



OFFICE OF THE CITY MANAGER
CARIBOU, MAINE

To: Mayor and Council Members
From: Austin Bleess, City Manager
Date: February 8, 2016
Re: 2016 Revenue Budget Report

This report is being presented pursuant to City Charter 5.06(c).

Tonight we have the 2016 Revenue budget before the City Council. The numbers have changed just slightly from what was previously presented to the City Council. I will highlight some of the major changes in the Revenue Budget from 2015.

As a reminder the full City Budget is available online at
<http://www.cariboumaine.org/index.php/government/budgets/>

General Fund

Over the past few years' excise tax has trended upwards, indicating an increase in new cars being purchased. For 2016 that line 06 has been increased to \$1,400,000.

Revenue sharing is budgeted at \$527,936. The state projects revenue sharing amounts based upon their fiscal year, and for their fiscal year the state projected we will receive \$517,936. For the first six months of the state fiscal year we received about \$20,000 more than projected. However, for January 2016 we received less than anticipated, and less than we did in January of the previous two years. The actual amount of revenue sharing will vary, but I believe this is a reasonable estimate for the year.

Investment income, line 52, is increased because we will have a full year of interest on the money we have in CD's that we received back from Maine State Retirement.

General Assistance

We are showing an increase in General Assistance due to the change in state law that sends more reimbursement back to the cities.

Code Enforcement

We've increased the amount from Woodland as per the new rate the Council has approved

Library

We've adjusted the non-resident fees downward based upon the trends of the last few years.

We've adjusted passport services based upon actual usage as we have some historical data to utilize now.

Fire/Ambulance

Ambulance revenues are always hard to predict. While the number of calls done in a year since 2011 has been fairly consistent we have increased by about 200 the number of long distance transfers we have done in 2014 and 2015 from previous years. We take historical numbers of a payer mix (MaineCare, MediCare, Private Insurance, etc.) and use that as the basis of projecting out revenues for the coming year.

For Ambulance Billing we no longer do billing for Van Buren (Line 42) so we have eliminated that revenue, but we picked up Patten (line 44) and have added that revenue.

Police

We have increased the Prisoner Boarding Reimbursement (line 06) based upon historical numbers.

We have increased the Salary Reimbursement (Line 14) amount. This is money we get from outside sources for running special details.

Public Works

The Connor Contract (line 07) is up due to the new rates. The School Department Plowing is removed as we no longer plow their parking lots so we can focus on the streets and roads, as was discussed this past fall.

The Enterprise funds all have revenue accounts as well.

Economic Development

This fund is paid for solely from the TIF District and the revenues that are captured there. Revenues there are captured on the increment of the value of the property in the TIF District compared with the value of the property when the district was created. As these funds are from the Downtown TIF District only properties located within the district pay into these funds.

The exact amount of the TIF captured will be based upon the mill rate when that is set. We are currently projecting it at the same mill rate we had in 2015.

Housing

This is fully funded by the US Department Of Housing and Urban Development. All expenses in this department are covered by the revenues from HUD.

FSS

This is fully funded by a grant from the US Department Of Housing and Urban Development. All expenses in this department are covered by the revenues from HUD.

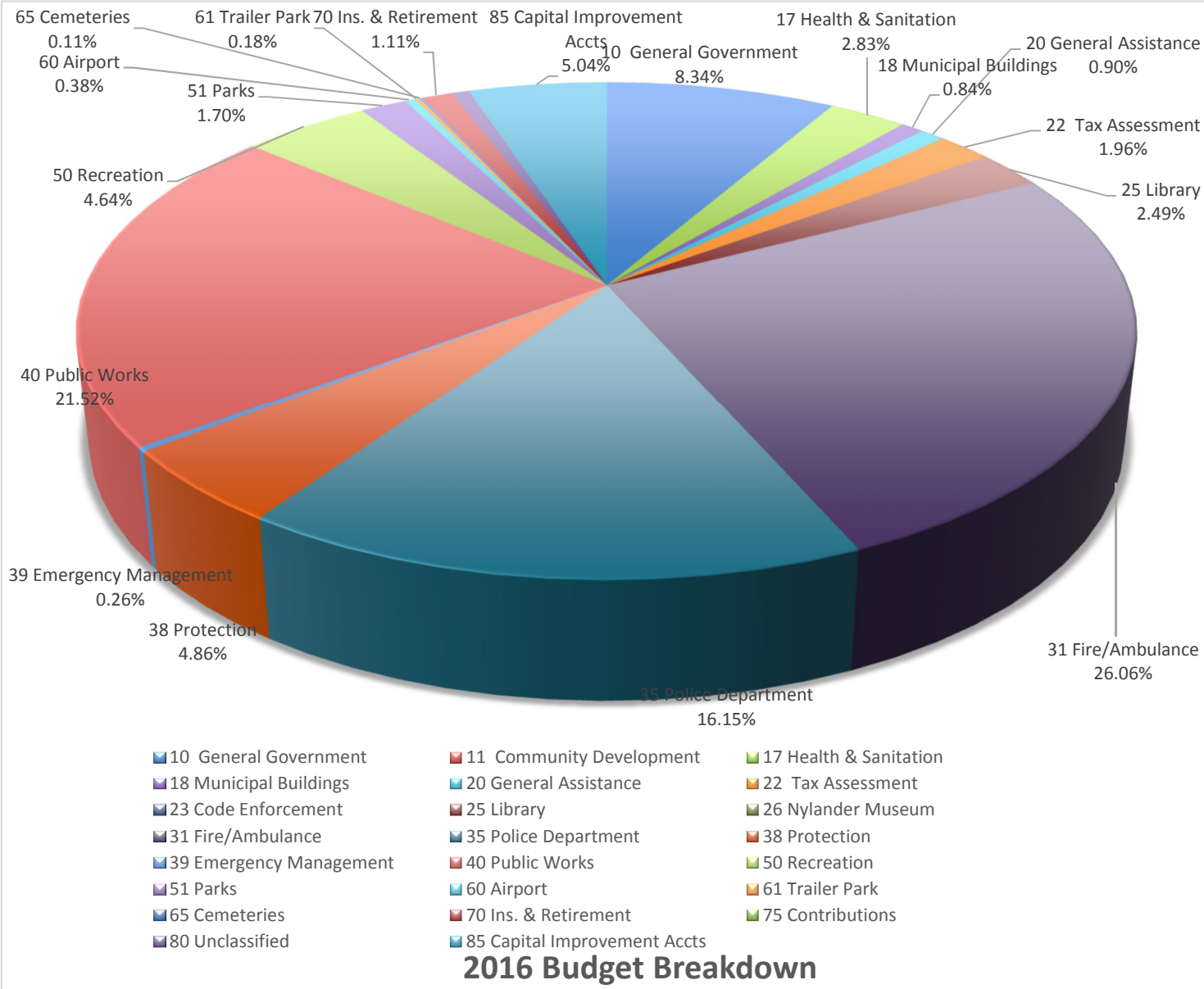
Snowmobile Trail Maintenance

Revenue in this department comes mainly from two sources. We receive a portion of the funds for snowmobiles registered in Caribou. We also receive a grant from the state for the maintenance of our trails. We do receive some miscellaneous income as well and we are anticipating a slight increase in funds in this category this year.

Those are the major changes from last year. The Council may choose to adopt the Revenue Budget tonight. When the final mill rate is set in June, there will be changes to the Overlay line (General Government Line 34), and in the Assessing Department the Homestead Exemption (line 4) and BETE Reimbursement (Line 5).

Summary Sheet of Historical Expenditures (Totaled by Department)

General Fund							
Department	3 year Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
10 General Government	615,597	650,269	667,792	686,623	627,178	735,357	48,733
11 Community Development	59,465	-					
17 Health & Sanitation	266,914	260,461	260,203	251,687	253,355	249,740	(1,947)
18 Municipal Buildings	72,948	77,577	67,830	79,574	70,410	73,588	(5,986)
20 General Assistance	72,455	75,901	54,662	71,823	66,252	78,893	7,070
22 Tax Assessment	149,203	147,536	130,879	157,628	150,110	172,720	15,093
23 Code Enforcement	85,071	34,825	33,132	26,361	7,024	-	(26,361)
25 Library	265,098	228,619	222,059	213,356	210,239	219,336	5,979
26 Nylander Museum	23,509	-	-	-	-	-	-
31 Fire/Ambulance	2,142,896	2,030,241	2,162,522	2,208,433	2,218,176	2,296,880	88,447
35 Police Department	1,105,617	1,210,290	1,180,236	1,373,837	1,234,410	1,423,566	49,729
38 Protection	469,454	410,033	417,292	410,830	414,616	428,200	17,370
39 Emergency Management	18,084	23,650	11,651	25,967	13,879	23,312	(2,655)
40 Public Works	2,014,932	1,904,181	1,856,257	1,975,394	1,864,985	1,896,578	(78,816)
50 Recreation	426,671	392,690	384,530	416,940	381,150	408,960	(7,980)
51 Parks	142,271	137,450	132,531	150,799	151,005	149,736	(1,063)
60 Airport	39,424	33,379	39,412	35,804	31,782	33,085	(3,178)
61 Trailer Park	14,355	14,698	14,698	15,616	15,616	15,505	(111)
65 Cemeteries	6,533	6,900	6,900	5,900	6,400	9,447	3,547
70 Ins. & Retirement	424,237	454,487	448,072	121,000	123,733	97,600	(23,400)
75 Contributions	42,082	-	-	-			-
80 Unclassified	40,399	31,000	35,189	51,000	66,954	55,800	4,800
85 Capital Improvement Acc	321,456	573,153	573,153	607,294	607,294	444,088	(163,206)
Totals	8,818,671	8,697,341	8,699,000	8,885,867	8,514,568	8,812,390	(73,936)



