OFFICE OF THE CITY MANAGER
CARIBOU, MAINE

To: Mayor, Council Members and Citizens of Caribou
From: Austin Bleess, City Manager
Date: November 10, 2014
Re: 2015 Budget Message

At the conclusion of the Public Forums for the 2015 Budget the Council made it clear that they did not want to see a tax increase due to the city budget. As such a revised 2015 budget is being presented to the Council and Citizens tonight as part of the Public Hearing that is required pursuant to the City Charter.

There have been several changes made to the budget. Some of them quite large, and some of them somewhat small. One large change has been the increase in the health insurance line. We budgeted an increase of 5% based upon the three year trend and the current year usage rates. However, our rates for 2015 are going up by about 7%. This adds about $20,000 to our budget.

There are currently three vacancies of full time positions within the city. Those are in Public Works, Police Department, and Library. The budget presented tonight proposes to not fill the positions in the Library and Police Department. By leaving these positions vacant we are saving $112,500 from the budget. But with each of these there are also reductions in services.

For the library we will lose forty hours of library staffing a week. We will lose all Saturday service including children's programming, potentially losing children's programming one other day in the week, a reduction in passport application availability, and it will be more difficult to staff for vacation and when people are sick. So it is possible that the library will be closed sporadically as such. As a reminder we lost a full time position back in 2012, and we are losing another one now. This is especially unfortunate given that we have recently hired a very talented department head that with the right staffing could take our library to the next level and make us a truly 21st Century library. A memo from the Library director on these cuts follows this memo.

For the police department we will lose one officer. As Council will recall we added a police officer by utilizing grant funding in 2009, that spot received funding again in 2012. We had to keep that same level of staffing through April 2014. Previous to this officer being added our overtime line was $118,000. The original propose budget for overtime was $45,000. We have tried to utilize other savings to add some money back into the overtime line for 2015. A letter from the Police Chief on this topic follows this memo.

The amount we will have to pay Tri-Community will be dropping from 2014 to 2015. We had originally budgeted an increase. The total amount is approximately $14,000 lower than originally presented.

In Public Works they are already down 2 FTE from where they were in 2012. If we were to drop another position that would increase the plow route times in the winter, and if anyone is sick it

would mean roads would not be plowed in a reasonable time. Dropping down a third person is not feasible and so this position is still in the budget.

Public works has decreased the amount for equipment maintenance. A few other lines have been decreased as well to come up with a total reduction of $10,000 from the original budget proposal.

In the Recreation Department we are able to adjust the part time hours to better fit the needs and we are able to reduce that line item by about $14,000. We had to make a few small tweaks in the Rec Department and have an overall reduction of $13,000 from the original budget proposal.

With no longer providing a donation to the Veteran's Cemetery or for flags we are able to trim $1,100 from the Cemeteries budget.

In the Insurance and Retirement department we are removing $75,000 from the Compensated absences line. We are also budgeting for the amount we will have to pay for Police and Fire/Amb for retirement which cost comes in at about $60,000. We are budgeting the revenues to offset that.

Also in that department we are eliminating the Recognitions and Awards line.

In the Unclassified Department we are reducing the bad debt write off from $40,000 to $20,000.

In Capital Improvements we made the following changes:

- Reduced fleet vehicle by $3,000. We have purchased 2 vehicles and the $5,000 will cover us for 2014.
- Reduced Municipal Building Reserve by $5,000.
- Reduced Public Works Equipment by $10,000.

Those are the large changes on the expense side. Some other lines have been tweaked by small amounts throughout the budget.

On the revenue side we have also made some changes.

In General Government we are accounting for the interest accrual for the new investments we will have. This offsets the costs for retirement that we have to budget for now.

On the revenue side we are increasing Medicare reimbursement rates by $20,000 as the amount the state will pay is set to go up in July of 2015.

Those are the only major changes to the revenue side of the budget.

The Housing and FSS budgets have been modified slightly. The biggest changes there are health insurance.

The budget presented tonight makes some changes in staffing levels that are not recommendations but actions necessary to meet the Council direction to have no tax rate increase because of the municipality.

I do want to remind the Council and Citizens that there are three pieces to property tax bills: The City, The County, and The Schools. During our last budget forum I believe the Council consensus was that we cannot make up the difference in the budget if the school and county portion of the tax bill goes up. So while the City will hold the line on the taxes, an increase may happen due to the other two entities.

We also do not know for sure what the valuation will be as of April 1, 2015. We have tried to work our best estimate into the numbers.

We do not know what Revenue Sharing will look like for 2015. Also up in the air are DOT Road funds from the state, and any other state revenues that we receive. Based upon the election results a cut in these funding sources may be likely, but that will not be known for months.

So as of right now there is still a lot up in the air as it comes to the revenue side. The expense side meets the Council requirement. If things change for revenues we will need to make adjustments on the expense side as we go as we have done in the past.

Caribou Public Library

Caribou ME

To: Caribou City Council and Citizens of Caribou

From: Lisa Neal Shaw, Library Director

Date: November 5, 2014

Dear Honorable Council Members:

Greetings, and thank you for the opportunity to help forward the mission and vision of the City of Caribou as your new library director. The welcome I have received from city officials, staff, and the community at large has been warm, gracious, and sincere.

When I joined the library, I came with some early plans for shoring up and expanding services to the library that would not increase the library budget, and I had a timeline in which I wanted to accomplish these goals. They included:

- Obtaining designation as a passport application acceptance center, which provides a service to people in and around Caribou while generating revenue;
- Partnering with the National ABLE Network and other area agencies for volunteer and/or federally funded job training opportunities at the library;
- Working with the board of trustees to obtain 501(c)(3) status to increase foundational grant funding opportunities and to reduce cost of equipment acquisition;
- Working with the local Workforce Investment Board to help create jobseeking opportunities and training right in Caribou – directly across from General Assistance – through the $2.2 billion Workforce Innovation Opportunity Act which was passed this summer and greatly increases the roles of public libraries; and
- Increase youth and young adult services.

