,100	8,874	10,100	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								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
071 Radio Maintenance	-							-
01 Vehicle	882	3,000	1,793	3,000	1,943	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>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
01 Fire Equipment Reserv	27,500	-		-				-
223 Fire Hose Reserve	-	-		-				-
01 Fire Hose Reserve	500	-		-				-
224 Foam Reserve	-	-		-				-
01 Foam Reserve	200	-		-				-
225 Fire Computer Reserve	-	-		-				-
01 Fire Computer Reserv	150	-		-				-
000 Furnace Replacement	-	-		-				-
01 Furnace Replacement	6,000	-		-				-
<b>Totals</b>	2,285,439	2,030,241	2,162,522	2,208,433	1,814,524	2,222,648	2,277,568	69,135

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>35 Police Department</b>								
001 Salaries								
01 Regular Pay	726,420	759,407	754,567	780,749	602,199	717,217	787,393	6,644
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	67,472	2,803
040 City & State Retirement	-							-
01 City & State Retirement	-			35,632	14,964	33,253	46,181	10,548
044 Reimbursement	-							-
01 Reimbursement	(100)							-
068 Janitorial Services	-							-
01 Janitorial Services	4,742	5,088	4,744	4,940	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

<b>General Fund - Police</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
094 Video Equipment	-							-
01 Video Equipment	540	500	426	500	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							-
<b>Totals</b>	<b>1,174,669</b>	<b>1,210,290</b>	<b>1,180,236</b>	<b>1,373,837</b>	<b>1,039,200</b>	<b>1,285,389</b>	<b>1,410,530</b>	<b>36,693</b>

<b>General Fund - Protection</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>38 Protection</b>								
105 Street Lights								
01 Street Lights	109,173	103,000	113,306	103,000	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							-
								-
<b>Totals</b>	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
<b>39 Emergency Management</b>								
001 Salaries								
07 Salaries	5,902	6,108	6,296	6,858	5,144	6,858	6,858	-
003 Office Supplies	-							-
01 Postage	-	50	-	50	-			(50)
08 Office Supplies	239	100	19	100	-	50	50	(50)
010 Travel Expenses								-
05 Travel Expenses	161	100	-	100	100	100	100	-
011 Training & Education	-							-
02 Training & Education	251	325	221	325	78	250	250	(75)
014 New Equipment	-							-
01 New Equipment	2,201	1,500	1,736	1,500	-	1,000	1,500	-
015 Telephone	-							-
04 Telephone	1,053	1,520	638	700	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	-

<b>General Fund - Emergency Management</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
068 Janitorial Services	-							-
01 Janitorial Services			150	1,800	1,200	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
<b>Totals</b>	<b>19,331</b>	<b>23,650</b>	<b>11,651</b>	<b>25,967</b>	<b>11,001</b>	<b>21,814</b>	<b>23,312</b>	<b>(2,655)</b>

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
<b>40 Public Works</b>								
001 Salaries								
01 Regular Pay	609,187	601,351	574,561	593,506	486,347	580,641	573,025	(20,480)
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	-

<b>General Fund - Public Works</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
028 Water	-							-
05 Water	1,343	1,400	1,365	1,400	1,185	1,510	1,450	50
029 Sewer	-							-
01 Sewer	381	500	346	500	184	456	500	-
030 Building Supplies	-							-
01 Building Supplies	1,219	1,000	931	1,000	592	890	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	4,316	4,000	4,088	4,000	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	51,869	(725)
040 City & State Retirement	-							-
01 City & State Retirement	-			20,560	13,416	16,561	22,436	1,876
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							-

<b>General Fund - Public Works</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
111 Tools - Shop	-							-
01 Tools - Shop	1,621	2,000	1,350	2,000	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)

<b>General Fund - Public Works</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
130 Construction Material	-							-
01 Construction Material	4,631	4,500	4,853	4,500	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	-
<b>Totals</b>	<b>2,023,167</b>	<b>1,904,181</b>	<b>1,856,257</b>	<b>1,975,394</b>	<b>1,599,484</b>	<b>1,930,250</b>	<b>1,884,947</b>	<b>(90,448)</b>

<b>General Fund - Recreation</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>50 Recreation</b>								
001 Salaries								
01 Regular Pay	157,515	160,583	160,850	160,280	135,735	160,406	164,185	3,905
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					-