General Fund - General Government							
Department	Average Expenditures (13-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
10 General Government							
001 Salaries							
01 Regular Pay	378,785	379,799	375,311	368,863	337,724	401,554	32,692
002 City Council Salaries	-						-
01 Council Salaries	9,743	12,450	10,790	12,450	11,380	12,450	-
003 Office Supplies	-						-
01 Postage	4,051	5,500	4,459	5,000	3,799	4,400	(600)
02 Advertising	3,505	3,500	3,708	3,500	3,211	3,600	100
03 Copier Rental	4,245	3,900	5,218	4,500	4,597	4,500	-
05 Printer Ink	2,029	2,750	862	2,000	1,491	2,000	-
07 Paper	1,469	1,800	1,438	1,500	1,034	1,400	(100)
08 Office Supplies	8,303	9,500	6,311	9,000	8,885	8,500	(500)
10 Annual Report	1,882	1,500	1,090	1,100	1,075	1,100	-
005 General Govt. Legal Fees	-						-
04 Legal Fees	31,748	20,000	50,049	20,000	11,690	17,000	(3,000)
007 Audit	-						-
01 Audit	19,000	15,000	15,000	16,000	15,500	16,000	-
008 Computer Maintenance	-						-
01 Computer Maintenance	33,091	36,400	38,696	36,800	39,763	39,800	3,000
02 Hosted Services	5,852	6,000	6,638	6,720	6,384	6,720	-
009 Professional Dues	-						-
01 Subscriptions	21	200					-
04 Professional Dues	11,202	12,000	11,401	11,500	11,118	12,000	500
010 Travel Expenses	-						-
01 Mileage	3,096	3,500	3,719	3,000	1,539	1,000	(2,000)
02 Meals & Lodging	1,888	2,500	3,197	2,500	1,787	2,200	(300)
04 Conference Fees	870	1,600	1,685	1,600	1,044	1,600	-
011 Training & Education	-						-
02 Training & Education	841	1,200	793	1,200	1,070	1,300	100
012 Elections	-						-
01 Elections	5,183	9,000	6,699	4,900	4,386	8,000	3,100
02 Contracted Expenses	1,929	2,360	2,149	1,750	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	1,078	1,500	-
015 Telephone	-						-
01 Cell Phone	38						-
04 Telephone	6,481	7,000	6,697	7,000	6,986	7,200	200

General Fund - General Government							
Department	Average Expenditures (13-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
017 Communications	-						-
01 Web Site	95	130	59	70	59	335	265
03 Internet	1,674	1,320	1,293	1,320	1,439	1,440	120
018 Health Insurance	-						-
01 Health Insurance	102,697	106,560	107,731	119,077	108,291	124,573	5,495
019 Miscellaneous Expenses	-						-
01 Misc Expenses	3,451	1,500	566	1,500	3,137	1,500	-
020 Computers & Typewriters	-						-
01-Computers & Typewriters	5,000						-
036 Vehicle Insurance							-
01 - Vehicle Insurance					444	2,000	2,000
038 Social Security							-
01 Social Security				28,218	25,151	30,719	2,501
040 City & State Retirement							-
01 City & State Retirement				12,255	10,290	15,851	3,596
073 Vehicle Repairs							-
01 Vehicle repairs	990		990	1,000	832	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	627,178	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 Year End	2016 Approved Budget	Difference 2015 to 2016
17 Health & Sanitation							
022 Health Officer							
01 Health Officer	500	500	500	500	500	500	-
023 Tri-Community Landfill							-
01 Tri-Community Landfill	264,280	259,961	259,703	251,187	252,819	249,204	(1,983)
038 - Social Security							
01 - Social Security					36	36	36
Totals	266,914	260,461	260,203	251,687	253,355	249,740	(1,947)

General Fund - Municipal Buildings							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
18 Municipal Buildings							
024 Maintenance - Comm. Center	-						
01 Maintenance - Comm. Center	-						
02 Water & Sewer	629	500	834	425	1,473	900	475
03 Janitorial	250	2,780	500				-
04 Electric	2,388	2,500	2,386	2,250	2,608	2,500	250
06 Lions Building	413	5,500	825	6,500	6,300	6,500	-
025 Heating Fuel - Lions Building	-						-
01 Heating Fuel Lions Building	3,543	2,000	3,103	5,000	5,579	5,000	-
026 Heating Fuel	-						-
03 Heating Fuel	16,045	17,500	14,473	16,400	11,873	13,000	(3,400)
027 Electricity	-						-
11 Electricity	15,259	14,500	15,910	14,500	12,985	14,500	-
028 Water	-						-
05 Water	754	850	779	775	913	800	25
029 Sewer	-						-
01 Sewer	545	500	629	540	566	630	90
030 Building Supplies	-						-
01 Building Supplies	2,885	3,000	2,563	3,000	2,763	3,000	-
031 Building Maintenance	-						-
01 Building Maintenance	5,944	5,500	5,778	6,000	2,606	6,000	-
03 Boiler Maintenance	9,194	7,000	9,194	12,220	8,761	5,000	(7,220)
032 Property Insurance	-						-
01 Property Insurance	2,001	2,606	630	1,514	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	2,190
XXX Municipal Building Reserve	2,500						-
Totals	77,562	77,577	67,830	79,574	70,410	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 Year End	2016 Approved Budget	Difference 2015 to 2016
20 General Assistance							
001 Salaries							
01 Regular Pay	14,978	18,737	16,432	19,220	15,587	19,162	(58)
003 Office Supplies	-						-
01 Postage	106	100	92	100	99	105	5
05 Printer Ink	37	50	-	-	60	60	60
08 Office Supplies	51	50	42	50	28	-	(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	(60)
018 Health Insurance	-						-
01 Health Insurance	4,153	5,239	4,407	7,024	5,686	7,353	329
019 Miscellaneous Expenses	-						-
01 Misc. Expenses	9	50	-	50	9	50	-
038 Social Security	-						-
01 Social Security	-			1,470	1,091	1,466	(4)
040 City & State Retirement	-						-
01 City & State Retirement	-			673	610	722	49
044 Reimbursements	-						-
01 Reimbursements	(21)						-
051 Equipment Maintenance	-						-
05 Equipment Maintenance	932	1,100	885	960	960	960	-
053 G.A. - City	-						-
01 G. A. City	38,028	48,000	32,149	40,000	42,057	46,300	6,300
02 - G.A. State	890	2,000	535	2,000	-	2,000	-
03 - GA - Nonreimbursible						500	500
Totals	59,418	75,901	54,662	71,823	66,252	78,893	7,070

General Fund - Tax Assessing							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
22 Tax Assessment							
001 Salaries							
01 Regular Pay	88,427	99,177	94,380	100,751	101,764	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	-
003 Office Supplies	-						-
01 Postage	-						-
05 Printer Ink	270	200	146	200	277	300	100
08 Office Supplies	29	400	204	400	294	300	(100)
006 Legal Fees	-						-
01 Legal Fees	-	500	-	500	-	-	(500)
009 Professional Dues	-						-
04 Professional Dues	200	260	189	400	372	600	200
010 Travel Expenses	-						-
01 Mileage	1,388	2,192	1,634	2,000	413	1,000	(1,000)
02 Meal & Lodge	1,893	3,172	2,374	3,000	1,614	3,000	-
011 Training & Education	-						-
02 Training & Education	953	1,105	1,401	1,500	1,191	2,500	1,000
013 Car Allowance	-						-
01 Car Allowance	2,242	4,035	89	1,000	78	1,000	-
015 Telephone	-						-
01 Cell Phone	123	425	150	200	337	500	300
04 Telephone	490	500	476	500	487	500	-
018 Health Insurance	-						-
01 Health Insurance	32,531	26,085	24,804	27,709	27,709	29,005	1,295
019 Miscellaneous Expenses	-						-
01 Misc. Expense	51	50					-
038 Social Security	-						-
01 Social Security	-			7,707	7,264	8,613	906
040 City & State Retirement	-						-
01 City & State Retirement	-			2,009	2,044	2,261	252

General Fund - Tax Assessing							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
055 Books & Periodicals	-						-
03 Books & Periodicals	470	735	208				-
056 Contracted Services	-						-
01 Registry	1,141	2,200	36	750	1,060	350	(400)
04 Contracted Services	3,231	5,000	3,289	7,500	3,706	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	150,110	172,720	15,093

General Fund - Code Enforcement					
Department	3 Year Average Expenditures (11-13)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End
23 Code Enforcement					
001 Salaries					
01 Regular Pay	68,265	31,750	29,283	20,800	5,320
003 Office Supplies	-				
01 Postage	51	125	43	100	-
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	175
010 Travel Expenses	-				
01 Mileage	107	400	270	1,000	636
05 Travel Expenses	84		838		
011 Training & Education	-				
02 Training & Education	116		363	1,000	305
013 Car Allowance	-				
01 Car Allowance	1,262	800	302	-	
015 Telephone	-				
01 Cell Phone	151	180	157	-	187
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
040 City & State Retirement					
01 City & State Retirement				525	-
057 Planning	-				
01 Planning	311				
058 Codes Maintenance	-				
01 Codes Maintenance	210	100	546	500	-
383 Planning Board	-				
02 Misc	-			300	-
Totals	85,499	34,825	33,132	26,361	7,024

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							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
25 Library							
001 Salaries							
01 Regular Pay	154,496	136,629	129,605	101,997	102,575	105,752	3,755
02 Overtime	886	1,000	557	-			-
003 Office Supplies	-						-
01 Postage	67	350	202	750	1,033	750	-
02 Advertising	73		143	250	152	250	-
03 Copier Rental	-			1,500	1,839	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	1,352	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	13,095	13,200	-
009 Professional Dues	-						-
01 Subscriptions	249		249	200	240	200	-
010 Travel Expenses	-						-
01 Mileage	139						-
02 Meals & Lodging	178						-
05 Travel Expenses	196	500	96	500	807	500	-
011 Training & Education	-						-
02 Training & Education	371	550	397	500	504	500	-
014 New Equipment	-						-
01 New Equipment	2,069	2,250	2,259	2,250	2,302	2,250	-
015 Telephone	1,937						-
04 Telephone	2,304	2,500	2,175	2,500	2,165	2,170	(330)
016-02 Misc Income	750						-
018 Health Insurance	-						-
01 Health Insurance	17,371	16,176	15,306	19,120	19,120	20,016	896
019 Miscellaneous Expenses	-						-
01 Misc. Expenses	216	250	243	250	250	250	-
026 Heating Fuel	-						-
03 Heating Fuel	15,547	17,690	13,761	16,690	11,104	14,000	(2,690)
027 Electricity	-						-
11 Electricity	4,280	4,217	5,069	4,217	4,846	5,040	823
028 Water	-						-
05 Water	245	334	290	334	241	334	-
029 Sewer	-						-
01 Sewer	217	225	250	225	200	225	-

General Fund - Library							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
031 Building Maintenance	-						-
01 Building Maintenance	9,824	8,000	12,487	6,000	3,152	6,000	-
032 Property Insurance	-						-
01 Property Insurance	2,038	3,098	711	1,741	1,862	1,741	-
038 Social Security	-						-
01 Social Security	-			7,841	7,461	8,090	249
040 City & State Retirement	-						-
01 City & State Retirement	-			1,591	1,280	1,788	197
055 Books & Periodicals	-						-
03 Books & Periodicals	20,181	19,000	18,968	19,000	19,802	19,000	-
271 Contracted Services	-						-
01 Janitorial & Supplies	4,180		4,180	11,000	14,127	13,880	2,880
406 Programming	-						-
01 Library Programs	-			500	624	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	210,239	219,336	5,979

