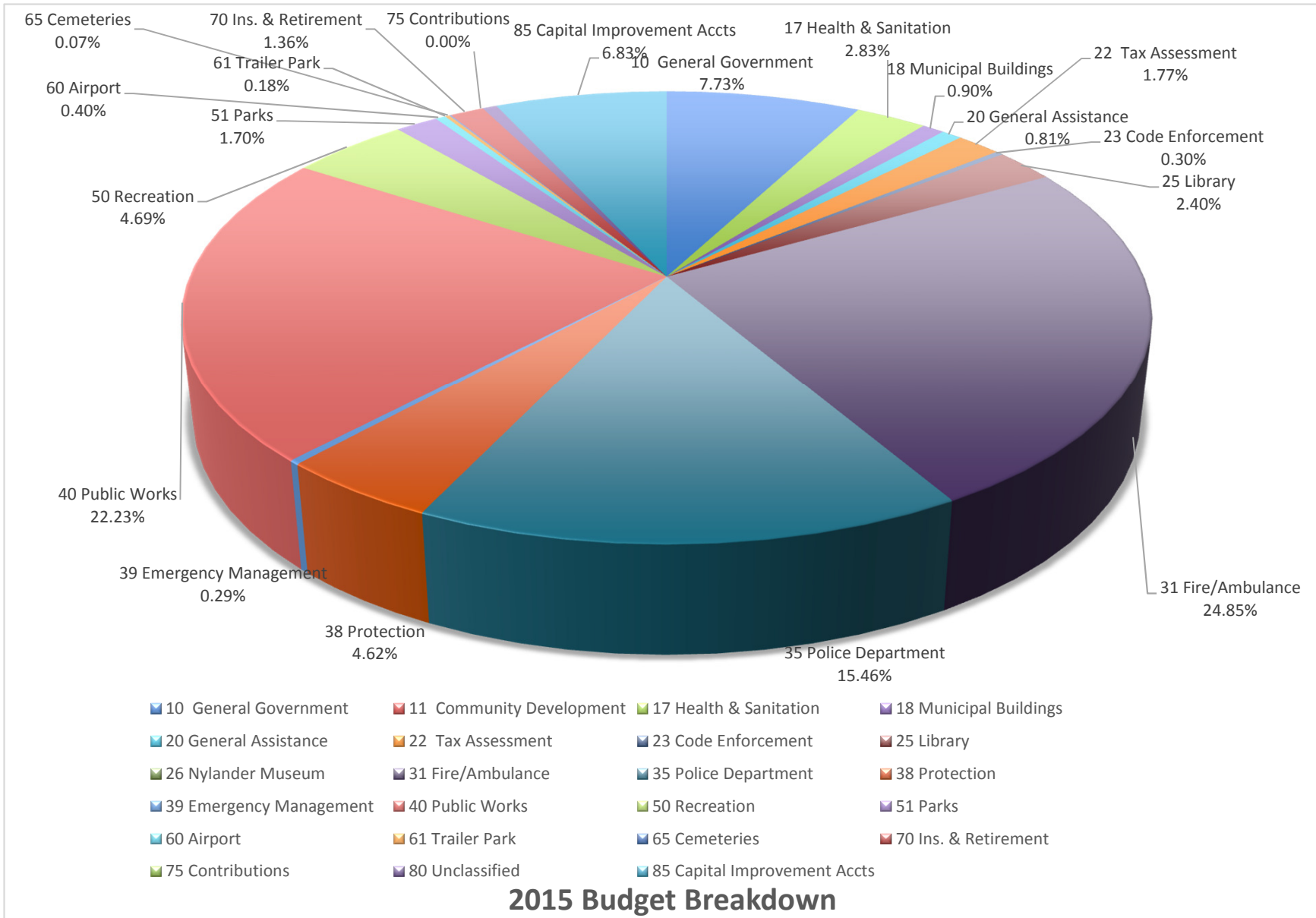


**Summary Sheet of Historical Expenditures (Totaled by Department)**

<b>General Fund</b>								
<b>Department</b>	<b>3 year Average Expenditures</b>	<b>2013 Approved Budget</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 Year to Date</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>10 General Government</b>	615,597	658,864	668,636	650,269	617,526	661,209	686,623	36,354
<b>11 Community Development</b>	59,465	-	-	-				
<b>17 Health &amp; Sanitation</b>	266,914	263,978	264,610	260,461	216,943	260,461	251,687	(8,774)
<b>18 Municipal Buildings</b>	72,948	68,920	64,429	77,577	58,957	64,953	79,574	1,997
<b>20 General Assistance</b>	72,455	95,898	68,655	75,901	50,711	55,377	71,823	(4,078)
<b>22 Tax Assessment</b>	149,203	146,163	137,584	147,536	117,715	131,982	157,628	10,092
<b>23 Code Enforcement</b>	85,071	40,525	41,346	34,825	30,157	31,859	26,361	(8,464)
<b>25 Library</b>	265,098	239,475	232,872	228,619	197,708	214,476	213,318	(15,300)
<b>26 Nylander Museum</b>	23,509	16,604	18,254	-	-	-	-	-
<b>31 Fire/Ambulance</b>	2,142,896	2,097,709	2,049,847	2,032,433	1,830,792	2,051,313	2,208,433	176,000
<b>35 Police Department</b>	1,105,617	1,199,959	1,141,313	1,211,801	1,081,395	1,179,449	1,373,837	162,036
<b>38 Protection</b>	469,454	397,091	374,913	410,033	345,860	377,302	410,830	797
<b>39 Emergency Management</b>	18,084	15,194	12,531	22,267	9,543	19,839	25,967	3,700
<b>40 Public Works</b>	2,014,932	1,883,912	1,844,678	1,904,181	1,648,657	1,731,700	1,975,394	71,213
<b>50 Recreation</b>	426,671	427,413	414,725	392,690	344,786	381,254	416,940	24,251
<b>51 Parks</b>	142,271	132,242	120,482	137,250	118,362	131,959	150,799	13,550
<b>60 Airport</b>	39,424	33,939	30,891	33,379	31,623	34,313	35,804	2,425
<b>61 Trailer Park</b>	14,355	12,479	12,479	14,698	11,932	14,499	15,616	918
<b>65 Cemeteries</b>	6,533	6,900	6,900	6,900	6,900	6,900	5,900	(1,000)
<b>70 Ins. &amp; Retirement</b>	424,237	452,435	423,582	457,217	402,409	368,463	121,000	(336,217)
<b>75 Contributions</b>	42,082	7,253	7,253	-	-	-	-	-
<b>80 Unclassified</b>	40,399	56,000	71,089	31,000	34,426	35,453	51,000	20,000
<b>85 Capital Improvement Acct</b>	321,456	431,298	431,298	573,153	573,153	573,153	607,294	34,141
<b>Totals</b>	<b>8,818,671</b>	<b>8,684,251</b>	<b>8,438,368</b>	<b>8,702,191</b>	<b>7,729,555</b>	<b>8,325,916</b>	<b>8,885,829</b>	<b>183,638</b>



General Fund - General Government								
Department	Average Expenditures (11-13)	2013 Approved Budget	2013 Actual Expenditures	2014 Approved Budget	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>10 General Government</b>								
001 Salaries								
01 Regular Pay	369,591	403,503	401,883	379,799	345,786	374,601	368,863	(10,937)
002 City Council Salaries	-		-					-
01 Council Salaries	8,090	11,150	10,930	12,450	7,080	9,440	12,450	-
003 Office Supplies	-		-					-
01 Postage	3,984	5,000	3,243	5,500	3,751	4,092	5,000	(500)
02 Advertising	2,719	2,500	3,927	3,500	3,528	3,849	3,500	-
03 Copier Rental	3,777	3,816	3,816	3,900	3,986	4,349	4,500	600
05 Printer Ink	2,637	2,500	2,523	2,750	707	771	2,000	(750)
07 Paper	1,541	1,800	1,269	1,800	1,335	1,456	1,500	(300)
08 Office Supplies	8,197	6,200	9,263	9,500	6,445	7,031	9,000	(500)
10 Annual Report	2,505	1,500	1,392	1,500	1,090	1,190	1,100	(400)
005 General Govt. Legal Fees	-		-					-
01 Howes Corner	26		-	-	-			-
04 Legal Fees	21,252	20,000	9,537	20,000	51,568	47,000	20,000	-
007 Audit	-		-					-
01 Audit	21,242	21,000	21,000	15,000	15,000	15,000	16,000	1,000
008 Computer Maintenance	-		-					-
01 Computer Maintenance	28,332	23,000	35,311	36,400	36,656	36,000	36,800	400
02 Hosted Services	5,065	6,000	5,065	6,000	5,518	6,020	6,720	720
009 Professional Dues	-		-					-
01 Subscriptions	84	200	-	200	-			(200)
04 Professional Dues	10,888	12,000	11,058	12,000	11,227	11,775	11,500	(500)
010 Travel Expenses	-		-					-
01 Mileage	2,725	3,000	3,295	3,500	3,499	3,817	3,000	(500)
02 Meals & Lodging	1,279	1,500	1,867	2,500	2,951	3,219	2,500	-
04 Conference Fees	440	1,500	640	1,600	1,685	1,685	1,600	-
05 Travel Expenses	-		-					-
011 Training & Education	-		-					-
02 Training & Education	836	800	1,190	1,200	644	703	1,200	-
012 Elections	-		-					-
01 Elections	3,632	4,900	3,778	9,000	4,876	9,000	4,900	(4,100)
02 Contracted Expenses	1,212	1,100	1,481	2,360	2,149	2,360	1,750	(610)
013 Car Allowance	-		-					-
01 Car Allowance	727	1,300	781	1,300	480	524	800	(500)
014 New Equipment	-		-					-
01 New Equipment	1,430	1,500	1,627	2,000	762	831	1,500	(500)
015 Telephone	-		-					-
01 Cell Phone	166	-	-					-
04 Telephone	5,473	6,600	7,006	7,000	6,107	6,662	7,000	-

<b>General Fund - General Government</b>								
<b>Department</b>	<b>Average Expenditures (11-13)</b>	<b>2013 Approved Budget</b>	<b>2013 Actual Expenditures</b>	<b>2014 Approved Budget</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
017 Communications	-		-					-
01 Web Site	130	200	130	130	59	59	70	(60)
03 Internet	1,862	1,860	1,879	1,320	1,173	1,280	1,320	-
018 Health Insurance	-		-					-
01 Health Insurance	97,692	98,135	110,323	106,560	99,164	108,179	119,077	12,517
019 Miscellaneous Expenses	-		-					-
01 Misc Expenses	3,670	1,500	940	1,500	197	214	1,500	-
020 Computers & Typewriters	-		-					-
01-Computers & Typewriters	6,667	Moved to 85	-		-			-
038 Social Security								
01 Social Security							28,218	
040 City & State Retirement								
01 City & State Retirement							12,255	
073 Vehicle Repairs								
01 Vehicle repairs					103	103	1,000	1,000
181 Soil & Water Conservation	-		-					-
01 Soil & Water Conservation	867	1,300	-		-			-
178 NMDC	-		-					-
01 NMDC	13,439	13,500	13,481		-			-
390 Contracted Services	-		-					-
01 Contracted Services	2,940		-		-			-
<b>Totals</b>	<b>635,117</b>	<b>658,864</b>	<b>668,636</b>	<b>650,269</b>	<b>617,526</b>	<b>661,209</b>	<b>686,623</b>	<b>36,354</b>

<b>General Fund - Health and Sanitation</b>								
<b>Department</b>	<b>3 Year Average Expenditures (11-13)</b>	<b>2013 Approved Budget</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</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	266,414	263,478	264,110	259,961	216,443	259,961	251,187	(8,774)
	-							-
<b>Totals</b>	266,914	263,978	264,610	260,461	216,943	260,461	251,687	(8,774)

<b>General Fund - Municipal Buildings</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>2013 Approved Budget</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>18 Municipal Buildings</b>								
024 Maintenance - Comm. Center	-							
01 Maintenance - Comm. Center	1,049							
02 Water & Sewer	419	421	425	500	388	423	425	(75)
03 Janitorial	444	2,780	-	2,780	175			(2,780)
04 Electric	2,059	1,550	2,390	2,500	2,146	2,341	2,250	(250)
06 Lions Building	-		-	5,500	825	900	6,500	1,000
025 Heating Fuel - Lions Building	-		-					-
01 Heating Fuel Lions Building	4,346	6,659	1,546	2,000	2,542	2,773	5,000	3,000
026 Heating Fuel	-		-					-
03 Heating Fuel	17,219	16,653	17,353	17,500	12,076	13,174	16,400	(1,100)
05 Propane-Genset	19		-					-
027 Electricity	-		-					-
11 Electricity	15,536	14,000	14,551	14,500	13,142	14,337	14,500	-
028 Water	-		-					-
05 Water	768	852	742	850	569	620	775	(75)
029 Sewer	-		-					-
01 Sewer	527	510	502	500	497	542	540	40
030 Building Supplies	-		-					-
01 Building Supplies	2,977	2,800	2,299	3,000	2,432	2,653	3,000	-
031 Building Maintenance	-		-					-
01 Building Maintenance	6,348	5,500	7,448	5,500	5,558	6,064	6,000	500
03 Boiler Maintenance	-			7,000	8,594	9,000	12,220	5,220
032 Property Insurance	-		-					-
01 Property Insurance	2,818	2,893	2,482	2,606	630	1,889	1,514	(1,092)
033 Building Insurance-Comm. Ctr.	-		-					-
01 Building Ins. - Comm. Ctr.	1,358	1,302	2,278	2,391	-			(2,391)
271 Contracted Services	-		-					-
01 Janitorial & Supplies	17,073	13,000	12,413	10,450	9,383	10,235	10,450	-
XXX Municipal Building Reserve	2,500		-					-
<b>Totals</b>	<b>75,462</b>	<b>68,920</b>	<b>64,429</b>	<b>77,577</b>	<b>58,957</b>	<b>64,953</b>	<b>79,574</b>	<b>1,997</b>