<b>General Fund - Recreation</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
027 Electricity	-							-
05 Recreation Center	22,312	22,700	26,610	22,800	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	17,762	(1,656)
040 City & State Retirement	-							-
01 City & State Retirement	-			5,610	4,827	5,710	6,193	583
135 Water Tests	-							-
01 Water Tests	50	250	-					-
136 Youth Center Equipment	-							-
01 Youth Center Equipment	1,179	900	1,129	900	164	664	900	-
137 Rink Equipment	-							-
01 Rink Equipment	15	-		-				-
138 Program Equipment	-							-
01 Baseball/Softball	1,618	1,200	2,145	1,200	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	-							-
<b>Totals</b>	413,253	392,690	384,530	416,940	324,248	394,696	405,443	(11,498)

General Fund - Parks								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>51 Parks</b>								
001 Salaries								
01 Regular Pay	43,532	44,663	44,353	42,355	35,664	42,355	43,370	1,015
02 Overtime	-	200	-					-
07 Salaries	30,667	32,232	30,027	38,972	37,502	43,700	40,650	1,678
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	6,428	206
040 City & State Retirement	-							-
01 City & State Retirement	-			1,482	965	1,202	1,634	152
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	-							-

<b>General Fund - Parks</b>								
<b><u>Department</u></b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
01 Tires	830	900	879	1,000	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							-
<b>Totals</b>	<b>140,500.35</b>	137,450	132,531	150,799	124,132	150,769	148,174	(2,625)

<b>General Fund - Airport</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>60 Airport</b>								
015 Telephone								
04 Telephone	309	400	300	400	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							-
	-							-
<b>Totals</b>	<b>38,506</b>	<b>33,379</b>	<b>39,412</b>	<b>35,804</b>	<b>27,881</b>	<b>35,277</b>	<b>32,626</b>	<b>(3,178)</b>

<b>General Fund - Trailer Park</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>61 Trailer Park</b>								
006 Legal Fees								
01 Legal Fees	-							
027 Electricity								
11 Electricity	1,522	1,200	2,519	2,400	1,530	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			-		-
	-							-
<b>Totals</b>	14,402	14,698	14,698	15,616	9,928	15,053	15,505	(111)

<b>General Fund - Cemeteries</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>65 Cemeteries</b>								
165 Evergreen Cemetery								
01 Evergreen Cemetery	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-
166 Grimes Cemetery	-							-
01 Grimes Cemetery	1,550	1,550	1,550	1,550	1,550	1,550	1,550	-
167 Sacred Heart Cemetery	-							-
01 Sacred Heart Cemetery	350	350	350	350	350	350	350	-
168 Holy Rosary Cemetery	-							-
01 Holy Rosary Cemetery	350	350	350	350	350	350	350	-
169 Green Ridge Cemetery	-							-
01 Green Ridge Cemetery	150	150	150	150	150	150	150	-
170 Lyndon Cemetery	-							-
01 Lyndon Cemetery	300	300	300	300	300	300	300	-
171 Bubar Cemetery	-							-
01 Bubar Cemetery	100	100	100	100	100	100	100	-
172 Memorial Day Flags	-							-
01 Memorial Day Flags	400	600	600	100	600	600	3,647	3,547
190 Veterans Cemetery Fund	-							-
01 Veterans Cemetery Fund	333	500	500					-
	-							-
<b>Totals</b>	<b>6,533</b>	<b>6,900</b>	<b>6,900</b>	<b>5,900</b>	<b>6,400</b>	<b>6,400</b>	<b>9,447</b>	<b>3,547</b>

Moved 172 Memorial Day Flags to this acct in 2013

<b>General Fund - Insurance and Retirement</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>70 Ins. &amp; Retirement</b>								
007 Audit								
02 GASB 45	2,000		2,000	2,000		2,000	2,000	-
018 Health Insurance	-							
01 Employee Assistance Prog	1,333	750	175	-	175	175	-	-
034 Worker's Compensation	-							
01 Worker's Compensation	39,518	53,000	29,830	37,000	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
	-							
<b>Totals</b>	<b>433,315</b>	<b>454,487</b>	<b>448,072</b>	<b>121,000</b>	<b>129,580</b>	<b>317,805</b>	<b>99,600</b>	<b>(21,400)</b>