General Fund - Fire/Ambulance Department							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
001 Salaries							
01 Regular Pay	652,397	764,932	757,772	768,999	755,262	792,195	23,196
02 Overtime	203,220	192,610	241,331	240,033	283,609	270,905	30,872
05 Stand By Pay	33,401	39,140	30,072	39,140	37,740	36,000	(3,140)
07 Amb. Billing Salaries	77,870	81,968	76,108	92,941	88,678	77,277	(15,664)
08 Special Transports	242	400	319	400	-	400	-
003 Office Supplies	-						-
01 Postage	1,353	1,700	1,806	1,550	1,708	1,400	(150)
03 Copier Rent	15	-		-			-
04 Equipment Repair	69	-		-			-
05 Printer Ink	525	700	642	1,000	593	700	(300)
07 Paper	-						-
08 Office Supplies	5,167	4,100	7,000	5,400	5,377	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	2,320	3,500	(200)
14 Calais Supplies	2,889	3,100	2,411	3,700	2,121	3,000	(700)
15 Van Buren Supplies	1,345	3,100	1,618	3,100	790		(3,100)
16 Island Falls Supplies	522	-	1,566	2,000	957	500	(1,500)
17 Patten Supplies					499	1,000	1,000
005 Legal Fees							
04 Legal Fees					450		
009 Professional Dues	-						-
01 Subscriptions	217	400	246	100	90	200	100
04 Professional Dues	2,590	4,000	2,503	4,000	3,639	3,000	(1,000)
010 Travel Expenses	-	-		-			-
01 Mileage	360	500	299	500	145	600	100
02 Meals & Lodging	114	500	478	500	518	-	(500)
05 Travel Expenses	487	2,500	977	2,500	1,422	2,500	-
011 Training & Education	-						-
02 Training & Education	5,597	10,000	6,486	10,000	9,184	10,000	-
014 New Equipment	-						-
01 New Equipment	9,736	13,500	11,846	13,500	12,836	13,500	-
015 Telephone	-						-
01 Cell Phone	1,630	1,800	1,661	1,900	3,106	3,200	1,300
04 Telephone	6,346	7,000	5,464	7,000	5,094	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	989	1,080	(320)

General Fund - Fire/Ambulance Department							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
018 Health Insurance	-						-
01 Health Insurance	204,006	219,386	230,821	276,546	272,344	289,822	13,276
019 Miscellaneous Exp.	-						-
01 Misc. Expense	1,624	2,300	1,532	1,200	763	1,500	300
026 Heating Fuel	-						-
03 Heating Fuel	29,525	19,000	24,338	23,100	25,354	23,000	(100)
027 Electricity	-						-
11 Electricity	9,524	10,000	10,672	10,000	9,969	10,500	500
028 Water	-	-		-			-
05 Water	572	575	632	575	649	650	75
029 Sewer	-	-		-			-
01 Sewer	432	450	426	450	422	430	(20)
030 Building Supplies	-						-
01 Building Supplies	2,892	3,500	4,134	4,500	3,399	4,000	(500)
031 Building Maintenance	-						-
01 Building Maintenance	9,501	13,000	11,044	13,000	8,325	12,000	(1,000)
032 Property Insurance	-						-
01 Property Insurance	2,292	2,695	904	2,220	2,249	1,980	(240)
034 Workers Comp.	-						-
01 Workers Comp.	36,985	35,185	39,590	35,760	40,410	41,000	5,240
035 Unemployment Comp	-						-
01 Unemployment Comp.	4,616	4,400	8,565	8,020	7,442	8,300	280
036 Vehicle Insurance	-						-
01 Vehicle Insurance	4,379	5,441	4,041	9,892	11,453	12,000	2,108
037 Liability Insurance	-						-
01 Liability Insurance	3,588	4,500	1,355	3,300	3,251	3,252	(48)
038 Social Security	-						-
01 Social Security	76,785	73,649	86,930	87,295	87,394	84,916	(2,379)
040 City & State Retirement	-						-
01 City & State Retirement	-			42,912	31,382	61,273	18,361
046 Recognitions	-						-
01 Recognitions	1,864	2,000	2,109	2,000	2,097	-	(2,000)
051 Equipment Maint.	-						-
01 Software	-	600	-	-			-
03 Maintenance Contracts	10,339	10,100	8,874	10,100	6,994	10,000	(100)
05 Equipment Main.	5,478	8,000	8,521	8,500	11,718	8,500	-
067 Paid Call Firefighters	-						-
01 Paid Call Firefighters	24,780	26,000	25,709	26,000	25,943	26,000	-
068 Janitorial Services	-						-
01 Janitorial Services	4,630	-		-		-	-

General Fund - Fire/Ambulance Department							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
069 Paid Call Insurance	-						-
01 Paid Call Insurance	621	1,010	704	600	676	700	100
070 Clothing Allowance	-						-
01 Uniforms	6,179	8,500	8,948	8,500	7,305	9,000	500
02 Turnout Gear	2,721	6,500	6,436	6,500	4,351	7,000	500
03 Clothing	816	-		-			-
04 Boots	-	500	-	800	762	700	(100)
06 Clothing Allowance	3,446	2,500	2,025	3,000		2,500	(500)
071 Radio Maintenance	-						-
01 Vehicle	882	3,000	1,793	3,000	1,943	2,000	(1,000)
02 Building	167	1,500	500	1,000	-	1,000	-
03 Radio Maintenance	4,320	6,000	6,925	5,500	4,117	6,000	500
072 Ladder Testing	-						-
01 Ladder Testing	748	1,250	1,250	1,500	1,403	1,300	(200)
073 Vehicle Repair	-						-
01 Vehicle Repair	13,491	12,000	17,256	12,000	11,936	15,000	3,000
074 Tires	-						-
01 Tires	3,327	5,500	4,186	5,000	4,079	7,000	2,000
02 Tire Replacement	816	1,500	1,341	2,000	1,535		(2,000)
075 Gas/Oil/Filters	-						-
01 Gas/Oil/Filters	3,953	4,000	4,947	4,000	4,282	5,000	1,000
076 Diesel Fuel	-						-
01 Diesel Fuel	42,829	41,200	50,428	42,200	27,827	30,000	(12,200)
077 Batteries	-						-
01 Vehicle	(327)	1,000	649	1,500	823	1,000	(500)
02 Equipment	176	500	-	1,000	530	500	(500)
03 Batteries	423	1,250	-	1,000	137	100	(900)
078 Field Expenses	-						-
01 Field Expenses	496	1,200	328	1,200	856	1,200	-
079 Employee Physicals	-						-
01 Employee Physicals	1,084	2,700	937	2,700	1,147	2,700	-
080 Paid Call Volunteers	-						-
01 Paid Call Volunteers	10,000	13,000	6,445	12,000	1,953	3,000	(9,000)
082 Bad Debt Allowance	-						-
01 Bad Debt Allowance	116,768	100,000	147,575	85,000	85,013	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	8,999	10,000	-

General Fund - Fire/Ambulance Department							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
086 Air Transports	-						-
01 Air Transports	243,155	210,000	248,322	210,000	261,657	240,000	30,000
087 Medical Supplies	-						-
01 Ambulance Supplies	4,947	7,000	5,091	7,000	6,593	7,000	-
02 Oxygen	3,214	4,000	3,130	3,000	3,206	4,000	1,000
03 Medical Supplies	6,574	7,000	5,477	7,000	7,059	7,000	-
292 EMS Licenses	-						-
01 EMS License	1,218	1,600	1,503	1,500	1,304	1,600	100
226 Ambulance Reserve	-						-
01 Ambulance Reserve	32,500	-		-			-
228 Amb Computer Reserve	-	-		-			-
01 Amb. Computer Reser	350	-		-			-
222 Fire Equipment Reserve	-						-
01 Fire Equipment Reserve	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 Reser	150	-		-			-
000 Furnace Replacement	-	-		-			-
01 Furnace Replacement	6,000	-		-			-
Totals	2,285,439	2,030,241	2,162,522	2,208,433	2,218,176	2,296,880	88,447

General Fund - Police							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
35 Police Department							
001 Salaries							
01 Regular Pay	726,420	759,407	754,567	780,749	708,652	799,571	18,821
02 Overtime	48,048	50,000	53,855	55,000	70,403	80,000	25,000
06 Police Reserves Salary	4,147	1,500	9,666	10,000	18,943	15,000	5,000
003 Office Supplies	-						-
01 Postage	408	400	468	400	544	400	-
02 Advertising	100	200	100	200	184	200	-
03 Copier Rental	1,750	1,800	1,950	1,800	1,800	1,800	-
05 Printer Ink	435	450	414	450	571	450	-
07 Paper	317	300	192	300	210	300	-
08 Office Supplies	1,343	1,400	1,632	1,400	1,378	1,400	-
006 Legal Fees	-						-
01 Legal Fees	-	500	-	500	450		(500)
009 Professional Dues	-						-
01 Subscriptions	164	240	50	740	874	740	-
04 Professional Dues	353	400	250	400	430	400	-
010 Travel Expenses	-						-
01 Mileage	524	1,000	210	1,000	-	1,000	-
02 Meals & Lodging	1,259	2,200	2,293	2,200	2,492	2,200	-
05 Travel Expenses	500	1,000	519	1,000	557	1,000	-
011 Training & Education	-						-
02 Training & Education	12,133	20,500	17,122	20,500	16,482	20,500	-
013 Car Allowance	-						-
01 Car Allowance	3,210	4,200	2,868	4,200	3,677	3,200	(1,000)
014 New Equipment	-						-
01 New Equipment	1,772	2,500	1,611	2,500	2,112	2,500	-
015 Telephone	-						-
01 Cell Phone	1,732	2,200	1,580	2,200	2,440	2,200	-
04 Telephone	5,091	5,400	4,153	5,000	3,514	4,300	(700)
017 Communication Fees	-						-
01 Web Site	109	-					-
03 Internet	1,998	2,400	2,361	2,400	2,210	2,900	500
018 Health Insurance	-						-
01 Health Insurance	238,725	245,406	226,877	255,860	220,408	258,725	2,865
019 Miscellaneous Expenses	-						-
01 Misc. Expense	1,466	1,500	1,715	1,500	944	1,500	-
027 Electricity	-						-
13 Radio Tower	126	200	142	200	168	200	-
028 Water	-						-