General Fund - General Assistance								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Actual Expenditures	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>20 General Assistance</b>								
001 Salaries								
01 Regular Pay	13,314	16,406	16,419	18,737	15,123	16,383	19,220	483
003 Office Supplies	-							-
01 Postage	124	50	105	100	75	82	100	-
05 Printer Ink	60	50		50	-	25	-	(50)
08 Office Supplies	95	50	32	50	42	42	50	-
006 Legal Fees	-							-
01 Legal Fees	19	250	57	250	55	60	-	(250)
010 Travel Exp	-							-
04 Conf Fee	121	184	184	200	-	130	150	(50)
011 Training & Education	-							-
02 Training & Education	83	110	110	125	65	71	125	-
018 Health Insurance	-							-
01 Health Insurance	1,950	4,748	3,899	5,239	4,039	4,406	7,024	1,785
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	15	50	-	50	-	20	50	-
038 Social Security								
01 Social Security							1,470	
040 City & State Retirement								
01 City & State Retirement							673	
044 Reimbursements	-							-
01 Reimbursements	-		-		-			-
051 Equipment Maintenance	-							-
05 Equipment Maintenance	937	1,000	950	1,100	810	884	960	(140)
053 G.A. - City	-							-
01 G. A. City	55,971	73,000	45,654	48,000	30,026	32,756	40,000	(8,000)
02 - G.A. State	1,245		1,245	2,000	475	518	2,000	-
<b>Totals</b>	<b>73,935</b>	<b>95,898</b>	<b>68,655</b>	<b>75,901</b>	<b>50,711</b>	<b>55,377</b>	<b>71,823</b>	<b>(4,078)</b>

General Fund - Tax Assessing								
Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>22 Tax Assessment</b>								
001 Salaries								
01 Regular Pay	84,896	86,561	84,827	99,177	86,776	94,007	100,751	1,574
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	222	200	249	200	146	146	200	-
08 Office Supplies	28	400	342	400	204	222	400	-
006 Legal Fees	-		-					-
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-		-					-
04 Professional Dues	225	300	235	260	183	260	400	140
010 Travel Expenses	-		-					-
01 Mileage	1,025	2,130	1,203	2,192	1,634	2,150	2,000	(192)
02 Meal & Lodge	1,694	3,232	1,901	3,172	2,374	2,589	3,000	(172)
011 Training & Education	-		-					-
02 Training & Education	784	1,000	974	1,105	1,401	1,528	1,500	395
013 Car Allowance	-		-					-
01 Car Allowance	3,555	4,035	3,098	4,035	77	84	1,000	(3,035)
015 Telephone	-		-					-
01 Cell Phone	109	132	115	425	129	141	200	(225)
04 Telephone	497	442	502	500	434	473	500	-
018 Health Insurance	-		-					-
01 Health Insurance	34,066	38,746	37,132	26,085	22,181	24,197	27,709	1,624
019 Miscellaneous Expenses	-		-					-
01 Misc. Expense	47	50	18	50	-			(50)
038 Social Security								
01 Social Security							7,707	
040 City & State Retirement								
01 City & State Retirement							2,009	
055 Books & Periodicals	-		-					-
03 Books & Periodicals	658	735	659	735	42	660		(735)
056 Contracted Services	-		-					-
00-Contracted Services	-		-					-
01 Registry	1,607	2,200	1,484	2,200	22	24	750	(1,450)
04 Contracted Services	3,301	4,000	3,345	5,000	614	4,000	7,500	2,500
01 Assessment Reserve	35,822	Moved to 85	-					-
<b>Totals</b>	170,035	146,163	137,584	147,536	117,715	131,982	157,628	10,092



<b>General Fund - Code Enforcement</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>23 Code Enforcement</b>								
001 Salaries								
01 Regular Pay	68,265	37,500	38,750	31,750	28,083	29,583	20,800	(10,950)
003 Office Supplies	-							-
01 Postage	51	150	115	125	36	40	100	(25)
02 Advertising	127		-		-			-
05 Printer Ink	5	200	11	200	-	-		(200)
08 Office Supplies	410	200	366	1,000	870	975	400	(600)
006 Legal Fees	-		-					-
01 Legal Fees	382		-		-			-
009 Professional Dues	-		-					-
04 Professional Dues	95	145	20	20	20	20	145	125
010 Travel Expenses	-		-					-
01 Mileage	107	50	-	400	219	239	1,000	600
05 Travel Expenses	84	100	-		-			-
011 Training & Education	-		-					-
02 Training & Education	116	150	125		363	396	1,000	1,000
013 Car Allowance	-		-					-
01 Car Allowance	1,262	1,400	1,462	800	302	329	-	(800)
015 Telephone	-		-					-
01 Cell Phone	151	180	155	180	144	157	-	(180)
04 Telephone	285	-	-		-			-
017 Communications	-		-					-
01 Web Site	(24)		-		-			-
03 Communications	79	250	132	250	-	-	-	(250)
018 Health Insurance	-		-					-
01 Health Insurance	13,580	-	-					-
038 Social Security								-
01 Social Security							1,591	1,591
040 City & State Retirement								-
01 City & State Retirement							525	525
057 Planning	-		-					-
01 Planning	311		-					-
058 Codes Maintenance	-		-					-
01 Codes Maintenance	210	200	210	100	120	120	500	400
383 Planning Board	-		-					-
02 Misc	-		-				300	300
<b>Totals</b>	85,499	40,525	41,346	34,825	30,157	31,859	26,361	(8,464)

General Fund - Library								
Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>25 Library</b>								
001 Salaries								
01 Regular Pay	173,561	147,526	148,640	136,629	121,257	131,362	101,997	(34,632)
02 Overtime	1,053	1,000	1,386	1,000	557	607	-	(1,000)
003 Office Supplies	-		-					-
01 Postage	-	350	-	350	202	220	750	400
02 Advertising	38		14		143	156	250	250
03 Copier Rental	-		-		-		1,500	1,500
05 Printer Ink	-	200	-	200	188	188	-	(200)
07 Paper	-	100	-	100	41	110	-	(100)
08 Office Supplies	3,068	2,100	2,780	2,350	1,612	1,759	1,200	(1,150)
005 Gen Gov't Leg	-		-					-
01 CCC&I	17		-					-
008 Computer Maintenance	-		-					-
01 Computer Maintenance	4,871	13,200	8,053	13,200	10,753	11,731	13,200	-
009 Professional Dues								-
01 Subscriptions					249	272	200	200
010 Travel Expenses	-		-					-
01 Mileage	139		-		-			-
02 Meals & Lodging	89		178		-			-
05 Travel Expenses	776	500	297	500	-	275	500	-
011 Training & Education	-		-					-
02 Training & Education	633	550	230	550	185	300	500	(50)
014 New Equipment	-		-					-
01 New Equipment	2,440	2,250	1,878	2,250	2,259	2,259	2,250	-
015 Telephone	1,937		-					-
04 Telephone	1,586	1,200	2,434	2,500	1,996	2,177	2,500	-
016-02 Misc Income	750		-					-
018 Health Insurance	-		-					-
01 Health Insurance	18,132	17,273	17,273	16,176	9,907	10,808	19,120	2,944
019 Miscellaneous Expenses	-		-					-
01 Misc. Expenses	208	250	181	250	153	167	250	-
026 Heating Fuel	-		-					-
03 Heating Fuel	15,464	18,288	16,167	17,690	10,920	11,913	16,690	(1,000)
027 Electricity	-		-					-
11 Electricity	4,165	4,677	4,084	4,217	4,138	4,514	4,217	-
028 Water	-		-					-
05 Water	257	334	167	334	229	250	334	-
029 Sewer	-		-					-
01 Sewer	224	225	150	225	200	218	225	-
031 Building Maintenance	-		-					-
01 Building Maintenance	8,285	8,000	7,509	8,000	12,062	12,000	6,000	(2,000)
032 Property Insurance	-		-					-
01 Property Insurance	2,667	2,452	2,950	3,098	711	1,423	1,741	(1,357)

<b>General Fund - Library</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
038 Social Security								
01 Social Security							7,803	
040 City & State Retirement								
01 City & State Retirement							1,591	
XXX Programming								
01 Library Programs							500	500
055 Books & Periodicals	-		-					-
03 Books & Periodicals	21,527	19,000	18,500	19,000	16,746	18,268	19,000	-
271 Contracted Services								-
01 Janitorial & Supplies					3,199	3,500	11,000	11,000
291 Library Computer Reserve	-		-					-
01 Library Computer Reserve	600	Moved to 85	-					-
000 Roof Phase I	-		-					-
01 Roofing Phase I	8,250	Moved to 85	-					-
<b>Totals</b>	<b>270,738</b>	<b>239,475</b>	<b>232,872</b>	<b>228,619</b>	<b>197,708</b>	<b>214,476</b>	<b>213,318</b>	<b>(15,300)</b>

**General Fund - Fire/Ambulance Department**

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
001 Salaries								
01 Regular Pay	603,001	629,436	600,524	764,932	691,839	749,492	768,999	4,067
02 Overtime	186,455	184,335	181,106	192,610	222,397	242,615	240,033	47,423
05 Stand By Pay	35,873	39,140	33,792	39,140	27,528	30,031	39,140	-
07 Amb. Billing Salaries	79,234	82,179	75,512	81,968	69,356	75,662	92,941	10,973
08 Special Transports	369	800	131	400	319	348	400	-
003 Office Supplies						-		-
01 Postage	1,317	1,700	1,105	1,700	1,476	1,610	1,550	(150)
03 Copier Rent	29	-	29	-	-	-	-	-
04 Equipment Repair	69	-	-	-	-	-	-	-
05 Printer Ink	447	700	449	700	642	701	1,000	300
07 Paper						-		-
08 Office Supplies	4,174	4,100	4,444	4,100	6,905	7,533	5,400	1,300
09 Amb. Billing Supplies	36	-	-	1,200	581	634	1,200	-
13 Houlton Supplies	3,612	3,700	3,749	3,700	2,389	2,606	3,700	-
14 Calais Supplies	3,142	3,100	3,471	3,100	2,204	2,404	3,700	600
15 Van Buren Supplies	2,417	-	2,417	3,100	1,472	1,606	3,100	-
16 Island Falls Supplies	-	-	-	-	1,430	1,560	2,000	2,000
009 Professional Dues						-		-
01 Subscriptions	187	300	80	400	80	87	100	(300)
04 Professional Dues	2,740	3,300	2,425	4,000	1,350	1,473	4,000	-
010 Travel Expenses	-	-	-	-		-	-	-
01 Mileage	554	500	781	500	-	-	500	-
02 Meals & Lodging	(68)	500	203	500	113	123	500	-
05 Travel Expenses	2,185	2,000	485	2,500	618	674	2,500	-
06 Travel Reimbursement	(1,549)	-	-	-	-	-	-	-
011 Training & Education						-		-
02 Training & Education	4,988	8,000	5,417	10,000	5,274	5,753	10,000	-
014 New Equipment						-		-
01 New Equipment	9,090	12,250	10,020	13,500	6,349	6,927	13,500	-
015 Telephone						-		-
01 Cell Phone	1,819	1,785	1,483	1,800	1,454	1,586	1,900	100
04 Telephone	6,063	4,378	6,775	7,000	5,006	5,461	7,000	-
016 Misc Income						-		-
01 Insurance Reports	(4)	-	-	-	-	-	-	-
017 Communications						-		-
01 Website	64	-	64	-	-	-	-	-
03 Internet	647	664	979	1,400	1,037	1,131	1,400	-

**General Fund - Fire/Ambulance Department**

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
018 Health Insurance						-		-
01 Health Insurance	189,035	205,566	204,538	219,386	209,595	228,649	276,546	57,160
019 Miscellaneous Exp.						-		-
01 Misc. Expense	1,569	2,200	1,525	2,300	1,492	1,628	1,200	(1,100)
026 Heating Fuel						-		-
03 Heating Fuel	30,727	31,856	32,211	19,000	19,162	20,904	23,100	4,100
04 Heating Appl. Repair					-	-		-
027 Electricity						-		-
11 Electricity	9,342	7,914	8,930	10,000	8,510	9,284	10,000	-
028 Water	-	-	-	-		-	-	-
05 Water	562	520	485	575	491	536	575	-
029 Sewer	-	-	-	-		-	-	-
01 Sewer	437	390	451	450	332	362	450	-
030 Building Supplies						-		-
01 Building Supplies	2,103	2,500	2,265	3,500	4,040	4,407	4,500	1,000
031 Building Maintenance						-		-
01 Building Maintenance	9,658	10,000	10,166	13,000	9,708	10,590	13,000	-
032 Property Insurance						-		-
01 Property Insurance	3,198	3,800	2,567	2,695	904	1,085	2,220	(475)
034 Workers Comp.						-		-
01 Workers Comp.	38,675	49,368	33,710	35,185	17,992	35,984	35,760	575
035 Unemployment Comp						-		-
01 Unemployment Comp.	1,769	2,294	3,227	4,400	7,149	14,297	8,020	3,620
036 Vehicle Insurance						-		-
01 Vehicle Insurance	4,293	4,200	5,182	5,441	4,041	4,849	9,892	4,451
037 Liability Insurance						-		-
01 Liability Insurance	4,636	4,500	4,500	4,500	1,355	1,626	3,300	(1,200)
038 Social Security						-		-
01 Social Security	71,975	71,418	71,019	75,841	39,512	79,025	87,295	11,454
040 City & State Retirement						-		-
01 City & State Retirement						-	42,912	42,912
046 Recognitions						-		-
01 Recognitions	1,928	2,000	1,544	2,000	252	275	2,000	-
051 Equipment Maint.						-		-
01 Software	298	-	-	600		-	-	(600)
03 Maintenance Contracts	10,898	9,940	9,999	10,100	5,853	6,385	10,100	-
05 Equipment Main.	3,439	6,500	4,892	8,000	6,298	6,871	8,500	500
067 Paid Call Firefighters						-		-
01 Paid Call Firefighters	24,603	25,500	24,792	26,000	1,350	1,473	26,000	-
068 Janitorial Services						-		-
01 Janitorial Services	5,665	3,190	2,919	-		-	-	-

