



OFFICE OF THE CITY MANAGER
CARIBOU, MAINE

To: Mayor, Council Members, City Staff, and Caribou Citizens
From: Austin Bless, City Manager
Date: May 31, 2013
Re: 2013 City of Caribou Budget

Pursuant to City Charter 5.06 (D) attached you will find the complete City Budget.

There are a few things that should be noted from the budget reports.

Revenue Sharing is budgeted at the level based upon projections released in April by the Office of the State Treasurer and factoring in that the City will capture all \$19 million in TIF Value the city is eligible to capture. This projection is subject to change based upon whatever legislative action may be taken and the final valuation of the city. As this number is still subject, Council may want to consider adjusting the number downward.

Other Revenues the city receives is projected to increase this year by \$183,038. This is due to the new budgeting system ensuring all revenues are receipted into the revenue lines and the dividend payment the City received from Tri-Community Landfill.

Total revenues, excluding property taxes, for the City budget in 2013 are \$5,573,578 compared to \$5,184,797 in 2012. This is an increase of \$388,781.

The Expense budget has also been modified and is included with this report. The Council set an initial expense and capital budget of \$9,307,207 in December 2012. In March of this year Council voted to reduce the expense and capital budget by \$243,833. The expense and capital budget as approved by Council stands at \$9,063,374.

Staff is making additional proposed changes to the expense and capital budget to bring it to a total of \$9,014,717. This is an increase \$55,892 from the 2012 budget.

Even though the budget expenses have increased, the revenues have increased at a higher rate. The proposed amount of city taxes for 2013 is \$3,440,813 compared to \$3,774,026 in 2012. This is a decrease of \$347,393.

The current budget only has an overlay of \$43,213. The council should consider having a larger overlay to help ease the cash flow burdens the city has experienced during the months leading up to tax commitment for the past few years. Just as making sure our Capital Equipment fund is fully funded ensuring we have a healthy fund balance is just as important.

The County budget has been set and their portion of the city tax bill has gone up by \$31,829. The School budget has not yet been set by the voters, so that number could change.

It is still too early to set a Mill Rate as all of the property valuations are not yet known.

Summary Sheet of Historical Revenue (Totaled by Department)

Department	2009 - 2011 Average Receipts	2012 Budgeted Revenues	2012 Year End Receipts	Proposed 2013 Revenues
10 General Government	2,576,880	2,317,244	6,014,368	6,013,688
11 Community Development		46,000	0	
12 Chamber of Commerce	16,716	59,750	41,694	70,124
17 Health & Sanitation	334,122		-	134,639
18 Municipal Buildings	8,185	8,000	8,000	8,000
20 General Assistance	49,008	4,800	4,800	53,800
22 Tax Assessment	281,775	32,000	246,894	190,100
23 Code Enforcement	110,961	109,600	38,885	28,340
24 Housing			80,720	70,000
25 Library	3,550	3,400	2,980	4,500
30 Fire Department	97,343	107,984	99,351	132,753
31 Ambulance	1,805,545	2,060,034	2,035,796	1,946,422
35 Police Department	27,681	74,461	74,612	45,000
39 Emergency Management		10,800	3,222	800
40 Public Works	166,350	209,764	195,290	204,641
50 Recreation	11,930	8,700	12,501	24,800
51 Parks	7,004	5,800	6,651	6,700
52 Snowmobile Trail Maintenance	-	60,400	58,539	44,500
60 Airport	138	130	138	138
61 Trailer Park	22,800	22,800	22,800	22,800
70 Ins. & Retirement	-	25,000	25,156	6,000
75 Contributions		4,332	-	-
96 FSS				36,004
Totals	\$ 5,519,988	\$ 5,170,999	\$ 8,972,399	\$ 9,043,749

General Government Revenues

Historical Revenue Report with Estimated Current Year End

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
10 General Government						
01 - TAX LIEN COSTS COLLECTED	12,284	12,000	12,647	12,000	11,035.29	12,000
02 - DELINQ. TAX INTEREST	57,604	57,000	50,516	50,500	41,174.61	40,000
03 - SUPPLEMENTAL TAX	3,836	1,500	470	1,000	79,102.98	1,500
04 - PYMTS IN LIEU OF TAX	51,811	44,000	56,538	44,000	59,023.02	56,000
05 - CITY OWNED PROPERTY	51,711	43,000	39,712	40,000	68,226.50	40,000
06 - EXCISE TAX	1,159,106	1,150,000	1,176,314	1,176,000	1,195,685.43	1,170,000
07 - BOAT EXCISE TAX	4,143	4,000	3,883	4,000	4,247.20	4,100
08 - BOAT REG FEE (LOCAL)	621	700	560	550	598.00	550
09 - SNOWMOBILE REGISTRATION LOCAL	526	400	461	450	688.00	500
10 - ATV REGISTRATION LOCAL FEE	820	800	779	775	807.00	800
15 - MISC. LICENSES	757	750	720	750	805.00	850
16 - VEHICLE REGISTRATION LOCAL FEE	18,211	18,000	18,303	18,000	17,504.00	18,000
17 - FAME PLYMOUTH DISTRIBUTION					1,003.65	
18 - STATE REVENUE SHARING	1,021,730	966,000	933,152	886,019	860,828.62	1,091,762
19 - CONNOR EXCISE FEE	2,675	2,500	2,961	2,900	2,850.00	2,800
21 - BIRTH RECORDS	11,939	12,000	11,228	11,300	11,629.20	11,400
22 - DEATH RECORDS	6,568	5,000	7,522	7,000	8,993.20	7,500
23 - MARRIAGE RECORDS	3,179	2,500	3,845	3,500	4,170.20	3,700
25 - DOG LICENSES	5,089	4,500	6,963	6,500	6,977.00	6,500
26 - FISHING LICENSES	821	800	740	750	642.00	700
28 - CABLE TV FRANCHISE	57,142	57,000	60,530	62,400	60,640.64	65,000
29 - MISC. INTEREST	31,761	18,000	3,127	6,300	4,964.07	4,000
30 - MISC. INCOME	4,782	500	1,203	500	2,831.29	1,500
32 - PROPERTY TAXES	2,966,583				3,552,276.23	3,426,633
34 - PROPERTY TAX OVERLAY	89,479	-	25,794	-	14,295.83	43,213
41 - CDC REVOLVING LOAN INTEREST	535	500	379	300	171.26	200
42 - CDC LOAN PRINCIPAL PAYMENT	2,309	2,200	2,208	2,200	2,105.22	2,200
47 - HUNTING LICENSES	1,249	1,200	1,150	1,150	1,092.75	1,100
48 - FEMA STORM REIMBURSEMENT	1,378	10,000	-			-
51 - Contracted Fees Connor Elections	-	1,000	-	2,200	-	1,180
Totals	5,568,190	2,415,850	2,421,707	2,341,044	6,014,368.19	6,013,688

Chamber of Commerce Revenues

Historical Revenue Report with Estimated Current Year End

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
12 Chamber of Commerce						
01 Membership dues	1,745.30	5,000.00	1,745.30	31,250.00	16,112.38	20,000.00
02 UPS Shipping	32.34	1,000.00	32.34	1,000.00	1,097.44	-
03 Community Projects	508.00		508.00		459.41	500.00
04 City Contribution	-				2,637.00	-
05 Arts & Crafts	8,376.75	8,800.00	8,376.75	8,000.00	13,413.50	12,000.00
06 City Wide Yard Sale	-			2,500.00	2,347.00	2,400.00
07 Santa's Arrival	175.00	1,800.00	175.00	200.00	1.00	
08 Farmers Market	1,269.40	500.00	1,269.40	1,300.00	805.41	800.00
09 Caribou Cares About Kids	4,322.00	2,000.00	4,322.00		1,225.89	1,200.00
10 Winter Carnival	-			2,500.00	30.00	
11 Community Projects	287.10		287.10		1,200.00	
12 Annual Dinner	-			5,250.00	2,365.00	2,300.00
13 Golf Tournament	-			2,500.00	-	
14 Let's Move	-			750.00	-	
15 Transfer from Reserve						30,924.00
Expense Budget		19,100.00	16,715.89	55,250.00	41,694.03	70,124.00

2011 History Only

Health & Sanitation Revenues

Historical Revenue Report with Estimated Current Year End						
Department	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
17 Health & Sanitation						
01 - Tri-Community Dividens	334,121.50	510,000.00				134,639.00
Totals	334,121.50	510,000.00	-	-	-	134,639.00

Municipal Building Revenues

Historical Revenue Report with Estimated Current Year End						
Department	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
18 Municipal Buildings						
01 EOC Rentals	8,184.63	7,500.00	8,184.63	8,000.00	7,999.96	8,000.00
Totals	8,184.63	7,500.00	8,184.63	8,000.00	7,999.96	8,000.00

General Assistance Revenues

Historical Revenue Report with Estimated Current Year End						
Department	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
20 General Assistance						
01 - Connor Administration Fees	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
02-State Reimbursement	47,408.30	53,000.00	42,989.20	63,509.00	-	49,000.00
Totals	52,208.30	57,800.00	47,789.20	68,309.00	4,800.00	53,800.00

Tax Assessment Revenues

Historical Revenue Report with Estimated Current Year End

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
22 Tax Assessment						
01 - TREE GROWTH REIMBURSEMENT	664.93	500.00	542.18	800.00	467.25	600.00
02 - VETERANS EXEMPTION REIMB	10,064.67	10,000.00	9,929.00	8,500.00	11,152.00	10,000.00
04 - HOMESTEAD EXEMPTION REIMB	250,522.79	219,164.20	219,164.20		212,574.60	158,000.00
05 - BETE REIMBURSEMENT	20,523.00	9,800.00	36,282.00	22,700.00	22,700.00	20,000.00
06 - Printing Fees						1,500.00
Totals	281,775.38	239,464.20	265,917.38	32,000.00	246,893.85	190,100.00

Code Enforcement Revenues

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
23 Code Enforcement						
01 - ELECTRICAL PERMITS	3,290.67	3,000.00	2,880.00	4,000.00	3,836.60	3,000.00
02 - BUILDING PERMITS LOCAL FEE	17,455.47	12,000.00	22,862.00	19,000.00	28,398.45	20,000.00
03 - PLUMBING PERMITS LOCAL FEE	3,017.42	2,500.00	2,253.35	3,500.00	3,990.00	3,500.00
04 - ORDINANCE FINES	-					
06 - ZONING DOCUMENT FEES	-					
07 - SITE DESIGN REVIEW APP FEES	613.33	300.00	1,110.00	400.00	960.00	1,000.00
08 - ZBA REVIEW FEES	30.00	100.00	90.00			
09 - CERT OF OCCUPANCY	6.67					
10 - DEMO PERMIT FEES	233.33	200.00	325.00	150.00	225.00	200.00
11 - SIGN PERMITS	98.67	100.00	30.00	50.00	50.00	50.00
12 - SUBDIVISION REVIEW	60.00	-	90.00		90.00	90.00
13 - MISCELLANEOUS INCOME	43.33	-	45.00		15.00	
14 - Heating Permits	731.67	-	580.00	500.00	320.00	500.00
15 - LDA Inspection Service					1,000.00	
Totals	25,580.55	18,200.00	30,265.35	27,600.00	38,885.05	28,340.00

Historical Revenue Report with Estimated Current Year End

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
Housing						
01 - SECTION 8 ADMINISTRATION	85,380.61	82,000.00	81,333.30	82,000.00	80,720.09	70,000.00
Totals	85,380.61	82,000.00	81,333.30	82,000.00	80,720.09	70,000.00

FSS**Historical Revenue Report with Estimated Current Year End**

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
FSS						
01-FSS Reimbursement	46,379.65				36,205.47	36,004.00
Totals	46,379.65	-	-	-	36,205.47	36,004.00

Caribou Public Library Revenues**Historical Revenue Report with Estimated Current Year End**

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
25 Library						
01 Miscellaneous Income	730.15	600.00	730.15	600.00	649.71	1,700.00
02 Non-Resident Fees	2,820.00	2,899.00	2,820.00	2,800.00	2,330.00	2,800.00
Totals	3,550.15	3,499.00	3,550.15	3,400.00	2,979.71	4,500.00

2011 History Only

Misc Income increased due to increased fees for various items.

Fire Department Revenues

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
30 Fire Department						
01 - FIRE PROTECTION CONNOR	21,798.01	28,144.00	28,153.72	29,341.00	19,126.22	25,986.00
02 - FIRE PROTECTION NEW SWEDEN	22,911.39	25,172.00	25,180.27	25,291.00	25,817.22	32,097.00
03 - FIRE PROTECTION WESTMANLAND	3,569.94	3,708.00	3,709.67	3,571.00	3,645.36	9,602.00
04 - FIRE PROTECTION WOODLAND	47,974.62	51,642.00	51,659.86	48,522.00	49,531.40	57,873.00
05 - T16 R4	1,075.17	1,126.00	1,125.51	1,159.00	1,159.28	1,125.00
06 - Insurance Reports	42.00	150.00	42.00	100.00	72.00	70.00
07 Insurance Recovery						6,000.00
Totals	97,371.13	109,942.00	109,871.03	107,984.00	99,351.48	132,753.00

Ambulance Revenues

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
31 Ambulance						
01 - MEDICAID	265,742.93	331,695.52	295,568.25	322,040.00	364,428.75	255,133.00
02 - MEDICARE	459,428.70	561,584.28	536,912.80	545,237.00	557,407.50	817,322.00
03 - PRIVATE INSURANCE	254,632.45	239,881.11	303,026.37	232,898.00	314,815.37	220,045.00
04 - SELF PAY	144,671.42	239,165.09	147,326.70	232,203.00	125,675.00	63,541.00
05 - MEDICAID AIR AMBULANCE	49,714.91	108,194.79	35,015.57	88,836.00	60,598.00	29,159.00
06 - MEDICARE AIR AMBULANCE	200,210.78	255,468.93	241,139.00	209,760.00	156,765.50	156,765.00
07 - PRIVATE INS AIR AMBULANCE	66,067.47	88,681.69	70,782.50	72,814.00	114,171.00	215,357.00
08 - SELF PAY AIR AMBULANCE	44,999.30	59,572.09	45,841.50	48,913.00	53,513.50	33,385.00
09 - CARIBOU PER CAPITA FEE	83,812.67	87,276.00	87,276.00	88,032.00	88,031.76	-
10 - WOODLAND PER CAPITA FEE	14,146.92	14,732.00	14,731.50	13,040.00	13,039.74	13,343.00
11 - NEW SWEDEN PER CAPITA FEE	6,261.75	6,521.00	6,520.50	6,472.00	6,471.50	6,622.00
12 - WESTMANLAND PER CAPITA FEE	715.92	746.00	745.50	667.00	666.50	682.00
13 - STOCKHOLM PER CAPITA FEE	2,719.25	2,846.00	2,845.50	2,846.00	2,719.75	2,783.00
14 - CONNOR PER CAPITA FEE	4,275.33	4,452.00	4,452.00	4,913.00	4,912.75	5,027.00
15 - PERHAM PER CAPITA FEE	4,376.17	4,557.00	4,557.00	4,150.00	4,149.50	4,246.00
16 - MADAWASKA LAKE T16R4 PER CAPITA	1,119.25	1,082.00	1,165.50	1,082.00	1,200.47	1,210.00
18 - LORING DEV PER CAPITA FEE	12,120.09	10,406.00	10,405.50	10,653.00	10,653.25	-
19 - MISC. INTEREST	126.56		131.29		104.59	60.00
21 - RECOVERY OF BAD DEBT	10,492.53	15,000.00	8,539.46	15,000.00	12,569.89	10,000.00
23 - CERTIFICATION SEED MONEY	59,028.59					
24 - VA Air	53,964.48		57,079.00	26,541.00	49,619.50	
25 - VA Land Contract	47,390.24		81,245.89	40,737.00	45,093.45	54,642.00
26 - Amb Billing Houlton	22,812.33	26,000.00	29,241.00	29,000.00	31,920.00	30,000.00
27 - Amb Billing Calais	16,377.67	20,000.00	19,608.00	19,600.00	17,157.00	17,000.00
28 - 2011 Ambulance Receivables		68,000.00		44,500.00	-	-
29 - Insurance Reports	40.00	1,000.00	40.00	100.00	112.00	100.00
30 - Amb Billing Van Buren						10,000.00
Totals	1,825,247.69	2,146,861.50	2,004,196.33	2,060,034.00	2,035,796.27	1,946,422.00

