



OFFICE OF THE CITY MANAGER
CARIBOU, MAINE

To: Mayor and Council Members
From: Austin Bleess, City Manager
Date: December 14, 2015
Re: 2016 Budget

The budget presented tonight is based upon the discussion the Council had during the November 30th, 2015 workshop. The changes from what was presented that evening include a reduction in Capital Reserves of \$100,000 for the Ambulance reserve and \$53,000 for the Fire Equipment Reserve.

Paying for the boiler at the Fire Station out of the TIF Funds is acceptable, and was discussed back in July when the Council approved the projects. However, the Council at that time decided to pay for it out of the Fire Equipment Reserve. If the Council wishes to pay for it out of the TIF Funds I would ask for a motion to reflect that change.

Another point that was discussed during the Public Forums on the budget, and should be brought up again, are the changes the State has made for the Homestead Exemptions. Current law provides for a homestead exemption in the amount of \$10,000 with the State reimbursing municipalities at a rate of 50% of the lost revenue. Beginning in 2016, the homestead exemption will increase to \$15,000 with the State reimbursement continuing at 50%. In 2017, the homestead exemption will increase to \$20,000 with the State reimbursement rate of 50% on the first \$10,000 and 75% on the second \$10,000.

For 2016 this will cause a shortfall of approximately \$85,000. So even with the changes made due to the consensus on the 30th we would likely see an increase in 2016, which at the moment is estimated to be about \$60,000. That is a very preliminary and rough number at the moment, and we won't know what the real number will be until June.

Spending one time money on ongoing expenses is not a good idea. It will only further exasperate the structural deficiency we will be facing with the 2017 budget. By spending one time funds and not funding capital equipment in 2016 we are simply kicking the can down the road.

As was noted to the Council on November 23rd, we are already looking at an increase of \$77,000 for 2017. By using one time funds and not funding Capital Equipment in 2016 that will increase the amount we need to add in 2017 by \$153,000 bringing the total to \$230,000. A 7% increase in health insurance in 2017 would mean another \$76,000 increase. We don't know what 2017 will bring for workers comp premiums, property insurance increases, fuel oil prices, or anything else.

As of right now we are projecting a \$306,000 gap that will need to be bridged in 2017. It is certainly not out of the question that the gap could grow to nearly \$400,000 by the time comes. That will be very difficult for staff and the Councilors still sitting at the table at that time to do.

We have worked over the past few years to try and increase our fund balance to better meet best accounting practices, and to help improve cash flow. By doing this we will lose ground on the progress that has been made.

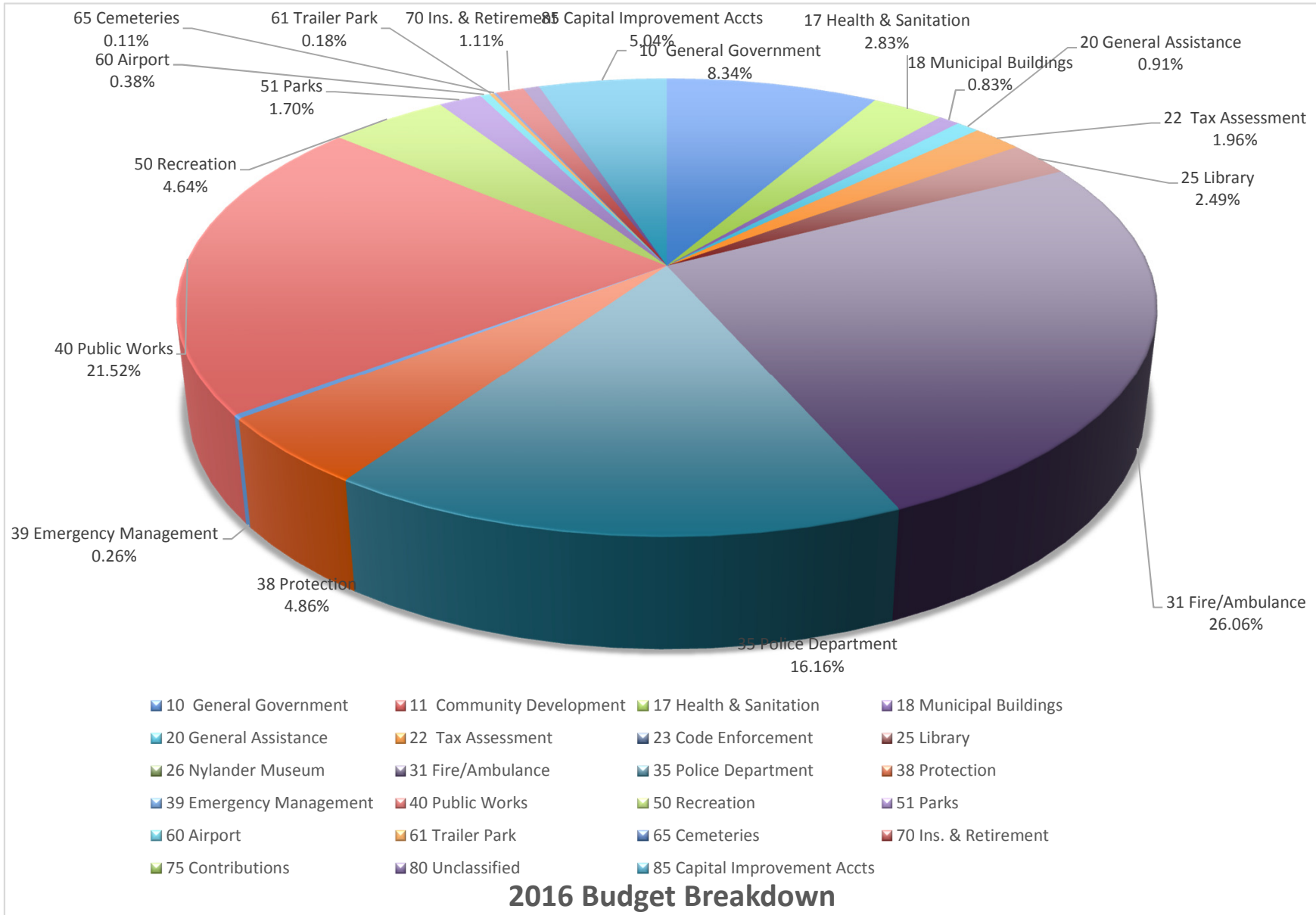
Assuming the Council is keeping the same position that was the consensus on November 30th the following motions would be needed:

1. Approving the payment of the new furnace at the Fire Station from the TIF Fund rather than the Fire Equipment Reserve.
2. Transferring \$100,000 from fund balance to G 1-369-03 Ambulance Reserve to be done in January 2016.
3. Approving the expense budget for the General Fund and Enterprise Funds.

As a reminder to Council and the public all of our budgets can be found online at <http://www.cariboumaine.org/index.php/government/budgets/>

Summary Sheet of Historical Expenditures (Totaled by Department)

General Fund									
Department	3 year Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016	% Change
10 General Government	615,597	650,269	667,792	686,623	575,282	641,467	735,357	48,733	7.1%
11 Community Development	59,465	-							
17 Health & Sanitation	266,914	260,461	260,203	251,687	232,473	253,355	249,740	(1,947)	-0.8%
18 Municipal Buildings	72,948	77,577	67,830	79,574	59,557	78,552	73,588	(5,986)	-7.5%
20 General Assistance	72,455	75,901	54,662	71,823	62,842	71,697	79,857	8,034	11.2%
22 Tax Assessment	149,203	147,536	130,879	157,628	133,775	152,747	172,720	15,093	9.6%
23 Code Enforcement	85,071	34,825	33,132	26,361	6,787	8,608	-	(26,361)	-100.0%
25 Library	265,098	228,619	222,059	213,356	190,794	211,996	219,336	5,979	2.8%
26 Nylander Museum	23,509	-	-	-	-	-	-	-	
31 Fire/Ambulance	2,142,896	2,030,241	2,162,522	2,208,433	1,963,230	2,207,704	2,296,880	88,447	4.0%
35 Police Department	1,105,617	1,210,290	1,180,236	1,373,837	1,130,681	1,279,391	1,424,334	50,497	3.7%
38 Protection	469,454	410,033	417,292	410,830	348,933	424,561	428,200	17,370	4.2%
39 Emergency Management	18,084	23,650	11,651	25,967	11,551	21,814	23,312	(2,655)	-10.2%
40 Public Works	2,014,932	1,904,181	1,856,257	1,975,394	1,684,849	1,925,038	1,896,578	(78,816)	-4.0%
50 Recreation	426,671	392,690	384,530	416,940		394,696	408,960	(7,980)	-1.9%
51 Parks	142,271	137,450	132,531	150,799	136,819	150,769	149,736	(1,063)	-0.7%
60 Airport	39,424	33,379	39,412	35,804	29,153	35,403	33,085	(3,178)	-8.9%
61 Trailer Park	14,355	14,698	14,698	15,616	10,586	15,177	15,505	(111)	-0.7%
65 Cemeteries	6,533	6,900	6,900	5,900	6,400	6,400	9,447	3,547	60.1%
70 Ins. & Retirement	424,237	454,487	448,072	121,000	132,388	339,472	97,600	(23,400)	-19.3%
75 Contributions	42,082	-	-	-				-	
80 Unclassified	40,399	31,000	35,189	51,000	65,405	60,225	55,800	4,800	9.4%
85 Capital Improvement Acc	321,456	573,153	573,153	607,294	607,294	607,294	444,088	(163,206)	-26.9%
Totals	8,818,671	8,697,341	8,699,000	8,885,867	7,388,799	8,886,367	8,814,122	(72,204)	-0.8%



General Fund - General Government								
Department	Average Expenditures (13-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
10 General Government								
001 Salaries								
01 Regular Pay	378,785	379,799	375,311	368,863	311,798	339,573	401,554	32,692
002 City Council Salaries	-							-
01 Council Salaries	9,743	12,450	10,790	12,450	7,280	11,300	12,450	-
003 Office Supplies	-							-
01 Postage	4,051	5,500	4,459	5,000	3,898	4,250	4,400	(600)
02 Advertising	3,505	3,500	3,708	3,500	2,839	3,600	3,600	100
03 Copier Rental	4,245	3,900	5,218	4,500	3,941	5,912	4,500	-
05 Printer Ink	2,029	2,750	862	2,000	1,413	1,825	2,000	-
07 Paper	1,469	1,800	1,438	1,500	888	1,127	1,400	(100)
08 Office Supplies	8,303	9,500	6,311	9,000	8,232	12,348	8,500	(500)
10 Annual Report	1,882	1,500	1,090	1,100	1,075	1,100	1,100	-
005 General Govt. Legal Fees	-							-
04 Legal Fees	31,748	20,000	50,049	20,000	11,354	14,000	17,000	(3,000)
007 Audit	-							-
01 Audit	19,000	15,000	15,000	16,000	15,500	15,500	16,000	-
008 Computer Maintenance	-							-
01 Computer Maintenance	33,091	36,400	38,696	36,800	37,668	39,684	39,800	3,000
02 Hosted Services	5,852	6,000	6,638	6,720	5,305	6,387	6,720	-
009 Professional Dues	-							-
01 Subscriptions	21	200						-
04 Professional Dues	11,202	12,000	11,401	11,500	11,093	11,500	12,000	500
010 Travel Expenses	-							-
01 Mileage	3,096	3,500	3,719	3,000	1,241	2,500	1,000	(2,000)
02 Meals & Lodging	1,888	2,500	3,197	2,500	1,650	1,978	2,200	(300)
04 Conference Fees	870	1,600	1,685	1,600	1,044	1,544	1,600	-
011 Training & Education	-							-
02 Training & Education	841	1,200	793	1,200	1,020	1,200	1,300	100
012 Elections	-							-
01 Elections	5,183	9,000	6,699	4,900	2,479	4,900	8,000	3,100
02 Contracted Expenses	1,929	2,360	2,149	1,750	1,997	1,997	2,115	365
013 Car Allowance	-							-
01 Car Allowance	589	1,300	480	800	-	-		(800)
014 New Equipment	-							-
01 New Equipment	1,491	2,000	762	1,500	274	900	1,500	-
015 Telephone	-							-
01 Cell Phone	38							-
04 Telephone	6,481	7,000	6,697	7,000	6,495	7,088	7,200	200