**General Fund - Fire/Ambulance Department**

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
069 Paid Call Insurance						-		-
01 Paid Call Insurance	580	805	595	1,010	704	768	600	(410)
070 Clothing Allowance						-		-
01 Uniforms	6,655	8,000	5,796	8,500	8,048	8,780	8,500	-
02 Turnout Gear	864	4,000	1,652	6,500	3,939	4,297	6,500	-
03 Clothing	544	-	-	-		-	-	-
04 Boots	-	-	-	500	-	-	800	300
06 Clothing Allowance	2,927	4,000	4,198	2,500	472	515	3,000	500
071 Radio Maintenance						-		-
01 Vehicle	650	1,200	557	3,000	993	1,084	3,000	-
02 Building	-	-	-	1,500	-	-	1,000	(500)
03 Radio Maintenance	3,881	5,000	2,707	6,000	6,229	6,795	5,500	(500)
072 Ladder Testing						-		-
01 Ladder Testing	663	1,100	-	1,250	-	-	1,500	250
073 Vehicle Repair						-		-
01 Vehicle Repair	13,496	11,500	11,169	12,000	17,120	18,676	12,000	-
074 Tires						-		-
01 Tires	2,725	4,000	2,620	5,500	3,476	3,792	5,000	(500)
02 Tire Replacement	1,429	1,500	1,107	1,500	1,341	1,463	2,000	500
075 Gas/Oil/Filters						-		-
01 Gas/Oil/Filters	3,486	4,333	3,888	4,000	3,360	3,666	4,000	-
076 Diesel Fuel						-		-
01 Diesel Fuel	38,385	36,801	37,944	41,200	39,959	43,591	42,200	1,000
077 Batteries						-		-
01 Vehicle	(544)	500	279	1,000	-	-	1,500	500
02 Equipment	195	500	151	500	-	-	1,000	500
03 Batteries	707	1,250	1,179	1,250	-	-	1,000	(250)
078 Field Expenses						-		-
01 Field Expenses	372	600	496	1,200	189	207	1,200	-
079 Employee Physicals						-		-
01 Employee Physicals	1,082	2,200	1,147	2,700	937	1,023	2,700	-
080 Paid Call Volunteers						-		-
01 Paid Call Volunteers	11,640	13,000	10,156	13,000	6,278	6,848	12,000	(1,000)
082 Bad Debt Allowance						-		-
01 Bad Debt Allowance	116,728	121,403	84,042	100,000	106,175	115,827	85,000	(15,000)
083 Contractual Allowance						-		-
01 Contractual Allowance	261,723	224,345	281,146	Moved to Revenues		-	-	
085 Transport Meals						-		-
01 Transport Meals	7,783	7,000	7,478	7,000	9,569	10,439	10,000	3,000
086 Air Transports						-		-
01 Air Transports	247,545	200,000	214,885	210,000	220,661	240,721	210,000	-

**General Fund - Fire/Ambulance Department**

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
087 Medical Supplies						-		-
01 Ambulance Supplies	4,949	6,000	4,594	7,000	4,691	5,117	7,000	-
02 Oxygen	3,353	3,500	2,825	4,000	2,788	3,042	3,000	(1,000)
03 Medical Supplies	6,701	7,000	7,375	7,000	4,507	4,917	7,000	-
292 EMS Licenses						-		-
01 EMS License	947	1,650	1,495	1,600	1,503	1,503	1,500	(100)
226 Ambulance Reserve						-		-
01 Ambulance Reserve	43,333	Moved to 85	-	-		-	-	-
227 Small Equipment Reserve	-	-	-	-		-	-	-
01 Small Equipment Res	5,485	Moved to 85	-	-		-	-	-
228 Amb Computer Reserve	-	-	-	-		-	-	-
01 Amb. Computer Reser	467	Moved to 85	-	-		-	-	-
222 Fire Equipment Reserve						-		-
01 Fire Equipment Reserv	27,500	Moved to 85	-	-		-	-	-
223 Fire Hose Reserve	-	-	-	-		-	-	-
01 Fire Hose Reserve	500	Moved to 85	-	-		-	-	-
224 Foam Reserve	-	-	-	-		-	-	-
01 Foam Reserve	200	Moved to 85	-	-		-	-	-
225 Fire Computer Reserve	-	-	-	-		-	-	-
01 Fire Computer Reserv	150	Moved to 85	-	-		-	-	-
000 Furnace Replacement	-	-	-	-		-	-	-
01 Furnace Replacement	6,000	Moved to 85	-	-		-	-	-
<b>Totals</b>	<b>2,142,896</b>	<b>2,097,709</b>	<b>2,049,847</b>	<b>2,032,433</b>	<b>1,830,792</b>	<b>2,051,313</b>	<b>2,208,433</b>	<b>176,000</b>

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>35 Police Department</b>								
001 Salaries								
01 Regular Pay	706,055	748,355	715,146	759,407	696,316	754,342	780,749	21,342
02 Overtime	38,226	45,000	42,242	50,000	50,872	58,000	55,000	5,000
06 Police Reserves Salary	1,116	1,500	1,392	1,500	9,015	9,835	10,000	8,500
003 Office Supplies	-							-
01 Postage	369	400	355	400	335	366	400	-
02 Advertising	140	200	100	200	100	109	200	-
03 Copier Rental	1,693	1,800	1,650	1,800	1,650	1,800	1,800	-
05 Printer Ink	378	450	450	450	414	414	450	-
07 Paper	208	300	292	300	128	140	300	-
08 Office Supplies	1,241	1,400	1,375	1,400	1,632	1,780	1,400	-
006 Legal Fees	-							-
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-							-
01 Subscriptions	198	240	232	240	50	232	740	500
04 Professional Dues	343	400	420	400	100	400	400	-
010 Travel Expenses	-							-
01 Mileage	827	1,000		1,000	210	229	1,000	-
02 Meals & Lodging	897	1,200	1,006	2,200	1,057	1,153	2,200	-
05 Travel Expenses	274	1,000	268	1,000	248	270	1,000	-
011 Training & Education	-							-
01 St School	-				-			-
02 Training & Education	8,893	13,000	8,825	20,500	13,781	15,034	20,500	-
013 Car Allowance	-							-
01 Car Allowance	3,506	4,200	3,120	4,200	2,066	3,500	4,200	-
014 New Equipment	-							-
01 New Equipment	2,085	2,500	1,992	2,500	1,544	1,684	2,500	-
015 Telephone	-							-
01 Cell Phone	1,849	2,200	1,755	2,200	1,354	1,477	2,200	-
04 Telephone	5,065	5,400	5,004	5,400	3,806	4,152	5,000	(400)
017 Communication Fees	-							-
01 Web Site	236		(17)	-	-			-
03 Communications	1,651	2,400	2,061	2,400	2,121	2,314	2,400	-
018 Health Insurance	-							-
01 Health Insurance	232,522	264,922	255,755	245,406	209,964	229,052	255,860	10,454
019 Miscellaneous Expenses	-							-
01 Misc. Expense	1,312	1,200	1,892	1,500	1,415	1,543	1,500	-
020 Computers & Typewriters								
01 Computers & Typewriters					-	-		
027 Electricity	-							-
13 Radio Tower	143	200	118	200	122	133	200	-
028 Water	-							-
05 Water	396	300	542	400	486	530	500	100



General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
030 Building Supplies	-							-
01 Building Supplies	1,502	1,500	1,707	1,500	1,555	1,697	1,500	-
031 Building Maintenance	-							-
01 Building Maintenance	1,767	2,000	2,339	2,500	1,882	2,053	2,500	-
032 Property Insurance								-
01 Property Insurance					255	306	625	625
036 Vehicle Insurance	-							-
01 Vehicle Insurance	3,789	4,100	3,986	4,100	3,728	4,474	9,126	5,026
037 Liability Insurance								-
01 Liability Insurance					4,325	5,190	10,588	10,588
038 Social Security								
01 Social Security							64,669	64,669
040 City & State Retirement								
01 City & State Retirement							35,632	
044 Reimbursement	-							-
01 Reimbursement	(100)				-			-
068 Janitorial Services	-							-
01 Janitorial Services	4,699	5,485	4,744	4,940	4,379	4,777	4,940	-
070 Clothing Allowance	-							-
01 Uniforms	4,310	4,600	4,484	5,600	2,935	3,202	5,600	-
071 Radio Maintenance	-							-
01 Vehicle	534	500	65	500	105	115	500	-
03 Radio Maintenance	739	1,500	578	1,500	228	248	1,500	-
073 Vehicle Repair	-							-
01 Vehicle Repair	3,511	5,000	5,061	5,000	4,419	4,821	5,000	-
074 Tires	-							-
01 Tires	3,394	3,680	3,242	3,680	3,051	3,329	3,680	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	39,755	40,929	39,317	40,929	30,591	33,372	40,929	-
079 Employee Physicals	-							-
01 Employee Physicals	71	200	15	200	10		200	-
02 Psychological Evaluations	1,213	1,000	1,213	1,000	-	1,213	1,000	-
03 Poly Graph Testing	-	1,000		1,000	-		1,000	-
089 Equipment Reserves	-							-
01 Equipment Reserves	(26)	500	100	500	-	110	500	-
090 Dog Constable	-							-
01 Dog Constable	7,697	6,158	6,956	7,659	4,377	4,775	7,659	-
093 Meals for Prisoners	-							-
01 Meals for Prisoners	567	700	2,127	2,400	2,120	2,313	2,400	-
094 Video Equipment	-							-
01 Video Equipment	591	500	456	500	426	426	500	-
095 Bicycle Licenses	-							-

<b>General Fund - Police</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
01 Bicycle Licenses	489				-			-
097 Uniform Maintenance	-							-
01 Uniform Mainenance	624	1,000	170	1,000	477	521	1,000	-
098 Medical Tests/Supplies	-							-
01 Medical Tests/Supplies	463	300	838	2,550	1,268	1,383	1,830	(720)
02 Laundry							720	720
102 Computer Tech Support	-							-
01 Computer Tech Support	2,518	3,000	3,200	3,000	1,736	1,894	3,000	-
02 Recorder Maint	-	1,500		1,500	-		1,500	-
179 Animal Shelter Services	-							-
01 Animal Shelter Services	14,435	14,740	14,740	14,740	14,740	14,740	14,740	-
229 Small Equipment Reserve	-							-
01 Small Equipment Reserve	6,000	Moved to 85			-			-
02 Taser Replacement	-				-			-
230 Police Car Reserve	-							-
01 Police Car Reserve	18,000	Moved to 85			-			-
<b>Totals</b>	<b>1,126,164</b>	<b>1,199,959</b>	<b>1,141,313</b>	<b>1,211,801</b>	<b>1,081,395</b>	<b>1,179,449</b>	<b>1,373,837</b>	<b>162,036</b>

Animal Shelter Services was moved to this account in 2013

<b>General Fund - Protection</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>38 Protection</b>								
105 Street Lights								
01 Street Lights	141,773	99,000	77,831	103,000	93,635	102,147	103,000	-
106 Hydrant Fees								-
01 Hydrant Fees	287,142	298,091	297,083	307,033	252,226	275,156	307,830	797
107 Ambulance Service								-
01 Ambulance Service	86,143	-			-			-
								-
<b>Totals</b>	510,140	397,091	374,913	410,033	345,860	377,302	410,830	797

**General Fund - Emergency Management**

<b>Department</b>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year Emd</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>39 Emergency Management</b>								
001 Salaries								
01 Regular Pay								
07 Salaries	5,781	5,483	5,482	6,108	4,581	9,162	6,858	750
003 Office Supplies	-							-
01 Postage	-	50		50	-	-	50	-
08 Office Supplies	239	100	163	100	-	-	100	-
010 Travel Expenses								-
05 Travel Expenses	161	100	161	100	-	-	100	-
011 Training & Education	-							-
02 Training & Education	251	325	192	325	221	241	325	-
014 New Equipment	-							-
01 New Equipment	2,201	1,500	2,169	1,500	1,736	1,894	1,500	-
015 Telephone	-							-
04 Telephone	1,053	1,520	932	1,520	583	636	700	(820)
017 Communications	-							-
03 Communications	668	100	513	564	-		564	-
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	136	100	(60)	200	154	168	200	-
024-02 Water & Sewer	233							-
027 Electricity	-							-
01 EOC Building Electricity	-	-			-			-
11 Electricity	684	300	162	300	151	165	300	-
030 Building Supplies	-							-
01 Building Supplies	6	100	-	1,000	97	106	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	1,188	3,000	587	3,000	1,190		3,000	-
032 Property Insurance	-							-
01 Property Insurance	189	190	207		199	239	487	487
036 Vehicle Insurance	-							-
01 Vehicle Insurance	955	1,026	1,110		334	401	802	802
038 Social Security								
01 Social Security							467	
040 City & State Retirement								
01 City & State Retirement							214	
046 Recognition & Awards	-							-
01 Recognitions & Awards	215	-			-			-
051 Equipment Maintenance	-							-
01 Software	144				-			-
05 Equipment Maintenance	725	400	64	400	-	150	400	-
068 Janitorial Services	1,561							-
01 Janitorial Services					150	450	1,800	1,800