Police Department Revenues

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
35 Police Department						
01 - MISC. FEES INSURANCE REPORTS	867.00	200.00	1,320.00	1,300.00	1,372.00	1,300.00
02 - POLICE DISPATCHING	5,868.50	12,327.00	500.00	7,442.00	6,090.38	2,000.00
03 - FINGERPRINTING FEES	87.33	100.00	139.00	100.00	75.00	75.00
04 - CONCEALED WEAPON PERMITS	493.33	400.00	555.00	500.00	810.50	800.00
05 - COPS GRANT REIMBURSEMENT	26,946.60	40,765.00	45,541.86	58,119.00	56,813.78	30,000.00
06 - Prisoner Boarding Reimbursement	7,200.00	3,000.00	7,200.00	7,000.00	9,450.00	9,000.00
07 - False Alarm Fees						1,000.00
08 - Fines						500.00
11 - Misc Fees						325.00
Totals	41,462.76	56,792.00	55,255.86	74,461.00	74,611.66	45,000.00

Caribou Emergency Management Revenues

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
39 Emergency Management						
01 -Fees Woodland	200.00	200.00	200.00	200.00	200.00	200.00
02 - Fees New Sweden	200.00	200.00	200.00	200.00	200.00	200.00
03 - Fees Westmandland	200.00	200.00	200.00	200.00	200.00	200.00
04 - Fees Perham	200.00	200.00	200.00	200.00	200.00	200.00
05 - State EOC Reimbursment	10,000.00	10,000.00	10,000.00	10,000.00	2,421.93	
Totals	10,800.00	10,800.00	10,800.00	10,800.00	3,221.93	800.00

2011 Was First Year

Public Works Revenues						
Historical Revenue Report with Estimated Current Year End						
Department	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
40 Public Works						
01 - DOT ROAD FUNDS ST. OF ME	150,165.99	156,032.00	153,366.47	159,164.00	153,121.50	155,016.00
03 - Salary Reimbursement	21,451.02	20,600.00	21,451.02	20,600.00	20,991.86	11,725.00
04 - Equipment Rental	21,715.79	16,480.00	21,715.79	20,000.00	21,176.94	11,725.00
05 - FEMA Reimbursement	5,384.93	6,461.00	5,384.93		-	
06 - Brush Removal Permit Fees	-			10,000.00	-	
07 - Connor Contract						26,175.00
Totals	198,717.73	199,573.00	201,918.21	209,764.00	195,290.30	204,641.00

Recreation Department Revenues

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	2013 Proposed Revenues
50 Recreation	-					
01 Rental Income	11,204.50	6,000.00	11,204.50	8,000.00	11,536.38	10,000.00
02 Program Fees	725.00	800.00	725.00	700.00	965.00	800.00
03 Rec Program Fees						9,000.00
04 Swimming Pool Fees						5,000.00
Totals	11,929.50	6,800.00	11,929.50	8,700.00	12,501.38	24,800.00

2011 History Only

Parks Revenue

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
51 Parks						
01 Miscellaneous Income	3,950.00	4,000.00	3,950.00	4,000.00	3,398.68	4,000.00
02 Rental Income	3,054.00	1,500.00	3,054.00	1,800.00	3,252.73	2,700.00
Totals	7,004.00	5,500.00	7,004.00	5,800.00	6,651.41	6,700.00

2011 History Only

Snowmobile Trail Maintenance Revenue

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
52 Snowmobile Trail Maintenance						
01 Miscellaneous Income	3,150.00	5,500.00	3,150.00	5,500.00	1,400.00	3,000.00
02 State Grant Revenue	53,900.00	53,900.00	53,900.00	51,900.00	53,624.05	38,500.00
03 Snow Sled Reg (State)	3,058.44	3,000.00	3,058.44	3,000.00	3,515.22	3,000.00
Totals	60,108.44	62,400.00	60,108.44	60,400.00	58,539.27	44,500.00

2011 History Only

Airport Revenue

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
60 Airport						
01 - AIRPORT RENT	138.24	130.00	138.24	130.00	138.24	138.24
Totals	138.24	130.00	138.24	130.00	138.24	138.24

Trailer Park Revenue

Historical Revenue Report with Estimated Current Year End						
<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
61 Trailer Park						
01 - Lot Rent Receipts	22,800.00	22,800.00	22,800.00	22,800.00	22,800.00	22,800.00
	-					
	-					
Totals	22,800.00	22,800.00	22,800.00	22,800.00	22,800.00	22,800.00

2011 History Only

Insurance & Retirement Revenues**Historical Revenue Report with Estimated Current Year End**

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
70 Ins. & Retirement						
01 - MMA WORKERS COMP REFUND	5,766.00	5,000.00	6,883.00	5,000.00	6,949.00	6,000.00
02 - MMA UNEMPLOYMENT COMP REFUND	14,301.71	20,000.00	19,424.41			
03 - RETIREMENT RESRV. TRANS.	68,250.00					
04 - HRA Credit				20,000.00	18,207.10	
Totals	88,317.71	25,000.00	26,307.41	25,000.00	25,156.10	6,000.00

Contributions**Historical Revenue Report with Estimated Current Year End**

<u>Department</u>	Average Revenues 2009 to 2011	2011 Approved Budget Revenues	2011 Actual Revenues	2012 Approved Budget Revenues	2012 Actual Revenues	Proposed 2013 Revenues
75 Contributions						
01 - MDOT BYP REIMB	-	2,300.00		4,332.00		
Totals	-	2,300.00	-	4,332.00	-	-

2013 MUNICIPAL TAX RATE CALCULATION FORM, ESTIMATED BASED ON 2012 VALUATIONS

Line 1. Local Taxable Real Estate Valuation.....		353,206,300.00	as of April 1, 2012
		(should agree with Page 1, Line 6 MVR)	
Line 2. Local Taxable Personal Property Valuation.....		18,305,900.00	as of April 1, 2012
		(should agree with Page 1, Line 10)	
Line 3. Total Taxable Valuation (Line 1 plus Line 2).....		371,512,200.00	(should agree with Page 1, Line 11)
Line 4. Total of Homestead Exemption Valuation.....	4(a)	22,028,400.00	as of April 1, 2012
		(should agree with Page 1, Line 14f.)	
Total of all Homestead Exempt Valuation divided by 2	4(b)	11,014,200.00	1/2 reimbursed, 1/2 transferred
Line 5. (a) Total of all BTE Exempt Valuation		792,400.00	
Line 5 (b) Standard BETE Reimbursement Value (60% for 2011).....		475,440.00	
Line 6. Total Valuation Base (Line 3 plus Line 4(b) plus ine 5 (b)).....			383,001,840.00
Municipal Fiscal Year	=	01/01/13	to
		(mo/day/yr)	(mo/day/yr)

APPROPRIATIONS

Line 7. County Tax.....		396,473.50	2013 County Levy
Line 8. Municipal Appropriation.....		9,014,716.54	Proposed as of May 31, 2013
Line 9. TIF Financing Plan Amount.....			
		TIF Revenue	Captured Value
	Skyway CEA	10,311.60	528,800.00
	DTIF	314,581.80	16,132,400.00
	RC-2	44,236.44	2,268,535.32
	Bouchard	<u>4,988.10</u>	255,800.00
		374,117.94	19,185,535.32
Line 10. School/Educational Appropriations.....		3,213,918.00	As Approved 2012
		(Adjusted to Municipal Fiscal Year)	
Line 11. Total Appropriations (Add Lines 7 through 10).....			12,999,225.98

ALLOWABLE DEDUCTIONS

Line 12. State Municipal Revenue Sharing.....		1,091,762.00	Based on 4/10/13 Projection			
Line 13. Other Revenues: (Revenues not accounted for in Municipal Appropriation which may be used to reduce the commitment such as Tree Growth and Veterans reimbursement, trust fund income, etc.) <u>Do not include any Homestead Funds</u>		4,482,141.24	2013 Proposed Revenues			
Line 13 a. Lapsed Appropriations.....		0.00	as approved			
Line 13 b. Supplemental Revenues.....		0.00	as approved			
Line 14. Total Deductions (Add Lines 12 through Line 13b)			5,573,903.24			
Line 15. Net to be raised by local property tax rate (line 11 minus line 14).....		7,425,322.74				
Line 16.	7,425,322.74	X	1.05	=	7,796,588.87	Maximum Allowable Tax
	(Amount from line 15)					
Line 17.	7,425,322.74	÷	383,001,840.00	=	0.0193872	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			

Line 18.	7,796,588.87	÷	383,001,840.00	=	0.0203565	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
Line 19.	371,512,200.00	X	0.01950	=	7,244,487.90	Tax for Commitment
	(Amount from line 3)		Mill Rate		(Enter on page 1, line 13)	
Line 20.	7,425,322.74	X	0.05	=	371,266.14	Maximum Overlay
	(Amount from line 15)					
Line 21.	11,014,200.00	X	0.01950	=	214,776.90	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
Line 22.	475,440.00	X	0.01950	=	9,271.08	BETE Reimbursement
	(Amount from Line 5)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
Line 23.	7,468,535.88	-	7,425,322.74	=	43,213.14	Overlay
	(Line 19 plus line 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

** Highlighted area of form does not apply until City Council sets a mil rate under line 19. Above.

Summary Sheet of Historical Expenditures (Totaled by Department)

<u>Department</u>	2011 Actual Expenditures	2010 Actual Expenditures	2009 Actual Expenditures	3 year Average Expenditures	2012 Approved Budget	2012 Actual Expenditures	Proposed Revised 2013 Expenditures
10 General Government	560,371	577,797	69,697	402,622	620,616	617,785	670,864
11 Community Development	93,539	86,426	70,232	83,399	89,764	84,857	-
12 Chamber of Commerce	46,520	147,500	155,000	116,340	98,277	95,861	67,697
17 Health & Sanitation	266,602	266,216	266,220	266,346	269,547	269,528	263,978
18 Municipal Buildings	80,127	74,873	73,428	76,143	74,133	74,288	63,818
20 General Assistance	98,795	161,460	174,410	144,889	63,509	49,913	121,504
22 Tax Assessment	128,253	126,522	125,980	126,918	183,584	181,771	146,163
23 Code Enforcement	107,539	111,511	108,690	109,247	110,247	106,328	40,975
24 Housing (New)							70,148
25 Library	270,654	276,715	270,450	272,606	298,041	291,767	247,907
26 Nylander Museum	27,398	39,144	46,124	37,555	29,478	24,875	16,604
30 Fire Department	404,443	379,635	352,145	378,741	478,157	464,337	454,651
31 Ambulance	1,696,044	1,623,904	1,481,091	1,600,346	1,524,108	1,814,016	1,654,725
35 Police Department	1,053,776	1,020,547	959,905	1,011,409	1,120,098	1,121,762	1,199,959
38 Protection	515,318	511,723	503,381	510,140	513,752	518,132	397,091
39 Emergency Management	19,622	21,241	21,143	20,669	28,254	22,101	21,041
40 Public Works	2,054,079	1,886,343	1,814,567	1,918,330	2,155,736	2,146,041	1,906,893
50 Recreation	432,527	395,818	389,365	405,903	450,430	432,760	433,475
51 Parks	144,992	134,990	134,185	138,056	160,368	161,339	133,642
52 Snowmobile Trail Maintenance	60,340	42,658	33,400	45,466	70,400	70,400	44,500
60 Airport	45,613	32,155	41,391	39,720	51,199	41,767	33,939
61 Trailer Park	14,557	14,460	15,437	14,818	16,030	16,030	12,479
65 Cemeteries	6,900	6,900	6,900	6,900	5,800	5,800	6,900
70 Ins. & Retirement	423,558	427,465	418,545	423,189	424,885	425,570	454,776
75 Contributions	57,454	55,978	60,038	57,823	64,991	61,539	7,253
80 Unclassified	12,159	24,141	18,126	18,142	37,920	37,949	56,000
85 Capital Improvement Accts	513,570	414,935	210,081	379,529	19,500	19,500	451,298
96 Section 8 FSS			-	-	-	-	36,436
00 Employee Contingency Costs							-
Totals	9,134,752	8,861,056	7,819,932	8,605,247	8,958,824	9,156,014	9,014,717

Historical Expense Report with Estimated Current Year End

General Government (City Manager, City Clerk, Finance Department)