General Fund - General Government								
Department	Average Expenditures (13-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
017 Communications	-							-
01 Web Site	95	130	59	70	59	59	335	265
03 Internet	1,674	1,320	1,293	1,320	1,319	1,440	1,440	120
018 Health Insurance	-							-
01 Health Insurance	102,697	106,560	107,731	119,077	99,893	108,320	124,573	5,495
019 Miscellaneous Expenses	-							-
01 Misc Expenses	3,451	1,500	566	1,500	1,866	3,000	1,500	-
020 Computers & Typewriters	-							-
01-Computers & Typewriters	5,000							-
036 Vehicle Insurance								-
01 - Vehicle Insurance					370	444	2,000	2,000
038 Social Security								-
01 Social Security				28,218	22,999	25,977	30,719	2,501
040 City & State Retirement								-
01 City & State Retirement				12,255	9,460	11,213	15,851	3,596
073 Vehicle Repairs								-
01 Vehicle repairs	990		990	1,000	832	800	1,000	-
075 Gas/Oil/Filters								-
01 Gas/Oil/Filters							2,000	2,000
181 Soil & Water Conservation	-							-
01 Soil & Water Conservation	650							-
178 NMDC	-							-
01 NMDC	13,481							-
Totals	665,370	650,269	667,792	686,623	575,282	641,467	735,357	48,733

General Fund - Health and Sanitation								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
17 Health & Sanitation								
022 Health Officer								
01 Health Officer	500	500	500	500	500	500	500	-
023 Tri-Community Landfill								-
01 Tri-Community Landfill	264,280	259,961	259,703	251,187	231,937	252,819	249,204	(1,983)
038 - Social Security								
01 - Social Security					36	36	36	36
Totals	266,914	260,461	260,203	251,687	232,473	253,355	249,740	(1,947)

General Fund - Municipal Buildings								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
18 Municipal Buildings								
024 Maintenance - Comm. Center	-							
01 Maintenance - Comm. Center	-							
02 Water & Sewer	629	500	834	425	1,068	1,541	900	475
03 Janitorial	250	2,780	500					-
04 Electric	2,388	2,500	2,386	2,250	2,194	2,925	2,500	250
06 Lions Building	413	5,500	825	6,500	1,350	5,000	6,500	-
025 Heating Fuel - Lions Building	-							-
01 Heating Fuel Lions Building	3,543	2,000	3,103	5,000	5,418	5,803	5,000	-
026 Heating Fuel	-							-
03 Heating Fuel	16,045	17,500	14,473	16,400	10,339	12,946	13,000	(3,400)
027 Electricity	-							-
11 Electricity	15,259	14,500	15,910	14,500	10,881	14,174	14,500	-
028 Water	-							-
05 Water	754	850	779	775	673	850	800	25
029 Sewer	-							-
01 Sewer	545	500	629	540	418	610	630	90
030 Building Supplies	-							-
01 Building Supplies	2,885	3,000	2,563	3,000	2,257	2,700	3,000	-
031 Building Maintenance	-							-
01 Building Maintenance	5,944	5,500	5,778	6,000	2,406	5,800	6,000	-
03 Boiler Maintenance	9,194	7,000	9,194	12,220	8,649	12,220	5,000	(7,220)
032 Property Insurance	-							-
01 Property Insurance	2,001	2,606	630	1,514	1,264	1,343	3,118	1,604
033 Building Insurance-Comm. Ctr.	-							-
01 Building Ins. - Comm. Ctr.	1,573	2,391						-
271 Contracted Services	-							-
01 Janitorial & Supplies	13,640	10,450	10,228	10,450	12,640	12,640	12,640	2,190
XXX Municipal Building Reserve	2,500							-
Totals	77,562	77,577	67,830	79,574	59,557	78,552	73,588	(5,986)

General Fund - General Assistance								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
20 General Assistance								
001 Salaries								
01 Regular Pay	14,978	18,737	16,432	19,220	14,454	16,665	20,027	807
003 Office Supplies	-							-
01 Postage	106	100	92	100	77	100	105	5
05 Printer Ink	37	50	-	-	60	60	60	60
08 Office Supplies	51	50	42	50	28	50	-	(50)
006 Legal Fees	-							-
01 Legal Fees	37	250	55	-	-			-
010 Travel Exp	-							-
04 Conf Fee	121	200	-	150			150	-
011 Training & Education	-							-
02 Training & Education	95	125	65	125	65	65	65	(60)
018 Health Insurance	-							-
01 Health Insurance	4,153	5,239	4,407	7,024	5,172	5,688	7,353	329
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	9	50	-	50	9		50	-
038 Social Security	-							-
01 Social Security	-			1,470	1,013	1,275	1,532	62
040 City & State Retirement	-							-
01 City & State Retirement	-			673	563	583	755	82
044 Reimbursements	-							-
01 Reimbursements	(21)							-
051 Equipment Maintenance	-							-
05 Equipment Maintenance	932	1,100	885	960	885	960	960	-
053 G.A. - City	-							-
01 G. A. City	38,028	48,000	32,149	40,000	40,517	45,751	46,300	6,300
02 - G.A. State	890	2,000	535	2,000		500	2,000	-
03 - GA - Nonreimbursible							500	500
Totals	59,418	75,901	54,662	71,823	62,842	71,697	79,857	8,034

General Fund - Tax Assessing								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
22 Tax Assessment								
001 Salaries								
01 Regular Pay	88,427	99,177	94,380	100,751	93,900	101,757	112,591	11,840
02 Overtime Pay	-						2,500	2,500
07 Salaries-Bd of Assessors	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-
003 Office Supplies	-							-
01 Postage	-							-
05 Printer Ink	270	200	146	200	277	138	300	100
08 Office Supplies	29	400	204	400	187	337	300	(100)
006 Legal Fees	-							-
01 Legal Fees	-	500	-	500	-	-	-	(500)
009 Professional Dues	-							-
04 Professional Dues	200	260	189	400	312	200	600	200
010 Travel Expenses	-							-
01 Mileage	1,388	2,192	1,634	2,000	24	500	1,000	(1,000)
02 Meal & Lodge	1,893	3,172	2,374	3,000	838	1,500	3,000	-
011 Training & Education	-							-
02 Training & Education	953	1,105	1,401	1,500	816	900	2,500	1,000
013 Car Allowance	-							-
01 Car Allowance	2,242	4,035	89	1,000	78	100	1,000	-
015 Telephone	-							-
01 Cell Phone	123	425	150	200	313	380	500	300
04 Telephone	490	500	476	500	444	531	500	-
018 Health Insurance	-							-
01 Health Insurance	32,531	26,085	24,804	27,709	25,550	27,709	29,005	1,295
019 Miscellaneous Expenses	-							-
01 Misc. Expense	51	50						-
038 Social Security	-							-
01 Social Security	-			7,707	6,705	7,252	8,613	906
040 City & State Retirement	-							-
01 City & State Retirement	-			2,009	1,887	2,043	2,261	252

General Fund - Tax Assessing								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
055 Books & Periodicals	-							-
03 Books & Periodicals	470	735	208					-
056 Contracted Services	-							-
01 Registry	1,141	2,200	36	750	237	400	350	(400)
04 Contracted Services	3,231	5,000	3,289	7,500	706	7,500	4,500	(3,000)
01 Assessment Reserve	22,734							-
058 Codes Maintenance								-
01 Codes Maintenance							200	200
075 Gas/Oil/Filters								-
01 Gas/Oil/Filters							1,500	1,500
Totals	157,673	147,536	130,879	157,628	133,775	152,747	172,720	15,093

General Fund - Code Enforcement

<u>Department</u>	3 Year Average Expenditures (11-13)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End
23 Code Enforcement						
001 Salaries						
01 Regular Pay	68,265	31,750	29,283	20,800	5,320	6,500
003 Office Supplies	-					
01 Postage	51	125	43	100		25
02 Advertising	127					
05 Printer Ink	5	200	-			
08 Office Supplies	410	1,000	870	400		
006 Legal Fees	-					
01 Legal Fees	382					
009 Professional Dues	-					
04 Professional Dues	95	20	205	145		145
010 Travel Expenses	-					
01 Mileage	107	400	270	1,000	589	500
05 Travel Expenses	84		838			
011 Training & Education	-					
02 Training & Education	116		363	1,000	305	400
013 Car Allowance	-					
01 Car Allowance	1,262	800	302	-		
015 Telephone	-					
01 Cell Phone	151	180	157	-	172	191
04 Telephone	285					
017 Communications	-					
01 Web Site	(24)					
03 Communications	79	250	255	-		
018 Health Insurance	-					
01 Health Insurance	13,580					
038 Social Security						
01 Social Security				1,591	401	497
040 City & State Retirement						
01 City & State Retirement				525		-
057 Planning	-					
01 Planning	311					
058 Codes Maintenance	-					
01 Codes Maintenance	210	100	546	500		200
383 Planning Board	-					
02 Misc	-			300		150
Totals	85,499	34,825	33,132	26,361	6,787	8,608

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

General Fund - Library								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
25 Library								
001 Salaries								
01 Regular Pay	154,496	136,629	129,605	101,997	94,881	102,055	105,752	3,755
02 Overtime	886	1,000	557	-				-
003 Office Supplies	-							-
01 Postage	67	350	202	750	646	320	750	-
02 Advertising	73		143	250	152	250	250	-
03 Copier Rental	-			1,500	1,391	1,853	1,500	-
05 Printer Ink	63	200	188	-				-
07 Paper	25	100	75	-	106		100	100
08 Office Supplies	2,659	2,350	2,195	1,200	1,034	1,200	1,200	-
005 Gen Gov't Leg	-							-
01 CCC&I	17							-
008 Computer Maintenance	-							-
01 Computer Maintenance	8,064	13,200	12,654	13,200	12,294	13,200	13,200	-
009 Professional Dues	-							-
01 Subscriptions	249		249	200	240	200	200	-
010 Travel Expenses	-							-
01 Mileage	139							-
02 Meals & Lodging	178							-
05 Travel Expenses	196	500	96	500	431	500	500	-
011 Training & Education	-							-
02 Training & Education	371	550	397	500	504	504	500	-
014 New Equipment	-							-
01 New Equipment	2,069	2,250	2,259	2,250	2,302	2,302	2,250	-
015 Telephone	1,937							-
04 Telephone	2,304	2,500	2,175	2,500	1,985	2,175	2,170	(330)
016-02 Misc Income	750							-
018 Health Insurance	-							-
01 Health Insurance	17,371	16,176	15,306	19,120	17,627	19,120	20,016	896
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	216	250	243	250	250	250	250	-
026 Heating Fuel	-							-
03 Heating Fuel	15,547	17,690	13,761	16,690	9,097	12,832	14,000	(2,690)
027 Electricity	-							-
11 Electricity	4,280	4,217	5,069	4,217	4,110	5,040	5,040	823
028 Water	-							-
05 Water	245	334	290	334	180	290	334	-
029 Sewer	-							-
01 Sewer	217	225	250	225	150	225	225	-

General Fund - Library								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
031 Building Maintenance	-							-
01 Building Maintenance	9,824	8,000	12,487	6,000	2,776	5,000	6,000	-
032 Property Insurance	-							-
01 Property Insurance	2,038	3,098	711	1,741	1,717	1,862	1,741	-
038 Social Security	-							-
01 Social Security	-			7,841	6,905	7,807	8,090	249
040 City & State Retirement	-							-
01 City & State Retirement	-			1,591	1,158	1,591	1,788	197
055 Books & Periodicals	-							-
03 Books & Periodicals	20,181	19,000	18,968	19,000	18,011	19,000	19,000	-
271 Contracted Services	-							-
01 Janitorial & Supplies	4,180		4,180	11,000	12,308	13,880	13,880	2,880
406 Programming	-							-
01 Library Programs	-			500	540	540	600	100
291 Computer Reserve	-							-
01 Computer Reserve	300							-
000 Roof Phase I	-							-
01 Roofing Phase I	5,500							-
Totals	254,442	228,619	222,059	213,356	190,794	211,996	219,336	5,979