Thanks to an excellent staff, extremely supportive administration and trustees, highly interested area agencies and the fresh burst of energy that comes with a new position, the Library has accomplished most of these goals and is well on its way with National ABLE Network and WIOA.

But that's not all …

- Three community groups have approached us about holding their programming at the library in the past few weeks. These are community-led programs that range from coding and gaming for teens and young adults to historical research access for area authors to health programs for assisted-living citizens.
- Our library has the opportunity to be part of a statewide – and ultimately nationwide – Laura Bush grant funded technology innovation program to address problems specific to our community.
- By opening up and reconfiguring space within the library, we have seen an increase in use by community organizations and young adults.
- We have partnered with Feed the County and have the potential to partner with FEMA Corps to make the library a viable destination in an emergency.
- The Library is hosting a meeting for County early literacy providers and featuring the State Library's Early Literacy Consultant.
- We are one of six public libraries in New England chosen by the Law Librarians of New England to receive a complimentary collection of legal resources for patrons.
- The board of trustees has taken action to begin renovating the interior of the library.

None of these activities is requiring an increase in the library's non-personnel budget. They only require that we keep the doors open and have people on hand who know how to maximize these opportunities. It is very frustrating for a representative body to be hit with cost increases that go straight out of the area, such as fuel and insurance. I would in no way ask the citizens of Caribou to pay more for the same level of service, but if we fall short of having the necessary staff to keep our doors open for the public, we will all end up paying more money for less return in the end because of the loss of programs, services, and funding opportunities.

The decisions ahead of each of you are not easy ones, and they are bound to be unpopular somewhere no matter which way you go. We all thank you for being willing to take on that burden. It is my hope that the information provided here will at least help to make those decisions more informed ones and perhaps persuade you to trust the staff, volunteers, and users of the library to move it forward as an economic draw to the area after having come so far already. I am always available for further questions or concerns, and again I thank you.

Respectfully submitted,

Lisa Neal Shaw

Library Director

CITY OF CARIBOU, MAINE

Office of the Chief of Police

Ph: (207) 493-4208
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Municipal Building
25 High Street, Suite 4
Caribou, Me 04736

October 21, 2014

Caribou City Council
25 High Street
Caribou, ME 04736

Dear City Councilors,

I am writing in response to your order to flat-line the budget for 2015. One concern I have with this, is the idea of not replacing the police officer that resigned in July of this year.

There are many reasons why I believe we should hire a police officer to fill that vacancy. Not rehiring the position will create a large amount of overtime, not really saving the department the full amount of salary and benefits. In 2008, our overtime budget was $118,000. In 2009 we hired our extra COPS grant funded police officer and our overtime budget dropped considerably to $83,000. For 2010, our overtime budget was $53,000 and now our budget is $45,000. Having the extra officer has been a savings of roughly $73,000 per year. Roughly $50,000 is budgeted for salary and benefits based on the new hire having the family plan insurance. This means a $23,000 savings by having that officer.

I am extremely reluctant to run a shift short due to today's nature of society including drug and alcohol abuse, mental health issues, response to major crimes and our high call volume. **I do not recommend this course of action.**

One officer replaces 54 weeks of vacation taken by all other officers per year. In early 2014, we had an officer attending the 18 week basic law enforcement training program and another officer for an injury, making us two officers short on the schedule. Any one of my officers may go out on leave at any given time and it has happened multiple times where two of them were out at the same time. Not having enough officers creates a big overtime expense.

Michael W. Gahagan, Chief
e-mail: policechief@cariboumaine.org

Our agency only has two supervisors for three shifts. Not rehiring will also make it so we cannot fully support the DRMO government surplus program at our department which benefits all city departments. We would find it difficult to provide a Police Officer to the school and rec department as needed or even provide personnel for the Thursdays on Sweden Street event. We now have the flexibility to move people around on the schedule to accommodate different public functions, without the flexibility we wouldn't be able to provide people to very important and beneficial community events.

All of our officers are required to complete 20 hours per year of mandatory training. Some officers within the department are specially trained as Drug Recognition Expert, Firearms Instructor and Intoxilyzer Training Instructor. Without these qualified instructors, we would have to send our officers elsewhere to complete mandatory training and maintain their certifications. Without that officer, most of this would be on overtime adding an additional expense.

I hope you will seriously consider my request to fill my vacancy. The safety of the citizens of Caribou is our number one priority and I believe we have demonstrated that.

Please contact me with any questions.