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Year-to-Date	Budget 2013 Proposed
10 General Government						
001 Salaries						
02 Overtime	38.31	2,500.00	114.92	2,500.00		
07 Salaries	360,852.77	349,100.00	347,729.81	357,894.00	359,161.48	403,503.07
002 City Council Salaries	-					
01 Council Salaries	4,234.18	7,300.00	5,830.00	7,300.00	7,510.00	11,150.00
003 Office Supplies	-					
01 Postage	4,817.77	5,000.00	4,257.87	5,200.00	4,450.22	5,000.00
02 Advertising	1,894.94	2,500.00	1,350.68	2,000.00	2,879.27	2,500.00
03 Copier Rental	3,456.67	3,816.00	3,816.00	3,816.00	3,700.34	3,816.00
05 Printer Ink	2,522.17	2,300.00	2,686.09	2,500.00	2,703.18	2,500.00
07 Paper	2,112.50	2,500.00	1,653.11	1,800.00	1,699.98	1,800.00
08 Office Supplies	4,798.87	6,000.00	5,992.01	6,200.00	9,335.94	6,200.00
10 Annual Report	5,478.18	8,700.00	2,960.00	3,500.00	3,164.00	3,500.00
005 General Govt. Legal Fees	-					
01 Howes Corner	6,381.45	1,000.00	52.00			
02 EPA Assessment	-			5,000.00		
04 Legal Fees	11,355.17	13,500.00	18,560.83	32,770.00	35,656.73	20,000.00
007 Audit	-					
01 Audit	20,241.67	21,000.00	21,725.00	21,000.00	21,000.00	21,000.00
008 Computer Maintenance	-					
01 Computer Maintenance	23,259.64	25,500.00	24,417.48	26,100.00	25,266.73	23,000.00
02 Hosted Services						6,000.00
009 Professional Dues	-					
01 Subscriptions	197.95	100.00	207.95	100.00	42.95	200.00
04 Professional Dues	10,369.94	11,230.00	10,459.38	11,230.00	11,145.62	12,000.00
010 Travel Expenses	-					
01 Mileage	2,512.31	2,500.00	2,605.83	2,500.00	2,273.47	3,000.00
02 Meals & Lodging	1,385.37	1,500.00	1,370.11	1,500.00	599.88	1,500.00
04 Conference Fees	499.00	750.00	395.00	750.00	285.00	1,500.00
05 Travel Expenses	4.50	350.00	-	350.00	0.00	
011 Training & Education	-					
01-St. School						
02 Training & Education	384.16	1,000.00	776.92	1,000.00	540.97	800.00
012 Elections	-					
01 Elections	4,225.28	4,500.00	2,046.36	9,000.00	5,071.58	4,900.00
02 Contracted Expenses	-	1,000.00	-	2,200.00	2,156.18	1,100.00
013 Car Allowance	-					
01 Car Allowance	1,266.15	1,680.00	894.81	1,680.00	506.73	1,300.00
014 New Equipment	-					
01 New Equipment	849.72	1,200.00	578.99	1,200.00	2,085.04	1,500.00
015 Telephone	-					
01 Cell Phone	486.40	420.00	420.00	420.00	76.70	-
04 Telephone	3,678.79	4,100.00	3,669.91	3,544.00	5,741.82	6,600.00
017 Communications	-					

01 Web Site						200.00
03 Communications	1,858.80	1,860.00	1,858.80	1,860.00	1,849.30	1,860.00
018 Health Insurance	-					
01 Health Insurance	86,712.96	92,030.00	92,718.19	92,702.00	90,035.29	98,134.84
019 Miscellaneous Expenses	-					
01 Misc Expenses	1,479.29	3,000.00	1,223.09	3,000.00	8,846.28	1,500.00
020 Computers & Typewriters						
01-Computers & Typewriters	8,283.33	10,000.00	10,000.00	10,000.00	10,000.00	Moved to 85
181 Soil & Water Conservation	-					
01 Soil & Water Conservation						1,300.00
178 NMDC	-					
01 NMDC						13,500.00
390 Contracted Services	-					
01 Contracted Services						10,000.00
Totals	575,638.23	587,936.00	570,371.14	620,616.00	617,784.68	670,863.91

Historical Expense Report with Estimated Current Year End

Community Development

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
11 Community Development						
001 Salaries						
07 Salaries	49,420.55	53,575.00	53,509.26	54,962.00	56,282.44	
003 Office Supplies	-					
01 Postage	149.48	500.00	81.94	500.00	7.30	
02 Advertising	27.37	1,000.00	-	1,000.00	428.35	
05 Printer Ink	-	200.00	-	200.00		
08 Office Supplies	100.35	500.00	13.55	500.00		
005 Legal Fees	-					
04 Legal Fees	-	3,500.00	-	3,500.00	245.00	
009 Professional Dues	-					
04 Professional Dues	261.17	800.00	400.00	800.00	400.00	
010 Travel Expenses	-					
01 Mileage	225.83		165.06		480.90	
02 Meals & Lodging	91.94	770.00	31.23	500.00	181.45	
03 Airfare	100.41	1,000.00	-			
04 Conference Fee	349.32	500.00	609.95	500.00	-	
05 Travel Expenses	13.33	250.00	-	250.00	36.99	
011 Training & Education	-					
02 Training & Education	301.50	500.00	175.00	500.00	425.00	
013 Car Allowance	-					
01 Car Allowance	348.35	1,500.00	35.28	1,000.00	370.08	
014 New Equipment	-					
01 New Equipment	440.45	1,000.00	748.00	1,000.00		
015 Telephone	-					
01 Cell Phone	-	360.00	-	360.00		
04 Telephone	336.48	500.00	324.45	417.00	784.42	
017 Communications	-					
01 Web Site	899.00	700.00	670.00	700.00	670.00	Moved to 10
03 Communications	212.52	220.00	212.52	220.00	212.51	
018 Health Insurance	-					
01 Health Insurance	13,158.59	15,671.00	15,670.80	16,355.00	16,354.92	
019 Miscellaneous Expenses	-					
01 Misc. Expense	151.34	500.00	314.97	500.00	43.41	
389 Loan Administration	-					
01 Loan Administration	-	5,000.00	-			
390 Contracted Services	-					
01 Contracted Services	1,960.00	14,000.00	5,880.00	6,000.00	7,934.00	Moved to 10
181 Soil & Water Conservation	-					
01 Soil & Water Conservation						Moved to 10
178 NMDC	-					
01 NMDC						Moved to 10
	-					
Totals	83,399.14	102,546.00	78,842.01	89,764.00	84,856.77	-

* NMDC and Soil & Water Conservation is being moved to this department for 2013

Historical Expense Report with Estimated Current Year End					
Chamber of Commerce					
Department	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
12 Chamber of Commerce					
CCC&I (Econ. Dev.)					
001 Salaries					
01 Regular Pay Pt. Time	18,552.92	17,741.04	32,530.00	34,622.60	32,530.00
Part Time					
003 Office Supplies					
01 Postage	1,200.00	826.13	2,000.00	1,335.44	1,200.00
02 Advertising		-			
03 Copier Rental		-		2,846.16	2,220.00
05 Printer Ink	200.00	1,268.21	2,700.00	1,185.76	1,500.00
07 Paper	400.00	372.29	1,000.00	236.62	400.00
08 Office Supplies	1,000.00	1,705.42	2,000.00	1,268.89	1,500.00
008 Computer Maintenance					
01 Computer Maintenance	500.00	150.00	500.00		150.00
009 Professional Dues					
01 Subscriptions	200.00	540.00	300.00	82.00	155.00
010 Travel Expenses					
01 Mileage	525.00	780.08	1,000.00	1,293.63	500.00
02 Meals & Lodging		-			
04 Conference Fees	200.00	98.00	400.00	610.17	250.00
05 Travel Expenses		-			
011 Training & Education					
02 Training & Education	500.00	-	500.00	-	
015 Telephone					
04 Telephone	1,200.00	995.74	834.00	1,304.60	1,000.00
017 Communications					
01 Website		-	1,000.00	785.00	
03 Communications	650.00	567.28	650.00	1,295.00	
04 Web Cameras	400.00	-	400.00	-	
018 Health Insurance					
01 Health Insurance	8,441.30	8,435.39	16,355.00	12,566.19	2,592.00
000 Payroll Expense					
01 FICA	1,418.92	-			
02 Retirement	649.17	-			
019 Miscellaneous Expenses					
01 Misc Expenses	250.00	696.54	1,000.00	1,448.19	1,000.00
068 Janitorial Services					
01 Janitorial Services			1,858.00	710.57	1,000.00
390 Contracted Expenses					
01 Storage					1,000.00
392 Adds & Marketing					
01 Adds & Marketing	1,000.00	1,075.50	5,000.00	7,934.35	5,000.00
393 UPS Shipping					
01 UPS Shipping	1,000.00	600.38	1,000.00	1,996.27	-

394 Community Projects					
01 Project Expense		-			
02 Arts & Crafts	5,025.00	2,275.40	5,000.00	1,438.64	1,200.00
03 Annual Dinner	3,900.00	-	5,000.00	5,267.54	4,000.00
04 Caribou Cares		5,527.27	6,000.00	8,215.53	4,000.00
05 City Wide Yard Sale		-	1,000.00	1,664.65	1,500.00
06 Santa	1,465.00	2,027.21	3,000.00	1,542.09	2,000.00
07 Farmers	1,600.00	122.99	2,500.00	3,536.13	1,000.00
08 Winter Carnival		-	1,000.00	69.75	500.00
09 Community Projects OT	1,000.00	715.59	1,500.00	2,604.80	-
10 Golf Tournament			1,500.00		-
11 Lets Move			750.00		-
12 Membership Meeting					500.00
13 2013 HOG Rally					1,000.00
Expense Budget	51,277.31	46,520.46	98,277.00	95,860.57	67,697.00

Historical Expense Report with Estimated Current Year End**Health and Sanitation**

Department	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
17 Health & Sanitation						
022 Health Officer						
01 Health Officer	500.00	500.00	500.00	500.00	500.00	500.00
023 Tri-Community Landfill	-					
01 Tri-Community Landfill	265,846.13	265,750.00	266,102.40	269,047.00	269,028.00	263,478.00
	-					
Totals	266,346.13	266,250.00	266,602.40	269,547.00	269,528.00	263,978.00

Historical Expense Report with Estimated Current Year End

Municipal Buildings (City Hall, Police Department, Community Center, Lions Building)

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
18 Municipal Buildings						
019-01 Miscellaneous	18.79					
024 Maintenance - Comm. Center	-					
01 Maintenance - Comm. Center	1,198.66	2,000.00	1,049.27			
02 Water & Sewer	409.44	425.00	413.30		0.00	421.00
03 Janitorial	2,265.77		888.02		0.00	2,780.00
04 Electric	2,155.77	2,090.00	1,728.55		0.00	1,550.00
06 Lions Building	-	2,500.00	-			
025 Heating Fuel - Comm. Center	-					
01 Heating Fuel Comm. Center	4,237.46	4,627.00	5,512.12	5,827.00	5,980.08	6,659.00
026 Heating Fuel	-					
03 Heating Fuel	13,182.93	11,874.00	17,995.14	15,426.00	16,310.03	16,653.00
05 Propane-Genset	12.97	250.00	38.92	250.00		
027 Electricity	-					
11 Electricity	18,236.12	18,287.00	16,742.93	15,750.00	15,315.06	8,898.00
028 Water	-					
05 Water	718.41	705.00	820.75	850.00	741.00	852.00
029 Sewer	-					
01 Sewer	510.00	520.00	574.00	575.00	504.00	510.00
030 Building Supplies	-					
01 Building Supplies	2,869.05	3,500.00	2,837.83	3,200.00	3,792.48	2,800.00
031 Building Maintenance	-					
01 Building Maintenance	5,533.76	5,500.00	6,991.50	5,500.00	4,605.04	5,500.00
032 Property Insurance	-					
01 Property Insurance	3,271.01	3,500.00	3,079.64	2,675.00	2,892.73	2,893.00
033 Building Insurance-Comm. Ctr.	-					
01 Building Ins. - Comm. Ctr.	996.67	1,100.00	929.50	800.00	867.95	1,302.00
271 Contracted Services	-					
01 Janitorial & Supplies	20,526.00	20,526.00	20,526.00	18,280.00	18,279.96	13,000.00
01 Municipal Building Reserve				5,000.00	5,000.00	
Totals	76,142.81	77,404.00	80,127.47	74,133.00	74,288.33	63,818.00

Historical Expense Report with Estimated Current Year End

General Assistance

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
20 General Assistance						
001 Salaries						
01 Regular Pay	41,890.02	11,637.00	11,439.40	11,939.00	12,083.82	16,406.13
2 Overtime	20.01					
003 Office Supplies	-					
01 Postage	158.71	210.00	147.79	170.00	120.11	150.00
05 Printer Ink	253.42	250.00	67.99	150.00	111.89	100.00
08 Office Supplies	210.16	240.00	172.80	200.00	79.86	150.00
006 Legal Fees	-					
01 Legal Fees	-	500.00	-	500.00	-	500.00
010 Travel Exp	-					
04 Conf Fee	118.56	300.00	-	300.00	180.60	250.00
011 Training & Education	-					
02 Training & Education	36.67	350.00	30.00	150.00	110.00	150.00
018 Health Insurance	-					
01 Health Insurance	6,234.53		-			4,747.62
019 Miscellaneous Expenses	-					
01 Misc. Expenses	119.30	200.00	17.38	100.00	27.80	50.00
044 Reimbursements	-					
01 Reimbursements	13.85		41.55		(41.55)	
051 Equipment Maintenance	-					
05 Equipment Maintenance	1,016.67	1,000.00	900.00	1,000.00	960.00	1,000.00
053 G.A. - City	-					
01 G. A. City	94,816.61	106,000.00	85,978.40	49,000.00	36,280.86	98,000.00
	-					
Totals	144,888.50	120,687.00	98,795.31	63,509.00	49,913.39	121,503.76

** For 053-01 There are debits and credits that go into this line item. Since this process only looks at debits it shows \$98,000 in expense without showing the \$49,000 in revenue that historically has been put into this line item.