<b>General Fund - Unclassified</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>80 Unclassified</b>								
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	-
<b>Totals</b>	<b>48,075.76</b>	<b>31,000</b>	<b>35,189</b>	<b>51,000</b>	<b>64,955</b>	<b>60,225</b>	<b>55,800</b>	<b>4,800</b>



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

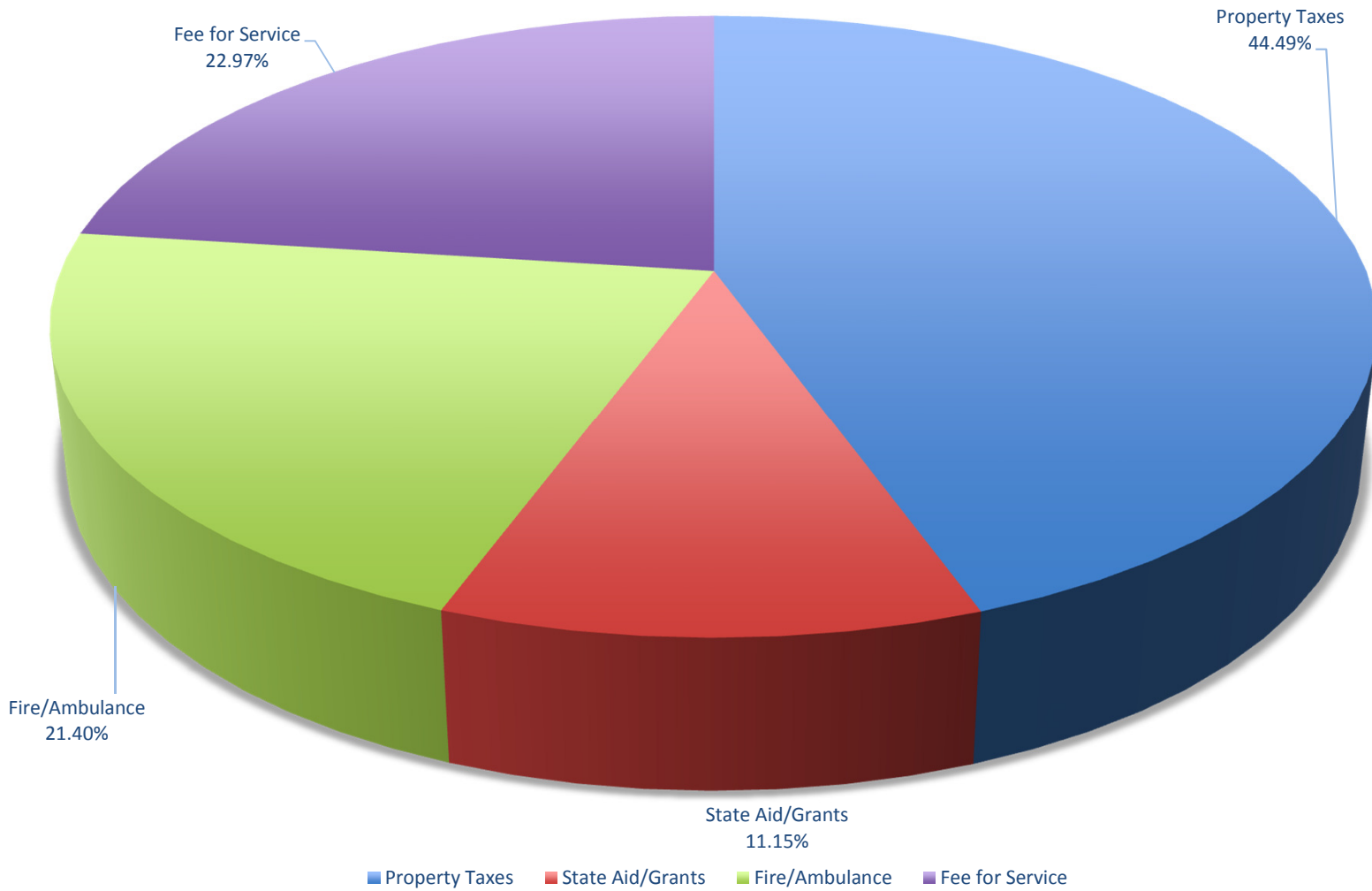
<b>General Fund - Capital Improvements</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>31 Fire /Ambulance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