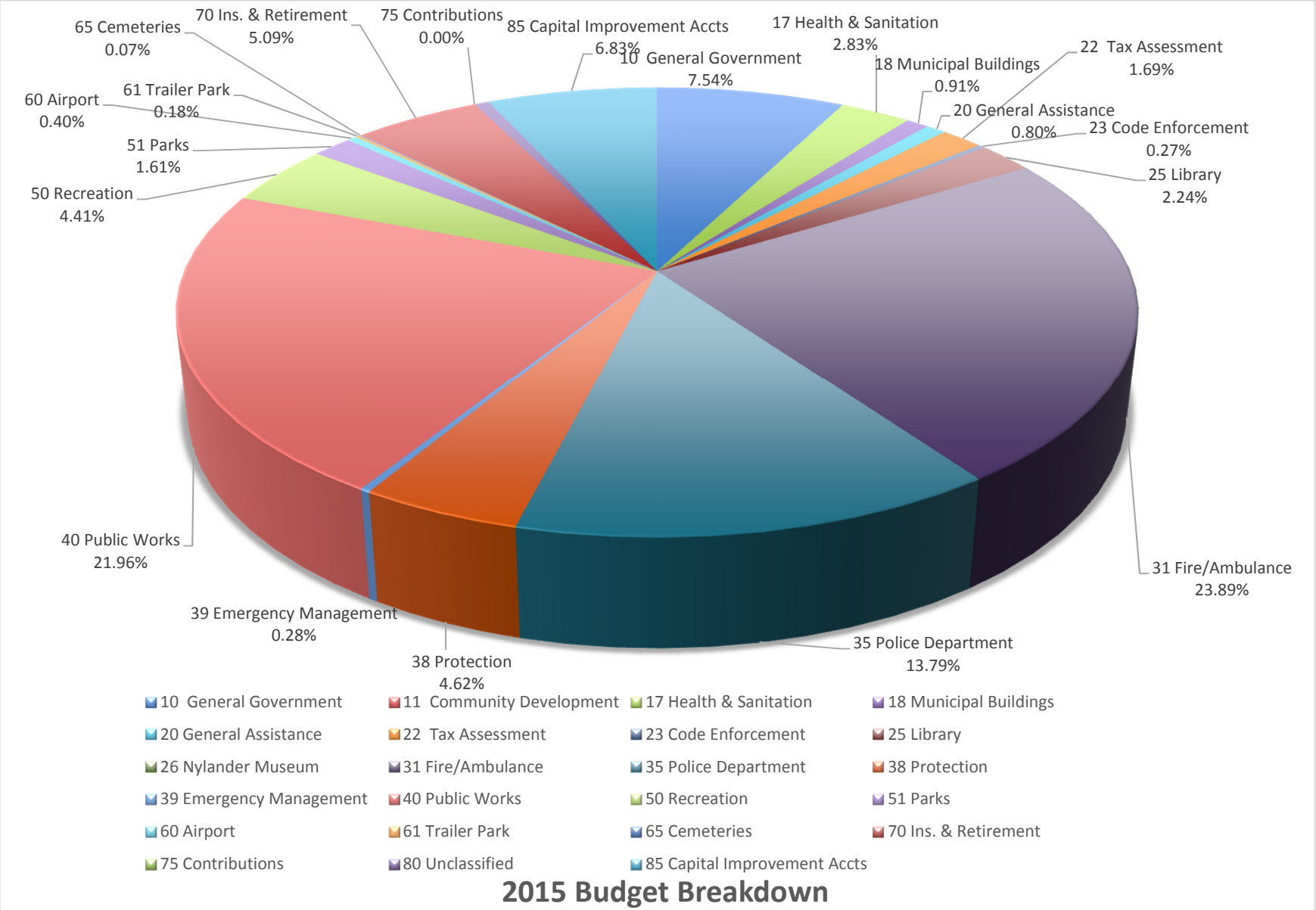
Respectfully,

Chief Michael W. Gahagan

Summary Sheet of Historical Expenditures (Totaled by Department)

General Fund

Department	3 year Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 Year to Date	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
10 General Government	615,597	658,864	668,636	650,269	564,261	662,884	670,179	19,910
11 Community Development	59,465	-	-	-				
17 Health & Sanitation	266,914	263,978	264,610	260,461	216,943	260,461	251,687	(8,774)
18 Municipal Buildings	72,948	68,920	64,429	77,577	52,557	64,155	80,574	2,997
20 General Assistance	72,455	95,898	68,655	75,901	46,458	55,665	71,289	(4,612)
22 Tax Assessment	149,203	146,163	137,584	147,536	107,761	131,925	149,728	2,192
23 Code Enforcement	85,071	40,525	41,346	34,825	27,966	34,096	24,245	(10,580)
25 Library	265,098	239,475	232,872	228,619	182,187	217,058	199,381	(29,238)
26 Nylander Museum	23,509	16,604	18,254	-	-	-	-	-
31 Fire/Ambulance	2,142,896	2,097,709	2,049,847	2,032,433	1,681,068	2,055,978	2,122,529	90,095
35 Police Department	1,105,617	1,199,959	1,141,313	1,211,801	1,001,323	1,194,083	1,225,465	13,664
38 Protection	469,454	397,091	374,913	410,033	310,201	413,601	410,830	797
39 Emergency Management	18,084	15,194	12,531	22,267	9,157	20,735	25,286	3,019
40 Public Works	2,014,932	1,883,912	1,844,678	1,904,181	1,547,442	1,821,067	1,951,554	47,373
50 Recreation	426,671	427,413	414,725	392,690	317,447	376,971	392,159	(531)
51 Parks	142,271	132,242	120,482	137,250	107,095	131,420	142,924	5,674
60 Airport	39,424	33,939	30,891	33,379	28,960	34,345	35,804	2,425
61 Trailer Park	14,355	12,479	12,479	14,698	11,209	14,536	15,616	918
65 Cemeteries	6,533	6,900	6,900	6,900	6,900	6,900	5,800	(1,100)
70 Ins. & Retirement	424,237	452,435	423,582	457,217	374,964	369,302	452,374	(4,843)
75 Contributions	42,082	7,253	7,253	-	-	-	-	-
80 Unclassified	40,399	56,000	71,089	31,000	31,148	33,536	51,000	20,000
85 Capital Improvement Acct	321,456	431,298	431,298	573,153	573,153	573,153	607,294	34,141
Totals	**8,818,671**	**8,684,251**	**8,438,368**	**8,702,191**	**7,198,201**	**8,471,870**	**8,885,718**	**183,527**