Historical Expense Report with Estimated Current Year End

Tax Assessment

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
22 Tax Assessment						
001 Salaries						
01 Regular Pay	85,467.42	83,573.00	83,786.52	85,737.00	86,074.39	86,561.13
02 Overtime Pay	-		-			
07 Salaries-Bd of Assessors	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
003 Office Supplies	-					
01 Postage	-		-			
05 Printer Ink	39.88	200.00	-	200.00	415.56	200.00
08 Office Supplies	288.01	400.00	201.31	200.00	(459.01)	400.00
006 Legal Fees	-					
01 Legal Fees	-	500.00	-	500.00	-	500.00
009 Professional Dues	-					
02 IA00	-		-			
04 Professional Dues	238.33	235.00	265.00	265.00	175.00	300.00
010 Travel Expenses	-					
01 Mileage	462.48	900.00	547.10	900.00	1,326.01	2,130.00
02 Meal & Lodge	1,043.97	1,650.00	1,777.69	1,650.00	1,404.03	3,232.00
04 CONF FEE	-		-			
05 Travel Expenses	-		-			
011 Training & Education	-					
02 Training & Education	722.67	1,175.00	893.00	1,175.00	484.00	1,000.00
013 Car Allowance	-					
01 Car Allowance	4,032.94	3,400.00	4,026.03	3,400.00	3,540.39	4,035.00
015 Telephone	-					
01 Cell Phone	92.63	120.00	107.71	120.00	103.13	132.00
04 Telephone	-		-	417.00	492.66	442.00
018 Health Insurance	-					
01 Health Insurance	27,437.12	29,407.00	29,406.96	35,658.00	35,658.24	38,745.98
019 Miscellaneous Expenses	-					
01 Misc. Expense	31.05	150.00	38.35	50.00	83.72	50.00
055 Books & Periodicals	-					
03 Books & Periodicals	720.20	645.00	770.70	645.00	544.20	735.00
056 Contracted Services	-					
00-Contracted Services						
01 Registry	1,600.00	2,200.00	1,433.95	2,200.00	1,902.15	2,200.00
04 Contracted Services	3,241.52	3,500.00	3,499.05	3,500.00	3,060.00	4,000.00
01 Assessment Reserve	40,666.67	62,000.00	62,000.00	45,467.00	45,467.00	Moved to 85
Totals	167,584.88	191,555.00	190,253.37	183,584.00	181,771.47	146,163.11

Historical Expense Report with Estimated Current Year End						
Code Enforcement (32 hrs/week, 45 weeks/yr)						
Department	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
23 Code Enforcement						
001 Salaries						
01 Regular Pay	83,672.49	81,894.00	82,008.68	83,998.00	84,037.43	37,500.00
02 OT	-		-			
03 Health Officer Stipend						
003 Office Supplies	-					
01 Postage	181.86	400.00	164.70	400.00	(126.65)	150.00
02 Advertising	255.39	500.00	83.42	400.00	298.85	
05 Printer Ink	-		-			200.00
08 Office Supplies	631.11	600.00	703.01	600.00	160.57	200.00
006 Legal Fees	-					
01 Legal Fees	851.66	2,500.00	763.30	2,500.00	-	
009 Professional Dues	-					
04 Professional Dues	120.00	225.00	120.00	125.00	145.00	145.00
010 Travel Expenses	-					
01 Mileage					213.36	100.00
05 Travel Expenses	-	300.00	-	300.00	168.17	100.00
011 Training & Education	-					
02 Training & Education	103.00	300.00	139.00	200.00	84.00	150.00
013 Car Allowance	-					
01 Car Allowance	1,811.79	2,000.00	1,283.57	1,800.00	1,040.83	1,800.00
015 Telephone	-					
01 Cell Phone	146.47	180.00	146.41	180.00	152.29	180.00
04 Telephone	-		-	417.00	570.85	-
017 Communications	-					
01 Web Site	(11.81)		(35.44)		(35.44)	
03 Communications	23.63	71.00	70.88	71.00	35.44	250.00
018 Health Insurance	-					
01 Health Insurance	21,126.37	22,992.00	21,822.04	18,556.00	18,918.44	-
057 Planning	-					
01 Planning	150.52	400.00	269.90	400.00	664.41	
058 Codes Maintenance	-					
01 Codes Maintenance	130.97	400.00	-	300.00	-	200.00
383 Planning Board	-					
01 Postage	-					
	-					
Totals	109,193.43	112,762.00	107,539.47	110,247.00	106,327.55	40,975.00

Historical Expense Report with Estimated Current Year End						
Caribou Housing and Family Self Sufficiency Agency						
Department	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
24 Housing						
001 Salaries						
01 Regular Pay	-					47,216.25
03-FSS Grant	28,344.64				22,653.50	
02 OT	-					
003 Office Supplies	-					
01 Postage	96.07				954.00	
02 Advertising	-					
05 Printer Ink	411.28				391.26	
08 Office Supplies	-					
010 Travel Expenses	-					
01 Mileage	95.90					
02 Meals & Lodging	291.40				184.00	
05 Travel Expenses	162.44				518.26	
018 Health Insurance	-					
01 Health Insurance Housing	-					17,667.26
02 Health Ins. Stipend FSS	4,399.70				1,871.64	
034-Workers Comp	-					
01-Workers Comp Housing	-					
01-Workers Comp FSS	153.25				42.21	
035-Unemployment	-					
01-Unemployment Housing	-					
01-Unemployment FSS	69.20				108.00	
038-Social Security	-					
01-Social Security Housing	-					3,612.04
01-Social Security FSS	2,331.22				1,436.60	
040 City & State Retirement						
01-Retirement Housing						1,652.57
01 Retirement FSS						
Overhead Cost for City Hall Use	-					
01-Rental OH Costs-Housing	-					
285 Year End Closing FSS						
01-Year End Closing FSS	11,101.45					
Totals	58,558.02	-	-	-	28,159.47	70,148.13

Historical Expense Report with Estimated Current Year End

Library

Department	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	2012 Estimated Year End	Budget 2013 Revised
25 Library							
001 Salaries						-	
01 Regular Pay	193,188.85	192,710.00	186,800.25	192,991.00	185,244.55	202,084.96	162,372.62
02 Overtime	977.93	1,400.00	1,058.28	1,400.00	715.12	780.13	1,000.00
07 Salaries	-		-			-	
003 Office Supplies							
01 Postage	128.33	350.00	-	350.00	-	-	350.00
02 Advertising					62.55	68.24	
03 Copier Rental	-		-			-	
05 Printer Ink	-	200.00	-	200.00	-	-	200.00
07 Paper	-	100.00	-	100.00	-	-	100.00
08 Office Supplies	2,982.89	2,350.00	3,422.72	2,350.00	3,001.46	3,274.32	2,350.00
005 Gen Gov't Leg							
01 CCC&I					34.50		
008 Computer Maintenance							
01 Computer Maintenance	3,026.09	3,000.00	3,076.94	3,200.00	3,483.77	#REF!	3,200.00
010 Travel Expenses						#REF!	
01 Mileage	-	200.00	-	200.00	278.26	3,800.48	
02 Meals & Lodging	-		-			-	
05 Travel Expenses	761.88	1,075.00	1,254.67	1,075.00	-	303.56	1,000.00
011 Training & Education							
02 Training & Education	890.27	1,200.00	1,182.34	1,200.00	487.00	-	1,000.00
014 New Equipment							
01 New Equipment	3,014.28	3,000.00	3,002.29	3,000.00		531.27	3,000.00
015 Telephone					3,873.76		
01 Cell Phone	-		-			-	
04 Telephone	797.34	1,100.00	737.40	1,042.00		4,225.92	1,200.00
016-02 Misc Income	(176.67)				1,500.23	-	
018 Health Insurance							
01 Health Insurance	15,798.59	17,280.00	17,590.22	18,098.00	19,534.15	1,636.61	17,273.09
019 Miscellaneous Expenses							
01 Misc. Expenses	213.04	200.00	221.11	250.00	223.24	21,309.98	250.00
026 Heating Fuel							
03 Heating Fuel	11,612.57	13,511.00	13,510.27	16,835.00	16,713.11	243.53	18,288.00
027 Electricity							
11 Electricity	4,750.60	5,225.00	4,725.56	4,500.00	3,685.77	18,232.48	2,312.00
028 Water							
05 Water	285.47	300.00	323.60	325.00	279.00	4,020.84	334.00
029 Sewer							
01 Sewer	250.33	260.00	271.00	275.00	250.00	304.36	225.00
031 Building Maintenance							
01 Building Maintenance	7,997.73	8,000.00	7,871.06	8,000.00	9,474.87	272.73	8,000.00
032 Property Insurance							
01 Property Insurance	2,764.11	3,000.00	2,599.13	2,250.00	2,451.41	10,336.22	2,452.00
055 Books & Periodicals							
03 Books & Periodicals	23,342.75	23,000.00	23,007.02	23,000.00	23,074.38	2,674.27	23,000.00

291 Library Computer Reserve						-	
01 Library Computer Reserve	900.00	900.00	900.00	900.00	900.00	25,172.05	Moved to 85
000 Roof Phase I						-	
01 Roofing Phase I				16,500.00	16500	981.82	Moved to 85
Totals	273,506.40	278,361.00	271,553.86	298,041.00	291,767.13	#REF!	247,906.70

Historical Expense Report with Estimated Current Year End

Nylander Museum

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
26 Nylander Museum						
001 Salaries						
01 Regular Pay	23,890.43	15,713.00	15,645.38	13,872.00	13,388.45	6,936.00
07 Salaries	-					
003 Office Supplies	-					
01 Postage	142.49	90.00	159.94	160.00	-	80.00
02 Advertising	22.17					
03 Copier Rental	138.47		31.65			
08 Office Supplies	469.75	225.00	99.58	155.00	129.00	75.00
006 Legal Fees	-					
01 Legal Fees	-		-			
009 Professional Dues	-					
04 Professional Dues	247.67		-			
010 Travel Expenses	-					
05 Travel Expenses	228.38		-			
011 Training & Education	-					
02 Training & Education	36.67		-			
014 New Equipment	-					
01 New Equipment	91.65		-			
015 Telephone	-					
04 Telephone	543.75	350.00	597.26	208.00	339.39	-
017 Communications	-					
01 Web Site	345.94		-			
03 Communications	393.50	600.00	550.64	600.00	549.89	-
019 Miscellaneous Expenses	-					
01 Misc. Expenses	677.49	350.00	214.34	350.00	52.50	
026 Heating Fuel	-					
03 Heating Fuel	3,617.07	4,500.00	4,064.82	4,200.00	3,420.67	3,460.00
05 Propane	96.37	800.00	-	800.00		
027 Electricity	-					
11 Electricity	1,204.53	1,455.00	1,288.74	1,375.00	1,544.20	1,420.00
028 Water	-					
01 Water	971.92	1,150.00	998.25	1,400.00	1,045.80	1,000.00
029 Sewer	-					
01 Sewer	200.00	250.00	200.00	250.00	200.00	200.00
030 Building Supplies	-					
01 Building Supplies	120.60	600.00	128.86	600.00	-	200.00
031 Building Maintenance	-					
01 Building Maintenance	2,581.21	3,000.00	2,470.01	3,000.00	3,421.95	2,500.00
032 Property Insurance	-					
01 Property Insurance	814.04	870.00	758.72	650.00	732.87	733.00
055 Books & Periodicals	-					
03 Books & Periodicals	43.20		-			
061 Marketing	-					
01 Marketing	(9.33)		-			

062 Displays	-					
01 Displays	158.19		189.48			
063 Audio-Visual Display	-					
01 Audio-Visual Display	13.66		-			
064 Conservation	-					
01 Conservation	2.00		-			
066 Special Events	-					
01 Spec. Events	513.51		-			
068 Janitorial Fees	-					
01 Janitorial Fees	-			1,858.00	50.75	-
	-					
Totals	37,555.33	29,953.00	27,397.67	29,478.00	24,875.47	16,604.00

Historical Expense Report with Estimated Current Year End							
Fire Department							
Department	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	2012 Estimated Year End	Budget 2013 Revised
30 Fire Department							
001 Salaries							
01 Regular Pay	187,295.32	203,531.00	213,956.75	202,491.00	210,268.34	229,383.64	204,941.35
02 Overtime	19,651.01	34,500.00	21,018.91	34,500.00	23,446.36	25,577.85	34,500.00
05 Stand By Pay	9,888.22	9,800.00	11,351.76	11,500.00	10,994.10	11,993.56	13,140.00
07 Salaries	-					-	
003 Office Supplies							
01 Postage	113.94	300.00	176.69	300.00	-	-	300.00
05 Printer Ink	141.62	200.00	98.29	200.00	130.74	142.63	200.00
07 Paper	-		-			-	
08 Office Supplies	806.85	500.00	419.41	500.00	515.08	561.91	500.00
009 Professional Dues							
01 Subscriptions	542.87	400.00	150.00	100.00	315.95	344.67	100.00
04 Professional Dues	678.98	975.00	1,013.75	1,167.00	337.70	368.40	2,000.00
010 Travel Expenses							
01 Mileage	(107.67)	500.00	-			-	
02 Meals & Lodging	-	500.00	-	500.00	(339.95)	(370.85)	500.00
05 Travel Expenses	3,250.71	2,000.00	3,232.97	1,000.00		-	1,500.00
06 Travel Reimbursement	(1,032.61)		(3,097.84)			-	
011 Training & Education							
01 St School Aroostook Assessors	91.73		-			-	
02 Training & Education	1,824.31	4,000.00	2,030.31	3,000.00	2,363.20	2,578.04	3,000.00
013 Car Allowance							
01 Car Allowance	-	500.00	-			-	
014 New Equipment							
01 New Equipment	6,257.30	6,000.00	5,658.94	7,000.00	5,415.83	5,908.18	7,000.00
015 Telephone							
01 Cell Phone	596.16	785.00	596.10	785.00	1,015.97	1,108.33	785.00
04 Telephone	1,061.49	1,000.00	1,096.50	1,314.00	1,874.40	2,044.80	1,314.00
017 Communication							
03 Communications	127.68	140.00	127.68	130.00	161.43	176.11	130.00
018 Health Insurance							
01 Health Insurance	44,721.18	35,226.00	37,796.32	35,408.00	32,253.32	35,185.44	60,739.75
019 Miscellaneous Expenses							
01 Misc. Expenses	595.67	1,500.00	574.42	1,000.00	815.44	889.57	1,100.00
026 Heating Fuel							
03 Heating Fuel	6,527.72	6,962.00	8,382.73	8,705.00	9,605.56	10,478.79	9,642
027 Electricity							
11 Electricity	3,253.07	3,135.00	3,037.31	2,950.00	2,999.27	#REF!	1,674.00
028 Water							
05 Water	155.95	160.00	180.53	160.00	244.88	3,271.93	170.00
029 Sewer							
01 Sewer	115.40	150.00	96.60	150.00	170.80	267.14	115.00
030 Building Supplies							
01 Building Supplies	869.84	1,200.00	554.76	1,000.00	800.14	186.33	1,000.00
031 Building Maintenance							
01 Building Maintenance	2,984.45	3,000.00	3,886.23	3,000.00	3,130.78	872.88	5,000.00