<b>General Fund - Capital Improvements</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>50 Recreation</b>	-							-
020 Computers & Typewriters								-
01 Computer Reserve								-
243-Rec Center Improvement	-							-
01-Rec Center Imp	4,667	4,000	4,000	4,000	4,000	4,000	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
<b>51 Parks Department</b>	-							-
234 Parks Improvements	-							-
01 Parks Improvements	11,000	11,000	11,000	11,000	11,000	11,000	6,000	(5,000)
235 Parks Vehicle Reserve	-							-
01 Parks Vehicle Reserve	6,750	6,000	6,000	6,000	6,000	6,000	13,000	7,000
236 Lawn Mower Reserve	-							-
01 Lawn Mower Reserve	1,650	1,500	1,500	1,500	1,500	1,500	1,500	-
237 Civic Beautification	-							-
01 Civic Beautification	3,000	3,000	3,000	3,000	3,000	3,000	1,000	(2,000)
<b>52 Snowmobile Trail Maintenance</b>	-							-
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000							-
<b>Debt Reduction</b>	-							-
404 BioMass Boilers	-							-
01 BioMass Boiler Debt	66,353	88,500	88,500	91,214	91,214	91,214	92,732	1,518
<b>Totals</b>	<b>532,131</b>	<b>573,153</b>	<b>573,153</b>	<b>607,294</b>	<b>607,294</b>	<b>607,294</b>	<b>597,088</b>	<b>(10,206)</b>

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

<b>General Fund</b>	<b>2012 - 2014 Average Revenue</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>10 General Government</b>	5,964,658	6,044,283	6,211,275	6,176,361	6,025,120	6,413,623	6,250,657	74,296
<b>17 Health &amp; Sanitation</b>	134,639	-	-	-	-	-	-	-
<b>18 Municipal Buildings</b>	6,667	4,000	4,000	4,000	3,009	4,000	4,000	-
<b>20 General Assistance</b>	14,429	28,800	21,877	24,800	24,799	32,385	37,210	12,410
<b>22 Tax Assessment</b>	261,809	302,870	308,050	319,334	195,424	320,255	320,334	1,000
<b>23 Code Enforcement</b>	33,109	23,640	29,290	24,280	13,202	12,345	21,990	(2,290)
<b>25 Library</b>	4,151	5,400	5,171	8,400	4,171	5,500	5,300	(3,100)
<b>31 Fire/Ambulance</b>	2,025,263	2,077,491	1,955,670	2,128,440	1,653,878	1,953,360	1,887,660	(240,780)
<b>35 Police Department</b>	64,495	18,275	57,521	34,900	34,652	41,858	41,675	6,775
<b>39 Emergency Management</b>	2,011	9,800	14,845	12,600	7,095	12,600	12,725	125
<b>40 Public Works</b>	232,541	220,918	203,342	191,400	42,634	200,698	192,718	1,318
<b>50 Recreation</b>	17,630	26,700	25,325	26,000	20,106	26,000	25,500	(500)
<b>51 Parks</b>	5,496	5,000	2,782	3,000	2,725	3,975	2,300	(700)
<b>60 Airport</b>	138	138	138	138	138	138	138	-
<b>61 Trailer Park</b>	22,800	14,698	14,698	15,616	17,315	15,053	15,505	(111)
<b>70 Ins. &amp; Retirement</b>	16,047	6,000	6,214	6,000	5,264	5,264	5,000	(1,000)
<b>Totals</b>	6,427,979	8,788,013	8,860,198	8,975,269	8,049,531	9,047,054	8,822,712	(152,557)

### 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
<b>10 General Government</b>								
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
<b>Totals</b>	<b>6,031,776</b>	<b>6,044,283</b>	<b>6,211,275</b>	<b>6,176,361</b>	<b>6,025,120</b>	<b>6,413,623</b>	<b>6,250,657</b>	<b>74,296</b>

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

<b>Municipal Building Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>18 Municipal Buildings</b>								
01 EOC Rentals	8,092	4,000	4,000	4,000	3,009	4,000	4,000	-
<b>Totals</b>	8,092	4,000	4,000	4,000	3,009	4,000	4,000	-