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year Emd</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
071 Radio Maintenance	-							-
03 Radio Maintenance	155				-			-
073 Vehicle Repair	-							-
01 Vehicle Repair	373	200	579	200	98	-	200	-
074 Tires	-							-
01 Tires	-	400		400	-		400	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	210	150	250	300	49	53	300	-
078 Field Expenses	-							-
01 Field Expenses	176	100	20	150	-	150	150	-
084 Vehicle Licenses	-							-
03 Vehicle Licenses	-	50		50	-		50	-
097 Uniform Maintenance								-
01 Uniform Maintenance						24		-
108 CEM Rent	-							-
01 CEM Rent	2,667			6,000	-	6,000	6,000	-
<b>Totals</b>	<b>19,971</b>	<b>15,194</b>	<b>12,531</b>	<b>22,267</b>	<b>9,543</b>	<b>19,839</b>	<b>25,967</b>	<b>3,700</b>

General Fund - Public Works								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>40 Public Works</b>								
001 Salaries								
01 Regular Pay	626,363	608,301	605,408	601,351	529,553	573,682	593,506	(7,845)
02 Overtime	98,175	93,130	99,256	94,000	94,596	114,498	99,000	5,000
07 Salaries	5,140	3,960		-	-			-
003 Office Supplies	-							-
01 Postage	51	50	50	50	136	148	50	-
02 Advertising	308	150	534	150	440	480	150	-
05 Printer Ink	42	50	50	50	18	20	50	-
07 Paper	42	25	25	25	52	57	50	25
08 Office Supplies	542	400	468	400	245	268	375	(25)
11 Equipment Rental	1,500	1,500	1,375	1,500	1,250	1,364	1,500	-
12 Software	313	250	425	425	610	665	425	-
010 Travel Expenses	-							-
01 Mileage	-				-			-
02 Meal & Lodging	277	-	347	250	804	900	250	-
05 Travel Expenses	115	8	39	200	610	650	200	-
011 Training & Education	-							-
02 Training & Education	696	750	480	750	489	750	750	-
014 New Equipment	-							-
01 New Equipment	4,097	3,950	3,576	4,500	2,667	2,909	4,500	-
02 Office	189	-			-			-
03 Shop	491	500	500		-			-
04 Building	-				-			-
015 Telephone	-							-
01 Cell Phone	720	720	720	720		720	720	-
04 Telephone	2,226	2,000	2,858	2,800	2,561	2,793	2,800	-
017 Communications	-							-
03 Internet	258	220	349	250	494	539	540	290
018 Health Insurance	-							-
01 Health Insurance	240,752	236,368	230,928	217,933	188,769	205,930	211,561	(6,372)
019 Misc. Expense	-							-
01 Misc. Expense	1,939	1,250	1,437	1,500	697	761	1,500	-
026 Heating Fuel	-							-
03 Heating Fuel	18,124	11,870	11,876	10,000	12,285	13,402	12,500	2,500
027 Electricity	-							-
01 P.W. Main Garage	10,929	11,000	10,009	11,000	9,834	10,728	11,000	-
02 P.W. Cold Storage	404	425	389	425	409	446	475	50
03 P.W. Sand Dome	206	325	216	250	167	182	200	(50)
04 P.W. Outside Lights	203	200	198	200	176	192	200	-
11 Electricity	363	450	313	350	288	314	350	-
12 P.W. Pump House	382	400	376	400	322	351	400	-
028 Water	-							-
05 Water	1,311	1,400	1,337	1,400	1,024	1,117	1,400	-

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
029 Sewer	-							-
01 Sewer	407	500	386	500	282	308	500	-
030 Building Supplies	-							-
01 Building Supplies	1,395	1,150	1,237	1,000	865	944	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	4,546	4,000	4,360	4,000	2,231	4,462	4,000	-
032 Property Insurance	-							-
01 Property Insurance	4,123	5,000	3,076	3,230	1,174	1,408	2,875	(355)
036 Vehicle Insurance	-							-
01 Vehicle Insurance	20,233	24,600	22,132	23,238	10,623	12,747	26,004	2,766
038 Social Security								-
01 Social Security							52,594	52,594
040 City & State Retirement								-
01 City & State Retirement							20,560	20,560
051 Equipment Maintenance	-							-
01 Software	-				-			-
05 Equipment Maintenance	126,898	124,628	128,459	125,000	124,647	122,890	128,000	3,000
06 Air Compressor					24	24		-
08 Snow Plow repairs	10,241	13,000	11,110	13,000	12,829	12,725	10,000	(3,000)
070 Clothing Allowance	-							-
03 Clothing	3,927	3,400	3,461	3,400	3,585	3,911	3,600	200
04 Boots	1,316	2,800	1,237	2,800	1,120	1,222	2,800	-
06 Clothing Allowance	3,926	4,000	3,708	4,000	1,816	1,981	3,900	(100)
071 Radio Maintenance	-							-
01 Vehicle	588	1,100	1,460	800	-	-	700	(100)
03 Radio Maintenance	246			300	-	200	300	-
074 Tires	-							-
01 Tires others	2,000	2,000	2,000	2,000	3,239	3,534	2,000	-
03 Heavy Equipment	7,090	8,000	7,354	8,000	4,094	4,467	8,000	-
04 Trucks	3,771	5,000	4,706	5,000	5,023	5,479	5,000	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	16,469	15,000	15,636	15,000	11,013	12,014	14,000	(1,000)
076 Diesel Fuel	-							-
01 Diesel	137,541	156,500	138,966	156,000	110,519	155,000	149,000	(7,000)
103 Salary Reimbursement	-							-
01 Salary Reimbursement	-				-			-
109 Safety Material	-							-
01 Safety Material	2,326	2,500	2,500	2,500	206	2,500	2,500	-
110 Equipment Rental	-							-
01 Equipment Rental	724	-			-			-
111 Tools - Shop	-							-
01 Tools - Shop	1,864	1,900	943	2,000	700	2,000	2,000	-
112 Tools-Road/Ground	-							-
01 Tools - Road/Ground	1,494	1,000	971	1,000	273	298	1,000	-
113 Propane	-							-
01 Propane	483	525	422	500	126	137	250	(250)

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
114 Industrial Gas/Solvent	-							-
01 Ind. Gas	1,133	1,000	1,404	1,200	2,039	2,224	1,500	300
02 Solvents/Cleaners	385	400		200	-		200	-
115 Lubricants	-							-
01 Lubricants	11,711	9,500	11,105	10,500	11,185	12,202	10,500	-
116 Salt & Calcium	-							-
01 Rock Salt	121,124	134,598	116,680	120,600	87,415	17,455	132,210	11,610
02 Liquid Deicer	26,986	21,000	33,326	27,900	18,208	-	27,900	-
117 Gravel	-							-
01 Gravel	4,183	4,000	2,548	4,000	4,000	4,000	4,000	-
118 Crushed Stone	-							-
01 Crushed Stone	15,319	16,300	16,300		75	75		-
119 Liquid Asphalt	-							-
01 Liquid Asphalt	159,358	193,433	193,433		-			-
120 Shim and Patch	-							-
01 Shim/Paver	40,221	42,077	37,050	50,000	22,403	50,000	50,000	-
02 Patch	14,848	15,800	19,997	16,000	16,000	16,000	16,000	-
121 Asphalt	-							-
01 Asphalt	129,199			254,284	254,284	254,284	254,000	(284)
122 Culverts & Guard Rails	-							-
01 Culverts & Guard Rails	10,434	10,500	9,471	10,500	7,764	8,417	10,000	(500)
123 Signs	-							-
01 Signs	2,993	3,000	2,374	3,000	1,641	1,791	2,500	(500)
124 Sidewalks	-							-
01 Sidewalks	4,000	3,500	3,500	3,000	1,277	3,000	3,000	-
125 Street Curbing	-							-
01 Street Curbing	2,000	2,000	2,000	2,000	1,748	2,000		(2,000)
126 Traffic Paint	-							-
01 Traffic Paint	10,752	12,500	12,096	12,500	13,345	13,345	12,500	-
127 Vehicle Paint	-							-
01 Vehicle Paint	3,702	3,500	3,782	3,800	918	1,002	3,800	-
130 Construction Material	-							-
01 Construction Material	4,079	5,000	4,041	4,500	4,853	4,853	4,500	-
131 Sand Account	-							-
01 Sand Account	36,407	35,000	34,485	40,000	45,200	45,200	42,000	2,000
132 Municipal Maintenance	-							-



<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
01 Municipal Maintenance	6,798	7,000	6,703	7,000	6,902	6,593	7,000	-
133 Tools Insurance	-							-
01 Tools Insurance	-	300		300	-			(300)
134 Drug/Alcohol Testing	-							-
01 Drug/Alcohol Testing	668	750	423	750	517	600	750	-
89 PW Equipment Reserves	-							-
01 Equipment Reserves	55,433	Moved to 85						-
232 Street Reconstruction	-							-
01 Street Reconstruction	70,000	Moved to 85						-
271 Contracted Services	-							-
01 Janitorial & Supplies	6,300	6,500	6,300	8,000	6,000	6,545	8,000	-
<b>Totals</b>	<b>2,099,499</b>	<b>1,883,912</b>	<b>1,844,678</b>	<b>1,904,181</b>	<b>1,648,657</b>	<b>1,731,700</b>	<b>1,975,394</b>	<b>71,213</b>

General Fund - Recreation								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>50 Recreation</b>								
001 Salaries								
01 Regular Pay	154,329	154,913	156,045	160,583	148,773	161,171	160,280	(303)
02 Overtime	243	400		400	-	200		(400)
07 Salaries	116,438	112,267	94,340	91,326	61,718	72,939	79,277	(12,049)
003 Office Supplies	-							-
01 Postage	221	300	262	325	196	214	300	(25)
02 Advertising	1,471	1,500	1,272	1,500	1,815	1,980	1,500	-
03 Copier Rental	614	540	608	540	484	528	500	(40)
04 Equipment Repair	209	400	380	400	194	300	400	-
05 Printer Ink	-	75	-	75	-	75	75	-
07 Paper	244	500	278	350	337	368	350	-
08 Office Supplies	1,945	750	688	750	853	931	750	-
008 Computer Maintenance	-							-
01 Computer Maintenance	333	600	-	600	944	1,030	600	-
009 Professional Dues	-							-
01 Subscriptions	-	20	-	-	-	-	-	-
04 Professional Dues	202	290	140	230	140	153	200	(30)
010 Travel Expenses	-							-
01 Mileage					334	334		-
02 Meals & Lodging	-			-	125	125		-
04 Conference Fee	60	200	120	200	-	110	200	-
05 Travel Expenses	303	300	162	300	297	324	300	-
011 Training & Education	-							-
02 Training & Education	753	800	1,402	1,000	1,012	1,104	800	(200)
013 Car Allowance	-							-
01 Car Allowance	513	-		-	-		-	-
015 Telephone	-							-
01 Cell Phone	543	600	526	600	691	600	100	(500)
02 Rec Center	1,494	2,300	2,806	2,300	2,553	2,785	2,300	-
04 Telephone	2,541	410	1,016	900	924	1,008	900	-
017 Internet	-							-
03 Internet	924	1,084	1,018	970	884	964	970	-
018 Health Insurance	-							-
01 Health Insurance	33,597	39,237	39,360	36,764	34,125	37,227	49,421	12,657
026 Heating Fuel	-							-
01 Recreation Center	32,606	28,517	40,047	22,000	21,865	23,853	22,440	440
02 Teague Park	1,174	1,250	1,280	1,300	1,335	1,456	1,400	100
03 Heating Fuel	134		197		1,270	1,385		-

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
027 Electricity	-							-
05 Recreation Center	23,361	22,604	20,255	22,700	21,349	23,290	22,800	100
06 Teague Park	1,921	2,125	1,024	1,900	1,578	1,721	1,800	(100)
07 Soucy Sports Complex	757	250	780	600	622	678	600	-
08 Pool	388	360	384	230	137	150	200	(30)
028 Water	-							-
01 Recreation Center	1,352	800	843	700	760	829	700	-
02 Teague Park	350	300	346	300	282	308	300	-
03 Pool	1,303	1,000	1,296		-			-
04 Soucie Complex	116	150	120	150	-		150	-
029 Sewer	-							-
01 Sewer	727	600	682	600	468	511	600	-
030 Building Supplies	-							-
01 Building Supplies	2,995	4,000	2,433	4,000	2,397	2,615	2,500	(1,500)
031 Building Maintenance	-							-
01 Building Maintenance	24,005	25,000	21,531	23,000	22,243	24,500	23,000	-
032 Property Insurance	-							-
01 Property Insurance	4,759	4,600	5,759	6,047	3,019	3,293	7,400	1,353
038 Social Security								
01 Social Security							19,418	
040 City & State Retirement								
01 City & State Retirement							5,610	
051 Equipment Maintenance							-	-
015 Equipment Maintenance					-	-		-
135 Water Tests	-							-
01 Water Tests	83	250	25	250	-			(250)
136 Youth Center Equipment	-							-
01 Youth Center Equipment	1,356	1,000	907	900	1,129	1,129	900	-
137 Rink Equipment	-							-
01 Rink Equipment	7	71	71	-	-		-	-
138 Program Equipment	-							-
01 Baseball/Softball	1,308	1,200	1,633	1,200	2,145	2,145	1,200	-
02 Tennis	145	100	103	100	12		100	-
03 Soccer	549	700	949	800	528	924	800	-
04 Basketball	586	500	579	500	375	500	500	-
05 Arts & Crafts	-	-		-	-			-
06 Program Equipment	3,211	2,200	2,254	2,200	3,345	3,649	2,200	-
139 Rink Maintenance	-							-
01 Rink Maintenance	229	-		-	-		-	-
140 Pool Supplies	-							-
01 Pool Supplies	1,013	1,250	1,395		-		-	-