032 Property Insurance	-					-	
01 Property Insurance	1,303.30	1,550.00	1,151.54	980.00	1,082.60	3,415.40	1,200.00
034 Workers Compensation	-					-	
01 Workers Compensation	11,761.06	10,682.00	12,947.55	9,420.00	11,267.43	1,181.02	15,436.00
035 Unemployment Compensation	-					-	
01 Unemployment Comp.	104.00	6.00	6.00	703.00	482.14	12,291.74	789.00
036 Vehicle Insurance	-					-	
01 Vehicle Insurance	1,564.07	1,550.00	1,865.24	1,790.00	1,864.98	525.97	2,100.00
038 Social Security	-					-	
01 Social Security	18,208.74	20,795.00	19,954.52	20,846.00	20,580.92	2,034.52	19,632.00
046 Recognition & Awards	-					-	
01 Recognitions & Awards	815.65	1,500.00	1,214.83	1,000.00	999.31	22,451.91	1,000.00
051 Equipment Maintenance	-					-	
01 Software	1,302.65		595.00			#REF!	
03 Maintenance Contracts	2,980.20	5,400.00	5,307.14	6,164.00	7,194.84	1,090.16	6,100.00
05 Equipment Maintenance	2,663.16	2,000.00	1,320.61	2,000.00	1,905.55	-	2,500.00
06 Air Compressor	-		-			7,848.92	
067 Paid Call Firefighters	-					#REF!	
01 Paid Call Firefighters	24,452.60	24,000.00	25,175.99	24,000.00	23,840.80	2,078.78	25,500.00
068 Janitorial Services	-					-	
01 Janitorial Services	2,384.53	2,367.00	2,466.12	2,428.00	2,170.43	26,008.15	2,500.00
069 Paid Call Insurance	-					-	
01 Paid Call Insurance	344.48	365.00	408.20	410.00	168.92	2,367.74	410.00
070 Clothing Allowance	-					-	
00 Clothing Allowance	-	5,200.00	-	5,200.00		#REF!	
01 Uniforms	4,565.35		4,565.71		683.97	184.28	2,500.00
02 Turnout Gear					75.80	-	4,000.00
03 Clothing						746.15	
06 Clothing Allowance	363.35		468.92		4,114.84	82.69	3,500.00
071 Radio Maintenance	-					-	
01 Vehicle	95.83		182.50		70.33	4,488.92	200.00
02 Building	-		-			-	
03 Radio Maintenance	2,637.89	4,800.00	2,518.39	3,000.00	1,912.25	76.72	3,000.00
072 Ladder Testing	-					-	
01 Ladder Testing	895.00	1,000.00	995.00	1,000.00	995.00	2,086.09	1,100.00
073 Vehicle Repair	-					-	
01 Vehicle Repair	4,535.29	4,500.00	4,508.66	4,500.00	3,690.66	1,085.45	4,500.00
02 Vehicle/Boat Repair	-		-			-	
074 Tires	-					4,026.17	
01 Tires/Repairs	125.23	500.00	(300.00)	500.00	473.28	-	500.00
02 Tire Replacement	1,720.25	1,500.00	1,751.96	1,500.00	-	-	1,500.00
075 Gas/Oil/Filters	-					516.31	
01 Gas/Oil/Filters	2,144.21	2,487.00	2,434.69	2,833.00	2,033.08	-	2,833.00
076 Diesel	-					-	
01 Diesel	1,893.92	1,530.00	2,052.20	1,973.00	2,183.32	2,217.91	1,900.00
077 Batteries	-					-	
02 Equipment					111.62	2,381.80	
03 Batteries	338.87	1,500.00	-	800.00	48.53	121.77	1,000.00
078 Special Meals	-					#REF!	
01 Special Meals	449.32	550.00	(45.48)	550.00	664.27	52.94	600.00
079 Employee Physicals	-					-	
01 Employee Physicals	634.00	1,000.00	559.00	1,000.00	370.65	724.66	1,000.00
080 Paid Call Volunteers	-					-	

01 Paid Call Volunteers	47.00		-		132.00	404.35	
222 Fire Equipment Reserve						-	
01 Fire Equipment Reserve	56,333.35	65,000.00	65,000.00	55,000.00	55,000.00	144.00	
223 Fire Hose Reserve	-					-	
01 Fire Hose Reserve	616.67	500.00	500.00	1,000.00	1,000.00	60,000.00	
224 Foam Reserve	-					-	
01 Foam Reserve	433.33	400.00	400.00	400.00	400.00	1,090.91	
225 Fire Computer Reserve	-					-	
01 Fire Computer Reserve	290.00	300.00	300.00	300.00	300.00	436.36	
000 Furnace Replacement						-	
01 Furnace Replacement				12,000.00	12000	327.27	
						-	
Totals	436,414.52	477,946.00	470,643.41	478,157.00	464,336.86	#REF!	454,651.10

Historical Expense Report with Estimated Current Year End

Ambulance

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	2012 Estimated Year End	Budget 2013 Revised
31 Ambulance							
001 Salaries							
01 Regular Pay	444,841.68	368,155.00	395,627.13	324,945.00	388,627.09	#REF!	414,760.65
02 Overtime	158,436.33	142,700.00	170,017.56	142,700.00	163,776.63	#REF!	149,835.00
05 Stand By Pay	22,565.76	28,200.00	26,136.60	26,000.00	25,344.90	-	26,000.00
07 Amb. Billing Salaries	26,733.62	80,199.00	80,200.86	81,993.00	81,988.68	423,956.83	96,073.83
08 Special Transports	671.91	1,500.00	700.03	800.00	275.00	178,665.41	800.00
003 Office Supplies	-					#REF!	
01 Postage	1,369.69	2,000.00	1,408.53	1,400.00	1,147.33	27,648.98	1,400.00
04 Equipment Repair					137.38	89,442.20	
05 Printer Ink	571.42	875.00	309.73	875.00	353.74	300.00	500.00
07 Paper	-		-			-	
08 Office Supplies	3,278.46	3,000.00	3,603.18	3,600.00	3,541.55	1,251.63	3,600.00
09 Amb. Billing Supplies	68.11		71.76			149.87	
13 Houlton Supplies	3,703.35	3,700.00	3,540.88	3,700.00	3,546.30	385.90	3,700.00
14 Calais Supplies	3,027.84	2,700.00	3,167.95	3,000.00	2,785.56	-	3,100.00
009 Professional Dues	-					3,863.51	
01 Subscriptions	181.78	200.00	8.00	200.00	8.00	3,038.79	200.00
04 Professional Dues	1,781.18	2,280.00	1,938.75	1,300.00	2,505.30	3,868.69	1,300.00
010 Travel Expenses	-					#REF!	
01 Mileage	63.84	500.00	-	500.00		-	500.00
02 Meals & Lodging	-		-		-	8.73	
05 Travel Expenses	439.35	500.00	652.25	500.00		2,733.05	500.00
011 Training & Education	-					-	
01 St School Aroostook	52.43		-			-	
02 Training & Education	2,458.29	5,500.00	2,628.45	5,500.00	2,524.02	-	5,000.00
013 Car Allowance	-		-			-	
01 Car Allowance	-	500.00	-			-	
014 New Equipment	-					-	
01 New Equipment	4,533.52	4,800.00	4,247.97	5,000.00	1,927.24	2,753.48	5,250.00
015 Telephone	-					-	
01 Cell Phone	1,129.78	800.00	1,630.82	1,000.00	729.18	-	1,000.00
04 Telephone	3,282.54	3,200.00	3,519.88	3,065.00	4,924.92	-	3,064.00
016 Misc Income							
01 Insurance Reports					(8.00)		
017 Communication Fees	-					2,102.44	
03 Communications	297.60	300.00	297.60	300.00	376.39	-	534.00
018 Health Insurance	-					795.47	
01 Health Insurance	126,307.53	155,988.00	148,114.43	142,185.00	144,404.56	5,372.64	149,144.45
019 Miscellaneous Exp.	646.16		793.48			-	
01 Misc. Expense	1,265.61	2,000.00	793.48	1,100.00	997.91	410.61	1,100.00
026 Heating Fuel	-					-	
03 Heating Fuel	15,267.38	16,245.00	19,559.66	20,312.00	22,421.31	157,532.25	22,214.00
04 Heating Appl. Repair	-		-			-	
027 Electricity	-					1,088.63	
11 Electricity	7,271.45	6,892.00	7,087.09	6,750.00	5,971.40	-	3,773.00

028 Water	-					24,459.61	
05 Water	363.87	350.00	421.22	350.00	353.32	6,514.25	350.00
029 Sewer	-					-	
01 Sewer	308.60	250.00	343.40	275.00	249.20	#REF!	275.00
030 Building Supplies	-					-	
01 Building Supplies	1,807.27	2,200.00	1,213.88	1,500.00	1,475.18	385.44	1,500.00
031 Building Maintenance	-					-	
01 Building Maintenance	5,714.63	4,500.00	7,627.52	4,000.00	4,161.84	271.85	5,000.00
032 Property Insurance	-					-	
01 Property Insurance	2,808.48	3,380.00	2,470.06	2,100.00	2,323.57	1,609.29	2,600.00
034 Workers Comp.	-					-	
01 Workers Comp.	33,308.96	31,074.00	31,710.68	27,405.00	26,388.45	4,540.19	33,932.00
035 Unemployment Comp	-					-	
01 Unemployment Comp.	325.33	19.00	19.00	2,197.00	1,574.18	2,534.80	1,505.00
036 Vehicle Insurance	-					-	
01 Vehicle Insurance	1,581.40	1,550.00	1,917.24	1,650.00	2,049.98	28,787.40	2,100.00
037 Liability Insurance	-					-	
01 Liability Insurance	4,500.00	4,800.00	4,500.00	3,825.00	4,909.00	1,717.29	4,500.00
038 Social Security	-					-	
01 Social Security	49,900.30	47,910.00	52,545.87	44,531.00	51,824.96	2,236.34	52,530.22
046 Recognitions & Awards	-					-	
01 Recognitions & Awards	1,674.08	1,500.00	1,086.49	1,000.00	938.88	5,355.27	1,000.00
051 Equipment Maint.	-					-	
01 Software	427.76		-			56,536.32	
03 Maintenance Contracts	5,062.51	6,000.00	5,245.51	3,840.00	4,948.19	-	3,840.00
05 Equipment Main.	2,305.58	2,000.00	1,081.95	2,000.00	1,116.08	1,024.23	4,000.00
068 Janitorial Services	-					-	
01 Janitorial Services	5,037.80	5,523.00	5,267.48	5,666.00	4,170.84	-	5,600.00
069 Paid Call Insurance	-					5,398.03	
01 Paid Call Insurance	262.89	240.00	174.95	175.00	394.13	1,217.54	395.00
070 Clothing Allowance	-					-	
01 Uniforms	4,718.03	2,500.00	5,809.62	4,000.00	3,109.03	4,550.01	5,500.00
03 Clothing	15.33		-		1,631.61	-	
04 Boots	-		-			429.96	
06 Clothing Allowance	262.70	2,000.00	-	800.00	-	-	500.00
071 Radio Maintenance	-					3,391.67	
01 Vehicle	316.89	1,000.00	915.66	1,000.00	224.12	1,779.94	1,000.00
02 Building	-		-			-	
03 Radio Maintenance	2,841.14	3,000.00	3,091.18	2,000.00	1,414.48	-	2,000.00
073 Vehicle Repair	-					-	
01 Vehicle Repair	8,450.30	6,000.00	12,763.16	7,000.00	8,356.41	244.49	7,000.00
074 Tires	-					-	
01 Tires	2,835.46	3,000.00	2,678.41	3,000.00	2,703.00	1,543.07	3,500.00
075 Gas/Oil/Filters	-					-	
01 Gas/Oil/Filters	1,249.02	1,500.00	1,111.95	1,500.00	990.19	9,116.08	1,500.00
076 Diesel Fuel	-					-	
01 Diesel Fuel	26,873.08	27,462.00	35,045.30	34,901.00	37,930.44	2,948.73	34,901.00
077 Batteries	-					-	
01 Vehicle	52.94	500.00	-	250.00	(1,909.30)	1,080.21	500.00
02 Equipment	-	500.00	-	500.00	265.97	-	500.00
03 Batteries	107.53	500.00	237.64	250.00	40.86	41,378.66	250.00
078 special Meals						-	

01 Special Meals						(2,082.87)	-
079 Employee Physicals	-					290.15	
01 Employee Physicals	416.33	500.00	372.00	1,200.00	797.84	44.57	1,200.00
080 Paid Call Volunteers	-					-	
01 Paid Call Volunteers	8,228.77	8,300.00	11,299.63	13,000.00	13,267.25	-	13,000.00
082 Bad Debt Allowance	-					-	
01 Bad Debt Allowance	108,571.36	148,274.17	147,456.19	73,976.00	118,685.75	870.37	121,403.00
083 Contractual Allowance	-					-	
01 Contractual Allowance	227,160.77	224,843.54	199,492.76	165,142.04	304,531.85	14,473.36	224,345.00
085 Transport Meals	-					-	
01 Transport Meals	7,260.16	7,000.00	7,406.11	7,000.00	8,465.96	129,475.36	7,000.00
086 Air Transports	-					-	
01 Air Transports	241,008.90	250,000.00	261,491.00	250,000.00	266,258.34	332,216.56	200,000.00
087 Medical Supplies	-					-	
01 Ambulance Supplies	5,135.74	4,600.00	5,097.14	4,500.00	5,156.24	9,235.59	6,000.00
02 Oxygen	2,776.62	2,400.00	3,545.35	3,500.00	3,687.94	-	3,500.00
03 Medical Supplies	5,616.12	6,000.00	5,859.47	6,000.00	6,868.39	290,463.64	7,000.00
105-01 Street Lights	74.59					-	
292 EMS Licenses	-					5,624.99	
01 EMS License	738.32	1,650.00	690.00	1,650.00	655.00	4,023.21	1,650.00
226 Ambulance Reserve						7,492.79	
01 Ambulance Reserve	36,666.67	65,000.00	65,000.00	65,000.00	65,000.00	-	Moved to 85
227 Small Equipment Reserve	-					-	
01 Small Equipment Reserve	10,313.34	10,970.00	10,970.00			714.55	Moved to 85
228 Amb Computer Reserve	-					-	
01 Amb. Computer Reserve	676.67	700.00	700.00	700.00	700.00	70,909.09	Moved to 85
Totals	1,648,002.84	1,722,229.71	1,772,713.89	1,524,108.04	1,814,015.56	#REF!	1,654,725.14

Historical Expense Report with Estimated Current Year End

Police Department

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	2012 Estimated Year End	Budget 2013 Revised
35 Police Department							
001 Salaries							
01 Regular Pay	674,177.01	662,659.00	693,470.62	690,763.00	709,546.93	774,051.20	748,355.07
02 Overtime	40,944.66	55,600.00	34,209.24	45,000.00	43,191.59	47,118.10	45,000.00
06 Police Reserves Salary	899.67	2,000.00	572.00	1,500.00	1,384.50	#REF!	1,500.00
003 Office Supplies	-					-	
01 Postage	1,612.59	700.00	352.79	475.00	399.41	435.72	400.00
02 Advertising	226.98	250.00	180.70	200.00	-	-	200.00
03 Copier Rental	1,593.33	1,500.00	1,780.00	1,800.00	1,650.00	1,800.00	1,800.00
04 Equipment Repair	21.33		-			-	
05 Printer Ink	135.08	200.00	242.37	425.00	440.51	480.56	450.00
07 Paper	34.47	150.00	(135.01)	200.00	467.57	510.08	300.00
08 Office Supplies	1,368.91	1,500.00	1,324.15	1,400.00	1,022.90	1,115.89	1,400.00
006 Legal Fees	-					-	
01 Legal Fees	-	500.00	-	500.00	-	-	500.00
009 Professional Dues	-					-	
01 Subscriptions	50.00		150.00		210.80	229.96	240.00
04 Professional Dues	321.67	400.00	220.00	500.00	390.00	425.45	400.00
010 Travel Expenses	-					-	
01 Mileage	838.40	1,000.00	816.48	1,000.00	837.78	913.94	1,000.00
02 Meals & Lodging	807.11	1,000.00	1,208.29	1,200.00	478.03	521.49	1,200.00
05 Travel Expenses	257.47	1,500.00	(160.70)	1,000.00	714.56	779.52	1,000.00
011 Training & Education	-					-	
01 St School	(963.41)		-			-	
02 Training & Education	11,041.26	15,000.00	7,403.99	15,000.00	10,450.49	11,400.53	13,000.00
013 Car Allowance	-					-	
01 Car Allowance	3,972.51	4,000.00	3,755.48	4,200.00	3,643.08	3,974.27	4,200.00
014 New Equipment	-					-	
01 New Equipment	1,875.75	2,500.00	2,551.76	2,500.00	1,712.59	1,868.28	2,500.00
015 Telephone	-					-	
01 Cell Phone	1,641.12	2,200.00	1,931.67	2,200.00	1,860.82	2,029.99	2,200.00
04 Telephone	4,143.08	4,100.00	4,073.74	4,378.00	6,116.50	6,672.55	5,400.00
017 Communication Fees	-					-	
01 Web Site	205.82		490.04		235.01	256.37	
03 Communications	1,330.66	1,500.00	1,318.00	1,500.00	1,573.03	1,716.03	2,400.00
018 Health Insurance	-					-	
01 Health Insurance	180,717.83	199,006.00	208,269.31	228,182.00	233,541.62	254,772.68	264,922.18
019 Miscellaneous Expenses	-					-	
01 Misc. Expense	1,777.56	1,200.00	1,251.85	1,200.00	791.16	863.08	1,200.00
027 Electricity	-					-	
11 Fort Street Repeater	-		-			-	
13 Radio Tower	216.41	250.00	190.47	230.00	118.98	129.80	200.00
028 Water	-					-	
05 Water	287.58	400.00	274.75	300.00	370.00	403.64	300.00
030 Building Supplies	-					-	
01 Building Supplies	1,386.26	1,500.00	1,367.04	1,500.00	1,432.62	1,562.86	1,500.00