65 Cemeteries 0.07%
70 Ins. & Retirement 5.09%
75 Contributions 0.00%
85 Capital Improvement Accts 6.83%
10 General Government 7.54%
17 Health & Sanitation 2.83%
18 Municipal Buildings 0.91%
22 Tax Assessment 1.69%
20 General Assistance 0.80%
23 Code Enforcement 0.27%
25 Library 2.24%
60 Airport 0.40%
61 Trailer Park 0.18%
51 Parks 1.61%
50 Recreation 4.41%
40 Public Works 21.96%
39 Emergency Management 0.28%
38 Protection 4.62%
35 Police Department 13.79%
31 Fire/Ambulance 23.89%
10 General Government
11 Community Development
17 Health & Sanitation
18 Municipal Buildings
20 General Assistance
22 Tax Assessment
23 Code Enforcement
25 Library
26 Nylander Museum
31 Fire/Ambulance
35 Police Department
38 Protection
39 Emergency Management
40 Public Works
50 Recreation
51 Parks
60 Airport
61 Trailer Park
65 Cemeteries
70 Ins. & Retirement
75 Contributions
80 Unclassified
85 Capital Improvement Accts
2015 Budget Breakdown

General Fund - General Government

Department	Average Expenditures (11-13)	2013 Approved Budget	2013 Actual Expenditures	2014 Approved Budget	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
10 General Government								
001 Salaries								
01 Regular Pay	369,591	403,503	401,883	379,799	316,453	373,990	395,392	
002 City Council Salaries	-		-					-
01 Council Salaries	8,090	11,150	10,930	12,450	7,080	9,440	12,450	-
003 Office Supplies	-		-					-
01 Postage	3,984	5,000	3,243	5,500	4,650	5,580	5,000	(500)
02 Advertising	2,719	2,500	3,927	3,500	3,230	3,876	3,500	-
03 Copier Rental	3,777	3,816	3,816	3,900	3,561	4,273	4,500	600
05 Printer Ink	2,637	2,500	2,523	2,750	707	848	2,000	(750)
07 Paper	1,541	1,800	1,269	1,800	1,280	1,537	1,500	(300)
08 Office Supplies	8,197	6,200	9,263	9,500	5,860	7,032	9,000	(500)
10 Annual Report	2,505	1,500	1,392	1,500	1,090	1,090	1,100	(400)
005 General Govt. Legal Fees	-		-					-
01 Howes Corner	26		-	-	-			-
04 Legal Fees	21,252	20,000	9,537	20,000	44,515	47,000	20,000	-
007 Audit	-		-					-
01 Audit	21,242	21,000	21,000	15,000	15,000	15,000	16,000	1,000
008 Computer Maintenance	-		-					-
01 Computer Maintenance	28,332	23,000	35,311	36,400	34,111	36,000	36,800	400
02 Hosted Services	5,065	6,000	5,065	6,000	4,958	5,950	6,720	720
009 Professional Dues	-		-					-
01 Subscriptions	84	200	-	200	-			(200)
04 Professional Dues	10,888	12,000	11,058	12,000	11,067	11,775	11,500	(500)
010 Travel Expenses	-							-
01 Mileage	2,725	3,000	3,295	3,500	3,064	3,677	4,000	500
02 Meals & Lodging	1,279	1,500	1,867	2,500	2,662	3,194	2,500	-
04 Conference Fees	440	1,500	640	1,600	1,685	1,685	1,600	-
05 Travel Expenses	-		-					-
011 Training & Education	-		-					-
02 Training & Education	836	800	1,190	1,200	644	773	1,200	-
012 Elections	-		-					-
01 Elections	3,632	4,900	3,778	9,000	2,243	9,000	4,900	(4,100)
02 Contracted Expenses	1,212	1,100	1,481	2,360	1,387	2,360	1,750	(610)
013 Car Allowance	-		-					-
01 Car Allowance	727	1,300	781	1,300	480	576	800	(500)
014 New Equipment	-		-					-
01 New Equipment	1,430	1,500	1,627	2,000	762	915	1,500	(500)
015 Telephone	-		-					-
01 Cell Phone	166	-	-					-
04 Telephone	5,473	6,600	7,006	7,000	5,516	6,619	7,000	-

General Fund - General Government

Department	Average Expenditures (11-13)	2013 Approved Budget	2013 Actual Expenditures	2014 Approved Budget	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
017 Communications	-		-					-
01 Web Site	130	200	130	130	59	59	70	(60)
03 Internet	1,862	1,860	1,879	1,320	1,053	1,264	1,320	-
018 Health Insurance	-		-					-
01 Health Insurance	97,692	98,135	110,323	106,560	90,947	109,136	116,577	10,017
019 Miscellaneous Expenses	-		-					-
01 Misc Expenses	3,670	1,500	940	1,500	197	236	1,500	-
020 Computers & Typewriters	-		-					-
01-Computers & Typewriters	6,667	Moved to 85	-		-			-
181 Soil & Water Conservation	-		-					-
01 Soil & Water Conservation	867	1,300	-		-			-
178 NMDC	-		-					-
01 NMDC	13,439	13,500	13,481		-			-
390 Contracted Services	-		-					-
01 Contracted Services	2,940		-		-			-
Totals	635,117	658,864	668,636	650,269	564,261	662,884	670,179	19,910

General Fund - Health and Sanitation

Department	3 Year Average Expenditures (11-13)	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
17 Health & Sanitation								
022 Health Officer								
01 Health Officer	500	500	500	500	500	500	500	-
023 Tri-Community Landfill	-							-
01 Tri-Community Landfill	266,414	263,478	264,110	259,961	216,443	259,961	251,187.00	(8,774)
	-							-
Totals	266,914	263,978	264,610	260,461	216,943	260,461	251,687	(8,774)