<b>General Assistance Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>20 General Assistance</b>								
01 - Connor Administration Fees	4,800	4,800	5,335	4,800	3,600	4,800	4,800	-
02-State Reimbursement	29,805	24,000	16,542	20,000	21,199	27,585	32,410	12,410
<b>Totals</b>	34,605	28,800	21,877	24,800	24,799	32,385	37,210	12,410

<b>Tax Assessment Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>22 Tax Assessment</b>								
01 - TREE GROWTH REIMBURSE	608	600	2,249	600	-	600	600	-
02 - VETERANS EXEMPTION REI	9,992	10,000	10,000	10,000	12,154	12,514	12,000	2,000
04 - HOMESTEAD EXEMPTION R	223,244	240,217	241,040	240,790	182,950	240,217	240,790	-
05 - BETE REIMBURSEMENT	28,079	50,953	53,603	66,844	94	66,844	66,844	-
06 - Printing Fees		1,100	1,158	1,100	225	80	100	(1,000)
<b>Totals</b>	261,924	302,870	308,050	319,334	195,424	320,255	320,334	1,000

<b>Code Enforcement Revenues</b>								
<u>General Fund</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>23 Code Enforcement</b>								
01 - ELECTRICAL PERMITS	2,666	3,000	920	-				-
02 - BUILDING PERMITS LOCAL FEE	19,778	16,000	18,366	17,400	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	-
<b>Totals</b>	29,911	23,640	29,290	24,280	13,202	12,345	21,990	(2,290)

<b>Caribou Public Library Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>25 Library</b>								
01 Miscellaneous Income	1,603	3,000	3,038	3,000	2,696	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)
<b>Totals</b>	4,151	5,400	5,171	8,400	4,171	5,500	5,300	(3,100)



Fire/Ambulance 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
<b>31 Ambulance</b>								
01 - MAINECARE	369,286	226,739	392,658	315,235	318,343	380,000	370,965	55,730
02 - MAINECARE AIR AMBULANCE	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 AMBULANCE	98,588	113,143	85,132	184,034	132,802	145,500	130,000	(54,034)
09 - Contractual Allowance - Private	(8,758)		(8,758)	(8,758)	(5,147)	(6,521)	(6,213)	2,545
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	42,000	17,664
12 - Dis Contract - Self Pay	(2,327)		(2,327)	(2,327)	(8,353)	(6,382)	(5,788)	(3,461)
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 FEE	6,547	6,622	6,622	6,773	6,773	6,773	6,923	150
23 - WESTMANLAND PER CAPITA FEE	674	682	682	698	698	698	713	15
24 - STOCKHOLM PER CAPITA FEE	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 CAPITA FEE	1,207	1,210	1,210	1,238	1,238	1,238	1,265	27
28 - LORING DEV PER CAPITA FEE	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 SWEDEN	29,908	31,435	31,807	32,763	32,763	32,763	33,418	655
52 - FIRE PROTECTION WESTMANLAND	7,818	10,086	10,205	10,512	10,512	10,512	10,722	210
53 - FIRE PROTECTION WOODLAND	55,026	56,999	57,674	59,405	59,405	59,405	60,593	1,188

<b>Fire/Ambulance Revenues</b>								
<b>Department</b>	<b>Average Revenues 2012 to 2014</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
54 - T16 R4	1,142							-
60 - Fire Insurance Reports	72							-
61 - Fire Insurance Recovery								-
62 - Fire Permits	6,046	5,000	6,046	5,500	4,368	4,700	5,000	(500)
63 - Misc Income					2,620	2,620		-
<b>Totals</b>	<b>1,730,908</b>	<b>2,077,491</b>	<b>1,955,670</b>	<b>2,128,440</b>	<b>1,653,878</b>	<b>1,953,360</b>	<b>1,887,660</b>	<b>(240,780)</b>

<b>Police Department Revenues</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>35 Police Department</b>								
01 - MISC. FEES INSURANCE	1,346	1,300	1,087	1,500	1,627	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
<b>Totals</b>	<b>85,915</b>	<b>18,275</b>	<b>57,521</b>	<b>34,900</b>	<b>34,652</b>	<b>41,858</b>	<b>41,675</b>	<b>6,775</b>