031 Building Maintenance	-					-	
01 Building Maintenance	1,538.19	2,100.00	1,696.76	2,100.00	1,266.07	1,381.17	2,000.00
036 Vehicle Insurance	-					-	
01 Vehicle Insurance	2,880.86	3,575.00	3,386.40	3,200.00	3,992.96	4,355.96	4,100.00
044 Reimbursement							
01 Reimbursement					(100.00)		
068 Janitorial Services	-					-	
01 Janitorial Services	4,674.05	5,106.00	4,617.44	4,800.00	4,736.44	5,167.03	5,485.00
070 Clothing Allowance	-					-	
01 Uniforms	4,559.33	5,000.00	4,493.80	5,335.00	3,950.30	4,309.42	4,600.00
03 Clothing	-		-			-	
06 Clothing Allowance	-		-			-	
071 Radio Maintenance	-					-	
01 Vehicle	944.52	500.00	1,450.98	500.00	86.50	94.36	500.00
02 Building	-		-			-	
03 Radio Maintenance	243.04	1,500.00	130.41	1,500.00	1,507.29	1,644.32	1,500.00
04 Tower Electricity - Fort Hill	-		-			-	
073 Vehicle Repair	-					-	
01 Vehicle Repair	4,177.12	7,000.00	2,774.27	7,000.00	2,697.00	2,942.18	5,000.00
074 Tires	-					-	
01 Tires	3,321.44	3,680.00	3,289.68	3,680.00	3,650.44	3,982.30	3,680.00
075 Gas/Oil/Filters	-					-	
01 Gas/Oil/Filters	31,969.99	30,732.00	40,008.49	40,929.00	39,939.84	43,570.73	40,929.00
079 Employee Physicals	-					-	
01 Employee Physicals	100.57	200.00	181.70	200.00	15.00	16.36	200.00
02 Psychological Evaluations	548.30	1,500.00	-	1,500.00		-	1,000.00
03 Poly Graph Testing	114.97	1,500.00	-	1,500.00		-	1,000.00
089 Equipment Reserves	-					-	
01 Equipment Reserves	430.50	500.00	(231.00)	500.00	53.83	58.72	500.00
090 Dog Constable	-					-	
01 Dog Constable	8,068.80	8,351.00	8,030.00	8,551.00	8,105.00	8,841.82	6,157.58
092 Copier Maintenance	-					-	
01 Copier Maintenance	(576.67)		-			-	
093 Meals for Prisoners	-					-	
01 Meals for Prisoners	(368.75)	400.00	(983.16)	400.00	558.35	609.11	700.00
094 Video Equipment	-					-	
01 Video Equipment	622.50	900.00	578.90	900.00	737.52	804.57	500.00
095 Bicycle Licenses							
01 Bicycle Licenses				500.00	489.00	533.45	
097 Uniform Maintenance	-					-	
01 Uniform Maintenance	1,106.52	1,500.00	1,047.07	1,500.00	656.03	715.67	1,000.00
098 Medical Tests/Supplies	-					-	
01 Medical Tests/Supplies	85.78	200.00	227.27	300.00	324.48	353.98	300.00
102 Computer Tech Support	-					-	
01 Computer Tech Support	3,025.00	5,050.00	1,837.50	4,050.00	2,515.49	2,744.17	3,000.00
02 Recorder Maint	-		-			-	1,500.00
179 Animal Shelter Services	-					-	
01 Animal Shelter Services						-	14,740.00
229 Small Equipment Reserve							
01 Small Equipment Reserve	3,500.00		-	6,000.00	6,000.00	6,545.45	Moved to 85
02 Taser Replacement						-	
230 Police Car Reserve	-					-	

01 Police Car Reserve	14,203.33		-	18,000.00	18,000.00	19,636.36	Moved to 85
Totals	1,029,112.49	1,039,909.00	1,039,645.54	1,120,098.00	1,121,762.02	#REF!	1,199,958.82

Animal Shelter Services have been moved to this account for 2013

Historical Expense Report with Estimated Current Year End
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Protection

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
38 Protection						
105 Street Lights						
01 Street Lights	145,161.59	142,025.00	141,415.17	132,000.00	136,383.38	99,000.00
106 Hydrant Rental	-					
01 Hydrant Rental	281,166.21	281,570.00	286,626.60	293,720.00	293,717.04	298,091.00
107 Ambulance Service	-					
01 Ambulance Service	83,812.67	87,276.00	87,276.00	88,032.00	88,031.76	-
	-					
Totals	510,140.47	510,871.00	515,317.77	513,752.00	518,132.18	397,091.00

Historical Expense Report with Estimated Current Year End

Emergency Management

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
39 Emergency Management						
001 Salaries						
07 Salaries	5,743.92	5,930.00	5,930.00	6,050.00	5,930.00	5,930.00
003 Office Supplies	-					
01 Postage	122.11	100.00	-	100.00		50.00
08 Office Supplies	321.58	200.00	404.54	200.00	149.70	100.00
010-05 Travel Expense	-	200.00		200.00		100.00
011 Training & Education	-					
02 Training & Education	366.21	300.00	309.95	325.00		325.00
014 New Equipment	-					
01 New Equipment	2,440.96	5,000.00	2,233.20	1,500.00		1,500.00
015 Telephone	-					
04 Telephone	707.30	715.00	696.90	1,350.00	1,530.71	1,520.00
017 Communications	-					
01-Website						
03 Communications	818.35	840.00	649.90	840.00	839.88	100.00
019 Miscellaneous Expenses	-					
01 Misc. Expenses	474.36	500.00	287.49	300.00	179.50	100.00
024-02 Water & Sewer	-			425.00	466.40	
027 Electricity	-					
01 EOC Building Electricity	-		-	1,650.00		-
11 Electricity	35.91	150.00	221.76	220.00	1,667.52	300.00
030 Building Supplies	-					
01 Building Supplies	95.45		12.73	100.00	-	100.00
031 Building Maintenance	-					
01 Building Maintenance	1,121.66	2,000.00	475.38	3,000.00	2,500.04	3,000.00
032 Property Insurance	-					
01 Property Insurance	199.33	220.00	185.90	165.00	173.59	190.00
036 Vehicle Insurance	-					
01 Vehicle Insurance	539.72	750.00	820.62	700.00	932.49	1,026.00
046 Recognition & Awards	-					
01 Recognitions & Awards	395.55	500.00	430.90	500.00	-	400.00
051 Equipment Maintenance	-					
01 Software	949.93		288.11			
05 Equipment Maintenance	667.64	2,000.00	1,387.35	2,000.00	-	1,400.00
068-01 Janitor Service	-			2,779.00	3,121.60	
071 Radio Maintenance	-					
03 Radio Maintenance	1,076.83	400.00	308.87	400.00	157.40	
073 Vehicle Repair	-					
01 Vehicle Repair	278.28		323.22		217.36	200.00
02 Vehicle/Boat Repair	9.25	200.00	-	200.00	-	
074 Tires	-					
01 Tires	-	500.00	-	500.00	-	400.00
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	141.94	200.00	285.75	200.00	94.85	150.00

078 Special Meals	-					
01 Special Meals	159.79	500.00	369.38	500.00	139.47	100.00
084 Vehicle Licenses	-					
03 Vehicle Licenses	-	50.00	-	50.00	-	50.00
085-01 Transport Meals	2.67					
108 CEM Rent	-					
01 CEM Rent	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	-					
Totals	20,668.74	25,255.00	19,621.95	28,254.00	22,100.51	21,041.00

Historical Expense Report with Estimated Current Year End

Public Works Department

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
40 Public Works						
001 Salaries						
01 Regular Pay	635,367.13	635,642.00	626,090.57	646,495.00	647,591.43	608,301.24
02 Overtime	77,661.52	95,346.00	97,624.60	96,974.00	97,643.59	93,130.00
07 Salaries	2,500.00	7,500.00	7,500.00	7,920.00	7,920.00	7,920.00
003 Office Supplies	33.33					
01 Postage	174.25	125.00	37.93	100.00	65.84	100.00
02 Advertising	295.69	200.00	287.07	200.00	104.25	150.00
05 Printer Ink	125.00	75.00	75.00	50.00	-	50.00
07 Paper	83.33	100.00	100.00	100.00	-	100.00
08 Office Supplies	702.72	700.00	700.00	700.00	458.64	400.00
11 Equipment Rental	1,290.00	1,500.00	1,500.00	1,500.00	1,625.00	1,500.00
12 Software	416.75	300.00	450.26	250.00	62.99	250.00
010 Travel Expenses	(6.62)					
01 Mileage	(35.67)		-			
02 Meal & Lodging	198.55	250.00	343.06	150.00	142.50	150.00
05 Travel Expenses	86.51	150.00	56.94	250.00	250.00	250.00
011 Training & Education	-					
01 St School	-		-			
02 Training & Education	1,258.32	1,250.00	1,250.00	1,250.00	357.87	750.00
014 New Equipment	-					
01 New Equipment	4,320.71	5,000.00	5,000.00	5,000.00	3,716.51	4,200.00
02 Office	500.00	500.00	500.00	500.00	65.76	500.00
03 Shop	566.00	500.00	500.00	500.00	472.00	500.00
04 Building	333.33		-			
05 Field	-		-			
015 Telephone	-					
01 Cell Phone	1,055.43	720.00	720.00	720.00	720.00	720.00
04 Telephone	1,604.60	1,700.00	1,578.15	1,668.00	2,242.68	2,000.00
017 Communications	-					
03 Communications	212.52	215.00	212.52	215.00	212.52	220.00
018 Health Insurance	-					
01 Health Insurance	218,276.64	256,303.00	239,912.85	254,597.00	251,415.23	236,367.84
019 Misc. Expense	-					
01 Misc. Expense	2,125.19	2,000.00	2,282.25	2,000.00	2,096.82	2,000.00
026 Heating Fuel	-					
03 Heating Fuel	15,625.24	17,362.00	16,766.03	21,456.00	25,731.10	12,870.00
027 Electricity	-					
01 P.W. Main Garage	12,425.01	12,350.00	11,906.86	11,600.00	10,872.19	8,604.00
02 P.W. Cold Storage	428.30	456.00	419.66	425.00	403.75	425.00
03 P.W. Sand Dome	207.20	238.00	216.10	225.00	185.26	325.00
04 P.W. Outside Lights	208.82	219.00	210.08	205.00	199.71	200.00
11 Electricity	475.42	570.00	399.30	530.00	377.09	450.00
12 P.W. Pump House	381.97	380.00	385.14	355.00	385.58	400.00
028 Water	-					

05 Water	1,319.33	1,400.00	1,267.05	1,400.00	1,327.80	1,400.00
029 Sewer	-					
01 Sewer	360.00	520.00	422.00	520.00	412.00	500.00
030 Building Supplies	-					
01 Building Supplies	1,685.56	1,500.00	1,460.46	1,500.00	1,488.89	1,250.00
031 Building Maintenance	-					
01 Building Maintenance	4,608.62	4,500.00	4,778.54	4,500.00	4,500.00	4,500.00
032 Property Insurance	-					
01 Property Insurance	5,116.24	5,450.00	4,792.75	4,075.00	4,499.77	5,000.00
036 Vehicle Insurance	-					
01 Vehicle Insurance	16,456.01	18,200.00	18,053.64	15,345.00	20,514.44	24,600.00
051 Equipment Maintenance	-					
01 Software	8.48		-			
04 Repairs	-		-			
05 Equipment Maintenance	126,941.72	123,000.00	131,096.62	120,000.00	121,137.85	124,627.89
07 New Fabrications	-		-			
08 Snow Plow repairs	15,001.64	15,000.00	8,000.05	13,000.00	11,613.10	13,000.00
070 Clothing Allowance	-					
01 Uniforms	-		-			
03 Clothing Rental	4,184.95	3,000.00	4,592.43	3,300.00	3,728.37	3,400.00
04 Boots	1,154.80	3,500.00	1,391.76	2,800.00	1,319.90	2,800.00
06 Clothing Allowance	3,774.69	4,800.00	2,985.72	3,900.00	5,083.76	4,000.00
Boot Allowances	-					
071 Radio Maintenance	-					
01 Vehicle	1,024.08	1,200.00	264.80	1,100.00	38.65	1,100.00
03 Radio Maintenance	267.02	500.00	255.00		483.35	
074 Tires	-					
01 Tires others	2,220.75	3,000.00	2,001.05	2,000.00	2,000.00	2,000.00
03 Heavy Equipment	6,334.10	4,000.00	4,273.88	10,000.00	9,642.59	8,000.00
04 Trucks	3,108.00	2,500.00	3,607.17	3,000.00	3,000.00	5,000.00
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	14,994.27	18,714.00	16,969.08	23,013.00	16,800.71	16,000.00
076 Diesel Fuel	-					
01 Diesel	97,444.91	99,909.00	132,119.00	139,166.00	141,539.31	156,500.00
103 Salary Reimbursement	-					
01 Salary Reimbursement	(15,454.11)					
109 Safety Material	-					
01 Safety Material	2,060.75	2,000.00	2,000.00	4,000.00	2,478.30	2,500.00
110 Equipment Rental	-					
01 Equipment Rental	1,038.66	1,200.00	903.85	1,000.00	1,267.50	1,000.00
02 Tool Rental	83.33		-			
111 Tools - Shop	-					
01 Tools - Shop	2,411.66	2,500.00	2,078.76	2,500.00	2,569.34	2,500.00
112 Tools-Road/Ground	-					
01 Tools - Road/Ground	1,990.29	2,000.00	1,834.74	2,000.00	1,676.65	2,000.00
113 Propane	-					
01 Propane	552.07	600.00	527.87	400.00	499.72	525.00
114 Industrial Gas/Solvent	-					
01 Ind. Gas/Solvent	1,117.72	1,200.00	1,200.00	1,000.00	794.09	1,000.00
02 Solvents/Cleaners	644.63	800.00	800.00	600.00	355.00	600.00
115 Lubricants	-					