General Fund - Municipal Buildings

Department	3 Year Average Expenditures (11-13)	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
18 Municipal Buildings								
024 Maintenance - Comm. Center	-							
01 Maintenance - Comm. Center	1,049							
02 Water & Sewer	419	421	425	500	388	466	425	(75)
03 Janitorial	444	2,780	-	2,780				(2,780)
04 Electric	2,059	1,550	2,390	2,500	1,924	2,309	2,250	(250)
06 Lions Building	-		-	5,500	825	990	6,500	1,000
025 Heating Fuel - Lions Building	-		-					-
01 Heating Fuel Lions Building	4,346	6,659	1,546	2,000	1,810	2,172	5,000	3,000
026 Heating Fuel	-		-					-
03 Heating Fuel	17,219	16,653	17,353	17,500	10,738	12,885	17,400	(100)
05 Propane-Genset	19		-					-
027 Electricity	-		-					-
11 Electricity	15,536	14,000	14,551	14,500	11,828	14,194	14,500	-
028 Water	-		-					-
05 Water	768	852	742	850	569	682	775	(75)
029 Sewer	-		-					-
01 Sewer	527	510	502	500	497	596	540	40
030 Building Supplies	-		-					-
01 Building Supplies	2,977	2,800	2,299	3,000	2,203	2,644	3,000	-
031 Building Maintenance	-		-					-
01 Building Maintenance	6,348	5,500	7,448	5,500	5,379	6,455	6,000	500
03 Boiler Maintenance	-			7,000	7,354	9,000	12,220	5,220
032 Property Insurance	-		-					-
01 Property Insurance	2,818	2,893	2,482	2,606	506	1,518	1,514	(1,092)
033 Building Insurance-Comm. Ctr.	-		-					-
01 Building Ins. - Comm. Ctr.	1,358	1,302	2,278	2,391	-			(2,391)
271 Contracted Services	-		-					-
01 Janitorial & Supplies	17,073	13,000	12,413	10,450	8,538	10,245	10,450	-
XXX Municipal Building Reserve	2,500		-					-
Totals	75,462	68,920	64,429	77,577	52,557	64,155	80,574	2,997

General Fund - General Assistance

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Actual Expenditures	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
20 General Assistance								
001 Salaries								
01 Regular Pay	13,314	16,406	16,419	18,737	13,813	16,325	20,830	2,093
003 Office Supplies	-							-
01 Postage	124	50	105	100	69	83	100	-
05 Printer Ink	60	50		50	-	25	-	(50)
08 Office Supplies	95	50	32	50	42	42	50	-
006 Legal Fees	-							-
01 Legal Fees	19	250	57	250	29	35	-	(250)
010 Travel Exp	-							-
04 Conf Fee	121	184	184	200	-	130	150	(50)
011 Training & Education	-							-
02 Training & Education	83	110	110	125	65	78	125	-
018 Health Insurance	-							-
01 Health Insurance	1,950	4,748	3,899	5,239	3,671	4,406	7,024	1,785
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	15	50	-	50	-	20	50	-
044 Reimbursements	-							-
01 Reimbursements	-		-		-			-
051 Equipment Maintenance	-							-
05 Equipment Maintenance	937	1,000	950	1,100	735	882	960	(140)
053 G.A. - City	-							-
01 G. A. City	55,971	73,000	45,654	48,000	27,558	33,070	40,000	(8,000)
02 - G.A. State	1,245		1,245	2,000	475	570	2,000	-
Totals	73,935	95,898	68,655	75,901	46,458	55,665	71,289	(4,612)

General Fund - Tax Assessing

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
22 Tax Assessment								
001 Salaries								
01 Regular Pay	84,896	86,561	84,827	99,177	79,172	93,567.12	102,569	3,392
07 Salaries-Bd of Assessors	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-
003 Office Supplies	-							-
01 Postage	-				-			-
05 Printer Ink	222	200	249	200	-	110	200	-
08 Office Supplies	28	400	342	400	204	244	400	-
006 Legal Fees	-		-					-
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-		-					-
04 Professional Dues	225	300	235	260	88	260	400	140
010 Travel Expenses	-		-					-
01 Mileage	1,025	2,130	1,203	2,192	1,634	2,150	2,000	(192)
02 Meal & Lodge	1,694	3,232	1,901	3,172	2,374	2,848	3,000	(172)
011 Training & Education	-		-					-
02 Training & Education	784	1,000	974	1,105	1,401	1,681	1,500	395
013 Car Allowance	-		-					-
01 Car Allowance	3,555	4,035	3,098	4,035	77	93	1,000	(3,035)
015 Telephone	-		-					-
01 Cell Phone	109	132	115	425	114	136	200	(225)
04 Telephone	497	442	502	500	391	469	500	-
018 Health Insurance	-		-					-
01 Health Insurance	34,066	38,746	37,132	26,085	20,157	24,188	27,709	1,624
019 Miscellaneous Expenses	-		-					-
01 Misc. Expense	47	50	18	50	-			(50)
055 Books & Periodicals	-		-					-
03 Books & Periodicals	658	735	659	735	21	660		(735)
056 Contracted Services	-		-					-
00-Contracted Services	-		-					-
01 Registry	1,607	2,200	1,484	2,200	15	18	750	(1,450)
04 Contracted Services	3,301	4,000	3,345	5,000	614	4,000	7,500	2,500
01 Assessment Reserve	35,822	Moved to 85	-					-
Totals	170,035	146,163	137,584	147,536	107,761	131,925	149,728	2,192