<b>Department</b>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
141 Trophies & Awards	-							-
01 Trophies & Awards	409	600	1,018	600	715	780	600	-
142 Pool Maintenance	-							-
01 Pool Maintenance	5,956	7,900	3,887		-			-
145 Special Events	-							-
01 Special Events	2,725	2,500	4,503	2,500	2,811	3,066	2,500	-
286 Rent Expense	-							-
01 Rent Expense	8	100		-	-			-
243-Rec Center Improvement	-				-			-
<b>Totals</b>	430,510	427,413	414,725	392,690	344,786	381,254	416,940	24,251

General Fund - Parks								
Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>51 Parks</b>								
001 Salaries								
01 Regular Pay	42,726	43,259	43,236	44,663	41,178	44,610	42,355	(2,308)
02 Overtime	-	200	-	-	-	-	-	-
07 Salaries	35,918	29,228	17,577	32,232	28,029	33,126	38,972	6,740
014 New Equipment	-		-					-
01 New Equipment	1,334	1,000	1,566	1,000	800	873	1,300	300
015 Telephone	-		-					-
01 Cell Phone	270	360	360	360	-	360	-	(360)
04 Telephone	685	450	1,016	650	924	1,008	1,015	365
018 Health Insurance	-		-					-
01 Health Insurance	12,670	13,178	13,178	13,418	11,591	12,500	8,589	(4,829)
026 Heating Fuel	-		-					-
03 Heating Fuel	6,209	7,261	6,964	7,200	6,504	7,095	7,400	200
027 Electricity	-		-					-
09 Park Shop	1,839	1,974	1,581	1,800	1,519	1,657	1,800	-
10 Park Security Lighting	755	1,109	1,274	1,200	1,046	1,141	1,100	(100)
11 Electricity	159	170	271	280	191	208	150	(130)
029 Sewer	-		-					-
01 Sewer	200	200	200	200	257	343	300	100
030 Building Supplies	-		-					-
01 Building Supplies	1,116	1,000	890	1,100	784	856	1,100	-
031 Building Maintenance	-		-					-
01 Building Maintenance	1,180	1,200	975	1,100	661	721	1,100	-
032 Property Insurance	-		-					-
01 Property Insurance	772	1,150	194	204				(204)
036 Vehicle Insurance	-		-					-
01 Vehicle Insurance	1,201	1,026	1,851	1,943	3,029	3,635	7,414	5,471
038 Social Security								
01 Social Security							6,222	
040 City & State Retirement								
01 City & State Retirement							1,482	
051 Equipment Maintenance	-		-					-
04 Repairs	207	1,000	62	800	1,920	2,095	800	-
05 Equipment Maintenance	5,715	3,000	5,243	4,200	2,381	2,597	4,200	-
070 Clothing Allowance	-		-					-
03 Clothing	238	200	204	200	190	200	200	-
073 Vehicle Repairs	-		-					-
01 Vehicle Repairs	2,907	2,500	4,017	3,000	1,329	1,449	3,000	-
074 Tires	-		-					-
01 Tires	877	900	963	900	879	959	1,000	100

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
075 Gas/Oil/Filters	-		-					-
01 Gas/Oil/Filters	10,768	12,662	9,172	12,000	7,026	7,665	11,500	(500)
076 Diesel	-		-					-
01 Diesel	1,381	1,115	917	800	1,115	1,216	1,300	500
111 Tools - Shop	-		-					-
01 Tools - Shop	386	500	406	500	494	539	500	-
147 Parks Maintenance	-		-					-
01 Parks Maintenance	7,993	7,600	8,366	7,500	6,514	7,106	8,000	500
234 Parks Improvements	-		-					-
01 Parks Improvements	5,500		-					-
01 Parks Vehicle Reserve	4,167	Moved to 85	-		-			-
236 Lawn Mower Reserve	-		-					-
01 Lawn Mower Reserve	1,200	Moved to 85	-		-			-
237 Civic Beautification	-		-					-
01 Civic Beautification	3,333	Moved to 85	-		-			-
<b>Totals</b>	151,704	132,242	120,482	137,250	118,362	131,959	150,799	13,550

<b>General Fund - Airport</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>60 Airport</b>								
015 Telephone								
04 Telephone	395	400	295	400	275	300	400	-
019 Miscellaneous Expense	-		-					-
01 Misc. Expense	459	400	476	550	200	218	550	-
027 Electricity	-		-					-
11 Electricity	624	630	613	650	993	1,083	1,000	350
028 Water	-		-					-
05 Water	424	450	472	450	474	474	475	25
029 Sewer	-		-					-
01 Sewer	200	225	200	225	250	250	250	25
031 Building Maintenance	-		-					-
01 Building Maintenance	1,402	2,000	1,028	3,400	6,544	7,139	3,400	-
032 Property Insurance	-		-					-
01 Property Insurance	1,012	1,100	1,059	1,112	554	665	1,350	238
037 Liability Insurance	-		-					-
01 Airport Liability	3,131	3,300	3,040	3,192	1,979	1,979	1,979	(1,213)
076 Diesel	-		-					-
01 Diesel	4,934	5,454	5,416	5,400	3,618	3,947	5,400	-
153 Air Consultant Contract	-		-					-
01 Air Consultant Contract	16,000	12,000	12,000	12,000	11,000	12,000	12,000	-
155 Snow Plowing	-		-					-
01 Snow Plowing	5,338	6,000	6,291	6,000	5,737	6,258	6,000	-
156 Runway Lights	-		-					-
01 Runway Lights	894	1,980	-	-	-	-	1,000	1,000
157 Runway Maintenance	-		-					-
01 Runway Maintenance	2,944	-	-	-	-	-	2,000	2,000
239-Airport Improvement	-		-					-
01-Airport Improvement	79,771	-	-	-	-	-	-	-
	-		-					-
<b>Totals</b>	<b>117,529</b>	<b>33,939</b>	<b>30,891</b>	<b>33,379</b>	<b>31,623</b>	<b>34,313</b>	<b>35,804</b>	<b>2,425</b>

General Fund - Trailer Park								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>61 Trailer Park</b>								
006 Legal Fees					-			
01 Legal Fees	-	-						
027 Electricity								
11 Electricity	946	1,000	1,027	1,200	2,278	2,485	2,400	1,200
028 Water	-		-					-
05 Water	1,901	2,000	1,906	4,500	5,165	5,635	4,500	-
029 Sewer	-		-					-
01 Sewer	3,367	3,600	3,100	3,600	2,650	3,300	3,300	(300)
032 Property Insurance	-		-					-
01 Property Insurance	33	52	27	30	20	24	48	18
105 Street Lights	-		-					-
01 Street Lights	1,496	1,500	788	1,200	151	164	1,200	-
147 Park Maintenance	-		-					-
01 Park Maintenance	-	200	-	200	-	-	200	-
158 CTP License Fee	-		-					-
01 CTP License Fee	318	477	318	318	318	318	318	-
160 CTP Park Maintenance	-		-					-
01 CTP Park Maintenance	1,641	2,000	850	2,000	-	1,100	2,000	-
161 Garbage Collection	-		-					-
01 Garbage Collection	1,620	1,650	1,755	1,650	1,350	1,473	1,650	-
385 Year End CTP	-		-					-
01 Year End CTP	4,551		2,708		-			-
	-		-					-
<b>Totals</b>	15,872	12,479	12,479	14,698	11,932	14,499	15,616	918



<b>General Fund - Cemeteries</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</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	600	600	600	100	(500)
190 Veterans Cemetery Fund	-							-
01 Veterans Cemetery Fund	333	500	500	500	500	500		(500)
	-				-			-
<b>Totals</b>	<b>6,533</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>	<b>5,900</b>	<b>(1,000)</b>

Moved 172 Memorial Day Flags to this acct in 2013

<b>General Fund - Insurance and Retirement</b>								
<b>Department</b>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>70 Ins. &amp; Retirement</b>								
007 Audit								
02 GASB 45					2,000	2,000	2,000	2,000
018 Health Insurance								-
01 Employee Assistance Prog	2,195	1,500	2,308	750	175	175	-	(750)
034 Worker's Compensation	-		-					-
01 Worker's Compensation	49,402	73,032	39,037	53,000	52,222	38,000	37,000	(16,000)
035 Unemployment Comp.	-		-					-
01 Unemployment Comp.	7,159	21,424	12,235	15,000	26,744	15,000	20,000	5,000
037 Liability Insurance	-		-					-
01 Liability Insurance	69,890	67,800	87,684	92,068	17,272	19,699	29,700	(62,368)
038 Social Security	-		-					-
01 Social Security	197,091	195,101	189,023	200,666	214,494	198,101		(200,666)
039 Bonds	-		-					-
01 Bonds	320	320	320	320	-	320		(320)
040 City & State Retirement	-		-					-
01 City & State Retirement	67,100	60,413	62,887	60,413	58,780	63,678		(60,413)
041 \$1000 Ded. Payments	-		-					-
01 \$1000 Ded. Payments	1,645	2,500	2,500	2,500	-	-	2,500	-
043 Compensated Absences	-		-					-
01 Compensated Absences	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
044 - Reimbursements	-		-					-
01 Reimbursements	(1,278)		(1,489)	-	-			-
046 Recognitions & Awards	-		-					-
01 Recognitions & Awards	3,692	2,845	2,038	3,000	1,148	1,500		(3,000)
311 Section 125 Expense	-		-					-
01 Section 125 Expense	2,121	2,500	2,040	4,500	4,574	4,990	4,800	300
	-		-					-
<b>Totals</b>	<b>424,337</b>	<b>452,435</b>	<b>423,582</b>	<b>457,217</b>	<b>402,409</b>	<b>368,463</b>	<b>121,000</b>	<b>(336,217)</b>

<b>General Fund - Unclassified</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>80 Unclassified</b>								
045 Refunds/Reimbursements								
01 Refunds/Reimbursements	(857)	200	(2,538)	200	(38)	-		(200)
200 Tax Lien Costs	-							-
01 Tax Lien Costs	11,779	10,800	13,830	15,800	14,310	15,300	15,800	-
201 Abatements	-							-
01 Abatements	29,476	45,000	59,797	15,000	20,153	20,153	15,200	200
202 Bad Debt Write-Off								-
01 Bad Debt Write-Off							20,000	20,000
<b>Totals</b>	<b>18,142</b>	<b>56,000</b>	<b>71,089</b>	<b>31,000</b>	<b>34,426</b>	<b>35,453</b>	<b>51,000</b>	<b>20,000</b>

<b>General Fund - Capital Improvements</b>								
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>85 Capital Expense Accounts</b>								
249-Airport Improvement								
01-Airport Improvement	79,771	-	-					
239 Airport Reserve	-		-					
01 Airport Reserve	1,706		-	10,000	10,000	10,000	10,000	-
257-Parking Lot Reserve	-		-					-
01-Parking Lot Reserve	3,500	5,000	5,000	-	-	-	5,000	5,000
309-Xmas Lights	-		-					-
01-Xmas Lights	3,098	3,000	3,000	-	-	-		-
349-LED Street Lights	-		-					-
01-LED Street Lights	6,558	6,558	6,558	2,000	2,000	2,000	2,000	-
385-Downtown	-		-					-
01-Downtown Infrastructure	1,013	1,500	1,500	1,500	1,500	1,500	1,500	-
<b>10 General Government</b>	-		-					-
020 Computers & Typewriters	-		-					-
01-Computers & Typewriters	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
02-Vital Record Restoration	1,500	1,500	1,500	2,000	2,000	2,000	2,000	-
282 - Fleet Vehicles	-							-
01 - Fleet Vehicles	-			5,000	5,000	5,000	5,000	-
<b>18 Municipal Building</b>	-		-					-
395 Municipal Building Reserve	-		-					-
01 Municipal Building Reserve	5,000	5,000	5,000	5,000	5,000	5,000	25,000	20,000
<b>22 Tax Assessment</b>	-		-					-
220 Assessment Reserve	-		-					-
01 Assessment Reserve	57,650	53,300	53,300	35,393	35,393	35,393		(35,393)
02 Trio Software P/P Update	3,070	3,070	3,070					-
03 Parcel Information Reserve	-	-	-	12,500	12,500	12,500	20,000	7,500
04 Computer Replacement	1,700	1,700	1,700	350	350	350	500	150
05 Filing Storage	-			730	730	730		(730)
<b>25 Library</b>	-		-					-
291 Library Computer Reserve	-		-					-
01 Library Computer Reserve	900	900	900	600	600	600	2,000	1,400
000 Roof Phase I	-		-					-
01 Roofing Phase I	9,000	9,000	9,000					-
000 Building Maintenance								-
01 Building Maintenance					-		20,000	20,000