General Fund - Fire/Ambulance Department

<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
001 Salaries								
01 Regular Pay	652,397	764,932	757,772	768,999	703,451	767,205	792,195	23,196
02 Overtime	203,220	192,610	241,331	240,033	254,115	278,276	270,905	30,872
05 Stand By Pay	33,401	39,140	30,072	39,140	34,488	36,076	36,000	(3,140)
07 Amb. Billing Salaries	77,870	81,968	76,108	92,941	82,377	89,951	77,277	(15,664)
08 Special Transports	242	400	319	400	-	300	400	-
003 Office Supplies	-							-
01 Postage	1,353	1,700	1,806	1,550	1,675	1,600	1,400	(150)
03 Copier Rent	15	-		-				-
04 Equipment Repair	69	-		-				-
05 Printer Ink	525	700	642	1,000	593	700	700	(300)
07 Paper	-							-
08 Office Supplies	5,167	4,100	7,000	5,400	5,110	4,500	5,400	-
09 Amb. Billing Supplies	194	1,200	581	1,200	-		500	(700)
13 Houlton Supplies	3,310	3,700	2,637	3,700	2,087	3,100	3,500	(200)
14 Calais Supplies	2,889	3,100	2,411	3,700	1,918	3,100	3,000	(700)
15 Van Buren Supplies	1,345	3,100	1,618	3,100	780	745		(3,100)
16 Island Falls Supplies	522	-	1,566	2,000	840	1,500	500	(1,500)
17 Patten Supplies					368	700	1,000	1,000
009 Professional Dues	-							-
01 Subscriptions	217	400	246	100	10	140	200	100
04 Professional Dues	2,590	4,000	2,503	4,000	2,720	3,000	3,000	(1,000)
010 Travel Expenses	-	-		-				-
01 Mileage	360	500	299	500	130	400	600	100
02 Meals & Lodging	114	500	478	500	409	500	-	(500)
05 Travel Expenses	487	2,500	977	2,500	1,333	1,700	2,500	-
011 Training & Education	-							-
02 Training & Education	5,597	10,000	6,486	10,000	8,164	9,000	10,000	-
014 New Equipment	-							-
01 New Equipment	9,736	13,500	11,846	13,500	8,015	13,250	13,500	-
015 Telephone	-							-
01 Cell Phone	1,630	1,800	1,661	1,900	2,805	3,104	3,200	1,300
04 Telephone	6,346	7,000	5,464	7,000	5,094	5,560	5,600	(1,400)
016 Misc Income	-							-
01 Insurance Reports	(4)	-		-				-
017 Communications	-							-
01 Website	32	-		-				-
03 Internet	911	1,400	1,217	1,400	900	1,080	1,080	(320)
018 Health Insurance	-							-
01 Health Insurance	204,006	219,386	230,821	276,546	251,487	274,859	289,822	13,276
019 Miscellaneous Exp.	-							-
01 Misc. Expense	1,624	2,300	1,532	1,200	703	1,500	1,500	300
026 Heating Fuel	-							-
03 Heating Fuel	29,525	19,000	24,338	23,100	22,111	24,000	23,000	(100)

General Fund - Fire/Ambulance Department								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
027 Electricity	-							-
11 Electricity	9,524	10,000	10,672	10,000	8,440	10,500	10,500	500
028 Water	-	-						-
05 Water	572	575	632	575	489	660	650	75
029 Sewer	-	-						-
01 Sewer	432	450	426	450	318	428	430	(20)
030 Building Supplies	-							-
01 Building Supplies	2,892	3,500	4,134	4,500	3,224	4,500	4,000	(500)
031 Building Maintenance	-							-
01 Building Maintenance	9,501	13,000	11,044	13,000	6,608	13,000	12,000	(1,000)
032 Property Insurance	-							-
01 Property Insurance	2,292	2,695	904	2,220	2,085	2,250	1,980	(240)
034 Workers Comp.	-							-
01 Workers Comp.	36,985	35,185	39,590	35,760	29,616	35,760	41,000	5,240
035 Unemployment Comp	-							-
01 Unemployment Comp.	4,616	4,400	8,565	8,020	6,989	8,020	8,300	280
036 Vehicle Insurance	-							-
01 Vehicle Insurance	4,379	5,441	4,041	9,892	10,425	11,257	12,000	2,108
037 Liability Insurance	-							-
01 Liability Insurance	3,588	4,500	1,355	3,300	2,980	3,252	3,252	(48)
038 Social Security	-							-
01 Social Security	76,785	73,649	86,930	87,295	78,630	89,643	84,916	(2,379)
040 City & State Retirement	-							-
01 City & State Retirement	-			42,912	26,880	34,812	61,273	18,361
046 Recognitions	-							-
01 Recognitions	1,864	2,000	2,109	2,000	800	1,600	-	(2,000)
051 Equipment Maint.	-							-
01 Software	-	600	-	-				-
03 Maintenance Contracts	10,339	10,100	8,874	10,100	6,994	9,000	10,000	(100)
05 Equipment Main.	5,478	8,000	8,521	8,500	11,654	8,500	8,500	-
067 Paid Call Firefighters	-							-
01 Paid Call Firefighters	24,780	26,000	25,709	26,000	1,200	25,500	26,000	-
068 Janitorial Services	-							-
01 Janitorial Services	4,630	-		-			-	-
069 Paid Call Insurance	-							-
01 Paid Call Insurance	621	1,010	704	600	676	676	700	100
070 Clothing Allowance	-							-
01 Uniforms	6,179	8,500	8,948	8,500	3,078	8,000	9,000	500
02 Turnout Gear	2,721	6,500	6,436	6,500	4,351	6,500	7,000	500
03 Clothing	816	-		-				-
04 Boots	-	500	-	800	762	500	700	(100)
06 Clothing Allowance	3,446	2,500	2,025	3,000	-	2,500	2,500	(500)

General Fund - Fire/Ambulance Department								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
071 Radio Maintenance	-							-
01 Vehicle	882	3,000	1,793	3,000	1,943	2,000	2,000	(1,000)
02 Building	167	1,500	500	1,000	-	250	1,000	-
03 Radio Maintenance	4,320	6,000	6,925	5,500	3,217	5,000	6,000	500
072 Ladder Testing	-							-
01 Ladder Testing	748	1,250	1,250	1,500	1,403	1,403	1,300	(200)
073 Vehicle Repair	-							-
01 Vehicle Repair	13,491	12,000	17,256	12,000	11,854	14,500	15,000	3,000
074 Tires	-							-
01 Tires	3,327	5,500	4,186	5,000	4,079	4,200	7,000	2,000
02 Tire Replacement	816	1,500	1,341	2,000	1,176	1,800		(2,000)
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	3,953	4,000	4,947	4,000	3,102	4,000	5,000	1,000
076 Diesel Fuel	-							-
01 Diesel Fuel	42,829	41,200	50,428	42,200	24,199	28,000	30,000	(12,200)
077 Batteries	-							-
01 Vehicle	(327)	1,000	649	1,500	823	900	1,000	(500)
02 Equipment	176	500	-	1,000	530	530	500	(500)
03 Batteries	423	1,250	-	1,000	-	250	100	(900)
078 Field Expenses	-							-
01 Field Expenses	496	1,200	328	1,200	856	1,000	1,200	-
079 Employee Physicals	-							-
01 Employee Physicals	1,084	2,700	937	2,700	773	1,400	2,700	-
080 Paid Call Volunteers	-							-
01 Paid Call Volunteers	10,000	13,000	6,445	12,000	1,341	3,700	3,000	(9,000)
082 Bad Debt Allowance	-							-
01 Bad Debt Allowance	116,768	100,000	147,575	85,000	83,882	85,000	100,000	15,000
083 Contractual Allowance	-							-
01 Contractual Allowance	292,839	Moved to Revenues		-				-
085 Transport Meals	-							-
01 Transport Meals	9,011	7,000	11,088	10,000	7,328	9,347	10,000	-
086 Air Transports	-							-
01 Air Transports	243,155	210,000	248,322	210,000	202,632	223,000	240,000	30,000
087 Medical Supplies	-							-
01 Ambulance Supplies	4,947	7,000	5,091	7,000	6,036	6,720	7,000	-
02 Oxygen	3,214	4,000	3,130	3,000	3,041	3,700	4,000	1,000
03 Medical Supplies	6,574	7,000	5,477	7,000	6,233	6,800	7,000	-
292 EMS Licenses	-							-
01 EMS License	1,218	1,600	1,503	1,500	904	1,500	1,600	100
226 Ambulance Reserve	-							-
01 Ambulance Reserve	32,500	-		-				-
228 Amb Computer Reserve	-							-
01 Amb. Computer Rese	350	-		-				-
222 Fire Equipment Reserve	-							-

General Fund - Fire/Ambulance Department

<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
01 Fire Equipment Reserv	27,500	-		-				-
223 Fire Hose Reserve	-	-		-				-
01 Fire Hose Reserve	500	-		-				-
224 Foam Reserve	-	-		-				-
01 Foam Reserve	200	-		-				-
225 Fire Computer Reserve	-	-		-				-
01 Fire Computer Reserv	150	-		-				-
000 Furnace Replacement	-	-		-				-
01 Furnace Replacement	6,000	-		-				-
Totals	2,285,439	2,030,241	2,162,522	2,208,433	1,963,230	2,207,704	2,296,880	88,447

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
35 Police Department								
001 Salaries								
01 Regular Pay	726,420	759,407	754,567	780,749	656,148	717,217	799,571	18,821
02 Overtime	48,048	50,000	53,855	55,000	67,168	78,332	80,000	25,000
06 Police Reserves Salary	4,147	1,500	9,666	10,000	16,983	19,000	15,000	5,000
003 Office Supplies	-							-
01 Postage	408	400	468	400	347	400	400	-
02 Advertising	100	200	100	200	184	250	200	-
03 Copier Rental	1,750	1,800	1,950	1,800	1,500	1,800	1,800	-
05 Printer Ink	435	450	414	450	571	425	450	-
07 Paper	317	300	192	300	210	200	300	-
08 Office Supplies	1,343	1,400	1,632	1,400	1,279	1,400	1,400	-
006 Legal Fees	-							-
01 Legal Fees	-	500	-	500		450		(500)
009 Professional Dues	-							-
01 Subscriptions	164	240	50	740	874	874	740	-
04 Professional Dues	353	400	250	400	280	280	400	-
010 Travel Expenses	-							-
01 Mileage	524	1,000	210	1,000		500	1,000	-
02 Meals & Lodging	1,259	2,200	2,293	2,200	981	2,150	2,200	-
05 Travel Expenses	500	1,000	519	1,000	438	500	1,000	-
011 Training & Education	-							-
02 Training & Education	12,133	20,500	17,122	20,500	14,159	17,000	20,500	-
013 Car Allowance	-							-
01 Car Allowance	3,210	4,200	2,868	4,200	2,454	3,000	3,200	(1,000)
014 New Equipment	-							-
01 New Equipment	1,772	2,500	1,611	2,500	617	1,900	2,500	-
015 Telephone	-							-
01 Cell Phone	1,732	2,200	1,580	2,200	2,146	2,242	2,200	-
04 Telephone	5,091	5,400	4,153	5,000	3,514	4,212	4,300	(700)
017 Communication Fees	-							-
01 Web Site	109	-						-
03 Internet	1,998	2,400	2,361	2,400	1,970	2,209	2,900	500
018 Health Insurance	-							-
01 Health Insurance	238,725	245,406	226,877	255,860	203,919	223,308	258,725	2,865
019 Miscellaneous Expenses	-							-
01 Misc. Expense	1,466	1,500	1,715	1,500	819	1,450	1,500	-
027 Electricity	-							-
13 Radio Tower	126	200	142	200	142	190	200	-
028 Water	-							-
05 Water	498	400	582	500	402	454	500	-
030 Building Supplies	-							-
01 Building Supplies	1,632	1,500	1,755	1,500	1,334	1,500	1,500	-
031 Building Maintenance	-							-

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
01 Building Maintenance	2,071	2,500	2,609	2,500	567	2,300	2,500	-
032 Property Insurance	-							-
01 Property Insurance	255		255	625	594	641	580	(45)
036 Vehicle Insurance	-							-
01 Vehicle Insurance	3,902	4,100	3,728	9,126	9,199	9,790	9,180	54
037 Liability Insurance	-							-
01 Liability Insurance	4,325		4,325	10,588	9,323	10,385	10,100	(488)
038 Social Security	-							-
01 Social Security	-			64,669	54,966	62,313	68,403	3,734
040 City & State Retirement	-							-
01 City & State Retirement	-			35,632	17,386	33,253	46,875	11,243
044 Reimbursement	-							-
01 Reimbursement	(100)							-
068 Janitorial Services	-							-
01 Janitorial Services	4,742	5,088	4,744	4,940	4,467	4,840	4,940	-
070 Clothing Allowance	-							-
01 Uniforms	4,535	5,600	5,171	5,600	3,183	5,200	5,600	-
071 Radio Maintenance	-							-
01 Vehicle	85	500	105	500	122	100	500	-
03 Radio Maintenance	771	1,500	228	1,500	1,150	1,000	1,500	-
073 Vehicle Repair	-							-
01 Vehicle Repair	4,269	5,000	5,050	5,000	3,328	5,000	5,000	-
074 Tires	-							-
01 Tires	3,325	3,680	3,083	3,680	2,285	3,300	3,680	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	39,282	40,929	38,588	40,929	21,597	30,415	27,000	(13,929)
079 Employee Physicals	-							-
01 Employee Physicals	13	200	10	200	-	15	200	-
02 Psychological Evaluations	1,213	1,000		1,000	1,300	1,300	1,000	-
03 Poly Graph Testing	-	1,000		1,000	-		1,000	-
089 Equipment Reserves	-							-
01 Equipment Reserves	51	500	-	500	-		500	-
090 Dog Constable	-							-
01 Dog Constable	6,479	6,000	4,377	7,659	50	3,000	6,000	(1,659)
093 Meals for Prisoners	-							-
01 Meals for Prisoners	1,602	2,400	2,120	2,400	2,886	3,500	3,500	1,100