General Fund - Code Enforcement

Department	3 Year Average Expenditures (11-13)	Budget 2013	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
23 Code Enforcement								
001 Salaries								
01 Regular Pay	68,265	37,500	38,750	31,750	26,043	31,611	20,800	(10,950)
003 Office Supplies	-							-
01 Postage	51	150	115	125	36	55	100	(25)
02 Advertising	127		-		-			-
05 Printer Ink	5	200	11	200	-	-		(200)
08 Office Supplies	410	200	366	1,000	870	975	400	(600)
006 Legal Fees	-		-					-
01 Legal Fees	382		-		-			-
009 Professional Dues	-		-					-
04 Professional Dues	95	145	20	20	20	20	145	125
010 Travel Expenses	-		-					-
01 Mileage	107	50	-	400	82	123	1,000	600
05 Travel Expenses	84	100	-		-			-
011 Training & Education	-		-					-
02 Training & Education	116	150	125		363	545	1,000	1,000
013 Car Allowance	-		-					-
01 Car Allowance	1,262	1,400	1,462	800	302	453	-	(800)
015 Telephone	-		-					-
01 Cell Phone	151	180	155	180	130	196	-	(180)
04 Telephone	285	-	-		-			-
017 Communications	-		-					-
01 Web Site	(24)		-		-			-
03 Communications	79	250	132	250	-	-	-	(250)
018 Health Insurance	-		-					-
01 Health Insurance	13,580	-	-					-
057 Planning	-		-					-
01 Planning	311		-					-
058 Codes Maintenance	-		-					-
01 Codes Maintenance	210	200	210	100	120	120	500	400
383 Planning Board	-		-					-
02 Misc	-		-				300	300
Totals	85,499	40,525	41,346	34,825	27,966	34,096	24,245	(10,580)

General Fund - Library

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
25 Library								
001 Salaries								
01 Regular Pay	173,561	147,526	148,640	136,629	112,123	132,509	96,454	(40,175)
02 Overtime	1,053	1,000	1,386	1,000	557	668	-	(1,000)
003 Office Supplies	-		-					-
01 Postage	-	350	-	350	202	242	750	400
02 Advertising	38		14		143	172	250	250
03 Copier Rental	-		-		-		1,500	1,500
05 Printer Ink	-	200	-	200	188	188	-	(200)
07 Paper	-	100	-	100	41	100	-	(100)
08 Office Supplies	3,068	2,100	2,780	2,350	1,295	1,554	1,200	(1,150)
005 Gen Gov't Leg	-		-					-
01 CCC&I	17		-					-
008 Computer Maintenance	-		-					-
01 Computer Maintenance	4,871	13,200	8,053	13,200	9,936	11,923	13,200	-
009 Professional Dues								-
01 Subscriptions					249	299	200	200
010 Travel Expenses	-		-					-
01 Mileage	139		-		-			-
02 Meals & Lodging	89		178		-			-
05 Travel Expenses	776	500	297	500	-	275	500	-
011 Training & Education	-		-					-
02 Training & Education	633	550	230	550	185	300	500	(50)
014 New Equipment	-		-					-
01 New Equipment	2,440	2,250	1,878	2,250	2,259	2,259	2,250	-
015 Telephone	1,937		-					-
04 Telephone	1,586	1,200	2,434	2,500	1,816	2,179	2,500	-
016-02 Misc Income	750		-					-
018 Health Insurance	-		-					-
01 Health Insurance	18,132	17,273	17,273	16,176	9,907	11,889	19,120	2,944
019 Miscellaneous Expenses	-		-					-
01 Misc. Expenses	208	250	181	250	153	184	250	-
026 Heating Fuel	-		-					-
03 Heating Fuel	15,464	18,288	16,167	17,690	10,920	13,104	17,690	-
027 Electricity	-		-					-
11 Electricity	4,165	4,677	4,084	4,217	3,777	4,532	4,217	-
028 Water	-		-					-
05 Water	257	334	167	334	229	275	334	-
029 Sewer	-		-					-
01 Sewer	224	225	150	225	200	240	225	-
031 Building Maintenance	-		-					-
01 Building Maintenance	8,285	8,000	7,509	8,000	10,606	12,000	6,000	(2,000)
032 Property Insurance	-		-					-
01 Property Insurance	2,667	2,452	2,950	3,098	569	1,138	1,741	(1,357)

General Fund - Library

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
XXX Programming								
01 Library Programs							500	500
055 Books & Periodicals	-		-					-
03 Books & Periodicals	21,527	19,000	18,500	19,000	14,606	17,528	19,000	-
271 Contracted Services								-
01 Janitorial & Supplies					2,225	3,500	11,000	11,000
291 Library Computer Reserve	-		-					-
01 Library Computer Reserve	600	Moved to 85	-					-
000 Roof Phase I	-		-					-
01 Roofing Phase I	8,250	Moved to 85	-					-
Totals	270,738	239,475	232,872	228,619	182,187	217,058	199,381	(29,238)