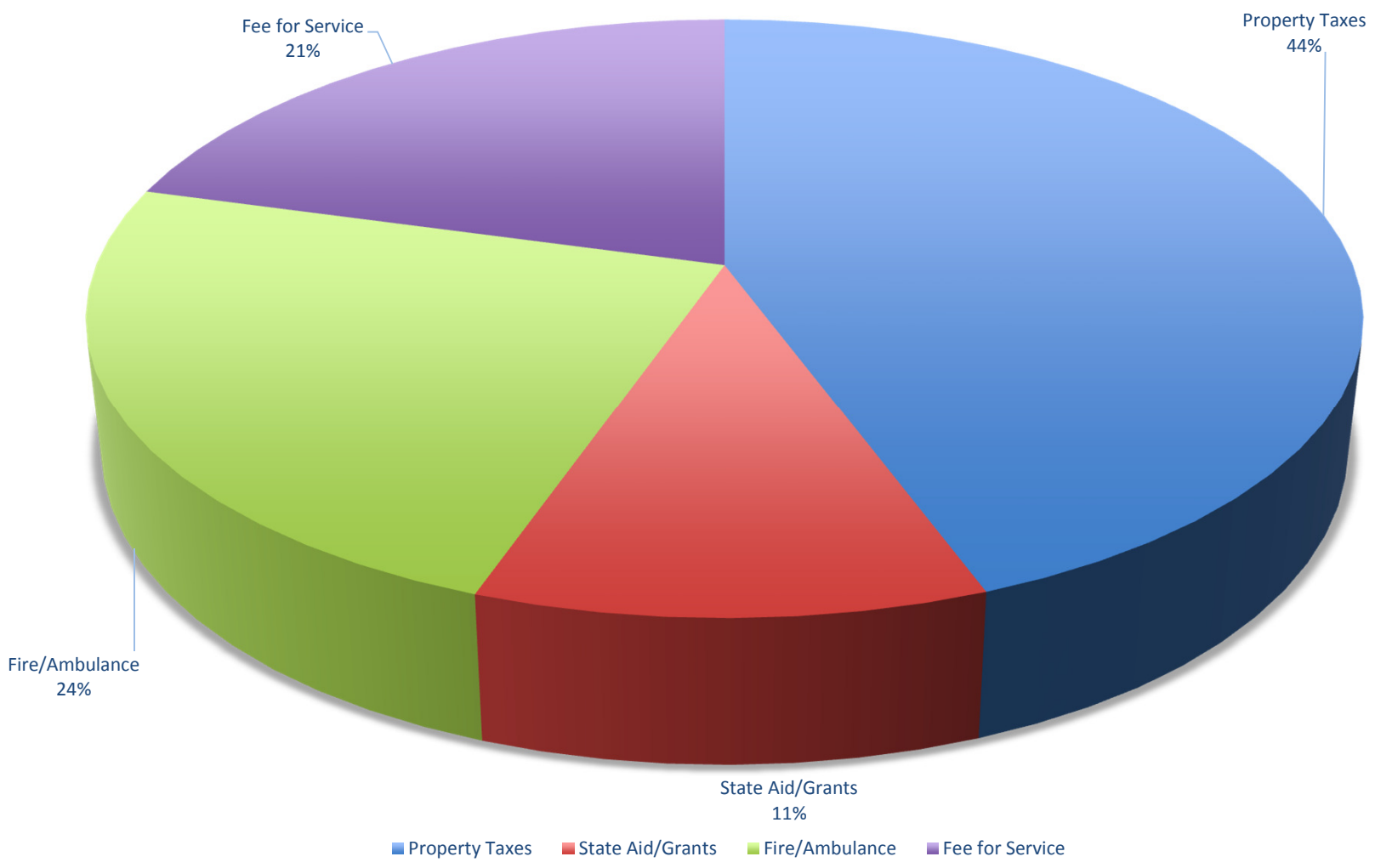
<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>30 Fire Department</b>	-		-					-
222 Fire Equipment Reserve	-		-					-
01 Fire Equipment Reserve	39,000	13,000	13,000	73,000	73,000	73,000	63,000	(10,000)
223 Fire Hose Reserve	-		-					-
01 Fire Hose Reserve	750	1,000	1,000	-				-
224 Foam Reserve	-		-					-
01 Foam Reserve	400	400	400	-				-
225 Fire Computer Reserve	-		-					-
01 Fire Computer Reserve	500	700	700	-			700	700
227 Small Equipment Reserve	-		-					-
01 Small Equipment Reserve	-		-	1,400	1,400	1,400	1,400	-
228 Building Maintenance								-
01 Building Maintenance							10,000	10,000
<b>31 Ambulance</b>	-		-					-
226 Ambulance Reserve	-		-					-
01 Ambulance Reserve	75,000	85,000	85,000	90,000	90,000	90,000	100,000	10,000
227 Small Equipment Reserve	-		-					-
01 Small Equipment Reserve	10,485	10,000	10,000	50,000	50,000	50,000	50,000	-
228 Amb Computer Reserve	-		-					-
01 Amb. Computer Reserve	700	700	700					-
02 Amb. Billing Computer Reserve	-			2,000	2,000	2,000	2,000	-
<b>35 Police</b>	-		-					-
229 Small Equipment Reserve	-		-					-
01 Small Equipment Reserve	3,000	6,000	6,000	-			2,500	2,500
02 Taser Replacement	-	-	-	-				-
03 Gun Replacement	-			3,160	3,160	3,160	3,160	-
230 Police Car Reserve	-		-					-
01 Police Car Reserve	11,450	22,900	22,900	31,500	31,500	31,500	31,500	-
02 Police Car Video System	16,065	16,065	16,065		-			-
020 Computers & Typewriters	-							-
01 Computers & Typewriters	-			4,320	4,320	4,320	4,320	-
<b>40 Public Works</b>	-		-					-
089 PW Equipment Reserves	-		-					-
01 Equipment Reserves	65,500	65,500	65,500	64,700	64,700	64,700	65,000	300
232 Street Reconstruction	-		-					-
01 Street Reconstruction	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
<b>50 Recreation</b>	-		-					-
243-Rec Center Improvement	-		-					-
01-Rec Center Imp	9,282	5,000	5,000	4,000	4,000	4,000	4,000	-
297 Community Pool	-		-					-
01-Community Pool	1,420	2,000	2,000	29,000	29,000	29,000	29,000	-

<u>Department</u>	<b>3 Year Average Expenditures (11-13)</b>	<b>Budget 2013 Revised</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>51 Parks Department</b>	-		-					-
234 Parks Improvements	-		-					-
01 Parks Improvements	11,000	11,000	11,000	11,000	11,000	11,000	11,000	-
235 Parks Vehicle Reserve	-		-					-
01 Parks Vehicle Reserve	6,250	7,500	7,500	6,000	6,000	6,000	6,000	-
236 Lawn Mower Reserve	-		-					-
01 Lawn Mower Reserve	1,800	1,800	1,800	1,500	1,500	1,500	1,500	-
237 Civic Beautification	-		-					-
01 Civic Beautification	4,000	3,000	3,000	3,000	3,000	3,000	3,000	-
<b>52 Snowmobile Trail Maintenance</b>	-		-					-
238 Trail Groomer Reserve	-		-					-
01 Trail Groomer Reserve	10,000	10,000	10,000		-			-
<b>Debt Reduction</b>	-		-					-
404 BioMass Boilers for City Bldgs	-		-					-
01 BioMass Boiler Debt	44,205	44,205	44,205	88,500	88,500	88,500	91,214	2,714
<b>Totals</b>	520,273	431,298	431,298	573,153	573,153	573,153	607,294	34,141

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

<b>General Fund</b>	<b>2010 - 2012 Average Receipts</b>	<b>Budgeted 2013 Revenues</b>	<b>2013 Year End Revenues</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Budget</b>	<b>Difference 2014 to 2015</b>
<b>10 General Government</b>	3,659,587	5,929,287	5,865,237	6,044,283	6,065,541	6,237,880	6,106,175	61,892
<b>11 Community Development</b>	-							-
<b>17 Health &amp; Sanitation</b>	255,013	134,639	134,639	-	-	-	-	-
<b>18 Municipal Buildings</b>	8,092	8,000	4,000	4,000	3,667	4,000	4,000	-
<b>20 General Assistance</b>	33,005	41,300	33,686	28,800	18,722	20,342	24,800	(4,000)
<b>22 Tax Assessment</b>	261,924	190,100	291,638	302,870	130,917	303,915	302,870	-
<b>23 Code Enforcement</b>	87,732	28,340	21,558	23,640	29,210	29,293	24,280	640
<b>25 Library</b>	3,265	4,500	5,862	5,400	4,876	5,319	8,400	3,000
<b>31 Fire/Ambulance</b>	1,927,774	2,079,175	1,914,645	2,077,491	1,857,285	2,013,394	2,127,714	50,222
<b>35 Police Department</b>	50,369	45,000	54,379	18,275	55,243	69,072	34,900	16,625
<b>39 Emergency Management</b>	3,222	800	800	9,800	14,645	16,874	12,600	2,800
<b>40 Public Works</b>	184,915	204,641	307,041	220,918	58,525	201,584	191,400	(29,518)
<b>50 Recreation</b>	12,215	24,800	27,888	26,700	22,859	24,937	26,000	(700)
<b>51 Parks</b>	6,828	6,700	3,184	5,000	2,782	2,000	3,000	(2,000)
<b>60 Airport</b>	138	138	138	138	138	138	-	(138)
<b>61 Trailer Park</b>	22,800	22,800	22,800	14,698	19,110	20,847	15,616	918
<b>70 Ins. &amp; Retirement</b>	25,156	6,000	6,938	6,000	6,214	6,214	6,000	-
<b>75 Contributions</b>	-	-	-	-	-	-	-	-
<b>Totals</b>	6,427,979	8,726,220	8,694,432	8,788,013	8,289,734	8,955,810	8,887,755	99,742

### 2015 Revenue Breakdown





General Government Revenues								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>10 General Government</b>								
01 - TAX LIEN COSTS COLLECTED	12,629	12,000	14,205	15,800	13,525	14,754	15,000	(800)
02 - DELINQ. TAX INTEREST	48,018	40,000	52,364	40,000	45,655	49,805	40,000	-
03 - SUPPLEMENTAL TAX	28,352	1,500	5,482	1,500	3,009	3,007	3,000	1,500
04 - PYMTS IN LIEU OF TAX	56,441	56,000	53,763	53,500	50,533	55,126	60,000	6,500
05 - CITY OWNED PROPERTY	74,088	40,000	114,325	53,000	83,663	83,663	60,000	7,000
06 - EXCISE TAX	1,207,981	1,170,000	1,251,942	1,175,000	1,216,732	1,327,344	1,250,000	75,000
07 - BOAT EXCISE TAX	4,118	4,100	4,224	4,200	4,051	4,051	4,100	(100)
08 - BOAT REG FEE (LOCAL)	590	550	611	600	571	571	600	-
09 - SNOWMOBILE REGISTRATION LOCAL	556	500	520	500	354	386	500	-
10 - ATV REGISTRATION LOCAL FEE	808	800	839	800	819	772	800	-
11 - Aircraft Excise	1,360		1,360	1,000	1,360	1,291	1,200	200
12 - Travel Reimbursement	420		420	-	1,574	1,718	1,800	1,800
15 - MISC. LICENSES	832	850	970	800	1,605	1,395	1,000	200
16 - VEHICLE REGISTRATION LOCAL FEE	17,869	18,000	17,800	16,000	15,779	17,213	16,000	-
17 - FAME PLYMOUTH DISTRIBUTION	1,004			-		-		-
18 - STATE REVENUE SHARING	845,514	709,999	742,561	538,437	497,774	543,027	538,437	-
19 - CONNOR EXCISE FEE	2,846	2,800	2,727	2,800	2,482	2,708	2,800	-
21 - BIRTH RECORDS	11,019	11,400	10,199	11,000	8,946	9,759	10,750	(250)
22 - DEATH RECORDS	8,144	7,500	7,916	7,800	6,304	6,877	7,800	-
23 - MARRIAGE RECORDS	3,811	3,700	3,417	3,700	3,305	3,605	3,600	(100)
25 - DOG LICENSES	6,337	6,500	5,072	6,000	3,817	4,164	5,000	(1,000)
26 - FISHING LICENSES	698	700	712	700	502	502	600	(100)
28 - CABLE TV FRANCHISE	59,405	65,000	57,045	65,000	55,015	55,015	65,000	-
29 - MISC. INTEREST	4,611	4,000	5,743	5,000	3,391	3,699	5,500	500
30 - MISC. INCOME	3,150	1,500	5,414	2,500	7,958	8,681	3,200	700
32 - PROPERTY TAXES	3,467,058	3,717,319	3,450,006	3,944,380	3,944,380	3,944,380	3,944,380	0
34 - PROPERTY TAX OVERLAY	29,993	49,889	49,891	89,014	89,014	89,014		(89,014)
41 - CDC REVOLVING LOAN INTEREST	184	200	-					-
42 - CDC LOAN IRP INTEREST PAYMENT	2,105	2,200	2,000	1,892	-	1,892	1,783	(109)
47 - HUNTING LICENSES	1,087	1,100	1,019	1,000	862	1,100	1,000	-
51 - Contracted Fees Elections	897	1,180	2,690	2,360	2,562	2,360	1,325	(1,035)
52 - Investment Interest							61,000	61,000
<b>Totals</b>	<b>5,901,923</b>	<b>5,929,287</b>	<b>5,865,237</b>	<b>6,044,283</b>	<b>6,065,541</b>	<b>6,237,880</b>	<b>6,106,175</b>	<b>61,892</b>

<b>Health &amp; Sanitation Revenues</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>17 Health &amp; Sanitation</b>								
01 - Tri-Community Dividens	44,880	134,639	134,639	-	-	-	-	-
<b>Totals</b>	44,880	134,639	134,639	-	-	-	-	-

<b>Municipal Building Revenues</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>18 Municipal Buildings</b>								
01 EOC Rentals	8,092	8,000	4,000	4,000	3,667	4,000	4,000	-
<b>Totals</b>	8,092	8,000	4,000	4,000	3,667	4,000	4,000	-

<b>General Assistance Revenues</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>20 General Assistance</b>								
01 - Connor Administration Fees	4,800	4,800	6,045	4,800	4,475	4,800	4,800	-
02-State Reimbursement	29,805	36,500	27,641	24,000	14,247	15,542	20,000	(4,000)
<b>Totals</b>	34,605	41,300	33,686	28,800	18,722	20,342	24,800	(4,000)