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
094 Video Equipment	-							-
01 Video Equipment	540	500	426	500	386	400	500	-
095 Bicycle Licenses	-							-
01 Bicycle Licenses	489							-
097 Uniform Maintenance	-							-
01 Uniform Mainenance	444	1,000	507	1,000	45	500	1,000	-
098 Medical Tests/Supplies	-							-
01 Medical Tests/Supplies	821	2,550	1,300	1,830	306	1,300	1,830	-
02 Laundry	-			720	596	691	720	-
102 Computer Tech Support	-							-
01 Computer Tech Support	2,551	3,000	1,936	3,000	2,000	2,400	3,000	-
02 Recorder Maint	-	1,500		1,500	1,765	1,765	2,000	500
179 Animal Shelter Services	-							-
01 Animal Shelter Services	14,740	14,740	14,740	14,740	14,740	14,740	14,740	-
229 Small Equipment Reserve	-							-
01 Small Equipment Reserve	6,000							-
230 Police Car Reserve	-							-
01 Police Car Reserve	18,000							-
Totals	1,174,669	1,210,290	1,180,236	1,373,837	1,130,681	1,279,391	1,424,334	50,497

General Fund - Protection								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
38 Protection								
105 Street Lights								
01 Street Lights	109,173	103,000	113,306	103,000	64,250	114,000	116,200	13,200
106 Hydrant Fees	-							-
01 Hydrant Fees	298,262	307,033	303,986	307,830	284,683	310,561	312,000	4,170
107 Ambulance Service	-							-
01 Ambulance Service	88,032							-
								-
Totals	495,467	410,033	417,292	410,830	348,933	424,561	428,200	17,370

General Fund - Emergency Management								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
39 Emergency Management								
001 Salaries								
07 Salaries	5,902	6,108	6,296	6,858	5,144	6,858	6,858	-
003 Office Supplies	-							-
01 Postage	-	50	-	50	-			(50)
08 Office Supplies	239	100	19	100	-	50	50	(50)
010 Travel Expenses								-
05 Travel Expenses	161	100	-	100	100	100	100	-
011 Training & Education	-							-
02 Training & Education	251	325	221	325	78	250	250	(75)
014 New Equipment	-							-
01 New Equipment	2,201	1,500	1,736	1,500	-	1,000	1,500	-
015 Telephone	-							-
04 Telephone	1,053	1,520	638	700	653	714	730	30
017 Communications	-							-
03 Communications	668	564	-	564	-	-	564	-
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	136	200	154	200	30	150	200	-
024-02 Water & Sewer	233							-
027 Electricity	-							-
01 EOC Building Electricity	-							-
11 Electricity	684	300	165	300	159	250	300	-
030 Building Supplies	-							-
01 Building Supplies	6	1,000	97	1,000	155	250	500	(500)
031 Building Maintenance	-							-
01 Building Maintenance	1,188	3,000	1,494	3,000	1,650	1,650	1,500	(1,500)
032 Property Insurance	-							-
01 Property Insurance	189	217	199	487	455	490	424	(63)
036 Vehicle Insurance	-							-
01 Vehicle Insurance	955	1,166	334	802	838	902	886	84
038 Social Security								-
01 Social Security				467	496	525	525	57
040 City & State Retirement								-
01 City & State Retirement				214	-	-		(214)
046 Recognition & Awards	-							-
01 Recognitions & Awards	215							-
051 Equipment Maintenance	-							-
01 Software	144							-
05 Equipment Maintenance	1,524	400		400	31	200	400	-

General Fund - Emergency Management								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
068 Janitorial Services	-							-
01 Janitorial Services			150	1,800	1,350	1,800	1,800	-
071 Radio Maintenance	-							-
03 Radio Maintenance	155							-
073 Vehicle Repair	-							-
01 Vehicle Repair	373	200	98	200	8	100	200	-
074 Tires	-							-
01 Tires	-	400	-	400	400	400		(400)
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	210	300	49	300	4	50	200	(100)
078 Field Expenses	-							-
01 Field Expenses	176	150	-	150	-	75	75	(75)
084 Vehicle Licenses	-							-
03 Vehicle Licenses	-	50		50	-			(50)
108 CEM Rent	-							-
01 CEM Rent	2,667	6,000		6,000	-	6,000	6,250	250
Totals	19,331	23,650	11,651	25,967	11,551	21,814	23,312	(2,655)

General Fund - Public Works								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
40 Public Works								
001 Salaries								
01 Regular Pay	609,187	601,351	574,561	593,506	527,544	580,641	583,507	(9,999)
02 Overtime	105,498	94,000	119,596	99,000	75,333	99,000	106,000	7,000
07 Salaries	3,960	-						-
003 Office Supplies	-							-
01 Postage	84	50	136	50	73	85	75	25
02 Advertising	359	150	440	150	684	684	250	100
05 Printer Ink	23	50	18	50	83	83	50	-
07 Paper	26	25	52	50	55	55	50	-
08 Office Supplies	391	400	245	375	328	390	375	-
11 Equipment Rental	1,458	1,500	1,375	1,500	1,375	1,500	1,500	-
12 Software	366	425	610	425	425	425	400	(25)
010 Travel Expenses	-							-
02 Meal & Lodging	487	250	971	250	247	300	250	-
05 Travel Expenses	303	200	620	200	74	150	200	-
011 Training & Education	-							-
02 Training & Education	442	750	489	750	195	500	500	(250)
014 New Equipment	-							-
01 New Equipment	3,592	4,500	3,484	4,500	3,721	4,500	4,000	(500)
02 Office	33							-
03 Shop	486							-
015 Telephone	-							-
01 Cell Phone	720	720	720	720	-	720	720	-
04 Telephone	2,631	2,800	2,793	2,800	2,561	2,794	2,800	-
017 Communications	-							-
03 Internet	382	250	584	540	450	540	540	-
018 Health Insurance	-							-
01 Health Insurance	229,443	217,933	205,985	211,561	193,718	208,815	234,878	23,317
019 Misc. Expense	-							-
01 Misc. Expense	1,540	1,500	1,085	1,500	1,023	1,500	1,500	-
026 Heating Fuel	-							-
03 Heating Fuel	17,341	10,000	14,416	12,500	10,272	13,221	13,500	1,000
027 Electricity	-							-
01 P.W. Main Garage	10,594	11,000	10,901	11,000	9,168	10,246	11,000	-
02 P.W. Cold Storage	429	425	496	475	425	472	475	-
03 P.W. Sand Dome	199	250	195	200	196	182	200	-
04 P.W. Outside Lights	204	200	213	200	195	214	200	-
11 Electricity	343	350	339	350	326	347	350	-
12 P.W. Pump House	384	400	391	400	360	398	400	-

General Fund - Public Works								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
028 Water	-							-
05 Water	1,343	1,400	1,365	1,400	1,185	1,510	1,450	50
029 Sewer	-							-
01 Sewer	381	500	346	500	184	456	500	-
030 Building Supplies	-							-
01 Building Supplies	1,219	1,000	931	1,000	756	890	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	4,316	4,000	4,088	4,000	3,714	4,000	4,000	-
032 Property Insurance	-							-
01 Property Insurance	2,917	3,230	1,174	2,875	2,876	3,122	2,988	113
036 Vehicle Insurance	-							-
01 Vehicle Insurance	17,756	23,238	10,623	26,004	26,079	28,318	26,145	141
038 Social Security	-							-
01 Social Security	-			52,594	43,619	51,993	52,671	77
040 City & State Retirement	-							-
01 City & State Retirement	-			20,560	14,395	16,561	22,784	2,224
051 Equipment Maintenance	-							-
01 Software	-							-
05 Equipment Maintenance	130,575	125,000	142,129	128,000	132,994	132,994	130,000	2,000
06 Air Compressor	24		24					-
08 Snow Plow repairs	11,851	13,000	12,829	10,000	10,268	10,268	10,000	-
070 Clothing Allowance	-							-
03 Clothing	3,887	3,400	4,472	3,600	3,050	3,500	3,600	-
04 Boots	1,226	2,800	1,120	2,800	1,588	1,900	2,300	(500)
06 Clothing Allowance	3,857	4,000	2,778	3,900	2,254	2,400	3,500	(400)
071 Radio Maintenance	-							-
01 Vehicle	710	800	633	700	386	650	1,000	300
03 Radio Maintenance	161	300	-	300	163	250		(300)
074 Tires	-							-
01 Tires others	2,433	2,000	3,299	2,000	1,552	1,000	1,000	(1,000)
03 Heavy Equipment	7,844	8,000	6,535	8,000	7,746	7,800	10,000	2,000
04 Trucks	4,310	5,000	5,224	5,000	5,600	5,600	4,000	(1,000)
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	15,918	15,000	15,319	14,000	7,161	11,900	11,220	(2,780)
076 Diesel Fuel	-							-
01 Diesel	141,623	156,000	144,364	149,000	81,747	122,000	108,000	(41,000)
109 Safety Material	-							-
01 Safety Material	2,176	2,500	1,549	2,500	807	2,483	2,500	-
110 Equipment Rental	-							-
01 Equipment Rental	634							-

General Fund - Public Works								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
111 Tools - Shop	-							-
01 Tools - Shop	1,621	2,000	1,350	2,000	950	1,600	1,750	(250)
112 Tools-Road/Ground	-							-
01 Tools - Road/Ground	1,147	1,000	793	1,000	938	938	1,000	-
113 Propane	-							-
01 Propane	349	500	126	250	18	150	150	(100)
114 Industrial Gas/Solvent	-							-
01 Ind. Gas	1,746	1,200	3,040	1,500	1,308	1,515	1,700	200
02 Solvents/Cleaners	178	200		200	200	-		(200)
115 Lubricants	-							-
01 Lubricants	12,590	10,500	14,851	10,500	7,509	9,500	10,000	(500)
116 Salt & Calcium	-							-
01 Rock Salt	116,228	120,600	113,502	132,210	72,494	132,210	132,200	(10)
02 Liquid Deicer	32,641	27,900	30,914	27,900	21,582	27,900	27,000	(900)
117 Gravel	-							-
01 Gravel	3,516	4,000	4,000	4,000	1,430	4,000	4,000	-
118 Crushed Stone	-							-
01 Crushed Stone	10,362		75				20,000	20,000
119 Liquid Asphalt	-							-
01 Liquid Asphalt	172,538						180,000	180,000
120 Shim and Patch	-							-
01 Shim/Paver	33,313	50,000	22,888	50,000	39,744	48,000	50,000	-
02 Patch	17,052	16,000	16,000	16,000	17,380	17,380	16,000	-
121 Asphalt	-							-
01 Asphalt	130,038	254,284	254,284	254,000	254,000	254,000		(254,000)
122 Culverts & Guard Rails	-							-
01 Culverts & Guard Rails	10,488	10,500	7,764	10,000	4,677	8,800	8,000	(2,000)
123 Signs	-							-
01 Signs	2,672	3,000	1,671	2,500	1,841	2,200	2,400	(100)
124 Sidewalks	-							-
01 Sidewalks	2,759	3,000	1,277	3,000		1,500	2,000	(1,000)
125 Street Curbing	-							-
01 Street Curbing	1,916	2,000	1,748					-
126 Traffic Paint	-							-
01 Traffic Paint	11,897	12,500	13,345	12,500	10,886	11,500	12,000	(500)
127 Vehicle Paint	-							-
01 Vehicle Paint	3,796	3,800	3,557	3,800	3,016	3,761	3,500	(300)

General Fund - Public Works								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
130 Construction Material	-							-
01 Construction Material	4,631	4,500	4,853	4,500	4,587	4,500	4,500	-
131 Sand Account	-							-
01 Sand Account	39,798	40,000	45,200	42,000	49,482	42,000	42,000	-
132 Municipal Maintenance	-							-
01 Municipal Maintenance	7,065	7,000	7,513	7,000	7,571	7,478	7,250	250
133 Tools Insurance	-							-
01 Tools Insurance	-	300						-
134 Drug/Alcohol Testing	-							-
01 Drug/Alcohol Testing	612	750	791	750	829	700	750	-
89 PW Equipment Reserves	-							-
01 Equipment Reserves	28,150							-
232 Street Reconstruction	-							-
01 Street Reconstruction	30,000							-
271 Contracted Services	-							-
01 Janitorial & Supplies	6,750	8,000	7,200	8,000	7,450	8,050	8,000	-
Totals	2,023,167	1,904,181	1,856,257	1,975,394	1,684,849	1,925,038	1,896,578	(78,816)