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

<b>Public Works Revenues</b>								
<u>Department</u>	<b>Average Revenues 2012 to 2014</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approve d Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>40 Public Works</b>								
01 - URIP/LRAP	172,580	155,168	133,744	135,000	-	135,872	135,872	872
03 - Salary Reimbursement	7,586		699					-
04 - Equipment Rental	9,774		2,012					-
05 - FEMA Reimbursement	1,290							-
07 - Connor Contract	53,447	53,000	54,107	53,000	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)
<b>Totals</b>	<b>256,152</b>	<b>220,918</b>	<b>203,342</b>	<b>191,400</b>	<b>42,634</b>	<b>200,698</b>	<b>192,718</b>	<b>1,318</b>

**Recreation Department Revenues**

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimate d Year End	2016 Budget Request	Difference 2015 to 2016
<b>50 Recreation</b>	-							
01 Rental Income	10,113	8,000	8,944	9,000	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	-	-						-
<b>Totals</b>	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
<b>51 Parks</b>								
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)
								-
<b>Totals</b>	4,340	5,000	2,782	3,000	2,725	3,975	2,300	(700)

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

<b>Trailer Park Revenue</b>								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>61 Trailer Park</b>								
01 - Lot Rent Receipts	21,390	14,698	20,645	15,616	17,315	19,740	15,505	(111)
02 - Year End Close			(5,947)			(4,687)		-
<b>Totals</b>	21,390	14,698	14,698	15,616	17,315	15,053	15,505	(111)

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

**ENTEPRRISE FUNDS SUMMARY**

<b>ECONOMIC DEVLEOPMENT (TIF) FUNDS - Expenses</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development	112,610	188,420	211,739	647,855	261,770	351,394	347,131	(300,725)
Chamber	66,227	50,570	46,360	26,623	21,883	24,796	8,890	(17,733)
<b>Totals</b>	<b>178,837</b>	<b>238,990</b>	<b>258,098</b>	<b>674,478</b>	<b>283,653</b>	<b>376,190</b>	<b>347,131</b>	<b>(300,725)</b>

<b>ECONOMIC DEVLEOPMENT (TIF) FUNDS - Revenues</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development	221,629	331,862	331,862	331,862	363,353	363,353	366,270	31,491
Interest		-	-	-	2,083	2,917		
<b>Totals</b>	<b>221,629</b>	<b>331,862</b>	<b>331,862</b>	<b>331,862</b>	<b>365,437</b>	<b>366,270</b>	<b>366,270</b>	<b>31,491</b>

<b>HOUSING - Expenses</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing	57,312	65,743	73,628	63,703	54,950	70,000	70,000	6,297
96 Section 8 FSS	24,325	37,364	37,364	53,986	41,525	50,184	56,187	2,201
<b>Totals</b>	<b>81,295</b>	<b>103,107</b>	<b>110,992</b>	<b>117,689</b>	<b>96,475</b>	<b>120,184</b>	<b>126,187</b>	<b>8,498</b>

<b>HOUSING - Revenues</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing	73,800	69,996	69,999	63,703	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
<b>Totals</b>	<b>124,908</b>	<b>117,900</b>	<b>117,913</b>	<b>117,689</b>	<b>98,662</b>	<b>120,184</b>	<b>126,546</b>	<b>8,857</b>

<b>SNOWMOBILE TRAILS - Expenses</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>52 Snowmobile Trail Maint</b>	56,399	39,133	54,297	43,963	33,675	47,025	42,883	(1,080)
<b>Totals</b>	56,399	39,133	54,297	43,963	33,675	47,025	42,883	(1,080)

<b>SNOWMOBILE TRAILS - Revenues</b>								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>52 Snowmobile Trail Maint</b>	52,174	39,133	53,483	43,963	2,020	47,025	42,883	1,920
<b>Totals</b>	52,174	39,133	53,483	43,963	2,020	47,025	42,883	1,920



<b>Enterprise Fund - Economic Development</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>Economic Development</b>								
01 Regular Pay	41,160	41,016	41,160	79,013	53,139	66,621	86,874	7,862
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	6,646	601
040 City & State Retirement	-							-
01 City & State Retirement	-			3,331	1,851	2,138	3,981	650
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
280 Revolving Loan Fund	-							-
01 Revolving Loan Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-
281 Contracted Services	-							-
01 Buxton Contract	50,000	50,000	50,000	50,000		50,000		(50,000)
03 NMDC	13,625	13,500	13,768	13,979	13,979	13,979	13,715	(264)
385 - Downtown Infrastructure	-							-
01 Downtown Infrastructure	11,455		11,455	125,000	103,619	125,000		(125,000)
392 Ads & Marketing	-							-
01 Ads & Marketing	2,112		2,112					-
394 Community Projects	-							-