<b>Tax Assessment Revenues</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>22 Tax Assessment</b>								
01 - TREE GROWTH REIMBURSE	608	600	1,239	600	-	600	600	-
02 - VETERANS EXEMPTION REI	9,992	10,000	10,081	10,000	2,249	11,000	10,000	-
04 - HOMESTEAD EXEMPTION R	223,244	158,000	225,631	240,217	124,872	240,217	240,217	-
05 - BETE REIMBURSEMENT	28,079	20,000	52,863	50,953	2,650	50,953	50,953	-
06 - Printing Fees		1,500	1,824	1,100	1,145	1,145	1,100	-
<b>Totals</b>	261,924	190,100	291,638	302,870	130,917	303,915	302,870	-

<b>Code Enforcement Revenues</b>								
<u>General Fund</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>23 Code Enforcement</b>								
01 - ELECTRICAL PERMITS	3,733	3,000	3,240	3,000	920	920	-	(3,000)
02 - BUILDING PERMITS LOCAL FEE	20,034	20,000	12,570	16,000	18,366	18,366	17,400	1,400
03 - PLUMBING PERMITS LOCAL FEE	4,059	3,500	4,453	3,500	3,813	3,605	3,500	-
07 - SITE DESIGN REVIEW APP FEES	580	1,000	370	500	650	560	500	-
10 - DEMO PERMIT FEES	250	200	350	300	150	150	150	(150)
11 - SIGN PERMITS	67	50	70	50	270	150	100	50
12 - SUBDIVISION REVIEW	133	90	220	90	90	90	90	-
13 - MISCELLANEOUS INCOME	25		25		4,082	4,082	-	-
14 - Heating Permits	357	500	220	200	420	420	300	100
15 - LDA Inspection Service	520		40		450	450	200	200
16 - Woodland Services						500	2,040	2,040
<b>Totals</b>	29,757	28,340	21,558	23,640	29,210	29,293	24,280	640

<b>Caribou Public Library Revenues</b>								
<u>Department</u>	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>25 Library</b>								
01 Miscellaneous Income	1,603	1,700	3,429	3,000	2,908	3,173	3,000	-
02 Non-Resident Fees	2,548	2,800	2,495	2,400	1,968	2,147	2,400	-
03 Passport Services							3,000	3,000
<b>Totals</b>	4,151	4,500	5,924	5,400	4,876	5,319	8,400	3,000

Fire/Ambulance Revenues								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budgeted	Difference 2014 to 2015
<b>31 Ambulance</b>								
01 - MAINECARE	336,923	255,133	350,772	226,739	358,186	390,748	315,235	88,496
02 - MEDICARE	531,712	817,322	500,815	1,153,244	692,259	755,191	966,605	(186,639)
03 - PRIVATE INSURANCE	306,629	220,045	302,045	223,596	367,282	400,671	404,396	180,800
04 - SELF PAY	131,989	63,541	122,965	60,059	141,812	154,704	74,337	14,278
05 - MAINECARE AIR AMBULANCE	42,475	29,159	31,810	74,792	37,800	41,237	31,200	(43,592)
06 - MEDICARE AIR AMBULANCE	200,847	156,765	204,636	194,338	221,308	241,427	254,530	60,192
07 - PRIVATE INS AIR AMBULANCE	93,805	215,357	96,461	113,143	85,132	92,871	184,034	70,891
08 - SELF PAY AIR AMBULANCE	39,553	33,385	19,304	32,823	54,076	58,992	24,336	(8,487)
09 - CARIBOU PER CAPITA FEE	87,654	-					-	-
10 - WOODLAND PER CAPITA FEE	13,705	13,343	13,343	13,343	13,343	13,343	13,646	303
11 - NEW SWEDEN PER CAPITA FEE	6,538	6,622	6,622	6,622	6,622	6,622	6,773	151
12 - WESTMANLAND PER CAPITA FEE	698	682	682	682	682	682	698	16
13 - STOCKHOLM PER CAPITA FEE	2,783	2,783	2,783	2,783	2,783	2,783	2,846	63
14 - CONNOR PER CAPITA FEE	4,797	5,027	5,027	5,027	5,027	5,027	5,141	114
15 - PERHAM PER CAPITA FEE	4,318	4,246	4,246	4,246	4,246	5,661	4,343	97
16 - MADAWASKA LAKE PER CAPITA	1,192	1,210	1,210	1,210	1,210	1,211	1,238	28
18 - LORING DEV PER CAPITA FEE	8,008	-	2,966	-			-	-
19 - MISC. INTEREST	94	60	46	60	56	61	61	1
21 - RECOVERY OF BAD DEBT	8,370	10,000	4,001	10,000	8,591	9,372	10,812	812
24 - VA Air	48,070		37,510		56,031	61,124		-
25 - VA Land Contract	50,146	54,642	24,100	30,010	44,675	48,736	43,780	13,770
26 - Amb Billing Houlton	30,383	30,000	29,987	31,920	27,341	29,827	35,127	3,207
27 - Amb Billing Calais	18,607	17,000	19,057	19,152	23,427	25,557	26,792	7,640
29 - Insurance Reports	75	100	72	100	109	119	100	-
30 - Amb Billing Van Buren	9,244	10,000	9,244	16,834	10,125	11,045	16,357	(477)
31 - Amb Billing Island Falls				2,500	3,520	3,840	1,760	(740)
32 - MaineCare Contractual Allowance				(188,881)	(191,388)	(208,787)	(194,290)	(5,409)
33 - MediCare Contractual Allowance				(76,119)	(233,798)	(255,052)	(224,513)	(148,394)
34 - Other Contractual Allowance					(8,394)	(9,157)	(9,157)	(9,157)
35 - Dis Contract - Self Pay					(2,327)	(2,539)	(2,539)	(2,539)
36 - Contractual Allow - Other				(10,000)	(870)	(950)	(950)	9,050
37 - Contractual Allow - VA					(3,405)	(3,715)		-
01 - FIRE PROTECTION CONNOR	23,841	25,986	24,244	25,749	26,054	26,054	26,836	1,087
02 - FIRE PROTECTION NEW SWEDEN	27,698	32,097	32,098	31,435	31,807	31,807	32,763	1,328
03 - FIRE PROTECTION WESTMANLAND	5,652	9,602	9,602	10,086	10,205	11,205	10,512	426
04 - FIRE PROTECTION WOODLAND	53,022	57,873	57,873	56,999	57,674	57,674	59,405	2,406
05 - T16 R4	1,137	1,125	1,126					-
06 - Insurance Reports	57	70						-
07 Insurance Recovery		6,000						-
08 - Fire Permits				5,000	6,085	6,000	5,500	500
<b>Totals</b>	<b>2,090,020</b>	<b>2,079,175</b>	<b>1,914,645</b>	<b>2,077,491</b>	<b>1,857,285</b>	<b>2,013,394</b>	<b>2,127,714</b>	<b>50,222</b>

Police Department Revenues								
Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>35 Police Department</b>								
01 - MISC. FEES INSURANCE	1,424	1,300	1,579	1,300	1,057	1,153	1,500	200
02 - POLICE DISPATCHING	2,613	2,000	1,250	2,000	3,500	3,500	2,000	-
03 - FINGERPRINTING FEES	94	75	69	75	98	811	100	25
04 - CONCEALED WEAPON PI	817	800	1,085	800	790	11,511	800	-
05 - COPS GRANT REIMBURS	44,380	30,000	30,786	-		612		-
06 - Prisoner Boarding Reimburs	9,532	9,000	11,946	9,000	9,986	10,894	9,000	-
07 - Dog Violation	491	1,000	491	500	561	612	500	-
08 - Prisoner Meals	2,265	500	2,265	1,000	3,630	3,960	2,500	1,500
09 - Court Reimbursement	3,419		3,419	2,500	2,535	2,765	2,500	-
10 - Lamination Fees	614		614	500	305	333	400	(100)
11 - Misc Fees	875	325	875	500	703	767		(500)
12 - False Alarm Fees	-		-		400	436	500	500
13 - Fines	-	500	-	100	440	480	100	-
14 - Salary Reimbursement					31,237	31,237	15,000	15,000
<b>Totals</b>	<b>66,525</b>	<b>45,000</b>	<b>54,379</b>	<b>18,275</b>	<b>55,243</b>	<b>69,072</b>	<b>34,900</b>	<b>16,625</b>

Caribou Emergency Management Revenues								
Department	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<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	200	200	200	200	200	200	200	-
05 - State EOC Reimbursment	6,211			9,000	11,895	14,274	10,000	1,000
06 - Tower Rent					1,950	1,800	1,800	1,800
<b>Totals</b>	<b>7,011</b>	<b>800</b>	<b>800</b>	<b>9,800</b>	<b>14,645</b>	<b>16,874</b>	<b>12,600</b>	<b>2,800</b>

2011 Was First Year

<b>Public Works Revenues</b>								
<b>Department</b>	<b>Average Revenues 2011 to 2013</b>	<b>2013 Budgeted Revenues</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Budget</b>	<b>Difference 2014 to 2015</b>
<b>40 Public Works</b>								
01 - DOT ROAD FUNDS ST. OF ME	179,120	155,016	230,874	155,168	-	135,000	135,000	(20,168)
03 - Salary Reimbursement	14,503	11,725	1,067		94	94		-
04 - Equipment Rental	16,342	11,725	6,133		711	711		-
05 - FEMA Reimbursement	2,655		2,580					-
07 - Connor Contract	52,787	26,175	52,787	53,000	44,940	53,000	53,000	-
08 - Presque Isle Contract	13,600		13,600	12,750	9,350	9,350		(12,750)
09 - School Dept Snow Plowing					3,429	3,429	3,400	3,400
<b>Totals</b>	<b>279,008</b>	<b>204,641</b>	<b>307,041</b>	<b>220,918</b>	<b>58,525</b>	<b>201,584</b>	<b>191,400</b>	<b>(29,518)</b>

<b>Recreation Department Revenues</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>50 Recreation</b>	-							
01 Rental Income	10,714	10,000	9,401	8,000	7,906	8,624	9,000	1,000
02 Program Fees	4,693	800	12,388	14,000	13,195	14,394	14,000	-
03 Special Events	2,790		2,790	4,700	1,759	1,918	3,000	(1,700)
04 Swimming Pool Fees	3,309	5,000	3,309					-
05 Rec Program Fees	-	9,000	-	-				-
<b>Totals</b>	21,506	24,800	27,888	26,700	22,859	24,937	26,000	(700)

<b>Parks Revenue</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>51 Parks</b>								
01 Miscellaneous Income	2,750	4,000	900	3,000	900		1,000	(2,000)
02 Rental Income	2,864	2,700	2,284	2,000	1,882	2,000	2,000	-
								-
<b>Totals</b>	5,613	6,700	3,184	5,000	2,782	2,000	3,000	(2,000)

2011 History Only

<b>Airport Revenue</b>								
<u>General Fund</u>	Average Revenues 2011 to 2013	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>60 Airport</b>								
01 - AIRPORT RENT	138	138	138	138	138	138	138	-
								-
<b>Totals</b>	138	138	138	138	138	138	138	0

<b>Trailer Park Revenue</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>61 Trailer Park</b>								
01 - Lot Rent Receipts	22,108	22,800	20,725	14,698	19,110	20,847	15,616	918
02 - Year End Close			2,075					-
<b>Totals</b>	22,108	22,800	22,800	14,698	19,110	20,847	15,616	918

<b>Insurance &amp; Retirement Revenues</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>70 Ins. &amp; Retirement</b>								
01 - MMA WORKERS COMP REFUND	6,923	6,000	6,938	6,000	6,214	6,214	6,000	-
02 - MMA UNEMPLOYMENT COMP REF	19,424							-
03 - RETIREMENT RESRV. TRANS.								-
04 - HRA Credit	18,207							-
								-
<b>Totals</b>	44,555	6,000	6,938	6,000	6,214	6,214	6,000	-



**ENTEPRRISE FUNDS SUMMARY**

<b>ECONOMIC DEVLEOPMENT (TIF) FUNDS - Expenses</b>								
<u>Department</u>	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
Economic Development (expense)	99,756	58,197	59,458	237,545	131,819	258,197	674,478	436,934
<b>Totals</b>	99,756	58,197	59,458	237,545	131,819	258,197	674,478	436,934

<b>ECONOMIC DEVLEOPMENT (TIF) FUNDS - Revenues</b>								
<u>Department</u>	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
Economic Development (revenue)	116,580	333,024	333,024	331,862	-	331,862	331,862	-
<b>Totals</b>	116,580	333,024	333,024	331,862	-	331,862	331,862	-

<b>HOUSING - Expenses</b>								
<u>Department</u>	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
24 Housing	54,115	70,148	52,481	74,082	65,892	73,442	63,703	(10,379)
96 Section 8 FSS	28,236	36,436	36,435	37,942	37,434	62,041	53,986	16,044
<b>Totals</b>	82,452	106,584	88,916	112,024	103,327	135,483	117,689	5,665

<b>HOUSING - Revenues</b>								
<u>Department</u>	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
24 Housing	78,601	70,000	70,681	69,996	64,166	73,442	63,703	(6,293)
96 FSS	44,403	36,004	48,731	47,904	43,922	47,915	53,986	6,082
<b>Totals</b>	124,908	106,004	119,411	117,900	108,088	121,357	117,689	(211)

<b>SNOWMOBILE TRAILS - Expenses</b>								
<u>Department</u>	<b>2011 - 2013 Average Expenditures</b>	<b>2013 Approved Budget</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Approved Budget</b>	<b>Difference 2014 to 2015</b>
<b>52 Snowmobile Trail Maintenance</b>	57,799	44,500	44,500	39,133	43,447	53,303	43,963	4,830
<b>Totals</b>	57,799	44,500	44,500	39,133	43,447	53,303	43,963	4,830