General Fund - Recreation								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
50 Recreation								
001 Salaries								
01 Regular Pay	157,515	160,583	160,850	160,280	148,101	160,406	167,342	7,063
02 Overtime	146	400	-					-
07 Salaries	93,240	91,326	65,376	79,277	48,739	67,000	68,000	(11,277)
003 Office Supplies	-							-
01 Postage	213	325	196	300	208	200	275	(25)
02 Advertising	1,586	1,500	1,815	1,500	1,504	1,200	1,500	-
03 Copier Rental	606	540	592	500	444	670	700	200
04 Equipment Repair	204	400	194	400	54	200	300	(100)
05 Printer Ink	-	75	-	75	66	66	75	-
07 Paper	290	350	384	350	271	310	350	-
08 Office Supplies	861	750	1,155	750	739	900	800	50
008 Computer Maintenance	-							-
01 Computer Maintenance	458	600	944	600	600	600	300	(300)
009 Professional Dues	-							-
04 Professional Dues	212	230	325	200	20	200	150	(50)
010 Travel Expenses	-							-
01 Mileage	334		334					-
02 Meals & Lodging	42	-	125					-
04 Conference Fee	173	200	400	200	213	213	200	-
05 Travel Expenses	256	300	297	300	34	297	300	-
011 Training & Education	-							-
02 Training & Education	982	1,000	1,068	800	394	750	750	(50)
013 Car Allowance	-							-
01 Car Allowance	513	-		-				-
015 Telephone	-							-
01 Cell Phone	606	600	733	100	154	154	100	-
02 Rec Center	1,924	2,300	2,783	2,300	2,295	2,760	2,780	480
04 Telephone	1,772	900	1,007	900	1,143	996	1,000	100
017 Internet	-							-
03 Internet	1,007	970	1,034	970	809	970	970	-
018 Health Insurance	-							-
01 Health Insurance	37,658	36,764	37,377	49,421	41,209	44,665	51,612	2,191
026 Heating Fuel	-							-
01 Recreation Center	33,222	22,000	28,525	22,440	18,074	19,000	18,000	(4,440)
02 Teague Park	1,245	1,300	1,387	1,400	1,121	1,400	1,000	(400)
03 Heating Fuel	513		1,270					-

General Fund - Recreation								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
027 Electricity	-							-
05 Recreation Center	22,312	22,700	26,610	22,800	18,806	23,487	23,500	700
06 Teague Park	1,885	1,900	1,813	1,800	1,644	1,854	1,850	50
07 Soucy Sports Complex	751	600	739	600	613	580	600	-
08 Pool	309	230	152	200	142	180	190	(10)
028 Water	-							-
01 Recreation Center	870	700	986	700	759	900	1,000	300
02 Teague Park	327	300	282	300	184	290	300	-
03 Pool	869		-					-
04 Soucie Complex	77	150	-	150	104	88	100	(50)
029 Sewer	-							-
01 Sewer	673	600	581	600	483	582	600	-
030 Building Supplies	-							-
01 Building Supplies	3,342	4,000	4,408	2,500	2,410	2,700	2,500	-
031 Building Maintenance	-							-
01 Building Maintenance	24,891	23,000	26,269	23,000	23,401	23,000	22,500	(500)
032 Property Insurance	-							-
01 Property Insurance	4,301	6,047	3,019	7,400	6,909	7,445	6,500	(900)
038 Social Security	-							-
01 Social Security	-			19,418	14,900	17,397	18,004	(1,414)
040 City & State Retirement	-							-
01 City & State Retirement	-			5,610	5,267	5,710	6,312	702
135 Water Tests	-							-
01 Water Tests	50	250	-					-
136 Youth Center Equipment	-							-
01 Youth Center Equipment	1,179	900	1,129	900	352	664	900	-
137 Rink Equipment	-							-
01 Rink Equipment	15	-		-				-
138 Program Equipment	-							-
01 Baseball/Softball	1,618	1,200	2,145	1,200	1,018	312	1,000	(200)
02 Tennis	55	100	12	100	50	50	100	-
03 Soccer	665	800	528	800	791	700	700	(100)
04 Basketball	397	500	415	500	500	500	500	-
05 Arts & Crafts	-	-						-
06 Program Equipment	3,102	2,200	3,693	2,200	2,053	2,200	2,100	(100)
139 Rink Maintenance	-							-
01 Rink Maintenance	190	-		-				-
140 Pool Supplies	-							-
01 Pool Supplies	1,275			-				-

General Fund - Recreation

<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
141 Trophies & Awards	-							-
01 Trophies & Awards	660	600	715	600	525	700	700	100
142 Pool Maintenance	-							-
01 Pool Maintenance	5,081							-
145 Special Events	-							-
01 Special Events	2,777	2,500	2,864	2,500	2,315	2,400	2,500	-
243-Rec Center Improvement	-							-
Totals	413,253	392,690	384,530	416,940		394,696	408,960	(7,980)

General Fund - Parks								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
51 Parks								
001 Salaries								
01 Regular Pay	43,532	44,663	44,353	42,355	38,922	42,355	44,204	1,849
02 Overtime	-	200	-					-
07 Salaries	30,667	32,232	30,027	38,972	40,956	43,700	41,238	2,266
014 New Equipment	-							-
01 New Equipment	1,084	1,000	1,217	1,300	1,265	1,300	1,200	(100)
015 Telephone	-							-
01 Cell Phone	150	360	-	-				-
04 Telephone	885	650	1,007	1,015	914	998	1,000	(15)
018 Health Insurance	-							-
01 Health Insurance	12,814	13,418	12,815	8,589	7,923	8,589	8,988	399
026 Heating Fuel	-							-
03 Heating Fuel	6,628	7,200	7,206	7,400	5,530	7,000	5,000	(2,400)
027 Electricity	-							-
09 Park Shop	1,773	1,800	1,722	1,800	1,437	1,690	1,800	-
10 Park Security Lighting	1,033	1,200	1,135	1,100	680	913	950	(150)
11 Electricity	168	280	234	150	151	183	200	50
029 Sewer	-							-
01 Sewer	236	200	307	300	150	300	300	-
030 Building Supplies	-							-
01 Building Supplies	1,123	1,100	1,035	1,100	1,074	1,100	1,000	(100)
031 Building Maintenance	-							-
01 Building Maintenance	986	1,100	894	1,100	851	1,100	1,100	-
032 Property Insurance	-							-
01 Property Insurance	406	204	-					-
036 Vehicle Insurance	-							-
01 Vehicle Insurance	1,937	1,943	3,029	7,414	6,727	7,225	5,954	(1,460)
038 Social Security	-							-
01 Social Security	-			6,222	6,014	6,583	6,536	315
040 City & State Retirement	-							-
01 City & State Retirement	-			1,482	1,079	1,202	1,666	183
051 Equipment Maintenance	-							-
04 Repairs	184	800	423	800	720	786	800	-
05 Equipment Maintenance	5,573	4,200	4,960	4,200	2,479	4,200	4,000	(200)
070 Clothing Allowance	-							-
03 Clothing	379	200	565	200	162	200	400	200
073 Vehicle Repairs	-							-
01 Vehicle Repairs	3,388	3,000	2,949	3,000	2,486	2,500	3,000	-
074 Tires	-							-

General Fund - Parks								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
01 Tires	830	900	879	1,000	652	900	1,000	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	9,844	12,000	8,873	11,500	7,221	8,100	9,500	(2,000)
076 Diesel	-							-
01 Diesel	1,455	800	1,346	1,300	1,268	1,515	1,300	-
111 Tools - Shop	-							-
01 Tools - Shop	486	500	521	500	488	530	600	100
147 Parks Maintenance	-							-
01 Parks Maintenance	7,791	7,500	7,034	8,000	7,669	7,800	8,000	-
235 Parks Vehicle Reserve	-							-
01 Parks Vehicle Reserve	3,750							-
236 Lawn Mower Reserve	-							-
01 Lawn Mower Reserve	900							-
237 Civic Beautification	-							-
01 Civic Beautification	2,500							-
Totals	140,500.35	137,450	132,531	150,799	136,819	150,769	149,736	(1,063)

General Fund - Airport								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
60 Airport								
015 Telephone								
04 Telephone	309	400	300	400	275	300	300	(100)
019 Miscellaneous Expense	-							-
01 Misc. Expense	413	550	225	550	105	157	500	(50)
027 Electricity	-							-
11 Electricity	776	650	1,082	1,000	1,240	1,488	1,436	436
028 Water	-							-
05 Water	572	450	890	475	733	1,060	890	415
029 Sewer	-							-
01 Sewer	305	225	516	250	284	384	400	150
031 Building Maintenance	-							-
01 Building Maintenance	3,513	3,400	8,419	3,400	1,250	2,989	3,000	(400)
032 Property Insurance	-							-
01 Property Insurance	856	1,112	554	1,350	1,292	1,396	1,250	(100)
037 Liability Insurance	-							-
01 Airport Liability	2,686	3,192	1,979	1,979	1,829	1,829	1,850	(129)
038 Social Security								
01 Social Security					5	40	459	
076 Diesel	-							-
01 Diesel	5,197	5,400	5,018	5,400	2,707	4,060	3,500	(1,900)
153 Air Consultant Contract	-							-
01 Air Consultant Contract	14,000	12,000	12,000	12,000	12,000	12,000	12,000	-
155 Snow Plowing	-							-
01 Snow Plowing	6,173	6,000	7,652	6,000	6,792	8,000	6,000	-
156 Runway Lights	-							-
01 Runway Lights	259		777	1,000	642	1,000	500	(500)
157 Runway Maintenance	-							-
01 Runway Maintenance	947			2,000	-	700	1,000	(1,000)
239-Airport Improvement	-							-
01-Airport Improvement	2,500							-
	-							-
Totals	38,506	33,379	39,412	35,804	29,153	35,403	33,085	(3,178)

General Fund - Trailer Park								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
61 Trailer Park								
006 Legal Fees								
01 Legal Fees	-							
027 Electricity								
11 Electricity	1,522	1,200	2,519	2,400	1,592	3,184	2,400	-
028 Water	-							-
05 Water	3,238	4,500	5,765	4,500	4,143	4,399	4,500	-
029 Sewer	-							-
01 Sewer	3,133	3,600	3,400	3,300	1,500	3,000	3,000	(300)
032 Property Insurance	-							-
01 Property Insurance	27	30	20	48	44	47	42	(6)
105 Street Lights	-							-
01 Street Lights	930	1,200	165	1,200	1,049	1,359	1,375	175
147 Park Maintenance	-							-
01 Park Maintenance	42	200	125	200	-	200	200	-
158 CTP License Fee	-							-
01 CTP License Fee	318	318	318	318	368	368	368	50
160 CTP Park Maintenance	-							-
01 CTP Park Maintenance	283	2,000	-	2,000	539	1,000	2,000	-
161 Garbage Collection	-							-
01 Garbage Collection	1,620	1,650	1,620	1,650	1,350	1,620	1,620	(30)
385 Year End CTP	-							-
01 Year End CTP	3,289		767			-		-
	-							-
Totals	14,402	14,698	14,698	15,616	10,586	15,177	15,505	(111)

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

Moved 172 Memorial Day Flags to this acct in 2013

General Fund - Insurance and Retirement								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
70 Ins. & Retirement								
007 Audit								
02 GASB 45	2,000		2,000	2,000				(2,000)
018 Health Insurance	-							
01 Employee Assistance Prog	1,333	750	175	-	175	175	-	-
034 Worker's Compensation	-							
01 Worker's Compensation	39,518	53,000	29,830	37,000	45,809	45,809	41,000	4,000
035 Unemployment Comp.	-							
01 Unemployment Comp.	15,638	15,000	25,294	20,000	23,490	23,490	20,000	-
037 Liability Insurance	-							
01 Liability Insurance	55,530	92,068	17,272	29,700	30,159	32,567	28,600	(1,100)
038 Social Security	-							
01 Social Security	194,278	199,036	189,913					-
039 Bonds	-							
01 Bonds	213	320	-					-
040 City & State Retirement	-							
01 City & State Retirement	65,190	59,313	64,141					-
041 \$1000 Ded. Payments	-							
01 \$1000 Ded. Payments	833	2,500	-	2,500	3,500	3,500	2,500	-
043 Compensated Absences	-							
01 Compensated Absences	54,182	25,000	112,546	25,000	25,000	229,269		(25,000)
044 - Reimbursements	-							
01 Reimbursements	(1,278)	-						-
046 Recognitions & Awards	-							
01 Recognitions & Awards	2,529	3,000	1,415					-
311 Section 125 Expense	-							
01 Section 125 Expense	3,350	4,500	5,486	4,800	4,255	4,661	5,500	700
	-							
Totals	433,315	454,487	448,072	121,000	132,388	339,472	97,600	(23,400)