01 Lubricants	12,334.38	12,000.00	12,215.81	12,000.00	11,813.12	9,500.00
116 Salt & Calcium	-					
01 Rock Salt	116,308.22	129,000.00	128,191.89	138,600.00	118,501.14	142,597.50
02 Liquid Deicer	9,212.53	13,950.00	13,950.00	20,925.00	33,682.93	21,000.00
04 Salt & Calcium	-		-			
117 Gravel	-					
01 Gravel	4,345.10	4,000.00	6,000.00	4,000.00	4,000.00	4,000.00
118 Crushed Stone	-					
01 Crushed Stone	14,519.30	17,500.00	14,945.34	15,165.00	14,710.48	16,300.00
119 Liquid Asphalt	-					
01 Liquid Asphalt	133,010.93	133,000.00	133,000.00	151,642.00	151,642.00	193,433.00
120 Shim and Patch	-					
01 Shim/Paver	53,103.13	40,000.00	43,612.38	40,000.00	40,000.00	42,077.00
02 Patch	4,937.39	13,000.00	9,387.62	15,000.00	15,159.28	15,800.00
121 Asphalt	-					
01 Asphalt	218,680.15	252,000.00	251,766.16	135,000.00	135,830.29	
122 Culverts & Guard Rails	-					
01 Culverts & Guard Rails	5,462.44	8,000.00	7,601.87	14,500.00	14,229.95	10,500.00
123 Signs	-					
01 Signs	2,933.51	4,500.00	2,634.48	4,500.00	3,970.61	4,000.00
124 Sidewalks	-					
01 Sidewalks	4,166.67	5,000.00	5,000.00	3,500.00	3,500.00	3,500.00
125 Street Curbing	-					
01 Street Curbing	1,666.67	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
126 Traffic Paint	-					
01 Traffic Paint	10,830.52	12,000.00	9,909.20	10,000.00	10,250.03	12,500.00
127 Vehicle Paint	-					
01 Vehicle Paint	3,176.79	3,500.00	3,273.99	3,500.00	4,049.91	3,500.00
130 Construction Material	-					
01 Construction Material	3,451.79	5,000.00	3,194.41	5,000.00	5,000.00	5,000.00
131 Sand Account	-					
01 Sand Account	33,606.55	36,000.00	35,026.29	40,000.00	39,708.31	40,000.00
132 Municipal Maintenance	-					
01 Municipal Maintenance	6,529.90	7,000.00	6,711.93	7,000.00	6,979.54	7,000.00
133 Tools Insurance	-					
01 Tools Insurance	-	300.00	-	300.00	-	300.00
134 Drug/Alcohol Testing	-					
01 Drug/Alcohol Testing	706.23	750.00	957.10	750.00	623.60	750.00
	-					
89 PW Equipment Reserves						
01 Equipment Reserves	79,833.33	110,000.00	110,000.00	56,300.00	56,300.00	
232 Street Reconstruction						
01 Street Reconstruction	140,000.00	150,000.00	150,000.00	60,000.00	60,000.00	
271 Contracted Services						
01 Janitorial & Supplies						6,500.00
Totals	2,138,162.93	2,321,144.00	2,314,079.06	2,155,736.00	2,146,040.59	1,906,893.47

Historical Expense Report with Estimated Current Year End

Recreation Department

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
50 Recreation						
001 Salaries						
01 Regular Pay	152,411.07	152,349.00	151,292.40	154,774.00	155,649.71	154,912.96
02 Overtime	916.91	2,500.00	288.35	600.00	439.49	400.00
07 Salaries	126,239.44	131,700.00	134,970.00	136,215.00	120,003.37	114,900.00
003 Office Supplies	-					
01 Postage	236.64	350.00		350.00	180.00	300.00
02 Advertising	726.33	1,500.00		1,500.00	1,669.30	1,500.00
03 Copier Rental	1,335.38	1,900.00		540.00	618.91	540.00
04 Equipment Repair	59.36	100.00		400.00	38.46	400.00
05 Printer Ink	78.76	200.00		200.00	-	75.00
07 Paper	295.36	600.00		600.00	209.23	500.00
08 Office Supplies	1,938.78	650.00	4,405.50	700.00	740.97	750.00
008 Computer Maintenance	-					
01 Computer Maintenance	415.99	600.00	569.98	600.00	429.99	600.00
009 Professional Dues	-					
01 Subscriptions	-	20.00		20.00	-	20.00
04 Professional Dues	290.00	290.00	295.00	290.00	170.00	290.00
010 Travel Expenses	-					
01 Mileage	22.82	400.00		300.00	-	
02 Meals & Lodging	164.00	400.00			-	
04 Conference Fee	243.33	200.00		200.00	-	200.00
05 Travel Expenses	146.06		438.17		310.16	300.00
011 Training & Education	-					
02 Training & Education	416.33	800.00	379.00	800.00	477.00	800.00
013 Car Allowance	-					
01 Car Allowance	70.00	2,000.00		1,000.00	1,026.69	1,000.00
015 Telephone	-					
01 Cell Phone	436.29	600.00		600.00	559.24	600.00
02 Rec Center	1,228.40	2,286.00		2,293.00	181.88	2,300.00
04 Telephone	1,483.80	430.00	3,312.11	417.00	3,293.92	410.00
017 Communication Fees	-					
03 Communications	785.28	790.00	785.28	790.00	970.28	1,084.00
018 Health Insurance	-					
01 Health Insurance	25,789.94	24,869.00	25,192.45	35,927.00	36,238.94	39,237.24
026 Heating Fuel	-					
01 Recreation Center	20,692.64	18,750.00	26,677.35	24,149.00	31,092.05	28,517.00
02 Teague Park	424.89	2,000.00		2,000.00	1,068.15	1,250.00
03 Heating Fuel	119.11				71.26	
027 Electricity	-					
05 Recreation Center	26,406.03	24,700.00	29,758.45	23,446.00	20,070.74	22,604.00
06 Teague Park	2,044.72	3,040.00		2,900.00	2,818.29	2,525.00
07 Soucy Sports Complex	574.39	808.00		754.00	734.67	300.00
08 Pool	267.54	380.00		360.00	391.87	360.00
10 Park Sec Lts	-					

028 Water	-					
01 Recreation Center	1,321.78	800.00	2,430.39	800.00	781.40	800.00
02 Teague Park	227.89	400.00		400.00	353.80	300.00
03 Pool	689.92	1,000.00		1,000.00	1,310.40	1,000.00
04 Soucie Complex	185.83	250.00		250.00	110.98	150.00
05 Water	-					
029 Sewer	-					
01 Sewer	800.62	800.00	741.44	800.00	756.55	600.00
030 Building Supplies	-					
01 Building Supplies	4,381.93	5,000.00	3,366.07	5,000.00	3,185.65	4,000.00
031 Building Maintenance	-					
01 Building Maintenance	20,894.53	25,000.00	23,608.82	25,000.00	26,874.26	25,000.00
032 Property Insurance	-					
01 Property Insurance	4,686.88	5,000.00	4,392.32	3,800.00	4,125.86	4,600.00
073 Vehicle Repair						
01-Vehicle Repair					-	
135 Water Tests	-					
01 Water Tests	151.67	255.00	100.00	255.00	125.00	250.00
136 Youth Center Equipment	-					
01 Youth Center Equipment	1,670.40	2,000.00	1,659.30	2,000.00	1,502.31	2,000.00
137 Rink Equipment	-					
01 Rink Equipment	(47.51)	250.00	(7.48)	250.00	(40.95)	250.00
138 Program Equipment	-					
01 Baseball/Softball	1,244.08	1,200.00	1,212.76	1,200.00	1,076.52	1,200.00
02 Tennis	130.40	300.00	283.35	300.00	50.00	100.00
03 Soccer	391.18	500.00	180.98	600.00	517.27	700.00
04 Basketball	549.92	500.00	982.64	600.00	196.33	500.00
05 Arts & Crafts	104.70	600.00	-	600.00	-	300.00
06 Program Equipment	2,644.34	2,200.00	4,021.75	2,200.00	3,359.03	2,200.00
139 Rink Maintenance	-					
01 Rink Maintenance	321.05	700.00	307.52	500.00	379.86	500.00
140 Pool Supplies	-					
01 Pool Supplies	1,114.03	1,000.00	488.79	1,000.00	1,155.12	1,250.00
141 Trophies & Awards	-					
01 Trophies & Awards	41.92	650.00	(35.85)	650.00	245.58	600.00
142 Pool Maintenance	-					
01 Pool Maintenance	5,216.32	7,700.00	7,706.47	7,900.00	6,275.82	7,900.00
145 Special Events	-					
01 Special Events	1,224.95	2,500.00	2,706.97	2,500.00	964.43	2,500.00
147 Park Maintenance	-					
01 Park Maintenance	-		-			
286 Rent Expense	-					
01 Rent Expense	23.24	300.00	16.25	100.00		100.00
243-Rec Center Improvement						
Totals	414,229.65	434,117.00	432,526.53	450,430.00	432,759.79	433,475.20

Historical Expense Report with Estimated Current Year End						
Parks Department						
Department	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
51 Parks						
001 Salaries						
01 Regular Pay	42,201.79	41,941.00	41,936.63	43,014.00	43,006.33	43,258.58
02 Overtime	517.03	2,000.00	-			200.00
07 Salaries	46,804.70	47,811.00	45,780.20	47,002.00	44,397.08	29,227.89
014 New Equipment	-					
01 New Equipment	1,025.65	1,000.00	1,965.95	1,000.00	469.89	1,000.00
015 Telephone	-					
01 Cell Phone	250.00	360.00	360.00	360.00	89.03	360.00
04 Telephone	412.06	450.00	405.81	417.00	631.74	450.00
018 Health Insurance	-					
01 Health Insurance	12,548.03	12,383.00	12,383.16	12,224.00	12,447.29	13,178.30
026 Heating Fuel	-					
03 Heating Fuel	4,309.57	6,118.00	5,949.11	7,216.00	5,714.20	7,261.00
027 Electricity	-					
09 Park Shop	1,995.23	2,090.00	1,920.41	2,095.00	2,015.99	1,974.00
10 Park Security Lighting	371.98	380.00	301.20	355.00	690.14	1,109.00
11 Electricity	217.58		207.49		-	170.00
029 Sewer	-					
01 Sewer	166.67	200.00	200.00	200.00	200.00	200.00
030 Building Supplies	-					
01 Building Supplies	904.83	1,000.00	1,012.80	1,000.00	1,444.05	1,000.00
031 Building Maintenance	-					
01 Building Maintenance	984.63	1,200.00	1,476.18	1,200.00	1,088.39	1,200.00
032 Property Insurance	-					
01 Property Insurance	1,176.07	1,300.00	1,096.81	950.00	1,024.18	1,150.00
036 Vehicle Insurance	-					
01 Vehicle Insurance	819.36	850.00	820.62	700.00	932.49	1,026.00
051 Equipment Maintenance	-					
01 Software	-		-		-	
04 Repairs	563.53	400.00	492.70	1,000.00	65.85	1,000.00
05 Equipment Maintenance	4,162.98	2,600.00	5,385.90	3,000.00	6,516.22	3,000.00
070 Clothing Allowance	-					
03 Clothing	119.99	400.00	139.99	400.00	369.45	200.00
073 Vehicle Repairs	-					
01 Vehicle Repairs	2,407.56	3,000.00	1,504.46	2,000.00	3,198.88	2,500.00
074 Tires	-					
01 Tires	845.92	900.00	1,020.45	900.00	646.79	900.00
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	9,326.37	8,255.00	11,646.70	10,975.00	11,486.83	12,662.00
076 Diesel	-					
01 Diesel	939.90	331.00	1,123.95	560.00	2,100.89	1,115.00
111 Tools - Shop	-					
01 Tools - Shop	152.93	500.00	222.38	500.00	530.58	500.00
147 Parks Maintenance	-					

00 Parks Maintenance	449.29					
01 Parks Maintenance	7,786.33	9,000.00	7,639.17	9,000.00	7,972.22	9,000.00
234 Parks Improvements						
01 Parks Improvements	9,300.00	11,000.00	11,000.00			
235 Parks Vehicle Reserve	-					
01 Parks Vehicle Reserve	6,166.67	5,000.00	5,000.00	7,500.00	7,500.00	Moved to 85
236 Lawn Mower Reserve	-					
01 Lawn Mower Reserve	1,680.00	1,800.00	1,800.00	1,800.00	1,800.00	Moved to 85
237 Civic Beautification	-					
01 Civic Beautification	4,666.67	5,000.00	5,000.00	5,000.00	5,000.00	Moved to 85
	-					
Totals	163,273.32	167,269.00	167,792.07	160,368.00	161,338.51	133,641.78

Historical Expense Report with Estimated Current Year End

Snowmobile Trail Maintenance

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
52 Snowmobile Trail Maintenance						
001 Salaries						
01 Regular Pay	10,819.22	21,500.00	9,228.00	21,500.00	11,487.80	12,000.00
02 Overtime	6,689.18	3,500.00	5,003.10	3,500.00	4,731.38	3,000.00
015 Telephone	-					
01 Cell Phone	337.69	500.00	461.44	500.00	399.93	400.00
019 Miscellaneous Expense	-					
01 Misc. Expense	2,946.85	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
026-03 Heating Fuel	213.59					-
034 Work Comp	-					-
01 Work Comp	310.58	500.00	30.56	500.00	1,248.93	1,000.00
035 Unemployment	-					
01 Unemployment	86.16	450.00	105.75	450.00	150.07	200.00
038 Soc Security	-					-
01 Soc Security	1,012.94	1,950.00	109.33	1,950.00	325.34	200.00
051 Equipment Maintenance	-					
01 Software	316.85		384.67		-	
04 Repairs	718.12	1,700.00	971.35	1,700.00	-	1,700.00
05 Equipment Maintenance	12,531.86	6,300.00	7,433.87	6,300.00	35,557.20	6,000.00
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	4.35	500.00	-	500.00	780.43	500.00
076 Diesel	-					
01 Diesel	11,852.16	13,000.00	13,384.38	13,000.00	16,532.53	12,000.00
148 Trail Maintenance	-					
01 Trail Maintenance	3,452.66	5,000.00	6,538.37	5,000.00	1,935.48	2,000.00
149 Snow Transfer	-				(18,249.09)	
238 Trail Groomer Reserve	-					
01 Trail Groomer Reserve	15,333.33	10,000.00	10,000.00	10,000.00	10,000.00	
286 Rent Exp	-					
01 Rent Exp	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
382 Unknown	-					
00 Unknown	-		-			
Totals	68,125.54	70,400.00	59,150.82	70,400.00	70,400.00	44,500.00