<b>Enterprise Fund - Economic Development</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
08 Winter Carnival	35	1,000	-	1,000		-	3,000	2,000
14 Thursday's On Sweden	6,726	3,000	6,726	7,000	88	88	7,000	-
15 Heritage Days	2,000	7,000	2,000	7,000	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	
<b>Sub Total</b>	<b>222,126</b>	<b>188,420</b>	<b>211,739</b>	<b>647,855</b>	<b>261,770</b>	<b>351,394</b>	<b>338,241</b>	<b>(359,815)</b>
<b>Chamber</b>								-
281 Contracted Services	38,000	38,000	38,000	15,000	15,000	15,000		(15,000)
02 Payment to Chamber	-							-
001 Salaries	-							-
01 Regular Pay	33,543							-
003 Office Supplies	-							-
01 Postage	825							-
03 Copier Rental	2,441							-
05 Printer Ink	1,185							-
07 Paper	137							-
08 Office Supplies	839							-
009 Professional Dues	-							-
01 Subscriptions	173							-
010 Travel Expenses	-							-
01 Mileage	750							-
04 Conference Fees	610							-
015 Telephone	-							-
04 Telephone	1,055	1,370	627	700	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	-							-

<b>Enterprise Fund - Economic Development</b>								
<b>Department</b>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
11 Electricity	1,402		1,261	1,200	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							-
<b>Sub Total</b>	121,033	50,570	46,360	26,623	21,883	24,796	8,890	(17,733)
<b>Total Expense Budget</b>	343,159	238,990	258,098	674,478	283,653	376,190	347,131	(377,548)

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

**Economic Development (TIF FUND) Revenues**

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
<b>Downtown TIF Funds</b>	333,024	331,862	331,862	331,862	363,353	363,353	363,353	31,491
<b>Interest</b>					2,083	2,917	2,917	-
<b>Totals</b>	333,024	331,862	331,862	331,862	365,437	366,270	366,270	31,491

<b>Enterprise Fund - Housing</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approve d Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>24 Housing</b>								
001 Salaries	-							
01 Regular Pay	48,067	50,476	48,917	48,918	41,627	49,197	50,476	1,558
03-FSS Grant	22,654							-
003 Office Supplies	-							-
01 Postage	954							-
05 Printer Ink	391							-
010 Travel Expenses	-							-
02 Meals & Lodging	184							-
05 Travel Expenses	518							-
015 Telephone	-							-
04 Telephone	437	300	508	500	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	4,473	3,742	3,742	3,813	4,410	4,473	731
01-Social Security FSS	1,437							-
040 City & State Retirement	-							-
01-Retirement Housing	1,682	2,203	1,712	1,712	1,694	2,001	2,203	491
285 Year End Closing	-							-
01-Year End Closing	(524)					4,907	3,329	3,329
<b>Totals</b>	<b>99,786</b>	<b>65,743</b>	<b>73,628</b>	<b>63,703</b>	<b>54,950</b>	<b>70,000</b>	<b>70,000</b>	<b>6,297</b>

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

<b>Enterprise Fund - FSS</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>96 Section 8 FSS</b>								
001-Salaries								
01-Regular Pay	29,452	31,866	30,895	30,885	22,551	27,330	31,866	981
003-Office Supplies	-							-
01-Postage	187	100	387					-
05-Printer Ink	547	300	645					-
08-Office Supplies	616		161					-
010-Travel Expense	-							-
01-Health Insurance	2,474	2,591	2,503	19,120	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	2,438	2,447	2,363	1,517	2,091	2,438	75
040 City & State Retirement	-							-
01-Retirement Housing	-			1,081	789	957	1,201	120
285 Year End Closing FSS	-							-
01-Year End Closing FSS	5,978							-
288 FSS Reimbursement	-							-
01-FSS Reimbursement	(48,274)							-
<b>Totals</b>	<b>(6,488)</b>	<b>37,364</b>	<b>37,364</b>	<b>53,986</b>	<b>41,525</b>	<b>50,184</b>	<b>56,187</b>	<b>2,201</b>