General Fund - Police							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
05 Water	498	400	582	500	480	500	-
030 Building Supplies	-						-
01 Building Supplies	1,632	1,500	1,755	1,500	1,399	1,500	-
031 Building Maintenance	-						-
01 Building Maintenance	2,071	2,500	2,609	2,500	1,327	2,500	-
032 Property Insurance	-						-
01 Property Insurance	255		255	625	641	580	(45)
036 Vehicle Insurance	-						-
01 Vehicle Insurance	3,902	4,100	3,728	9,126	9,995	9,180	54
037 Liability Insurance	-						-
01 Liability Insurance	4,325		4,325	10,588	10,150	10,100	(488)
038 Social Security	-						-
01 Social Security	-			64,669	59,180	68,403	3,734
040 City & State Retirement	-						-
01 City & State Retirement	-			35,632	19,803	46,107	10,474
044 Reimbursement	-						-
01 Reimbursement	(100)						-
068 Janitorial Services	-						-
01 Janitorial Services	4,742	5,088	4,744	4,940	4,839	4,940	-
070 Clothing Allowance	-						-
01 Uniforms	4,535	5,600	5,171	5,600	4,897	5,600	-
071 Radio Maintenance	-						-
01 Vehicle	85	500	105	500	421	500	-
03 Radio Maintenance	771	1,500	228	1,500	1,150	1,500	-
073 Vehicle Repair	-						-
01 Vehicle Repair	4,269	5,000	5,050	5,000	4,709	5,000	-
074 Tires	-						-
01 Tires	3,325	3,680	3,083	3,680	3,494	3,680	-
075 Gas/Oil/Filters	-						-
01 Gas/Oil/Filters	39,282	40,929	38,588	40,929	24,996	27,000	(13,929)
079 Employee Physicals	-						-
01 Employee Physicals	13	200	10	200	34	200	-
02 Psychological Evaluations	1,213	1,000		1,000	1,300	1,000	-
03 Poly Graph Testing	-	1,000		1,000		1,000	-
089 Equipment Reserves	-						-
01 Equipment Reserves	51	500	-	500	381	500	-
090 Dog Constable	-						-
01 Dog Constable	6,479	6,000	4,377	7,659	50	6,000	(1,659)
093 Meals for Prisoners	-						-
01 Meals for Prisoners	1,602	2,400	2,120	2,400	5,486	3,500	1,100

General Fund - Police							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
094 Video Equipment	-						-
01 Video Equipment	540	500	426	500	466	500	-
095 Bicycle Licenses	-						-
01 Bicycle Licenses	489						-
097 Uniform Maintenance	-						-
01 Uniform Mainenance	444	1,000	507	1,000	45	1,000	-
098 Medical Tests/Supplies	-						-
01 Medical Tests/Supplies	821	2,550	1,300	1,830	306	1,830	-
02 Laundry	-			720	711	720	-
102 Computer Tech Support	-						-
01 Computer Tech Support	2,551	3,000	1,936	3,000	2,200	3,000	-
02 Recorder Maint	-	1,500		1,500	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	-
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	1,234,410	1,423,566	49,729

General Fund - Protection							
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
38 Protection							
105 Street Lights							
01 Street Lights	109,173	103,000	113,306	103,000	104,053	116,200	13,200
106 Hydrant Fees	-						-
01 Hydrant Fees	298,262	307,033	303,986	307,830	310,563	312,000	4,170
107 Ambulance Service	-						-
01 Ambulance Service	88,032						-
							-
Totals	495,467	410,033	417,292	410,830	414,616	428,200	17,370

General Fund - Emergency Management							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
39 Emergency Management							
001 Salaries							
07 Salaries	5,902	6,108	6,296	6,858	6,858	6,858	-
003 Office Supplies	-						-
01 Postage	-	50	-	50			(50)
08 Office Supplies	239	100	19	100	-	50	(50)
010 Travel Expenses							-
05 Travel Expenses	161	100	-	100	100	100	-
011 Training & Education	-						-
02 Training & Education	251	325	221	325	143	250	(75)
014 New Equipment	-						-
01 New Equipment	2,201	1,500	1,736	1,500	-	1,500	-
015 Telephone	-						-
04 Telephone	1,053	1,520	638	700	653	730	30
017 Communications	-						-
03 Communications	668	564	-	564	-	564	-
019 Miscellaneous Expenses	-						-
01 Misc. Expenses	136	200	154	200	30	200	-
024-02 Water & Sewer	233						-
027 Electricity	-						-
01 EOC Building Electricity	-						-
11 Electricity	684	300	165	300	173	300	-
030 Building Supplies	-						-
01 Building Supplies	6	1,000	97	1,000	155	500	(500)
031 Building Maintenance	-						-
01 Building Maintenance	1,188	3,000	1,494	3,000	1,650	1,500	(1,500)
032 Property Insurance	-						-
01 Property Insurance	189	217	199	487	490	424	(63)
036 Vehicle Insurance	-						-
01 Vehicle Insurance	955	1,166	334	802	912	886	84
038 Social Security							-
01 Social Security				467	620	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	32	400	-

General Fund - Emergency Management							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
068 Janitorial Services	-						-
01 Janitorial Services			150	1,800	1,650	1,800	-
071 Radio Maintenance	-						-
03 Radio Maintenance	155						-
073 Vehicle Repair	-						-
01 Vehicle Repair	373	200	98	200	8	200	-
074 Tires	-						-
01 Tires	-	400	-	400	400		(400)
075 Gas/Oil/Filters	-						-
01 Gas/Oil/Filters	210	300	49	300	4	200	(100)
078 Field Expenses	-						-
01 Field Expenses	176	150	-	150	-	75	(75)
084 Vehicle Licenses	-						-
03 Vehicle Licenses	-	50		50			(50)
108 CEM Rent	-						-
01 CEM Rent	2,667	6,000		6,000		6,250	250
Totals	19,331	23,650	11,651	25,967	13,879	23,312	(2,655)

General Fund - Public Works							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
40 Public Works							
001 Salaries							
01 Regular Pay	609,187	601,351	574,561	593,506	569,564	583,507	(9,999)
02 Overtime	105,498	94,000	119,596	99,000	87,510	106,000	7,000
07 Salaries	3,960	-					-
003 Office Supplies	-						-
01 Postage	84	50	136	50	73	75	25
02 Advertising	359	150	440	150	684	250	100
05 Printer Ink	23	50	18	50	83	50	-
07 Paper	26	25	52	50	55	50	-
08 Office Supplies	391	400	245	375	328	375	-
11 Equipment Rental	1,458	1,500	1,375	1,500	1,500	1,500	-
12 Software	366	425	610	425	425	400	(25)
010 Travel Expenses	-						-
02 Meal & Lodging	487	250	971	250	247	250	-
05 Travel Expenses	303	200	620	200	263	200	-
011 Training & Education	-						-
02 Training & Education	442	750	489	750	195	500	(250)
014 New Equipment	-						-
01 New Equipment	3,592	4,500	3,484	4,500	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	2,795	2,800	-
017 Communications	-						-
03 Internet	382	250	584	540	494	540	-
018 Health Insurance	-						-
01 Health Insurance	229,443	217,933	205,985	211,561	210,116	234,878	23,317
019 Misc. Expense	-						-
01 Misc. Expense	1,540	1,500	1,085	1,500	1,397	1,500	-
026 Heating Fuel	-						-
03 Heating Fuel	17,341	10,000	14,416	12,500	12,134	13,500	1,000
027 Electricity	-						-
01 P.W. Main Garage	10,594	11,000	10,901	11,000	10,849	11,000	-
02 P.W. Cold Storage	429	425	496	475	467	475	-
03 P.W. Sand Dome	199	250	195	200	210	200	-
04 P.W. Outside Lights	204	200	213	200	213	200	-
11 Electricity	343	350	339	350	367	350	-
12 P.W. Pump House	384	400	391	400	393	400	-

General Fund - Public Works							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
028 Water	-						-
05 Water	1,343	1,400	1,365	1,400	1,543	1,450	50
029 Sewer	-						-
01 Sewer	381	500	346	500	244	500	-
030 Building Supplies	-						-
01 Building Supplies	1,219	1,000	931	1,000	756	1,000	-
031 Building Maintenance	-						-
01 Building Maintenance	4,316	4,000	4,088	4,000	3,968	4,000	-
032 Property Insurance	-						-
01 Property Insurance	2,917	3,230	1,174	2,875	3,123	2,988	113
036 Vehicle Insurance	-						-
01 Vehicle Insurance	17,756	23,238	10,623	26,004	28,320	26,145	141
038 Social Security	-						-
01 Social Security	-			52,594	47,568	52,671	77
040 City & State Retirement	-						-
01 City & State Retirement	-			20,560	15,571	22,784	2,224
051 Equipment Maintenance	-						-
01 Software	-						-
05 Equipment Maintenance	130,575	125,000	142,129	128,000	148,766	130,000	2,000
06 Air Compressor	24		24				-
08 Snow Plow repairs	11,851	13,000	12,829	10,000	10,509	10,000	-
070 Clothing Allowance	-						-
03 Clothing	3,887	3,400	4,472	3,600	3,625	3,600	-
04 Boots	1,226	2,800	1,120	2,800	1,588	2,300	(500)
06 Clothing Allowance	3,857	4,000	2,778	3,900	3,298	3,500	(400)
071 Radio Maintenance	-						-
01 Vehicle	710	800	633	700	386	1,000	300
03 Radio Maintenance	161	300	-	300	163		(300)
074 Tires	-						-
01 Tires others	2,433	2,000	3,299	2,000	1,658	1,000	(1,000)
03 Heavy Equipment	7,844	8,000	6,535	8,000	7,943	10,000	2,000
04 Trucks	4,310	5,000	5,224	5,000	5,600	4,000	(1,000)
075 Gas/Oil/Filters	-						-
01 Gas/Oil/Filters	15,918	15,000	15,319	14,000	8,304	11,220	(2,780)
076 Diesel Fuel	-						-
01 Diesel	141,623	156,000	144,364	149,000	93,240	108,000	(41,000)
109 Safety Material	-						-
01 Safety Material	2,176	2,500	1,549	2,500	2,306	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 Year End	2016 Approved Budget	Difference 2015 to 2016
111 Tools - Shop	-						-
01 Tools - Shop	1,621	2,000	1,350	2,000	1,999	1,750	(250)
112 Tools-Road/Ground	-						-
01 Tools - Road/Ground	1,147	1,000	793	1,000	938	1,000	-
113 Propane	-						-
01 Propane	349	500	126	250	18	150	(100)
114 Industrial Gas/Solvent	-						-
01 Ind. Gas	1,746	1,200	3,040	1,500	1,500	1,700	200
02 Solvents/Cleaners	178	200		200	200		(200)
115 Lubricants	-						-
01 Lubricants	12,590	10,500	14,851	10,500	10,574	10,000	(500)
116 Salt & Calcium	-						-
01 Rock Salt	116,228	120,600	113,502	132,210	119,870	132,200	(10)
02 Liquid Deicer	32,641	27,900	30,914	27,900	28,146	27,000	(900)
117 Gravel	-						-
01 Gravel	3,516	4,000	4,000	4,000	1,430	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	41,555	50,000	-
02 Patch	17,052	16,000	16,000	16,000	17,380	16,000	-
121 Asphalt	-						-
01 Asphalt	130,038	254,284	254,284	254,000	254,000		(254,000)
122 Culverts & Guard Rails	-						-
01 Culverts & Guard Rails	10,488	10,500	7,764	10,000	4,677	8,000	(2,000)
123 Signs	-						-
01 Signs	2,672	3,000	1,671	2,500	2,041	2,400	(100)
124 Sidewalks	-						-
01 Sidewalks	2,759	3,000	1,277	3,000	-	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	11,884	12,000	(500)
127 Vehicle Paint	-						-
01 Vehicle Paint	3,796	3,800	3,557	3,800	4,159	3,500	(300)