<b>SNOWMOBILE TRAILS - Revenues</b>								
<u>Department</u>	<b>2011 - 2013 Average Receipts</b>	<b>Budgeted 2013 Revenues</b>	<b>2013 Year End</b>	<b>2014 Approved</b>	<b>2014 YTD</b>	<b>2014 Anticipated Year End</b>	<b>2015 Budget</b>	<b>Difference 2014 to 2015</b>
<b>52 Snowmobile Trail Maintenance</b>	54,383	44,500	44,500	39,133	45,983	53,303	43,963	4,830

<b>Enterprise Fund - Economic Development</b>								
<u>Department</u>	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>Economic Development</b>								
01 Regular Pay Mgr	-			41,016	37,953	41,116	79,013	37,997
003 Office Supplies	-		-					-
01 Postage	1,081			500	-			(500)
02 Advertising					5,794	6,320	9,000	9,000
005 General Govt. Legal Fees								-
05 Legal Fees							1,000	1,000
008 Hosted Maintenance								-
02 Hosted Services					300	327	450	450
009 Professional Dues	-		-					-
01 Subscriptions	311			500	4,075	4,075	4,000	3,500
010 Travel Expenses	-							-
01 Mileage	1,037			500	449	489	800	300
02 Meals & Lodging	-				535	600	2,000	2,000
04 Conference Fees	354			1,000	190	300	2,000	1,000
018 Health Insurance	-		-					-
01 Health Insurance	10,501			3,559	4,614	5,034	26,238	22,679
019 Miscellaneous Expenses	-		-					-
01 Misc Expenses	1,072			400	496	541		(400)
031 Building Maintenance								-
01 Building Maintenance					585	585		-
038 Social Security								-
01 Social Security							6,044	6,044
040 City & State Retirement								-
01 City & State Retirement							3,331	3,331
XX Slum/Blight Removal								-
01 Slum/Blight Removal							250,000	250,000
238 Trail Groomer Reserve								-
01 Trail Groomer Reserve				10,000		10,000	10,000	-
280 Revolving Loan Fund	-							-
01 Revolving Loan Fund	-			50,000		50,000	50,000	-
281 Contracted Services								-
01 Buxton Contract	-			50,000		50,000	50,000	-
03 NMDC	13,439	13,500	13,481	13,500	13,768	13,768	13,979	479
385 - Downtown Infrastructure								-
01 Downtown Infrastructure					11,011	11,011	125,000	125,000
392 Ads & Marketing								-
01 Ads & Marketing					2,112	3,300		-

<b>Enterprise Fund - Economic Development</b>								
<u>Department</u>	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
394 Community Projects	-							-
08 Winter Carnival	-		-	1,000		1,100	1,000	-
14 Thursday's On Sweden	-			3,000	6,726	6,726	7,000	4,000
15 Heritage Days	-			7,000	(2,000)	7,000	7,000	-
392 Ads & Marketing	-		-					-
01 Ads & Marketing	4,505			5,000				(5,000)
<b>Sub Total</b>	-	13,500	13,481	186,975	86,608	212,294	647,855	460,881
<b>Chamber</b>								-
281 Contracted Services				38,000	38,000	38,000	15,000	(23,000)
01 Payment to Chamber								-
001 Salaries								-
01 Regular Pay	26,182	32,530	32,463					-
003 Office Supplies			-					-
01 Postage	1,081	1,200	314					-
03 Copier Rental	1,423	2,220	2,035					-
05 Printer Ink	1,227	1,500	1,185					-
07 Paper	304	400	38					-
08 Office Supplies	1,487	1,500	409					-
008 Computer Maintenance			-					-
01 Computer Maintenance	150	150	-					-
009 Professional Dues			-					-
01 Subscriptions	311	155	264					-
010 Travel Expenses			-					-
01 Mileage	1,037	500	207					-
02 Meals & Lodging	-		-					-
04 Conference Fees	354	250	-					-
015 Telephone			-					-
04 Telephone	1,150	1,000	1,235	1,370	573	625	700	(670)
017 Communications			-					-
01 Website	393		-					-
03 Internet	931		-		590	644	630	630
018 Health Insurance			-					-
01 Health Insurance	10,501	2,592	2,720					-
019 Miscellaneous Expenses	-		-					-
01 Misc Expenses	1,072		551	400				(400)
026 Heating Fuel	-		-					-
03 Heating Fuel			-	4,000	3,845	4,195	5,000	1,000
027 Electricity			-					-
11 Electricity			-		1,042	1,137	1,200	1,200

<b>Enterprise Fund - Economic Development</b>								
<u>Department</u>	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
028 Water			-					-
01 Water			-	1,200	1,011	1,103	800	(400)
029 Sewer			-					-
01 Sewer			-	200	150	200	200	-
030 Building Supplies			-					-
01 Building Supplies			-	500				(500)
031 Building Maintenance			-					-
01 Building Maintenance			-	3,000				(3,000)
032 Property Insurance			-					-
01 Property Insurance			-	900			3,093	2,193
068 Janitorial Services			-					-
01 Property Maintenance	711	1,000	715	1,000				(1,000)
390 Contracted Expenses			-					-
01 Storage	-	1,000	720					-
392 Ads & Marketing			-					-
01 Ads & Marketing	4,505	5,000	5,256					-
393 UPS Shipping			-					-
01 UPS Shipping	1,298	-	-					-
394 Community Projects			-					-
01 Project Expense	-		325					-
02 Arts & Crafts	1,857	1,200	2,463					-
03 Annual Dinner	2,634	4,000	190					-
04 Caribou Cares	6,871		-					-
05 City Wide Yard Sale	832	1,500	748					-
06 Santa	1,785		-					-
07 Farmers	1,830		-					-
08 Winter Carnival	35		-					-
09 Community Projects OT	1,660	-	6,350					-
10 Golf Tournament	-	-	-					-
11 Lets Move	-	-	-					-
12 Membership Meeting	-	500	111					-
13 2013 HOG Rally	-		1,000					-
398 Storage Rent			-					-
01 Storage Rent			160					-
<b>Sub Total</b>	<b>71,621</b>	<b>58,197</b>	<b>59,458</b>	<b>50,570</b>	<b>45,211</b>	<b>45,903</b>	<b>26,623</b>	<b>(23,947)</b>
<b>Total Expense Budget</b>	<b>71,621</b>	<b>71,697</b>	<b>72,939</b>	<b>237,545</b>	<b>131,819</b>	<b>258,197</b>	<b>674,478</b>	<b>436,934</b>

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

<b>Enterprise Fund - Economic Development</b>								
<u>Department</u>	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015

<b>Economic Development (TIF FUND) Revenues</b>								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>Downtown TIF Funds</b>	333,024	333,024	333,024	331,862		331,862	331,862	-
<b>Totals</b>	333,024	333,024	333,024	331,862	-	331,862	331,862	0

Enterprise Fund - Housing								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>24 Housing</b>								
001 Salaries	-							
01 Regular Pay	47,217	47,216	47,217	48,918	45,155	48,917	48,918	-
03-FSS Grant	24,942		-					-
003 Office Supplies	-		-					-
01 Postage	531		-					-
05 Printer Ink	348		-					-
010 Travel Expenses	-		-					-
02 Meals & Lodging	184		-					-
05 Travel Expenses	518		-					-
015 Telephone	-		-					-
04 Telephone	367		367	300	465	508	500	200
017 Communications	-		-					-
03 Communications	(81)		(81)		(51)			-
018 Health Insurance	-		-					-
01 Health Insurance Housing	17,667	17,667		19,120	16,569	18,076	8,000	(11,120)
02 Health Ins. Stipend FSS	2,137		-					-
034-Workers Comp	-		-					-
01-Workers Comp Housing	89		89	67	248	331	331	264
01-Workers Comp FSS	61		-					-
035-Unemployment	-		-					-
01-Unemployment Housing	149		149	223	350	467	500	277
01-Unemployment FSS	98		-					-
038-Social Security	-		-					-
01-Social Security Housing	3,612	3,612	3,612	3,742	1,871	3,742	3,742	-
01-Social Security FSS	1,866		-					-
040 City & State Retirement	-		-					-
01-Retirement Housing	1,653	1,653	1,653	1,712	1,284	1,401	1,712	-
285 Year End Closing FSS	15,764		-					-
01-Year End Closing FSS	7,620		(524)					-
<b>Totals</b>	<b>58,558</b>	<b>70,148</b>	<b>52,481</b>	<b>74,082</b>	<b>65,892</b>	<b>73,442</b>	<b>63,703</b>	<b>(10,379)</b>

Housing Revenues								
<u>Department</u>	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>24 Housing</b>								
01 - SECTION 8 ADMINISTRATION	82,152	70,000	70,000	69,996	64,166	73,442	63,703	(6,293)
02 - Transfer from Housing Reserve								-
<b>Totals</b>	<b>82,152</b>	<b>70,000</b>	<b>70,000</b>	<b>69,996</b>	<b>64,166</b>	<b>73,442</b>	<b>63,703</b>	<b>(6,293)</b>

Enterprise Fund - FSS								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>96 Section 8 FSS</b>								
001-Salaries								
01-Regular Pay	28,230	29,806	29,602	30,885	28,509	30,885	30,885	-
003-Office Supplies	-	-	-					-
01-Postage	94	100	124	100	70	77		(100)
05-Printer Ink	433	522	604	300	774	944		(300)
08-Office Supplies	843		1,439		91			-
12-Software					865	865		-
010-Travel Expense	-	-	-					-
01-Mileage	588	-	588	550	149	149		(550)
02-Meal & Lodging	514	245	845	350	743	743		(350)
04-Conference Fee	-	-	-					-
05-Travel Expense	404	691	289	500	2,193	1,115		(500)
018-Health Insurance	-	-	-					-
01-Health Insurance	2,441	2,591	2,699	2,591	2,494	25,111	19,120	16,529
034-Workers Comp	-	-	-					-
01-Workers Comp	69	56	58	70	15	16	70	-
035-Unemployment	-	-	-					-
01-Unemployment	119	144	149	233	350	382	467	234
038-Social Security	-	-	-					-
01-Social Security	2,330	2,280	2,364	2,363	1,181	1,755	2,363	-
040 City & State Retirement								-
01-Retirement Housing							1,081	1,081
285 Year End Closing FSS	-		-					-
01-Year End Closing FSS	9,240		(2,325)					-
288 FSS Reimbursement	-		-					-
01-FSS Reimbursement	(48,274)		-					-
<b>Totals</b>	<b>(2,967)</b>	<b>36,436</b>	<b>36,435</b>	<b>37,942</b>	<b>37,434</b>	<b>62,041</b>	<b>53,986</b>	<b>16,044</b>

FSS Revenues								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>96 FSS</b>								
01-FSS Reimbursement	44,403	36,004	48,731	47,904	43,922	47,915	48,000	96
02 - From/To Reserve			(12,727)				5,986	5,986
<b>Totals</b>	<b>44,403</b>	<b>36,004</b>	<b>36,004</b>	<b>47,904</b>	<b>43,922</b>	<b>47,915</b>	<b>53,986</b>	<b>6,082</b>



Enterprise Fund - Snowmobile Trail Maintenance								
Department	3 Year Average Revenues (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Approved Budget	Difference 2014 to 2015
<b>52 Snowmobile Trail Maintenance</b>								
001 Salaries								
01 Regular Pay	9,611	12,000	8,118	10,000	10,198	11,047.74	12,000	2,000
02 Overtime	3,456	3,000	635	550	741	802.39	850	300
015 Telephone	-	-	-	-	-	-	-	-
01 Cell Phone	423	400	406	400	375	450	400	-
019 Miscellaneous Expense	-	-	-	-	-	-	-	-
01 Misc. Expense	4,000	4,000	4,000	4,000	-	4,000	4,000	-
034 Work Comp	-	-	-	-	-	-	-	-
01 Work Comp	472	1,000	138	970	173	207	500	(470)
035 Unemployment	-	-	-	-	-	-	-	-
01 Unemployment	121	200	109	130	319	319	130	-
038 Soc Security	-	-	-	-	-	-	-	-
01 Soc Security	368	200	670	283	837	1,116	283	-
051 Equipment Maintenance	-	-	-	-	-	-	-	-
01 Software	192	-	-	-	-	-	-	-
04 Repairs	486	1,700	-	-	468	561	-	-
05 Equipment Maintenance	18,082	6,000	11,256	7,000	6,106	7,327	7,000	-
075 Gas/Oil/Filters	-	-	-	-	-	-	-	-
01 Gas/Oil/Filters	450	500	119	300	89	107	300	-
076 Diesel	-	-	-	-	-	-	-	-
01 Diesel	14,913	12,000	14,822	12,000	23,004	26,000	15,000	3,000
148 Trail Maintenance	-	-	-	-	-	-	-	-
01 Trail Maintenance	3,054	2,000	688	2,000	1,138	1,365	2,000	-
149 Snow Transfer	(8,104)	-	2,041	-	-	-	-	-
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	-
<b>Totals</b>	<b>59,025</b>	<b>44,500</b>	<b>44,500</b>	<b>39,133</b>	<b>43,447</b>	<b>53,303</b>	<b>43,963</b>	<b>4,830</b>

Snowmobile Trail Maintenance Revenue								
Department	3 Year Average Revenues (11-13)	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
<b>52 Snowmobile Trail Maintenance</b>								
01 Miscellaneous Income	4,733	3,000	9,650	3,000	4,036	4,843	4,000	1,000
02 State Grant Revenue	48,675	38,500	38,500	33,133	41,947	45,460	36,963	3,830
03 Snow Sled Reg (State)	2,191	3,000	-	3,000	-	3,000	3,000	-
04 Year End Close	-	-	(3,650)	-	-	-	-	-
<b>Totals</b>	<b>60,108</b>	<b>44,500</b>	<b>44,500</b>	<b>39,133</b>	<b>45,983</b>	<b>53,303</b>	<b>43,963</b>	<b>4,830</b>