General Fund - Unclassified								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
80 Unclassified								
045 Refunds/Reimbursements								
01 Refunds/Reimbursements	(794)	200	(38)		(75)	(75)		-
200 Tax Lien Costs	-							
01 Tax Lien Costs	13,231	15,800	15,073	15,800	16,331	15,800	15,800	-
201 Abatements	-							
01 Abatements	35,639	15,000	20,153	15,200	29,149	24,500	20,000	4,800
202 Bad Debt Write-Off								
01 Bad Debt Write-Off				20,000	20,000	20,000	20,000	-
Totals	48,075.76	31,000	35,189	51,000	65,405	60,225	55,800	4,800

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

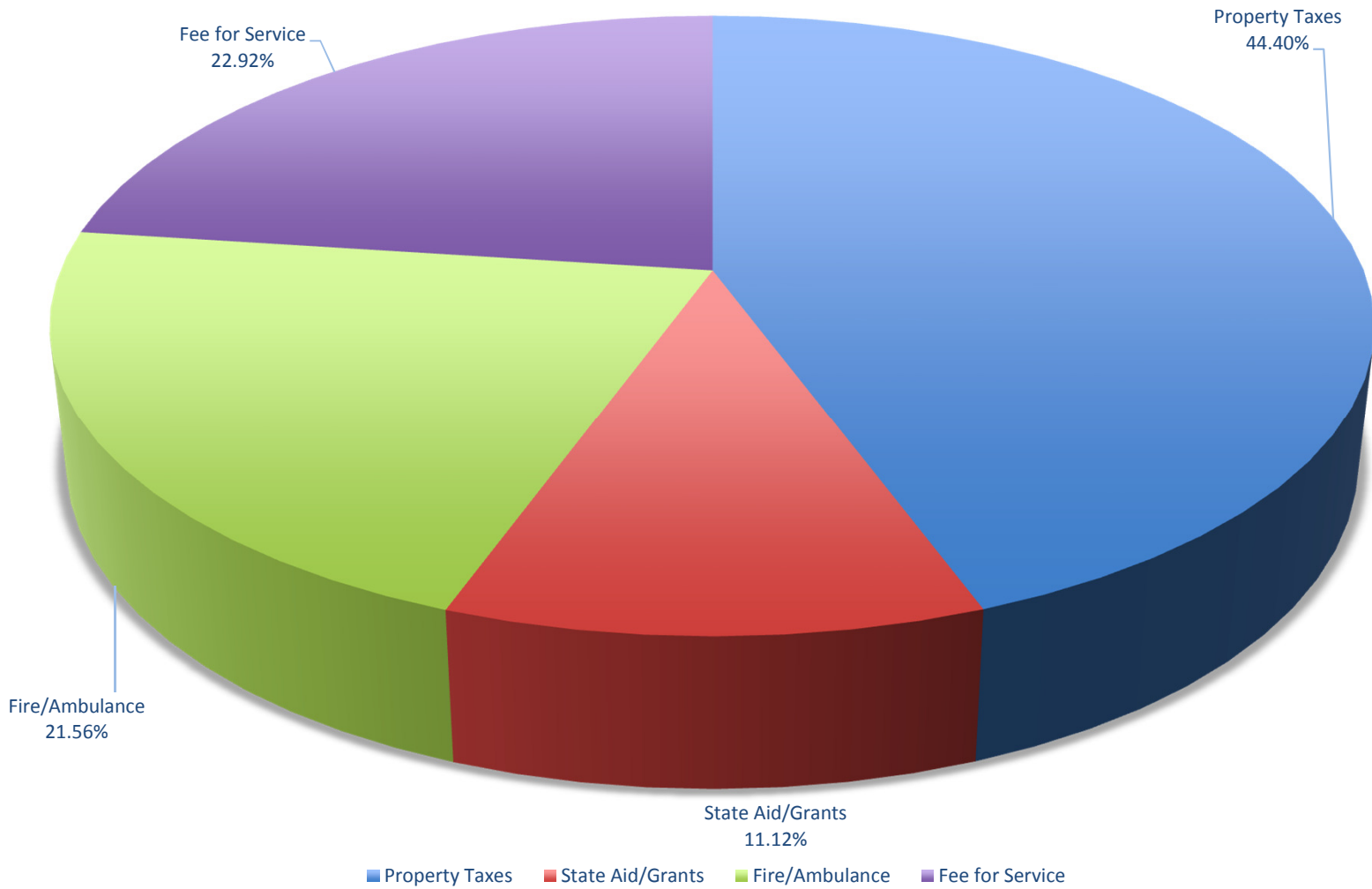
General Fund - Capital Improvements								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
31 Fire /Ambulance Department	-							-
222 Fire Equipment Reserve	-							-
01 Fire Equipment Reserve	43,000	73,000	73,000	63,000	63,000	63,000	22,000	(41,000)
223 Fire Hose Reserve	-							-
01 Fire Hose Reserve	1,000							-
224 Foam Reserve	-							-
01 Foam Reserve	400							-
225 Fire/Ambulance Computer	-							-
01 Fire/Ambulance Computer	700			700	700	700	2,700	2,000
227 Small Equipment Reserve	-							-
01 Small Equipment Reserve	700	1,400	1,400	1,400	1,400	1,400	1,400	-
228 Building Maintenance	-							-
01 Building Maintenance	-			10,000	10,000	10,000	30,000	20,000
226 Ambulance Reserve	-							-
01 Ambulance Reserve	87,500	90,000	90,000	100,000	100,000	100,000		(100,000)
227 Amb Small Equipment	-							-
01 Amb Small Equipment	30,000	50,000	50,000	50,000	50,000	50,000	50,000	-
228 Amb Computer Reserve	-							-
01 Amb. Computer Reserve	700							-
02 Amb. Billing Computer	2,000	2,000	2,000	2,000	2,000	2,000		(2,000)
35 Police	-							-
229 Small Equipment Reserve	-							-
01 Small Equipment Reserve	6,000			2,500	2,500	2,500	2,500	-
02 Taser Replacement	-							-
03 Gun Replacement	3,160	3,160	3,160	3,160	3,160	3,160	1,500	(1,660)
230 Police Car Reserve	-							-
01 Police Car Reserve	27,200	31,500	31,500	31,500	31,500	31,500	32,000	500
02 Police Car Video System	16,065							-
020 Computers & Typewriters	-							-
01 Computers & Typewriters	4,320	4,320	4,320	4,320	4,320	4,320	4,320	-
40 Public Works	-							-
089 PW Equipment Reserves	-							-
01 Equipment Reserves	65,100	64,700	64,700	65,000	65,000	65,000		(65,000)
232 Street Reconstruction	-							-
01 Street Reconstruction	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
257-Parking Lot Reserve	-							-
01-Parking Lot Reserve	2,333	-	-	5,000	5,000	5,000	5,000	-

General Fund - Capital Improvements								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
50 Recreation	-							-
020 Computers & Typewriters								-
01 Computer Reserve								-
243-Rec Center Improvement	-							-
01-Rec Center Imp	4,667	4,000	4,000	4,000	4,000	4,000	14,000	10,000
297 Community Pool	-							-
01-Community Pool	11,000	29,000	29,000	29,000	29,000	29,000	29,000	-
XXX- Rec Van Reserve								-
01- Rec Van Reserve							7,000	7,000
51 Parks Department	-							-
234 Parks Improvements	-							-
01 Parks Improvements	11,000	11,000	11,000	11,000	11,000	11,000	6,000	(5,000)
235 Parks Vehicle Reserve	-							-
01 Parks Vehicle Reserve	6,750	6,000	6,000	6,000	6,000	6,000	13,000	7,000
236 Lawn Mower Reserve	-							-
01 Lawn Mower Reserve	1,650	1,500	1,500	1,500	1,500	1,500	1,500	-
237 Civic Beautification	-							-
01 Civic Beautification	3,000	3,000	3,000	3,000	3,000	3,000	1,000	(2,000)
52 Snowmobile Trail Maintenance	-							-
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000							-
Debt Reduction	-							-
404 BioMass Boilers	-							-
01 BioMass Boiler Debt	66,353	88,500	88,500	91,214	91,214	91,214	92,732	1,518
Totals	532,131	573,153	573,153	607,294	607,294	607,294	444,088	(163,206)

Summary Sheet of Historical Revenue (Totaled by Department)

General Fund	2012 - 2014 Average Revenue	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
10 General Government	5,964,658	6,044,283	6,211,275	6,176,361	6,173,708	6,428,438	6,250,657	74,296
17 Health & Sanitation	134,639	-	-	-	-	-	-	-
18 Municipal Buildings	6,667	4,000	4,000	4,000	3,343	4,000	4,000	-
20 General Assistance	14,429	28,800	21,877	24,800	27,392	32,385	37,210	12,410
22 Tax Assessment	261,809	302,870	308,050	319,334	198,198	320,255	320,334	1,000
23 Code Enforcement	33,109	23,640	29,290	24,280	15,911	15,008	21,990	(2,290)
25 Library	4,151	5,400	5,171	8,400	5,062	5,500	5,300	(3,100)
31 Fire/Ambulance	2,025,263	2,077,491	1,955,670	2,128,440	1,800,068	1,971,090	1,906,358	(222,082)
35 Police Department	64,495	18,275	57,521	34,900	39,124	43,358	41,675	6,775
39 Emergency Management	2,011	9,800	14,845	12,600	10,340	12,600	12,725	125
40 Public Works	232,541	220,918	203,342	191,400	52,035	210,076	192,718	1,318
50 Recreation	17,630	26,700	25,325	26,000	20,499	26,000	25,500	(500)
51 Parks	5,496	5,000	2,782	3,000	4,075	4,575	2,300	(700)
60 Airport	138	138	138	138	138	138	138	-
61 Trailer Park	22,800	14,698	14,698	15,616	19,670	15,177	15,505	(111)
70 Ins. & Retirement	16,047	6,000	6,214	6,000	5,264	5,264	5,000	(1,000)
Totals	6,427,979	8,788,013	8,860,198	8,975,269	8,374,827	9,093,864	8,841,410	(133,859)

2015 Revenue Breakdown



General Government Revenues								
Department	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
10 General Government								
01 - TAX LIEN COSTS COLLECTED	13,005	15,800	13,775	15,000	17,694	17,694	15,000	-
02 - DELINQ. TAX INTEREST	50,145	40,000	56,896	40,000	52,795	55,000	50,000	10,000
03 - SUPPLEMENTAL TAX	29,198	1,500	3,009	3,000	1,637	2,000	2,000	(1,000)
04 - PYMTS IN LIEU OF TAX	55,680	53,500	54,254	60,000	61,943	61,981	62,000	2,000
05 - CITY OWNED PROPERTY	89,296	53,000	85,337	60,000	33,416	33,416	25,000	(35,000)
06 - EXCISE TAX	1,248,701	1,175,000	1,298,474	1,250,000	1,293,043	1,463,280	1,400,000	150,000
07 - BOAT EXCISE TAX	4,174	4,200	4,051	4,100	4,167	4,167	4,100	-
08 - BOAT REG FEE (LOCAL)	593	600	571	600	530	530	550	(50)
09 - SNOWMOBILE REGISTRATION	596	500	581	500	337	570	570	70
10 - ATV REGISTRATION LOCAL FEE	822	800	821	800	898	898	850	50
11 - Aircraft Excise	1,360	1,000	1,360	1,200	1,471	1,471	1,471	271
12 - Travel Reimbursement	997	-	1,574	1,800	834	834	825	(975)
15 - MISC. LICENSES	1,160	800	1,705	1,000	1,411	1,650	1,400	400
16 - VEHICLE REGISTRATION	17,352	16,000	16,751	16,000	15,491	16,308	16,200	200
17 - FAME PLYMOUTH DISTRIB	1,004	-						-
18 - STATE REVENUE SHARING	713,890	538,437	538,280	538,437	531,663	568,000	527,936	(10,501)
19 - CONNOR EXCISE FEE	2,780	2,800	2,764	2,800	2,260	2,750	2,750	(50)
21 - BIRTH RECORDS	10,395	11,000	9,356	10,750	8,327	8,500	9,000	(1,750)
22 - DEATH RECORDS	7,879	7,800	6,726	7,800	7,306	7,931	7,800	-
23 - MARRIAGE RECORDS	3,649	3,700	3,361	3,600	3,601	3,700	3,600	-
25 - DOG LICENSES	5,706	6,000	5,069	5,000	6,253	7,300	5,700	700
26 - FISHING LICENSES	635	700	552	600	526	550	550	(50)
28 - CABLE TV FRANCHISE	57,567	65,000	55,015	65,000	85,997	85,997	86,857	21,857
29 - MISC. INTEREST	4,878	5,000	3,928	5,500	4,401	4,455	4,500	(1,000)
30 - MISC. INCOME	5,483	2,500	8,205	3,200	19,200	23,405	3,200	-
32 - PROPERTY TAXES	3,648,887	3,944,380	3,944,380	3,925,438	3,925,438	3,925,438	3,925,438	-
34 - PROPERTY TAX OVERLAY	51,067	89,014	89,014	89,128	89,129	89,129		(89,128)
41 - CDC REVOLVING LOAN INT	86				-			-
42 - CDC LOAN IRP INTEREST	1,999	1,892	1,893	1,783		1,783		(1,783)
47 - HUNTING LICENSES	1,040	1,000	1,009	1,000	766	1,000	1,000	-
51 - Contracted Fees Elections	1,751	2,360	2,562	1,325	3,176	3,702	2,360	1,035
52 - Investment Interest				61,000		35,000	90,000	29,000
Totals	6,031,776	6,044,283	6,211,275	6,176,361	6,173,708	6,428,438	6,250,657	74,296