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
001 Salaries								
01 Regular Pay	603,001	629,436	600,524	764,932	632,913	747,989	771,190	6,258
02 Overtime	186,455	184,335	181,106	192,610	200,634	237,113	240,033	47,423
05 Stand By Pay	35,873	39,140	33,792	39,140	25,104	30,125	39,140	-
07 Amb. Billing Salaries	79,234	82,179	75,512	81,968	65,654	77,591	92,941	10,973
08 Special Transports	369	800	131	400	300	360	400	-
003 Office Supplies								
01 Postage	1,317	1,700	1,105	1,700	1,447	1,836	1,550	(150)
03 Copier Rent	29	-	29	-	-	-	-	-
04 Equipment Repair	69	-	-	-	-	-	-	-
05 Printer Ink	447	700	449	700	642	771	1,000	300
07 Paper								
08 Office Supplies	4,174	4,100	4,444	4,100	6,887	8,264	5,400	1,300
09 Amb. Billing Supplies	36	-	-	1,200	443	532	1,200	-
13 Houlton Supplies	3,612	3,700	3,749	3,700	2,123	2,548	3,700	-
14 Calais Supplies	3,142	3,100	3,471	3,100	1,952	2,342	3,700	600
15 Van Buren Supplies	2,417	-	2,417	3,100	1,292	1,550	3,100	-
16 Island Falls Supplies	-	-	-	-	1,406	1,687	2,000	2,000
009 Professional Dues								
01 Subscriptions	187	300	80	400	80	96	100	(300)
04 Professional Dues	2,740	3,300	2,425	4,000	540	648	4,000	-
010 Travel Expenses	-	-	-	-	-	-	-	-
01 Mileage	554	500	781	500	-	500	500	-
02 Meals & Lodging	(68)	500	203	500	113	135	500	-
05 Travel Expenses	2,185	2,000	485	2,500	618	1,468	2,500	-
06 Travel Reimbursement	(1,549)	-	-	-	-	-	-	-
011 Training & Education								
01 St School Aroostook	-	-	-	-	-	-	-	-
02 Training & Education	4,988	8,000	5,417	10,000	3,010	7,169	10,000	-
013 Car Allowance								
01 Car Allowance	-	-	-	-	-	-	-	-
014 New Equipment								
01 New Equipment	9,090	12,250	10,020	13,500	6,349	7,619	13,500	-
015 Telephone								
01 Cell Phone	1,819	1,785	1,483	1,800	1,316	1,579	1,900	100
04 Telephone	6,063	4,378	6,775	7,000	4,548	5,457	7,000	-
016 Misc Income								
01 Insurance Reports	(4)	-	-	-	-	-	-	-
017 Communications								
01 Website	64	-	64	-	-	-	-	-
03 Internet	647	664	979	1,400	1,037	1,244	1,400	-
018 Health Insurance								
01 Health Insurance	189,035	205,566	204,538	219,386	191,968	215,178	238,306	18,920
019 Miscellaneous Exp.								
01 Misc. Expense	1,569	2,200	1,525	2,300	1,036	1,243	1,200	(1,100)
026 Heating Fuel								
03 Heating Fuel	30,727	31,856	32,211	19,000	19,162	22,994	23,100	4,100
04 Heating Appl. Repair								
027 Electricity								
11 Electricity	9,342	7,914	8,930	10,000	7,742	9,290	10,000	-

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
028 Water	-	-	-	-	-	-	-	-
05 Water	562	520	485	575	491	511	575	-
029 Sewer	-	-	-	-	-	-	-	-
01 Sewer	437	390	451	450	332	398	450	-
030 Building Supplies								
01 Building Supplies	2,103	2,500	2,265	3,500	4,040	4,848	4,500	1,000
031 Building Maintenance								
01 Building Maintenance	9,658	10,000	10,166	13,000	9,555	11,466	13,000	-
032 Property Insurance								
01 Property Insurance	3,198	3,800	2,567	2,695	723	868	2,220	(475)
034 Workers Comp.								
01 Workers Comp.	38,675	49,368	33,710	35,185	17,992	35,984	35,760	575
035 Unemployment Comp								
01 Unemployment Comp.	1,769	2,294	3,227	4,400	7,149	8,578	8,020	3,620
036 Vehicle Insurance								
01 Vehicle Insurance	4,293	4,200	5,182	5,441	3,233	6,465	9,892	4,451
037 Liability Insurance								
01 Liability Insurance	4,636	4,500	4,500	4,500	1,084	2,167	3,300	(1,200)
038 Social Security								
01 Social Security	71,975	71,418	71,019	75,841	39,512	79,024	80,353	4,512
046 Recognitions								
01 Recognitions	1,928	2,000	1,544	2,000	152	1,060	2,000	-
051 Equipment Maint.								
01 Software	298	-	-	600	-	-	-	(600)
03 Maintenance Contracts	10,898	9,940	9,999	10,100	5,853	7,799	10,100	-
05 Equipment Main.	3,439	6,500	4,892	8,000	5,965	7,158	8,500	500
067 Paid Call Firefighters								
01 Paid Call Firefighters	24,603	25,500	24,792	26,000	1,350	25,000	26,000	-
068 Janitorial Services								
01 Janitorial Services	5,665	3,190	2,919	-	-	-	-	-
069 Paid Call Insurance								
01 Paid Call Insurance	580	805	595	1,010	704	704	600	(410)
070 Clothing Allowance								
01 Uniforms	6,655	8,000	5,796	8,500	8,048	9,658	8,500	-
02 Turnout Gear	864	4,000	1,652	6,500	3,939	4,727	6,500	-
03 Clothing	544	-	-	-	-	-	-	-
04 Boots	-	-	-	500	-	250	800	300
06 Clothing Allowance	2,927	4,000	4,198	2,500	472	566	3,000	500
071 Radio Maintenance								
01 Vehicle	650	1,200	557	3,000	993	1,192	3,000	-
02 Building	-	-	-	1,500	-	1,500	1,000	(500)
03 Radio Maintenance	3,881	5,000	2,707	6,000	6,229	7,475	5,500	(500)
072 Ladder Testing								
01 Ladder Testing	663	1,100	-	1,250	-	1,250	1,500	250
073 Vehicle Repair								
01 Vehicle Repair	13,496	11,500	11,169	12,000	16,199	19,439	12,000	-
074 Tires								
01 Tires	2,725	4,000	2,620	5,500	3,124	3,704	5,000	(500)
02 Tire Replacement	1,429	1,500	1,107	1,500	-	1,500	2,000	500
075 Gas/Oil/Filters								