General Fund - Public Works							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
130 Construction Material	-						-
01 Construction Material	4,631	4,500	4,853	4,500	4,587	4,500	-
131 Sand Account	-						-
01 Sand Account	39,798	40,000	45,200	42,000	49,482	42,000	-
132 Municipal Maintenance	-						-
01 Municipal Maintenance	7,065	7,000	7,513	7,000	7,571	7,250	250
133 Tools Insurance	-						-
01 Tools Insurance	-	300					-
134 Drug/Alcohol Testing	-						-
01 Drug/Alcohol Testing	612	750	791	750	859	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	8,050	8,000	-
Totals	2,023,167	1,904,181	1,856,257	1,975,394	1,864,985	1,896,578	(78,816)

General Fund - Recreation							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
50 Recreation							
001 Salaries							
01 Regular Pay	157,515	160,583	160,850	160,280	160,468	167,342	7,063
02 Overtime	146	400	-				-
07 Salaries	93,240	91,326	65,376	79,277	51,510	68,000	(11,277)
003 Office Supplies	-						-
01 Postage	213	325	196	300	380	275	(25)
02 Advertising	1,586	1,500	1,815	1,500	1,504	1,500	-
03 Copier Rental	606	540	592	500	613	700	200
04 Equipment Repair	204	400	194	400	389	300	(100)
05 Printer Ink	-	75	-	75	66	75	-
07 Paper	290	350	384	350	303	350	-
08 Office Supplies	861	750	1,155	750	903	800	50
008 Computer Maintenance	-						-
01 Computer Maintenance	458	600	944	600	600	300	(300)
009 Professional Dues	-						-
04 Professional Dues	212	230	325	200	20	150	(50)
010 Travel Expenses	-						-
01 Mileage	334		334				-
02 Meals & Lodging	42	-	125				-
04 Conference Fee	173	200	400	200	213	200	-
05 Travel Expenses	256	300	297	300	327	300	-
011 Training & Education	-						-
02 Training & Education	982	1,000	1,068	800	850	750	(50)
013 Car Allowance	-						-
01 Car Allowance	513	-		-			-
015 Telephone	-						-
01 Cell Phone	606	600	733	100	154	100	-
02 Rec Center	1,924	2,300	2,783	2,300	2,753	2,780	480
04 Telephone	1,772	900	1,007	900	997	1,000	100
017 Internet	-						-
03 Internet	1,007	970	1,034	970	959	970	-
018 Health Insurance	-						-
01 Health Insurance	37,658	36,764	37,377	49,421	44,665	51,612	2,191
026 Heating Fuel	-						-
01 Recreation Center	33,222	22,000	28,525	22,440	20,844	18,000	(4,440)
02 Teague Park	1,245	1,300	1,387	1,400	1,121	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 Year End	2016 Approved Budget	Difference 2015 to 2016
027 Electricity	-						-
05 Recreation Center	22,312	22,700	26,610	22,800	22,729	23,500	700
06 Teague Park	1,885	1,900	1,813	1,800	1,881	1,850	50
07 Soucy Sports Complex	751	600	739	600	733	600	-
08 Pool	309	230	152	200	173	190	(10)
028 Water	-						-
01 Recreation Center	870	700	986	700	985	1,000	300
02 Teague Park	327	300	282	300	244	300	-
03 Pool	869		-				-
04 Soucie Complex	77	150	-	150	122	100	(50)
029 Sewer	-						-
01 Sewer	673	600	581	600	572	600	-
030 Building Supplies	-						-
01 Building Supplies	3,342	4,000	4,408	2,500	2,469	2,500	-
031 Building Maintenance	-						-
01 Building Maintenance	24,891	23,000	26,269	23,000	24,140	22,500	(500)
032 Property Insurance	-						-
01 Property Insurance	4,301	6,047	3,019	7,400	7,446	6,500	(900)
038 Social Security	-						-
01 Social Security	-			19,418	16,033	18,004	(1,414)
040 City & State Retirement	-						-
01 City & State Retirement	-			5,610	5,707	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	369	900	-
137 Rink Equipment	-						-
01 Rink Equipment	15	-		-			-
138 Program Equipment	-						-
01 Baseball/Softball	1,618	1,200	2,145	1,200	1,018	1,000	(200)
02 Tennis	55	100	12	100	50	100	-
03 Soccer	665	800	528	800	791	700	(100)
04 Basketball	397	500	415	500	500	500	-
05 Arts & Crafts	-	-					-
06 Program Equipment	3,102	2,200	3,693	2,200	2,467	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 Year End	2016 Approved Budget	Difference 2015 to 2016
141 Trophies & Awards	-						-
01 Trophies & Awards	660	600	715	600	525	700	100
142 Pool Maintenance	-						-
01 Pool Maintenance	5,081						-
145 Special Events	-						-
01 Special Events	2,777	2,500	2,864	2,500	2,559	2,500	-
243-Rec Center Improvement	-						-
Totals	413,253	392,690	384,530	416,940	381,150	408,960	(7,980)

General Fund - Parks							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
51 Parks							
001 Salaries							
01 Regular Pay	43,532	44,663	44,353	42,355	42,180	44,204	1,849
02 Overtime	-	200	-				-
07 Salaries	30,667	32,232	30,027	38,972	43,373	41,238	2,266
014 New Equipment	-						-
01 New Equipment	1,084	1,000	1,217	1,300	1,265	1,200	(100)
015 Telephone	-						-
01 Cell Phone	150	360	-	-			-
04 Telephone	885	650	1,007	1,015	997	1,000	(15)
018 Health Insurance	-						-
01 Health Insurance	12,814	13,418	12,815	8,589	8,589	8,988	399
026 Heating Fuel	-						-
03 Heating Fuel	6,628	7,200	7,206	7,400	5,970	5,000	(2,400)
027 Electricity	-						-
09 Park Shop	1,773	1,800	1,722	1,800	1,718	1,800	-
10 Park Security Lighting	1,033	1,200	1,135	1,100	846	950	(150)
11 Electricity	168	280	234	150	180	200	50
029 Sewer	-						-
01 Sewer	236	200	307	300	250	300	-
030 Building Supplies	-						-
01 Building Supplies	1,123	1,100	1,035	1,100	1,509	1,000	(100)
031 Building Maintenance	-						-
01 Building Maintenance	986	1,100	894	1,100	1,035	1,100	-
032 Property Insurance	-						-
01 Property Insurance	406	204	-				-
036 Vehicle Insurance	-						-
01 Vehicle Insurance	1,937	1,943	3,029	7,414	7,225	5,954	(1,460)
038 Social Security	-						-
01 Social Security	-			6,222	6,440	6,536	315
040 City & State Retirement	-						-
01 City & State Retirement	-			1,482	1,193	1,666	183
051 Equipment Maintenance	-						-
04 Repairs	184	800	423	800	729	800	-
05 Equipment Maintenance	5,573	4,200	4,960	4,200	4,278	4,000	(200)
070 Clothing Allowance	-						-
03 Clothing	379	200	565	200	272	400	200
073 Vehicle Repairs	-						-
01 Vehicle Repairs	3,388	3,000	2,949	3,000	2,873	3,000	-
074 Tires	-						-

General Fund - Parks							
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
01 Tires	830	900	879	1,000	1,115	1,000	-
075 Gas/Oil/Filters	-						-
01 Gas/Oil/Filters	9,844	12,000	8,873	11,500	8,045	9,500	(2,000)
076 Diesel	-						-
01 Diesel	1,455	800	1,346	1,300	2,033	1,300	-
111 Tools - Shop	-						-
01 Tools - Shop	486	500	521	500	800	600	100
147 Parks Maintenance	-						-
01 Parks Maintenance	7,791	7,500	7,034	8,000	8,092	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	151,005	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 Year End	2016 Approved Budget	Difference 2015 to 2016
60 Airport							
015 Telephone							
04 Telephone	309	400	300	400	300	300	(100)
019 Miscellaneous Expense	-						-
01 Misc. Expense	413	550	225	550	535	500	(50)
027 Electricity	-						-
11 Electricity	776	650	1,082	1,000	1,278	1,436	436
028 Water	-						-
05 Water	572	450	890	475	859	890	415
029 Sewer	-						-
01 Sewer	305	225	516	250	334	400	150
031 Building Maintenance	-						-
01 Building Maintenance	3,513	3,400	8,419	3,400	1,251	3,000	(400)
032 Property Insurance	-						-
01 Property Insurance	856	1,112	554	1,350	1,396	1,250	(100)
037 Liability Insurance	-						-
01 Airport Liability	2,686	3,192	1,979	1,979	1,829	1,850	(129)
038 Social Security							
01 Social Security					62	459	
076 Diesel	-						-
01 Diesel	5,197	5,400	5,018	5,400	3,574	3,500	(1,900)
153 Air Consultant Contract	-						-
01 Air Consultant Contract	14,000	12,000	12,000	12,000	12,000	12,000	-
155 Snow Plowing	-						-
01 Snow Plowing	6,173	6,000	7,652	6,000	7,540	6,000	-
156 Runway Lights	-						-
01 Runway Lights	259		777	1,000	825	500	(500)
157 Runway Maintenance	-						-
01 Runway Maintenance	947			2,000		1,000	(1,000)
239-Airport Improvement	-						-
01-Airport Improvement	2,500						-
	-						-
Totals	38,506	33,379	39,412	35,804	31,782	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 Year End	2016 Approved Budget	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	1,653	2,400	-
028 Water	-						-
05 Water	3,238	4,500	5,765	4,500	5,493	4,500	-
029 Sewer	-						-
01 Sewer	3,133	3,600	3,400	3,300	1,500	3,000	(300)
032 Property Insurance	-						-
01 Property Insurance	27	30	20	48	47	42	(6)
105 Street Lights	-						-
01 Street Lights	930	1,200	165	1,200	1,177	1,375	175
147 Park Maintenance	-						-
01 Park Maintenance	42	200	125	200	-	200	-
158 CTP License Fee	-						-
01 CTP License Fee	318	318	318	318	368	368	50
160 CTP Park Maintenance	-						-
01 CTP Park Maintenance	283	2,000	-	2,000	539	2,000	-
161 Garbage Collection	-						-
01 Garbage Collection	1,620	1,650	1,620	1,650	1,620	1,620	(30)
385 Year End CTP	-						-
01 Year End CTP	3,289		767		3,219		-
	-						-
Totals	14,402	14,698	14,698	15,616	15,616	15,505	(111)