Historical Expense Report with Estimated Current Year End

Airport

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
60 Airport						
015 Telephone						
01 Cell Phone	14.81					
04 Telephone	544.10	600.00	556.50	281.00	332.24	400.00
019 Miscellaneous Expense	-					
01 Misc. Expense	291.82	350.00	363.00	375.00	538.00	400.00
027 Electricity	-					
11 Electricity	662.73	725.00	628.54	680.00	631.38	630.00
028 Water	-					
05 Water	585.55	500.00	447.55	475.00	351.75	450.00
029 Sewer	-					
01 Sewer	304.00	250.00	200.00	225.00	200.00	225.00
031 Building Maintenance	-					
01 Building Maintenance	1,932.85	2,500.00	2,086.09	2,500.00	1,092.30	2,000.00
032 Property Insurance	-					
01 Property Insurance	2,198.00	1,250.00	1,022.45	900.00	954.75	1,100.00
037 Liability Insurance	-					
01 Airport Liability	2,205.67	3,550.00	3,312.00	3,550.00	3,040.00	3,300.00
076 Diesel	-					
01 Diesel	3,096.96	4,109.00	4,228.99	5,033.00	5,156.88	5,454.00
153 Air Consultant Contract	-					
01 Air Consultant Contract	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	12,000.00
155 Snow Plowing	-					
01 Snow Plowing	4,433.24	7,500.00	5,147.70	7,500.00	4,576.63	6,000.00
156 Runway Lights	-					
01 Runway Lights	1,765.96	1,500.00	2,683.17	1,980.00	-	1,980.00
157 Runway Maintenance	-					
01 Runway Maintenance	3,684.24	4,700.00	6,937.50	4,700.00	1,893.14	-
239-Airport Improvement						
01-Airport Improvement	152,145.76	5,000.00	5,000.00	5,000.00	5,000.00	
	-					
Totals	191,865.69	50,534.00	50,613.49	51,199.00	41,767.07	33,939.00

Historical Expense Report with Estimated Current Year End

Trailer Park

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
61 Trailer Park						
006 Legal Fees						
01 Legal Fees	-	1,000.00	-	1,000.00	-	-
027 Electricity	-					
11 Electricity	939.28	1,045.00	791.45	825.00	1,019.06	1,000.00
028 Water	-					
05 Water	1,567.10	2,000.00	1,753.65	2,000.00	2,042.14	2,000.00
029 Sewer	-					
01 Sewer	4,450.00	4,800.00	4,100.00	3,800.00	2,900.00	3,600.00
032 Property Insurance	-					
01 Property Insurance	39.87	45.00	37.18	45.00	34.72	52.00
105 Street Lights	-					
01 Street Lights	1,875.04	1,650.00	1,862.78	1,860.00	1,837.42	1,500.00
147 Park Maintenance	-					
01 Park Maintenance	166.67	500.00	-	500.00	-	200.00
158 CTP License Fee	-					
01 CTP License Fee	282.67	350.00	318.00	350.00	318.00	477.00
160 CTP Park Maintenance	-					
01 CTP Park Maintenance	3,431.35	4,000.00	4,073.69	4,000.00	-	2,000.00
161 Garbage Collection	-					
01 Garbage Collection	1,620.00	1,650.00	1,620.00	1,650.00	1,485.00	1,650.00
385 Year End CTP	-					
01 Year End CTP	446.04				6,393.66	
	-					
Totals	14,818.01	17,040.00	14,556.75	16,030.00	16,030.00	12,479.00

Historical Expense Report with Estimated Current Year End

Cemeteries

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
65 Cemeteries						
165 Evergreen Cemetery						
01 Evergreen Cemetery	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
166 Grimes Cemetery	-				-	
01 Grimes Cemetery	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00
167 Sacred Heart Cemetery	-				-	
01 Sacred Heart Cemetery	350.00	350.00	350.00	350.00	350.00	350.00
168 Holy Rosary Cemetery	-				-	
01 Holy Rosary Cemetery	350.00	350.00	350.00	350.00	350.00	350.00
169 Green Ridge Cemetery	-				-	
01 Green Ridge Cemetery	150.00	150.00	150.00	150.00	150.00	150.00
170 Lyndon Cemetery	-				-	
01 Lyndon Cemetery	300.00	300.00	300.00	300.00	300.00	300.00
171 Bubar Cemetery	-				-	
01 Bubar Cemetery	100.00	100.00	100.00	100.00	100.00	100.00
172 Memorial Day Flags						
01 Memorial Day Flags						600.00
190 Veterans Cemetery Fund	-					
01 Veterans Cemetery Fund						500.00
	-					
Totals	6,900.00	5,800.00	5,800.00	5,800.00	5,800.00	6,900.00

Moved 172 Memorial Day Flags to this acct for 2013

Historical Expense Report with Estimated Current Year End
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Insurance & Retirement

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
70 Ins. & Retirement						
018 Health Insurance						
01 Health Insurance	3,452.33	3,250.00	2,759.00	1,345.00	1,517.12	1,500.00
034 Worker's Compensation	-					
01 Worker's Compensation	58,524.59	57,293.00	59,482.53	50,528.00	49,686.67	73,032.00
035 Unemployment Comp.	-					
01 Unemployment Comp.	1,120.59	83.00	(141.55)	9,777.00	9,384.78	21,424.00
037 Liability Insurance	-					
01 Liability Insurance	58,531.33	63,050.00	60,354.00	51,500.00	61,633.00	67,800.00
038 Social Security	-					
01 Social Security	203,647.88	200,097.00	198,352.45	205,145.00	203,897.60	196,436.18
039 Bonds	-					
01 Bonds	320.00	350.00	320.00	350.00	320.00	320.00
040 City & State Retirement	-					
01 City & State Retirement	69,001.71	70,000.00	69,872.41	72,350.00	68,541.13	61,419.17
041 \$1000 Ded. Payments	-					
01 \$1000 Ded. Payments	811.91	2,500.00	2,435.73	2,500.00	-	2,500.00
043 Compensated Absences	-					
01 Compensated Absences	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
044 - Reimbursements						
01 Reimbursements					(1,067.61)	
046 Recognitions & Awards	-					
01 Recognitions & Awards	4,618.93	4,500.00	4,903.99	4,500.00	4,132.88	2,845.00
311 Section 125 Expense	-					
01 Section 125 Expense	1,260.67	1,800.00	1,800.00	1,890.00	2,524.00	2,500.00
	-					
Totals	426,289.95	427,923.00	425,138.56	424,885.00	425,569.57	454,776.35

Historical Expense Report with Estimated Current Year End

Contributions (Donations)

Department	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
75 Contributions						
172 Memorial Day Flags						
01 Memorial Day Flags	600.00	600.00	600.00	600.00	600.00	Moved to Cem
173 City Clock	-					
01 City Clock	300.00	300.00	300.00	300.00	300.00	-
174 St.John RC&D	-					
01 St. John RC&D	297.00	297.00	297.00	297.00	297.00	-
175 Independent Support Services	-					
01 Independent Supprt. Serv.	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	-
176 ACAP	-					
01 ACAP	1,662.00	1,662.00	1,662.00	1,662.00	1,637.80	-
177 Aroost. Agency on Aging	-					
01 Aroost. Agency on Aging	7,253.00	7,253.00	7,253.00	7,253.00	7,253.00	7,253.00
178 NMDC	-					
01 NMDC	13,551.19	13,551.00	13,397.16	13,500.00	13,497.66	Moved to CD
179 Animal Shelter Services	-					
01 Animal Shelter Services	13,022.00	14,131.00	14,130.00	15,559.00	15,559.00	Moved to PD
180 Temporary Shelter	-					
01 Temporary Shelter	8,312.00	8,312.00	8,312.00	12,285.00	12,285.00	-
181 Soil & Water Conservation	-					
01 Soil & Water Conservation	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	Moved to CD
182 Salvation Army	-					
01 Salvation Army	982.92	1,000.00	949.32	1,000.00	49.98	-
183 American Red Cross	-					
01 American Red Cross	2,060.00	2,060.00	2,060.00	2,060.00	2,060.00	-
185 Ecumenical Food Pantry	-					
01 Ecumenical Food Pantry	500.00	500.00	500.00	500.00	500.00	-
186 Maine Families Aroostook	-					
01 Maine Families Aroostook	200.00	200.00	200.00	200.00	200.00	-
187 Bread of Life Soup Kitchen	-					
01 Bread of Life Soup Kitchen	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-
188 Combat	-					
01 Combat	116.67	175.00	175.00	175.00	-	-
190 Veterans Cemetery Fund	-					
01 Veterans Cemetery Fund	500.00	500.00	500.00	500.00	500.00	Moved to Cem
191 Bonus Transit Program						
01 Bonus Transit Program				2,300.00	3,968.50	
192 MDOT Reimbursement						
01 MDOT Reimbursement	-				(3,968.50)	
Totals	56,156.77	57,341.00	57,135.48	64,991.00	61,539.44	7,253.00

**Bonus Transit Program was budgeted for, but never showed on these spreadsheets.

Historical Expense Report with Estimated Current Year End
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Unclassified Accounts

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
80 Unclassified						
045 Refunds/Reimbursements						
01 Refunds/Reimbursements	(53.46)	2,000.00	(225.00)	2,000.00	193.34	200.00
200 Tax Lien Costs	-					
01 Tax Lien Costs	10,597.48	10,920.00	10,717.51	10,920.00	10,790.40	10,800.00
201 Abatements	-					
01 Abatements	7,597.96	25,000.00	1,666.88	25,000.00	26,965.26	45,000.00
	-					
Totals	18,141.98	37,920.00	12,159.39	37,920.00	37,949.00	56,000.00

Historical Expense Report with Estimated Current Year End

Capital Expense Accounts

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
85 Capital Expense Accounts						
249-Airport Improvement						
01-Airport Improvement	152,145.76	5,000.00	5,000.00	5,000.00	5,000.00	-
386 Airport Reserve						
01 Airport Reserve	5,874.00			5,000.00		
257-Parking Lot Reserve	-					
01-Parking Lot Reserve	1,692.67			2,000.00	2,000.00	5,000.00
309-Xmas Lights	-					
01-Xmas Lights	2,612.22			4,000.00	4,000.00	3,000.00
349-LED Street Lights						
01-LED Street Lights						6,558.00
385-Downtown	-					
01-Downtown	138.07			1,500.00	1,500.00	1,500.00
10 General Government						
020 Computers & Typewriters						
01-Computers & Typewriters						10,000.00
02-Vital Record Restoration						1,500.00
18 Municipal Building						
000 Municipal Building Reserve						
01 Municipal Building Reserve						5,000.00
22 Tax Assessment						
220 Assessment Reserve						
01 Assessment Reserve						53,300.00
02 Trio Software P/P Update						3,070.00
03 1/4 Parcel Review						-
04 Computer Replacement						1,700.00
25 Library						
291 Library Computer Reserve						
01 Library Computer Reserve						900.00
000 Roof Phase I						
01 Roofing Phase I						29,000.00
30 Fire Department						
222 Fire Equipment Reserve						
01 Fire Equipment Reserve						13,000.00
223 Fire Hose Reserve						
01 Fire Hose Reserve						1,000.00
224 Foam Reserve						
01 Foam Reserve						400.00
225 Fire Computer Reserve						
01 Fire Computer Reserve						700.00
000 Furnace Replacement						
01 Furnace Replacement						
31 Ambulance						
226 Ambulance Reserve						
01 Ambulance Reserve						85,000.00

227 Small Equipment Reserve						
01 Small Equipment Reserve						10,000.00
228 Amb Computer Reserve						
01 Amb. Computer Reserve						700.00
35 Police						
229 Small Equipment Reserve						
01 Small Equipment Reserve						6,000.00
02 Taser Replacement						-
230 Police Car Reserve						
01 Police Car Reserve						22,900.00
02 Police Car Video System						16,065.00
XXX Computer-Server-CCTV						
01 Computer-Server-CCTV						-
40 Public Works						
89 PW Equipment Reserves						
01 Equipment Reserves						65,500.00
232 Street Reconstruction						
01 Street Reconstruction						-
G 01-388-00 Street Constrution						25,000.00
50 Recreation						
243-Rec Center Improvement						
01-Rec Center Imp				5,000.00		5,000.00
297 Community Pool						
01-Community Pool	2,018.82			2,000.00	2,000.00	2,000.00
51 Parks Department						
234 Parks Improvements						
01 Parks Improvements						11,000.00
235 Parks Vehicle Reserve						
01 Parks Vehicle Reserve						7,500.00
236 Lawn Mower Reserve						
01 Lawn Mower Reserve						1,800.00
237 Civic Beautification						
01 Civic Beautification						3,000.00
52 Snowmobile Trail Maintenance						
238 Trail Groomer Reserve						
01 Trail Groomer Reserve						10,000.00
Debt Reduction						
BioMass Boilers for City Bldgs						
01 BioMass Boiler Debt						44,205.00
	-					
Totals	365,127.22	5,000.00	5,000.00	19,500.00	19,500.00	451,298.00

Historical Expense Report with Estimated Current Year End

Section 8 FSS

<u>Department</u>	3 Year Average Expenditures (09-11)	2011 Approved Budget	2011 Actual Expenditures	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised
96 Section 8 FSS						
001-Salaries						
01-Regular Pay	28,344.64				27,859.95	29,806.40
003-Office Supplies	-					-
01-Postage	96.07				50.49	100.00
05-Printer Ink	411.28				391.26	521.68
08-Office Supplies					247.30	
010-Travel Expense	-					-
01-Mileage	95.90					-
02-Meal & Lodging	291.40				184.00	245.33
04-Conference Fee	250.00					-
05-Travel Expense	162.44				518.26	691.01
018-Health Insurance	-					-
01-Health Insurance	4,399.70				2,220.30	2,591.16
034-Workers Comp	-					-
01-Workers Comp	153.25				68.52	56.28
035-Unemployment	-					-
01-Unemployment	69.20				120.83	144.00
038-Social Security	-					-
01-Social Security	2,331.22				2,332.32	2,280.19
285 Year End Closing FSS	-					
01-Year End Closing FSS	11,101.45				14,280.73	
288 FSS Reimbursement						
01-FSS Reimbursement					(48,273.96)	
Totals	47,706.57	-	-	-	-	36,436.06

Employee Contingency		
<u>Department</u>	Budget 2013 Revised 3/11/13	Budget 2013 Proposed
Employee Contingency for Union and Non Union	-	\$ (69,697)
Totals	-	

Original Budget was \$184,000

Health Insurance now in the appropriate departments

This number factors in a 2% salary increase for 2013 for all city employees including the necessary increase in SS and Retirement