<b>FSS Revenues</b>								
<u>Department</u>	<b>3 Year Average Expenditures (12-14)</b>	<b>2014 Approved</b>	<b>2014 Year End</b>	<b>2015 Approved Budget</b>	<b>2015 YTD</b>	<b>2015 Estimated Year End</b>	<b>2016 Budget Request</b>	<b>Difference 2015 to 2016</b>
<b>96 FSS</b>								
01-FSS Reimbursement	44,283	47,904	47,914	48,000	40,329	48,312	56,546	8,546
02 - From/To Reserve				5,986	-	1,872		(5,986)
<b>Totals</b>	<b>44,283</b>	<b>47,904</b>	<b>47,914</b>	<b>53,986</b>	<b>40,329</b>	<b>50,184</b>	<b>56,546</b>	<b>2,560</b>

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
<b>52 Snowmobile Trail Maintenance</b>								
001 Salaries								
01 Regular Pay	10,321	10,000	11,356	12,000	11,031	12,189	12,000	-
02 Overtime	2,036	550	740.67	850	1,025	1,025	850	-
015 Telephone	-							-
01 Cell Phone	405	400	409	400	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	-
<b>Totals</b>	<b>60,364</b>	<b>39,133</b>	<b>54,297</b>	<b>43,963</b>	<b>33,675</b>	<b>47,025</b>	<b>42,883</b>	<b>(1,080)</b>

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
<b>52 Snowmobile Trail Maintenance</b>								
01 Miscellaneous Income	4,733	3,000	11,536	4,000	1,950	4,000	4,000	-
02 State Grant Revenue	48,675	33,133	41,947	36,963		40,963	38,883	1,920
03 Snow Sled Reg (State)	2,191	3,000	-	3,000	70	2,062		-
04 Year End Close								-
<b>Totals</b>	<b>60,108</b>	<b>39,133</b>	<b>53,483</b>	<b>43,963</b>	<b>2,020</b>	<b>47,025</b>	<b>42,883</b>	<b>1,920</b>

Department: Fire Department - Fire Equipment Reserve

GL Line Number: G 1-368-01

Account Balance as of 9/30/15 \$ 336,663

Estimated 2015 expenditures 10/1 - 12/31 \$ 70,457

Estimated Balance 12/31/2015 \$ 266,206

2016 Capital Request	\$ 75,000
2016 Anticipated Needs	Cost
Replace #2	\$ 300,000
Balance at end of year	\$ 41,206
2017 Capital Request	\$ 75,000
2017 Anticipated Needs	Cost
hydraulic arial pump for ladder	\$ 22,000
Balance at end of year	\$ 94,206
2018 Capital Request	\$ 75,000
2018 Anticipated Needs	Cost
Balance at end of year	\$ 169,206
2019 Capital Request	\$ 100,000
2019 Anticipated Needs	Cost
SCBA replacement 15 years old	\$ 266,400
Balance at end of year	\$ 2,806



2020 Capital Request	\$ 100,000
2020 Anticipated Needs	Cost
jaws replacement, using used DRMO equip. now	\$ 50,000
Balance at end of year	\$ 52,806
2021 Capital Request	\$ 130,000
2021 Anticipated Needs	Cost
Balance at end of year	\$ 182,806
2022 Capital Request	\$ 130,000
2022 Anticipated Needs	Cost
Balance at end of year	\$ 312,806
2023 Capital Request	\$ 130,000
2023 Anticipated Needs	Cost
Replace #1	\$ 400,000
Balance at end of year	\$ 42,806

2024 Capital Request	\$ 130,000
2024 Anticipated Needs	Cost
Balance at end of year	\$ 172,806
2025 Capital Request	\$ 130,000
2025 Anticipated Needs	Cost
Balance at end of year	\$ 302,806
2026 Capital Request	\$ 130,000
2026 Anticipated Needs	Cost
Balance at end of year	\$ 432,806
2027 Capital Request	\$ 130,000
2027 Anticipated Needs	Cost
Ladder Truck Replacement	\$ 900,000
Balance at end of year	\$ (337,194)