General Fund - Cemeteries							
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
65 Cemeteries							
165 Evergreen Cemetery							
01 Evergreen Cemetery	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	-
167 Sacred Heart Cemetery	-						-
01 Sacred Heart Cemetery	350	350	350	350	350	350	-
168 Holy Rosary Cemetery	-						-
01 Holy Rosary Cemetery	350	350	350	350	350	350	-
169 Green Ridge Cemetery	-						-
01 Green Ridge Cemetery	150	150	150	150	150	150	-
170 Lyndon Cemetery	-						-
01 Lyndon Cemetery	300	300	300	300	300	300	-
171 Bubar Cemetery	-						-
01 Bubar Cemetery	100	100	100	100	100	100	-
172 Memorial Day Flags	-						-
01 Memorial Day Flags	400	600	600	100	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	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 Year End	2016 Approved Budget	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	-	-
034 Worker's Compensation	-						
01 Worker's Compensation	39,518	53,000	29,830	37,000	34,818	41,000	4,000
035 Unemployment Comp.	-						
01 Unemployment Comp.	15,638	15,000	25,294	20,000	23,018	20,000	-
037 Liability Insurance	-						
01 Liability Insurance	55,530	92,068	17,272	29,700	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	2,500	-
043 Compensated Absences	-						
01 Compensated Absences	54,182	25,000	112,546	25,000	25,000		(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	4,655	5,500	700
	-						
Totals	433,315	454,487	448,072	121,000	123,733	97,600	(23,400)

General Fund - Unclassified							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
80 Unclassified							
045 Refunds/Reimbursements							
01 Refunds/Reimbursements	(794)	200	(38)		(25)		-
200 Tax Lien Costs	-						
01 Tax Lien Costs	13,231	15,800	15,073	15,800	17,676	15,800	-
201 Abatements	-						
01 Abatements	35,639	15,000	20,153	15,200	29,303	20,000	4,800
202 Bad Debt Write-Off							
01 Bad Debt Write-Off				20,000	20,000	20,000	-
Totals	48,075.76	31,000	35,189	51,000	66,954	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 Year End	2016 Approved Budget	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	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	5,000	3,000
385-Downtown	-						-
01-Downtown Infrastructure	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	8,000	(2,000)
02-Vital Record Restoration	1,750	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	-
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	-
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	-
04 Computer Replacement	1,025	350	350	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	-
000 Roof Phase I	-						-
01 Roofing Phase I	9,000						-
407 Building Maintenance	-						-
01 Building Maintenance	-			20,000	20,000	20,000	-

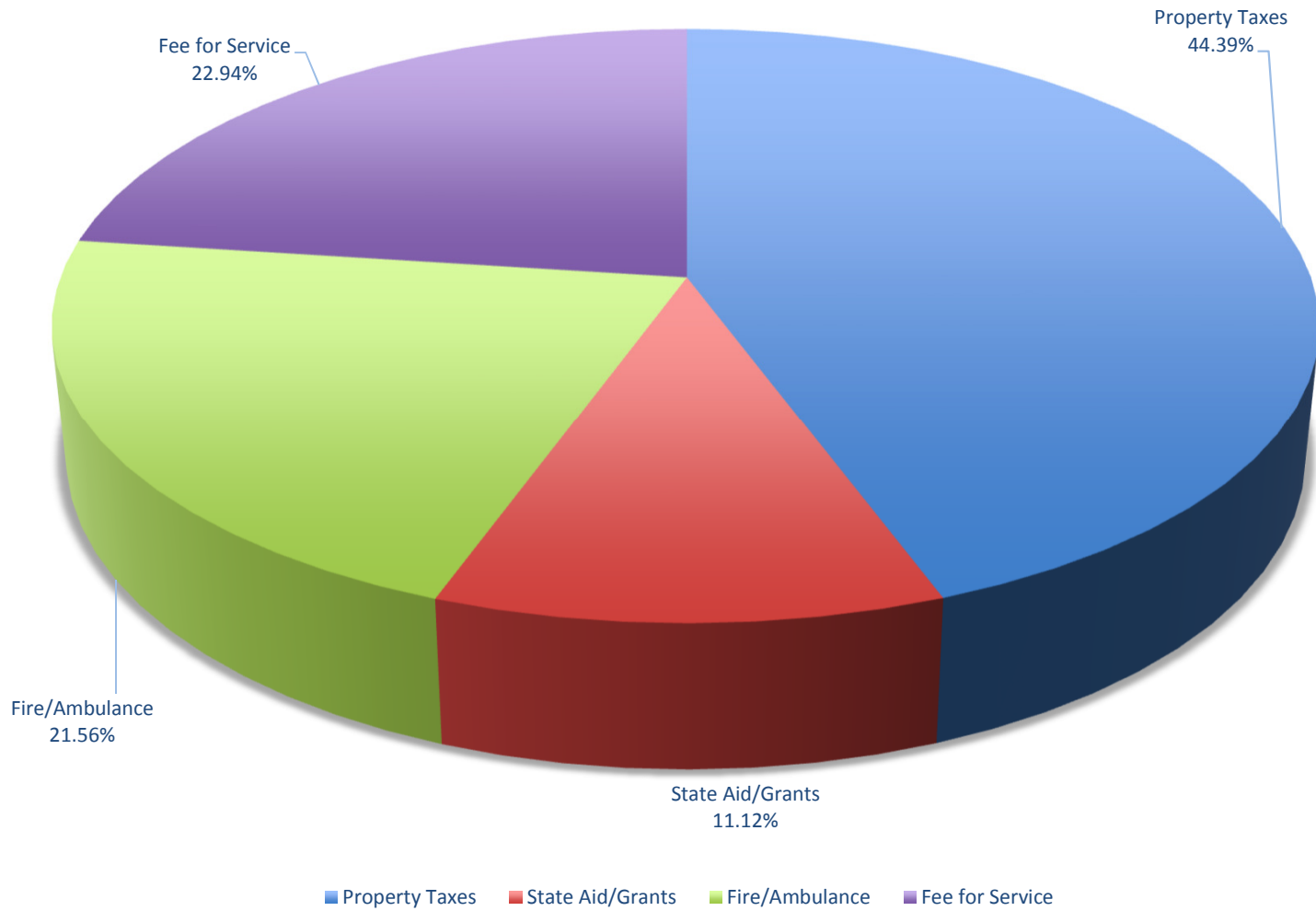
General Fund - Capital Improvements							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
31 Fire /Ambulance Department	-						-
222 Fire Equipment Reserve	-						-
01 Fire Equipment Reserve	43,000	73,000	73,000	63,000	63,000	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	2,700	2,000
227 Small Equipment Reserve	-						-
01 Small Equipment Reserve	700	1,400	1,400	1,400	1,400	1,400	-
228 Building Maintenance	-						-
01 Building Maintenance	-			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)
227 Amb Small Equipment	-						-
01 Amb Small Equipment	30,000	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)
35 Police	-						-
229 Small Equipment Reserve	-						-
01 Small Equipment Reserve	6,000			2,500	2,500	2,500	-
02 Taser Replacement	-						-
03 Gun Replacement	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	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	-
40 Public Works	-						-
089 PW Equipment Reserves	-						-
01 Equipment Reserves	65,100	64,700	64,700	65,000	65,000		(65,000)
232 Street Reconstruction	-						-
01 Street Reconstruction	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	-

General Fund - Capital Improvements							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	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	14,000	10,000
297 Community Pool	-						-
01-Community Pool	11,000	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	6,000	(5,000)
235 Parks Vehicle Reserve	-						-
01 Parks Vehicle Reserve	6,750	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	-
237 Civic Beautification	-						-
01 Civic Beautification	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	-						-
70 BioMass Boilers	-						-
01 BioMass Boiler Debt	66,353	88,500	88,500	91,214	91,214	92,732	1,518
Totals	532,131	573,153	573,153	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 Year End	2016 Budget Request	Difference 2015 to 2016
10 General Government	5,964,658	6,044,283	6,211,275	6,176,361	6,339,916	6,250,657	74,296
17 Health & Sanitation	134,639	-	-	-	-	-	-
18 Municipal Buildings	6,667	4,000	4,000	4,000	3,676	4,000	-
20 General Assistance	14,429	28,800	21,877	24,800	31,263	37,210	12,410
22 Tax Assessment	261,809	302,870	308,050	319,334	323,985	322,234	2,900
23 Code Enforcement	33,109	23,640	29,290	24,280	16,724	22,300	(1,980)
25 Library	4,151	5,400	5,171	8,400	5,798	5,300	(3,100)
31 Fire/Ambulance	2,025,263	2,077,491	1,955,670	2,128,440	2,002,084	1,906,358	(222,082)
35 Police Department	64,495	18,275	57,521	34,900	50,401	41,675	6,775
39 Emergency Management	2,011	9,800	14,845	12,600	12,140	12,725	125
40 Public Works	232,541	220,918	203,342	191,400	197,303	192,718	1,318
50 Recreation	17,630	26,700	25,325	26,000	22,658	25,500	(500)
51 Parks	5,496	5,000	2,782	3,000	4,075	2,300	(700)
60 Airport	138	138	138	138	138	138	-
61 Trailer Park	22,800	14,698	14,698	15,616	15,616	15,505	(111)
70 Ins. & Retirement	16,047	6,000	6,214	6,000	5,264	5,000	(1,000)
Totals	6,427,979	8,788,013	8,860,198	8,975,269	9,031,040	8,843,620	(131,649)