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

Municipal Building Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
18 Municipal Buildings								
01 EOC Rentals	8,092	4,000	4,000	4,000	3,343	4,000	4,000	-
Totals	8,092	4,000	4,000	4,000	3,343	4,000	4,000	-

General Assistance Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
20 General Assistance								
01 - Connor Administration Fees	4,800	4,800	5,335	4,800	4,000	4,800	4,800	-
02-State Reimbursement	29,805	24,000	16,542	20,000	23,392	27,585	32,410	12,410
Totals	34,605	28,800	21,877	24,800	27,392	32,385	37,210	12,410

Tax Assessment Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
22 Tax Assessment								
01 - TREE GROWTH REIMBURSE	608	600	2,249	600	2,751	600	600	-
02 - VETERANS EXEMPTION REI	9,992	10,000	10,000	10,000	12,154	12,514	12,000	2,000
04 - HOMESTEAD EXEMPTION R	223,244	240,217	241,040	240,790	182,950	240,217	240,790	-
05 - BETE REIMBURSEMENT	28,079	50,953	53,603	66,844	94	66,844	66,844	-
06 - Printing Fees		1,100	1,158	1,100	249	80	100	(1,000)
Totals	261,924	302,870	308,050	319,334	198,198	320,255	320,334	1,000

Code Enforcement Revenues								
<u>General Fund</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
23 Code Enforcement								
01 - ELECTRICAL PERMITS	2,666	3,000	920	-				-
02 - BUILDING PERMITS LOCAL FEE	19,778	16,000	18,366	17,400	10,476	11,000	16,000	(1,400)
03 - PLUMBING PERMITS LOCAL FEE	4,095	3,500	3,843	3,500	1,983	795	3,000	(500)
07 - SITE DESIGN REVIEW APP FEES	660	500	650	500	745	450	500	-
10 - DEMO PERMIT FEES	242	300	150	150	125	100	100	(50)
11 - SIGN PERMITS	147	50	320	100	300	300	150	50
12 - SUBDIVISION REVIEW	133	90	90	90		-		(90)
13 - MISCELLANEOUS INCOME	1,374		4,082	-	-			-
14 - Heating Permits	320	200	420	300	120	200	200	(100)
15 - LDA Inspection Service	497		450	200	-		-	(200)
16 - Woodland Services				2,040	2,163	2,163	2,040	-
Totals	29,911	23,640	29,290	24,280	15,911	15,008	21,990	(2,290)

Caribou Public Library Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
25 Library								
01 Miscellaneous Income	1,603	3,000	3,038	3,000	3,187	3,400	3,000	-
02 Non-Resident Fees	2,548	2,400	2,133	2,400	1,500	1,700	1,800	(600)
03 Passport Services				3,000	375	400	500	(2,500)
Totals	4,151	5,400	5,171	8,400	5,062	5,500	5,300	(3,100)

Fire/Ambulance Revenues								
Department	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
31 Ambulance								
01 - MAINECARE	369,286	226,739	392,658	315,235	340,374	380,000	370,965	55,730
02 - MAINECARE AIR AMBULANC	45,869	74,792	45,198	31,200	23,790	31,268	36,300	5,100
03 - MaineCare Contractual Allowance	(221,741)	(188,881)	(221,741)	(194,290)	(168,417)	(191,240)	(203,633)	(9,342)
04 - MEDICARE	604,288	1,153,244	754,641	966,605	632,568	729,939	740,000	(226,605)
05 - MEDICARE AIR AMBULANCE	196,702	194,338	228,706	254,530	238,830	248,000	235,000	(19,530)
06 - MediCare Contractual Allowance	(275,704)	(76,119)	(275,704)	(224,513)	(294,983)	(323,404)	(292,500)	(67,987)
07 - PRIVATE INSURANCE	340,606	223,596	404,958	404,396	391,452	426,548	415,000	10,604
08 - PRIVATE INS AIR AMBULANC	98,588	113,143	85,132	184,034	147,598	162,394	145,000	(39,034)
09 - Contractual Allowance - Private	(8,758)		(8,758)	(8,758)	(5,147)	(6,714)	(6,384)	2,374
10 - SELF PAY	134,053	60,059	153,518	74,337	138,069	146,487	135,000	60,663
11 - SELF PAY AIR AMBULANCE	42,298	32,823	54,076	24,336	45,144	48,676	46,000	21,664
12 - Dis Contract - Self Pay	(2,327)		(2,327)	(2,327)	(8,353)	(6,382)	(5,919)	(3,591)
13 - VA Air	47,720		56,031					-
14 - VA Land	39,202	30,010	48,412	43,780	64,762	64,762	46,000	2,220
15 - Contractual Allow - VA	(3,813)		(3,813)		(1,703)	(1,703)	(1,495)	(1,495)
16 - Contractual Allow - Other	(870)	(10,000)	(870)	(870)	(1,441)	(1,762)	(1,500)	(630)
20 - CARIBOU PER CAPITA FEE	88,032			-				-
21 - WOODLAND PER CAPITA FEE	13,242	13,343	13,343	13,646	13,646	13,646	13,950	304
22 - NEW SWEDEN PER CAPITA FE	6,547	6,622	6,622	6,773	6,773	6,773	6,923	150
23 - WESTMANLAND PER CAPITA	674	682	682	698	698	698	713	15
24 - STOCKHOLM PER CAPITA FE	2,751	2,783	2,783	2,846	2,846	2,846	2,909	63
25 - CONNOR PER CAPITA FEE	4,970	5,027	5,027	5,141	5,141	5,141	5,244	103
26 - PERHAM PER CAPITA FEE	4,214	4,246	4,246	4,343	4,343	4,343	4,343	-
27 - MADAWASKA LAKE PER CA	1,207	1,210	1,210	1,238	1,238	1,238	1,265	27
28 - LORING DEV PER CAPITA FEI	6,809	-		-				-
35 - MISC. INTEREST	83	60	97	97	455	500	100	3
36 - RECOVERY OF BAD DEBT	8,437	10,000	8,741	10,812	6,983	8,000	10,000	(812)
37 - Ambulance Insurance Reports	108	100	141	100	297	297	100	-
40 - Amb Billing Houlton	30,813	31,920	30,533	35,127	35,402	38,749	32,780	(2,347)
41 - Amb Billing Calais	20,514	19,152	25,327	26,792	28,715	31,395	26,180	(612)
42 - Amb Billing Van Buren	10,302	16,834	11,360	16,357	8,643	8,643		(16,357)
43 - Amb Billing Island Falls	3,653	2,500	3,653	1,760	1,911	2,236	1,410	(350)
44 - Amb Billing Patten					3,048	5,500	5,500	5,500
50 - FIRE PROTECTION CONNOR	23,141	25,749	26,054	26,836	26,836	26,836	27,373	537
51 - FIRE PROTECTION NEW SWE	29,908	31,435	31,807	32,763	32,763	32,763	33,418	655
52 - FIRE PROTECTION WESTMAN	7,818	10,086	10,205	10,512	10,512	10,512	10,722	210
53 - FIRE PROTECTION WOODLAN	55,026	56,999	57,674	59,405	59,405	59,405	60,593	1,188

Fire/Ambulance Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
54 - T16 R4	1,142							-
60 - Fire Insurance Reports	72							-
61 - Fire Insurance Recovery								-
62 - Fire Permits	6,046	5,000	6,046	5,500	4,448	4,700	5,000	(500)
63 - Misc Income					3,423	3,423		-
Totals	1,730,908	2,077,491	1,955,670	2,128,440	1,800,068	1,971,090	1,906,358	(222,082)

Police Department Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
35 Police Department								
01 - MISC. FEES INSURANCE	1,346	1,300	1,087	1,500	1,627	1,504	1,500	-
02 - POLICE DISPATCHING	3,613	2,000	3,500	2,000	2,000	2,000	500	(1,500)
03 - FINGERPRINTING FEES	82	75	101	100	27	44	50	(50)
04 - CONCEALED WEAPON PE	928	800	890	800	635	800	800	-
05 - COPS GRANT REIMBURS	29,200	-	-					-
06 - Prisoner Boarding Reimburs	10,749	9,000	10,850	9,000	12,178	12,000	12,000	3,000
07 - Dog Violation	526	500	561	500	330	255	400	(100)
08 - Prisoner Meals	3,096	1,000	3,926	2,500	5,104	5,500	5,000	2,500
09 - Court Reimbursement	3,452	2,500	3,485	2,500	1,759	2,345	2,500	-
10 - Lamination Fees	477	500	340	400	265	310	300	(100)
11 - Misc Fees	789	500	703		437	450	425	425
12 - False Alarm Fees	200		400	500	-	50	100	(400)
13 - Fines	220	100	440	100	-	100	100	-
14 - Salary Reimbursement	31,237		31,237	15,000	14,762	18,000	18,000	3,000
Totals	85,915	18,275	57,521	34,900	39,124	43,358	41,675	6,775

Caribou Emergency Management Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
39 Emergency Management								
01 -Fees Woodland	200	200	200	200	200	200	200	-
02 - Fees New Sweden	200	200	200	200	200	200	200	-
03 - Fees Westmandland	200	200	200	200	200	200	200	-
04 - Fees Perham	267	200	400	200	200	200	200	-
05 - State EOC Reimbursment	7,159	9,000	11,895	10,000	9,540	10,000	10,125	125
06 - Tower Rent	1,950		1,950	1,800	-	1,800	1,800	-
Totals	9,975	9,800	14,845	12,600	10,340	12,600	12,725	125

Public Works Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approve d Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
40 Public Works								
01 - URIP/LRAP	172,580	155,168	133,744	135,000	-	135,872	135,872	872
03 - Salary Reimbursement	7,586		699					-
04 - Equipment Rental	9,774		2,012					-
05 - FEMA Reimbursement	1,290							-
07 - Connor Contract	53,447	53,000	54,107	53,000	39,256	61,426	56,846	3,846
08 - Presque Isle Contract	11,475	12,750	9,350					-
09 - School Dept Snow Plowing	3,429		3,429	3,400	12,778	12,778		(3,400)
Totals	256,152	220,918	203,342	191,400	52,035	210,076	192,718	1,318

Recreation Department Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimate d Year End	2016 Budget Request	Difference 2015 to 2016
50 Recreation	-							
01 Rental Income	10,113	8,000	8,944	9,000	10,237	9,550	9,000	-
02 Program Fees	8,580	14,000	13,345	14,000	8,393	13,500	13,500	(500)
03 Special Events	2,790	4,700	3,036	3,000	1,869	2,950	3,000	-
04 Swimming Pool Fees	3,309							-
05 Rec Program Fees	-	-						-
Totals	24,792	26,700	25,325	26,000	20,499	26,000	25,500	(500)

Parks Revenue

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimate d Year End	2016 Budget Request	Difference 2015 to 2016
51 Parks								
01 Miscellaneous Income	1,733	3,000	900	1,000	2,875	2,875	500	(500)
02 Rental Income	2,607	2,000	1,882	2,000	1,200	1,700	1,800	(200)
								-
Totals	4,340	5,000	2,782	3,000	4,075	4,575	2,300	(700)