2015 Revenue Breakdown



General Government Revenues							
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 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	18,161	15,000	-
02 - DELINQ. TAX INTEREST	50,145	40,000	56,896	40,000	61,908	50,000	10,000
03 - SUPPLEMENTAL TAX	29,198	1,500	3,009	3,000	1,637	2,000	(1,000)
04 - PYMTS IN LIEU OF TAX	55,680	53,500	54,254	60,000	65,769	62,000	2,000
05 - CITY OWNED PROPERTY	89,296	53,000	85,337	60,000	34,366	25,000	(35,000)
06 - EXCISE TAX	1,248,701	1,175,000	1,298,474	1,250,000	1,371,264	1,400,000	150,000
07 - BOAT EXCISE TAX	4,174	4,200	4,051	4,100	4,198	4,100	-
08 - BOAT REG FEE (LOCAL)	593	600	571	600	532	550	(50)
09 - SNOWMOBILE REGISTRATION	596	500	581	500	570	570	70
10 - ATV REGISTRATION LOCAL FEE	822	800	821	800	899	850	50
11 - Aircraft Excise	1,360	1,000	1,360	1,200	1,471	1,471	271
12 - Travel Reimbursement	997	-	1,574	1,800	834	825	(975)
15 - MISC. LICENSES	1,160	800	1,705	1,000	1,611	1,400	400
16 - VEHICLE REGISTRATION	17,352	16,000	16,751	16,000	16,382	16,200	200
17 - FAME PLYMOUTH DISTRIB	1,004	-					-
18 - STATE REVENUE SHARING	713,890	538,437	538,280	538,437	568,158	527,936	(10,501)
19 - CONNOR EXCISE FEE	2,780	2,800	2,764	2,800	2,524	2,750	(50)
21 - BIRTH RECORDS	10,395	11,000	9,356	10,750	8,879	9,000	(1,750)
22 - DEATH RECORDS	7,879	7,800	6,726	7,800	7,749	7,800	-
23 - MARRIAGE RECORDS	3,649	3,700	3,361	3,600	3,737	3,600	-
25 - DOG LICENSES	5,706	6,000	5,069	5,000	7,338	5,700	700
26 - FISHING LICENSES	635	700	552	600	572	550	(50)
28 - CABLE TV FRANCHISE	57,567	65,000	55,015	65,000	85,997	86,857	21,857
29 - MISC. INTEREST	4,878	5,000	3,928	5,500	5,466	4,500	(1,000)
30 - MISC. INCOME	5,483	2,500	8,205	3,200	19,342	3,200	-
32 - PROPERTY TAXES	3,648,887	3,944,380	3,944,380	3,925,438	3,925,438	3,925,438	-
34 - PROPERTY TAX OVERLAY	51,067	89,014	89,014	89,128	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	877	1,000	-
51 - Contracted Fees Elections	1,751	2,360	2,562	1,325	3,176	2,360	1,035
52 - Investment Interest				61,000	30,151	90,000	29,000
Totals	6,031,776	6,044,283	6,211,275	6,176,361	6,339,916	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 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 Year End	2016 Budget Request	Difference 2015 to 2016
18 Municipal Buildings							
01 EOC Rentals	8,092	4,000	4,000	4,000	3,676	4,000	-
Totals	8,092	4,000	4,000	4,000	3,676	4,000	-

General Assistance Revenues							
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
20 General Assistance							
01 - Connor Administration Fees	4,800	4,800	5,335	4,800	4,800	4,800	-
02-State Reimbursement	29,805	24,000	16,542	20,000	26,463	32,410	12,410
Totals	34,605	28,800	21,877	24,800	31,263	37,210	12,410

Tax Assessment Revenues							
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
22 Tax Assessment							
01 - TREE GROWTH REIMBURSE	608	600	2,249	600	2,751	2,500	1,900
02 - VETERANS EXEMPTION REI	9,992	10,000	10,000	10,000	12,154	12,000	2,000
04 - HOMESTEAD EXEMPTION R	223,244	240,217	241,040	240,790	240,790	240,790	-
05 - BETE REIMBURSEMENT	28,079	50,953	53,603	66,844	66,909	66,844	-
06 - Printing Fees		1,100	1,158	1,100	1,381	100	(1,000)
Totals	261,924	302,870	308,050	319,334	323,985	322,234	2,900

Code Enforcement Revenues							
<u>General Fund</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 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	16,000	(1,400)
03 - PLUMBING PERMITS LOCAL FEE	4,095	3,500	3,843	3,500	2,685	3,000	(500)
07 - SITE DESIGN REVIEW APP FEES	660	500	650	500	830	500	-
10 - DEMO PERMIT FEES	242	300	150	150	150	100	(50)
11 - SIGN PERMITS	147	50	320	100	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	(100)
15 - LDA Inspection Service	497		450	200	-	-	(200)
16 - Woodland Services				2,040	2,163	2,350	310
Totals	29,911	23,640	29,290	24,280	16,724	22,300	(1,980)

Caribou Public Library Revenues							
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
25 Library							
01 Miscellaneous Income	1,603	3,000	3,038	3,000	3,615	3,000	-
02 Non-Resident Fees	2,548	2,400	2,133	2,400	1,783	1,800	(600)
03 Passport Services				3,000	400	500	(2,500)
Totals	4,151	5,400	5,171	8,400	5,798	5,300	(3,100)

Fire/Ambulance Revenues							
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
31 Ambulance							
01 - MAINECARE	369,286	226,739	392,658	315,235	380,714	370,965	55,730
02 - MAINECARE AIR AMBULANC	45,869	74,792	45,198	31,200	31,160	36,300	5,100
03 - MaineCare Contractual Allowance	(221,741)	(188,881)	(221,741)	(194,290)	(191,125)	(203,633)	(9,342)
04 - MEDICARE	604,288	1,153,244	754,641	966,605	692,599	740,000	(226,605)
05 - MEDICARE AIR AMBULANCE	196,702	194,338	228,706	254,530	288,412	235,000	(19,530)
06 - MediCare Contractual Allowance	(275,704)	(76,119)	(275,704)	(224,513)	(324,820)	(292,500)	(67,987)
07 - PRIVATE INSURANCE	340,606	223,596	404,958	404,396	428,579	415,000	10,604
08 - PRIVATE INS AIR AMBULANC	98,588	113,143	85,132	184,034	169,638	145,000	(39,034)
09 - Contractual Allowance - Private	(8,758)		(8,758)	(8,758)	(5,147)	(6,384)	2,374
10 - SELF PAY	134,053	60,059	153,518	74,337	149,794	135,000	60,663
11 - SELF PAY AIR AMBULANCE	42,298	32,823	54,076	24,336	60,024	46,000	21,664
12 - Dis Contract - Self Pay	(2,327)		(2,327)	(2,327)	(8,353)	(5,919)	(3,591)
13 - VA Air	47,720		56,031				-
14 - VA Land	39,202	30,010	48,412	43,780	69,233	46,000	2,220
15 - Contractual Allow - VA	(3,813)		(3,813)		(1,703)	(1,495)	(1,495)
16 - Contractual Allow - Other	(870)	(10,000)	(870)	(870)	(1,441)	(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	13,950	304
22 - NEW SWEDEN PER CAPITA FE	6,547	6,622	6,622	6,773	6,773	6,923	150
23 - WESTMANLAND PER CAPITA	674	682	682	698	698	713	15
24 - STOCKHOLM PER CAPITA FE	2,751	2,783	2,783	2,846	2,846	2,909	63
25 - CONNOR PER CAPITA FEE	4,970	5,027	5,027	5,141	5,141	5,244	103
26 - PERHAM PER CAPITA FEE	4,214	4,246	4,246	4,343	4,343	4,343	-
27 - MADAWASKA LAKE PER CA	1,207	1,210	1,210	1,238	1,238	1,265	27
28 - LORING DEV PER CAPITA FEI	6,809	-		-			-
35 - MISC. INTEREST	83	60	97	97	455	100	3
36 - RECOVERY OF BAD DEBT	8,437	10,000	8,741	10,812	7,128	10,000	(812)
37 - Ambulance Insurance Reports	108	100	141	100	297	100	-
40 - Amb Billing Houlton	30,813	31,920	30,533	35,127	39,061	32,780	(2,347)
41 - Amb Billing Calais	20,514	19,152	25,327	26,792	30,898	26,180	(612)
42 - Amb Billing Van Buren	10,302	16,834	11,360	16,357	8,643		(16,357)
43 - Amb Billing Island Falls	3,653	2,500	3,653	1,760	2,069	1,410	(350)
44 - Amb Billing Patten					3,897	5,500	5,500
50 - FIRE PROTECTION CONNOR	23,141	25,749	26,054	26,836	26,836	27,373	537
51 - FIRE PROTECTION NEW SWE	29,908	31,435	31,807	32,763	32,763	33,418	655
52 - FIRE PROTECTION WESTMAN	7,818	10,086	10,205	10,512	10,512	10,722	210
53 - FIRE PROTECTION WOODLAN	55,026	56,999	57,674	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 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	4,468	5,000	(500)
63 - Misc Income					3,403		-
Totals	1,730,908	2,077,491	1,955,670	2,128,440	2,002,084	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 Year End	2016 Budget Request	Difference 2015 to 2016
35 Police Department							
01 - MISC. FEES INSURANCE	1,346	1,300	1,087	1,500	1,899	1,500	-
02 - POLICE DISPATCHING	3,613	2,000	3,500	2,000	2,000	500	(1,500)
03 - FINGERPRINTING FEES	82	75	101	100	42	50	(50)
04 - CONCEALED WEAPON PE	928	800	890	800	715	800	-
05 - COPS GRANT REIMBURS	29,200	-	-				-
06 - Prisoner Boarding Reimburs	10,749	9,000	10,850	9,000	13,018	12,000	3,000
07 - Dog Violation	526	500	561	500	350	400	(100)
08 - Prisoner Meals	3,096	1,000	3,926	2,500	5,648	5,000	2,500
09 - Court Reimbursement	3,452	2,500	3,485	2,500	1,759	2,500	-
10 - Lamination Fees	477	500	340	400	295	300	(100)
11 - Misc Fees	789	500	703		492	425	425
12 - False Alarm Fees	200		400	500		100	(400)
13 - Fines	220	100	440	100		100	-
14 - Salary Reimbursement	31,237		31,237	15,000	24,184	18,000	3,000
Totals	85,915	18,275	57,521	34,900	50,401	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 Year End	2016 Budget Request	Difference 2015 to 2016
39 Emergency Management							
01 -Fees Woodland	200	200	200	200	200	200	-
02 - Fees New Sweden	200	200	200	200	200	200	-
03 - Fees Westmandland	200	200	200	200	200	200	-
04 - Fees Perham	267	200	400	200	200	200	-
05 - State EOC Reimbursment	7,159	9,000	11,895	10,000	9,540	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	12,140	12,725	125

Public Works Revenues							
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 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	58,048	56,846	3,846
08 - Presque Isle Contract	11,475	12,750	9,350				-
09 - School Dept Snow Plowing	3,429		3,429	3,400	3,382		(3,400)
Totals	256,152	220,918	203,342	191,400	197,303	192,718	1,318

Recreation Department Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
50 Recreation	-						
01 Rental Income	10,113	8,000	8,944	9,000	11,908	9,000	-
02 Program Fees	8,580	14,000	13,345	14,000	8,881	13,500	(500)
03 Special Events	2,790	4,700	3,036	3,000	1,869	3,000	-
04 Swimming Pool Fees	3,309						-
05 Rec Program Fees	-	-					-
Totals	24,792	26,700	25,325	26,000	22,658	25,500	(500)

Parks Revenue

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

Airport Revenue							
<u>General Fund</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
60 Airport							
02 - AIRPORT RENT	138	138	138	138	138	138	-
							-
Totals	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 Year End	2016 Budget Request	Difference 2015 to 2016
61 Trailer Park							
01 - Lot Rent Receipts	21,390	14,698	20,645	15,616	21,310	15,505	(111)
02 - Year End Close			(5,947)		(5,694)		-
Totals	21,390	14,698	14,698	15,616	15,616	15,505	(111)

Insurance & Retirement Revenues							
<u>Department</u>	Average Revenues 2012 to 2014	2014 Approved	2014 Year End	2015 Approved Budget	2015 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	5,000	(1,000)
04 - HRA Credit	18,207						-
							-
Totals	24,907	6,000	6,214	6,000	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 Year End	2016 Approved Budget	Difference 2015 to 2016
Economic Development	112,610	188,420	211,739	647,855	405,197	349,006	(298,850)
Chamber	66,227	50,570	46,360	26,623	23,482	8,890	(17,733)
Totals	178,837	238,990	258,098	674,478	428,678	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 Year End	2016 Budget Request	Difference 2015 to 2016
Economic Development	221,629	331,862	331,862	331,862	363,353	366,270	31,491
Interest		-	-	-	2,500		
Totals	221,629	331,862	331,862	331,862	365,853	366,270	31,491

HOUSING - Expenses

<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
24 Housing	57,312	66,824	73,628	63,703	64,939	71,081	7,378
96 Section 8 FSS	24,325	38,024	37,364	53,986	49,829	56,870	2,884
Totals	81,295	104,848	110,992	117,689	114,767	127,951	10,262

HOUSING - Revenues

<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
24 Housing	73,800	69,996	69,999	63,703	70,000	70,000	6,297
96 FSS	44,283	47,904	47,914	53,986	48,391	56,870	2,884
Totals	124,908	117,900	117,913	117,689	118,391	126,870	9,181

SNOWMOBILE TRAILS - Expenses							
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
52 Snowmobile Trail Maint	56,399	39,133	54,297	43,963	43,918	42,883	(1,080)
Totals	56,399	39,133	54,297	43,963	43,918	42,883	(1,080)

SNOWMOBILE TRAILS - Revenues							
<u>Department</u>	2012 - 2014 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Budget Request	Difference 2015 to 2016
52 Snowmobile Trail Maint	52,174	39,133	53,483	43,963	45,343	42,883	1,920
Totals	52,174	39,133	53,483	43,963	45,343	42,883	1,920

Enterprise Fund - Economic Development							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
Economic Development							
01 Regular Pay	41,160	41,016	41,160	79,013	66,192	88,545	9,532
003 Office Supplies	-						-
01 Postage	684	500	33				-
02 Advertising	10,764		10,764	9,000	12,241	10,000	1,000
04 Equipment Repair					89	100	
08 Office Supplies					74	100	
005 General Govt. Legal Fees	-						-
04 Legal Fees	-			1,000	1,329	1,500	500
008 Hosted Maintenance	-						-
02 Hosted Services	300		300	450	175	450	-
009 Professional Dues	-						-
01 Subscriptions	2,079	500	4,075	4,000	4,050	4,050	50
010 Travel Expenses	-						-
01 Mileage	1,429	500	1,564	800	190	800	-
02 Meals & Lodging	602		602	2,000	1,063	1,200	(800)
04 Conference Fees	765	1,000	920	2,000	904	1,500	(500)
018 Health Insurance	-						-
01 Health Insurance	8,845	5,004	5,124	26,238	8,103	30,025	3,787
019 Miscellaneous Expenses	-						-
01 Misc Expenses	972	400	496				-
031 Building Maintenance	-						-
01 Building Maintenance	641		641		52,142	300	300
038 Social Security	-						-
01 Social Security	-			6,044	5,013	6,774	729
040 City & State Retirement	-						-
01 City & State Retirement	-			3,331	2,270	4,057	726
238 Trail Groomer Reserve	-						-
01 Trail Groomer Reserve	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	-
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	13,715	(264)
385 - Downtown Infrastructure	-						-
01 Downtown Infrastructure	11,455		11,455	125,000	125,000		(125,000)
392 Ads & Marketing	-						-
01 Ads & Marketing	2,112		2,112				-

Enterprise Fund - Economic Development							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
394 Community Projects	-						-
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	7,000	-
15 Heritage Days	2,000	7,000	2,000	7,000	1,999	7,000	-
20 Miscellaneous					298		
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	405,197	340,116	(357,940)
Chamber							-
281 Contracted Services	38,000	38,000	38,000	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	640	640	(60)
017 Communications	-						-
01 Website	785						-
03 Internet	972		650	630	720	720	90
018 Health Insurance	-						-
01 Health Insurance	7,643						-
019 Miscellaneous Expenses	-						-
01 Misc Expenses	1,000	400					-

Enterprise Fund - Economic Development							
Department	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	Difference 2015 to 2016
026 Heating Fuel	-						-
03 Heating Fuel	3,936	4,000	4,452	5,000	2,696	3,500	(1,500)
027 Electricity	-						-
11 Electricity	1,402		1,261	1,200	990	1,200	-
028 Water	-						-
01 Water	1,058	1,200	1,071	800	1,127	1,100	300
029 Sewer	-						-
01 Sewer	200	200	200	200	200	200	-
030 Building Supplies	-						-
01 Building Supplies	-	500					-
031 Building Maintenance	-						-
01 Building Maintenance	1,761	3,000	100		180	200	200
032 Property Insurance	-						-
01 Property Insurance	733	900		3,093	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	23,482	8,890	(17,733)
Total Expense Budget	343,159	238,990	258,098	674,478	428,678	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 Year End	2016 Budget Request	Difference 2015 to 2016
Downtown TIF Funds	333,024	331,862	331,862	331,862	363,353	363,353	31,491
Interest					2,500	2,917	-
Totals	333,024	331,862	331,862	331,862	365,853	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 Year End	2016 Approve d Budget	Difference 2015 to 2016
24 Housing							
001 Salaries	-						
01 Regular Pay	48,067	51,447	48,917	48,918	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	18
017 Communications	-						-
03 Communications	(75)		(68)		(204)		-
018 Health Insurance	-						-
01 Health Insurance Housing	17,818	8,000	17,969	8,000	8,180	8,000	-
02 Health Ins. Stipend FSS	1,872						-
034-Workers Comp	-						-
01-Workers Comp Housing	293	67	496	331	460	500	169
01-Workers Comp FSS	42						-
035-Unemployment	-						-
01-Unemployment Housing	250	223	350	500	322	500	-
01-Unemployment FSS	108						-
038-Social Security	-						-
01-Social Security Housing	3,677	4,548	3,742	3,742	4,510	4,548	805
01-Social Security FSS	1,437						-
040 City & State Retirement	-						-
01-Retirement Housing	1,682	2,240	1,712	1,712	2,002	2,240	528
285 Year End Closing	-						-
01-Year End Closing	(524)					3,329	3,329
Totals	99,786	66,824	73,628	63,703	64,939	71,081	7,378

Housing Revenues							
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	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	70,000	70,000	6,297
02 - Transfer from Housing Reserve							-
Totals	73,573	69,996	69,999	63,703	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 Year End	2016 Approved Budget	Difference 2015 to 2016
96 Section 8 FSS							
001-Salaries							
01-Regular Pay	29,452	32,478	30,895	30,885	27,337	32,478	1,593
003-Office Supplies	-						-
01-Postage	187	100	387				-
05-Printer Ink	547	300	645				-
08-Office Supplies	616		161				-
018- Health Insurance	-						-
01-Health Insurance	2,474	2,591	2,503	19,120	19,120	20,016	896
034-Workers Comp	-						-
01-Workers Comp	150	70	325	70	255	200	130
035-Unemployment	-						-
01-Unemployment				467	322	467	-
038 Social Security							-
01-Social Security	2,381	2,485	2,447	2,363	1,838	2,485	122
040 City & State Retirement	-						-
01-Retirement Housing	-			1,081	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	49,829	56,870	2,884

FSS Revenues							
<u>Department</u>	3 Year Average Expenditures (12-14)	2014 Approved	2014 Year End	2015 Approved Budget	2015 Estimated Year End	2016 Budget Request	Difference 2015 to 2016
96 FSS							
01-FSS Reimbursement	44,283	47,904	47,914	48,000	48,391	48,729	729
02 - From/To Reserve				5,986		8,141	2,155
Totals	44,283	47,904	47,914	53,986	48,391	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 Year End	2016 Approved Budget	Difference 2015 to 2016
52 Snowmobile Trail Maintenance							
001 Salaries							
01 Regular Pay	10,321	10,000	11,356	12,000	11,724	12,000	-
02 Overtime	2,036	550	740.67	850	1,025	850	-
015 Telephone	-						-
01 Cell Phone	405	400	409	400	415	400	-
019 Miscellaneous Expense	-						-
01 Misc. Expense	4,000	4,000	4,000	4,000	2,424	4,000	-
034 Work Comp	-						-
01 Work Comp	526	970	191	500	184	500	-
035 Unemployment	-						-
01 Unemployment	204	130	353	130	342	350	220
038 Soc Security	-						-
01 Soc Security	640	283	925	283	975	983	700
051 Equipment Maintenance	-						-
05 Equipment Maintenance	18,433	7,000	8,485	7,000	7,606	7,000	-
075 Gas/Oil/Filters	-						-
01 Gas/Oil/Filters	330	300	89	300	97	300	-
076 Diesel	-						-
01 Diesel	18,593	12,000	24,426	15,000	15,701	13,000	(2,000)
148 Trail Maintenance	-						-
01 Trail Maintenance	1,481	2,000	1,821	2,000	1,925	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	43,918	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 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	5,380	4,000	-
02 State Grant Revenue	48,675	33,133	41,947	36,963	36,963	38,883	1,920
03 Snow Sled Reg (State)	2,191	3,000	-	3,000	3,000		-
04 Year End Close							-
Totals	60,108	39,133	53,483	43,963	45,343	42,883	1,920