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

Trailer Park Revenue								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
61 Trailer Park								
01 - Lot Rent Receipts	21,390	14,698	20,645	15,616	19,670	19,740	15,505	(111)
02 - Year End Close			(5,947)			(4,563)		-
Totals	21,390	14,698	14,698	15,616	19,670	15,177	15,505	(111)

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

ENTEPRRISE FUNDS SUMMARY

ECONOMIC DEVLEOPMENT (TIF) FUNDS - Expenses								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development	112,610	188,420	211,739	647,855	291,893	351,394	349,006	(298,850)
Chamber	66,227	50,570	46,360	26,623	22,749	24,796	8,890	(17,733)
Totals	178,837	238,990	258,098	674,478	314,642	376,190	349,006	(298,850)

ECONOMIC DEVLEOPMENT (TIF) FUNDS - Revenues								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development	221,629	331,862	331,862	331,862	363,353	363,353	366,270	31,491
Interest		-	-	-	2,500	2,917		
Totals	221,629	331,862	331,862	331,862	365,853	366,270	366,270	31,491

HOUSING - Expenses								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing	57,312	66,824	73,628	63,703	59,894	70,000	71,081	7,378
96 Section 8 FSS	24,325	38,024	37,364	53,986	45,653	50,184	56,870	2,884
Totals	81,295	104,848	110,992	117,689	105,546	120,184	127,951	10,262

HOUSING - Revenues								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing	73,800	69,996	69,999	63,703	64,167	70,000	70,000	6,297
96 FSS	44,283	47,904	47,914	53,986	44,355	50,184	56,870	2,884
Totals	124,908	117,900	117,913	117,689	108,522	120,184	126,870	9,181

SNOWMOBILE TRAILS - Expenses								
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
52 Snowmobile Trail Maint	56,399	39,133	54,297	43,963	35,346	47,025	42,883	(1,080)
Totals	56,399	39,133	54,297	43,963	35,346	47,025	42,883	(1,080)

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

Enterprise Fund - Economic Development								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development								
01 Regular Pay	41,160	41,016	41,160	79,013	59,663	66,621	88,545	9,532
003 Office Supplies	-							-
01 Postage	684	500	33					-
02 Advertising	10,764		10,764	9,000	10,172	10,000	10,000	1,000
04 Equipment Repair					89	89	100	
08 Office Supplies					74	100	100	
005 General Govt. Legal Fees	-							-
05 Legal Fees	-			1,000	1,329	1,329	1,500	500
008 Hosted Maintenance	-							-
02 Hosted Services	300		300	450	175	175	450	-
009 Professional Dues	-							-
01 Subscriptions	2,079	500	4,075	4,000	4,050	4,050	4,050	50
010 Travel Expenses	-							-
01 Mileage	1,429	500	1,564	800	190	500	800	-
02 Meals & Lodging	602		602	2,000	1,063	1,700	1,200	(800)
04 Conference Fees	765	1,000	920	2,000	904	1,500	1,500	(500)
018 Health Insurance	-							-
01 Health Insurance	8,845	5,004	5,124	26,238	7,347	8,051	30,025	3,787
019 Miscellaneous Expenses	-							-
01 Misc Expenses	972	400	496					-
031 Building Maintenance	-							-
01 Building Maintenance	641		641		377	377	300	300
038 Social Security	-							-
01 Social Security	-			6,044	4,507	5,097	6,774	729
040 City & State Retirement	-							-
01 City & State Retirement	-			3,331	2,015	2,138	4,057	726
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
280 Revolving Loan Fund	-							-
01 Revolving Loan Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-
281 Contracted Services	-							-
01 Buxton Contract	50,000	50,000	50,000	50,000		50,000		(50,000)
03 NMDC	13,625	13,500	13,768	13,979	13,979	13,979	13,715	(264)
385 - Downtown Infrastructure	-							-
01 Downtown Infrastructure	11,455		11,455	125,000	125,000	125,000		(125,000)
392 Ads & Marketing	-							-
01 Ads & Marketing	2,112		2,112					-
394 Community Projects	-							-

Enterprise Fund - Economic Development								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
08 Winter Carnival	35	1,000	-	1,000		-	3,000	2,000
14 Thursday's On Sweden	6,726	3,000	6,726	7,000	88	88	7,000	-
15 Heritage Days	2,000	7,000	2,000	7,000	870	600	7,000	-
392 Ads & Marketing	-							-
01 Ads & Marketing	7,934	5,000						-
450 Slum/Blight Removal	-							-
01 Slum/Blight Removal	-			250,000		-	50,000	(200,000)
451 Façade Improvement								
01 Façade Improvement							50,000	
Sub Total	222,126	188,420	211,739	647,855	291,893	351,394	340,116	(357,940)
Chamber								-
281 Contracted Services	38,000	38,000	38,000	15,000	15,000	15,000		(15,000)
02 Payment to Chamber	-							-
001 Salaries	-							-
01 Regular Pay	33,543							-
003 Office Supplies	-							-
01 Postage	825							-
03 Copier Rental	2,441							-
05 Printer Ink	1,185							-
07 Paper	137							-
08 Office Supplies	839							-
009 Professional Dues	-							-
01 Subscriptions	173							-
010 Travel Expenses	-							-
01 Mileage	750							-
04 Conference Fees	610							-
015 Telephone	-							-
04 Telephone	1,055	1,370	627	700	587	640	640	(60)
017 Communications	-							-
01 Website	785							-
03 Internet	972		650	630	660	720	720	90
018 Health Insurance	-							-
01 Health Insurance	7,643							-
019 Miscellaneous Expenses	-							-
01 Misc Expenses	1,000	400						-
026 Heating Fuel	-							-
03 Heating Fuel	3,936	4,000	4,452	5,000	2,462	4,000	3,500	(1,500)
027 Electricity	-							-

Enterprise Fund - Economic Development								
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
11 Electricity	1,402		1,261	1,200	825	1,000	1,200	-
028 Water	-							-
01 Water	1,058	1,200	1,071	800	1,067	1,128	1,100	300
029 Sewer	-							-
01 Sewer	200	200	200	200	150	200	200	-
030 Building Supplies	-							-
01 Building Supplies	-	500						-
031 Building Maintenance	-							-
01 Building Maintenance	1,761	3,000	100		180	180	200	200
032 Property Insurance	-							-
01 Property Insurance	733	900		3,093	1,818	1,928	1,330	(1,763)
068 Janitorial Services	-							-
01 Property Maintenance	713	1,000						-
390 Contracted Expenses	-							-
01 Storage	720							-
392 Ads & Marketing	-							-
01 Ads & Marketing	6,595							-
393 UPS Shipping	-							-
01 UPS Shipping	1,996							-
394 Community Projects	-							-
01 Project Expense	325							-
02 Arts & Crafts	1,951							-
03 Annual Dinner	2,729							-
05 City Wide Yard Sale	1,206							-
09 Community Projects OT	4,477							-
12 Membership Meeting	111							-
13 2013 HOG Rally	1,000							-
398 Storage Rent	-							-
01 Storage Rent	160							-
Sub Total	121,033	50,570	46,360	26,623	22,749	24,796	8,890	(17,733)
Total Expense Budget	343,159	238,990	258,098	674,478	314,642	376,190	349,006	(375,673)

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

Economic Development (TIF FUND) Revenues								
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
Downtown TIF Funds	333,024	331,862	331,862	331,862	363,353	363,353	363,353	31,491
Interest					2,500	2,917	2,917	-
Totals	333,024	331,862	331,862	331,862	365,853	366,270	366,270	31,491

Enterprise Fund - Housing								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing								
001 Salaries	-							
01 Regular Pay	48,067	51,447	48,917	48,918	45,412	49,197	51,447	2,529
03-FSS Grant	22,654							-
003 Office Supplies	-							-
01 Postage	954							-
05 Printer Ink	391							-
010 Travel Expenses	-							-
02 Meals & Lodging	184							-
05 Travel Expenses	518							-
015 Telephone	-							-
04 Telephone	437	300	508	500	474	518	518	18
017 Communications	-							-
03 Communications	(75)		(68)		(187)			-
018 Health Insurance	-							-
01 Health Insurance Housing	17,818	8,000	17,969	8,000	7,520	8,000	8,000	-
02 Health Ins. Stipend FSS	1,872							-
034-Workers Comp	-							-
01-Workers Comp Housing	293	67	496	331	345	500	500	169
01-Workers Comp FSS	42							-
035-Unemployment	-							-
01-Unemployment Housing	250	223	350	500	322	467	500	-
01-Unemployment FSS	108							-
038-Social Security	-							-
01-Social Security Housing	3,677	4,548	3,742	3,742	4,161	4,410	4,548	805
01-Social Security FSS	1,437							-
040 City & State Retirement	-							-
01-Retirement Housing	1,682	2,240	1,712	1,712	1,848	2,001	2,240	528
285 Year End Closing	-							-
01-Year End Closing	(524)					4,907	3,329	3,329
Totals	99,786	66,824	73,628	63,703	59,894	70,000	71,081	7,378

Housing Revenues								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing								
01 - SECTION 8 ADMINISTRATION	73,573	69,996	69,999	63,703	64,167	70,000	70,000	6,297
02 - Transfer from Housing Reserve								-
Totals	73,573	69,996	69,999	63,703	64,167	70,000	70,000	6,297

Enterprise Fund - FSS								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
96 Section 8 FSS								
001-Salaries								
01-Regular Pay	29,452	32,478	30,895	30,885	24,941	27,330	32,478	1,593
003-Office Supplies	-							-
01-Postage	187	100	387					-
05-Printer Ink	547	300	645					-
08-Office Supplies	616		161					-
010-Travel Expense	-							-
01-Health Insurance	2,474	2,591	2,503	19,120	17,657	19,120	20,016	896
034-Workers Comp	-							-
01-Workers Comp	150	70	325	70	183	220	200	130
035-Unemployment	-							-
01-Unemployment				467	322	467	467	-
038 Social Security								-
01-Social Security	2,381	2,485	2,447	2,363	1,678	2,091	2,485	122
040 City & State Retirement	-							-
01-Retirement Housing	-			1,081	873	957	1,224	143
285 Year End Closing FSS	-							-
01-Year End Closing FSS	5,978							-
288 FSS Reimbursement	-							-
01-FSS Reimbursement	(48,274)							-
Totals	(6,488)	38,024	37,364	53,986	45,653	50,184	56,870	2,884

FSS Revenues								
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
96 FSS								
01-FSS Reimbursement	44,283	47,904	47,914	48,000	44,355	48,312	48,729	729
02 - From/To Reserve				5,986	-	1,872	8,141	2,155
Totals	44,283	47,904	47,914	53,986	44,355	50,184	56,870	2,884

Enterprise Fund - Snowmobile Trail Maintenance

<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
52 Snowmobile Trail Maintenance								
001 Salaries								
01 Regular Pay	10,321	10,000	11,356	12,000	11,031	12,189	12,000	-
02 Overtime	2,036	550	740.67	850	1,025	1,025	850	-
015 Telephone	-							-
01 Cell Phone	405	400	409	400	385	427	400	-
019 Miscellaneous Expense	-							-
01 Misc. Expense	4,000	4,000	4,000	4,000	22	4,000	4,000	-
034 Work Comp	-							-
01 Work Comp	526	970	191	500	174	350	500	-
035 Unemployment	-							-
01 Unemployment	204	130	353	130	323	350	350	220
038 Soc Security	-							-
01 Soc Security	640	283	925	283	922	1,011	983	700
051 Equipment Maintenance	-							-
05 Equipment Maintenance	18,433	7,000	8,485	7,000	4,429	7,000	7,000	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	330	300	89	300	-	100	300	-
076 Diesel	-							-
01 Diesel	18,593	12,000	24,426	15,000	15,701	17,123	13,000	(2,000)
148 Trail Maintenance	-							-
01 Trail Maintenance	1,481	2,000	1,821	2,000	1,334	1,950	2,000	-
149 Snow Transfer	(8,104)							-
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000							-
286 Rent Exp	-							-
01 Rent Exp	1,500	1,500	1,500	1,500	-	1,500	1,500	-
Totals	60,364	39,133	54,297	43,963	35,346	47,025	42,883	(1,080)

Snowmobile Trail Maintenance Revenue

<u>Department</u>	3 Year Average Revenues (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 YTD	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
52 Snowmobile Trail Maintenance								
01 Miscellaneous Income	4,733	3,000	11,536	4,000	1,950	4,000	4,000	-
02 State Grant Revenue	48,675	33,133	41,947	36,963		40,963	38,883	1,920
03 Snow Sled Reg (State)	2,191	3,000	-	3,000	70	2,062		-
04 Year End Close								-
Totals	60,108	39,133	53,483	43,963	2,020	47,025	42,883	1,920