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
01 Gas/Oil/Filters	3,486	4,333	3,888	4,000	3,360	4,032	4,000	-
076 Diesel Fuel								
01 Diesel Fuel	38,385	36,801	37,944	41,200	39,255	47,106	42,200	1,000
077 Batteries								
01 Vehicle	(544)	500	279	1,000	-	500	1,500	500
02 Equipment	195	500	151	500	-	250	1,000	500
03 Batteries	707	1,250	1,179	1,250	-	950	1,000	(250)
078 Field Expenses								
01 Field Expenses	372	600	496	1,200	189	827	1,200	-
079 Employee Physicals								
01 Employee Physicals	1,082	2,200	1,147	2,700	937	1,125	2,700	-
080 Paid Call Volunteers								
01 Paid Call Volunteers	11,640	13,000	10,156	13,000	6,120	7,271	12,000	(1,000)
082 Bad Debt Allowance								
01 Bad Debt Allowance	116,728	121,403	84,042	100,000	95,336	99,000	85,000	(15,000)
083 Contractual Allowance								
01 Contractual Allowance	261,723	224,345	281,146	Moved to Revenues		-	-	-
085 Transport Meals								
01 Transport Meals	7,783	7,000	7,478	7,000	8,701	10,441	10,000	3,000
086 Air Transports								
01 Air Transports	247,545	200,000	214,885	210,000	199,595	239,514	210,000	-
087 Medical Supplies								
01 Ambulance Supplies	4,949	6,000	4,594	7,000	4,274	5,128	7,000	-
02 Oxygen	3,353	3,500	2,825	4,000	2,369	2,843	3,000	(1,000)
03 Medical Supplies	6,701	7,000	7,375	7,000	3,974	4,768	7,000	-
292 EMS Licenses								
01 EMS License	947	1,650	1,495	1,600	1,503	1,600	1,500	(100)
226 Ambulance Reserve								
01 Ambulance Reserve	43,333	Moved to 85	-	-	-	-	-	-
227 Small Equipment Reserve	-	-	-	-	-	-	-	-
01 Small Equipment Rese	5,485	Moved to 85	-	-	-	-	-	-
228 Amb Computer Reserve	-	-	-	-	-	-	-	-
01 Amb. Computer Reser	467	Moved to 85	-	-	-	-	-	-
222 Fire Equipment Reserve								
01 Fire Equipment Reserve	27,500	Moved to 85	-	-	-	-	-	-
223 Fire Hose Reserve	-	-	-	-	-	-	-	-
01 Fire Hose Reserve	500	Moved to 85	-	-	-	-	-	-
224 Foam Reserve	-	-	-	-	-	-	-	-
01 Foam Reserve	200	Moved to 85	-	-	-	-	-	-
225 Fire Computer Reserve	-	-	-	-	-	-	-	-
01 Fire Computer Reserv	150	Moved to 85	-	-	-	-	-	-
000 Furnace Replacement	-	-	-	-	-	-	-	-
01 Furnace Replacement	6,000	Moved to 85	-	-	-	-	-	-
Totals	2,142,896	2,097,709	2,049,847	2,032,433	1,681,068	2,055,978	2,122,529	90,095

General Fund - Police

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
35 Police Department								
001 Salaries								
01 Regular Pay	706,055	748,355	715,146	759,407	640,535	756,996	751,799	(7,608)
02 Overtime	38,226	45,000	42,242	50,000	48,941	58,000	55,000	5,000
06 Police Reserves Salary	1,116	1,500	1,392	1,500	8,819	10,583	10,000	8,500
003 Office Supplies	-							-
01 Postage	369	400	355	400	308	370	400	-
02 Advertising	140	200	100	200	100	120	200	-
03 Copier Rental	1,693	1,800	1,650	1,800	1,500	1,800	1,800	-
05 Printer Ink	378	450	450	450	414	414	450	-
07 Paper	208	300	292	300	128	154	300	-
08 Office Supplies	1,241	1,400	1,375	1,400	1,594	1,913	1,400	-
006 Legal Fees	-							-
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-							-
01 Subscriptions	198	240	232	240	50	232	740	500
04 Professional Dues	343	400	420	400	100	400	400	-
010 Travel Expenses	-							-
01 Mileage	827	1,000		1,000	210	252	1,000	-
02 Meals & Lodging	897	1,200	1,006	2,200	1,057	1,268	2,200	-
05 Travel Expenses	274	1,000	268	1,000	248	298	1,000	-
011 Training & Education	-							-
01 St School	-				-			-
02 Training & Education	8,893	13,000	8,825	20,500	13,749	16,499	20,500	-
013 Car Allowance	-							-
01 Car Allowance	3,506	4,200	3,120	4,200	2,066	3,500	4,200	-
014 New Equipment	-							-
01 New Equipment	2,085	2,500	1,992	2,500	1,147	1,377	2,500	-
015 Telephone	-							-
01 Cell Phone	1,849	2,200	1,755	2,200	1,289	1,547	2,200	-
04 Telephone	5,065	5,400	5,004	5,400	3,454	4,145	5,000	(400)
017 Communication Fees	-							-
01 Web Site	236		(17)	-	-			-
03 Communications	1,651	2,400	2,061	2,400	1,801	2,162	2,400	-
018 Health Insurance	-							-
01 Health Insurance	232,522	264,922	255,755	245,406	193,051	231,661	236,739	(8,667)
019 Miscellaneous Expenses	-							-
01 Misc. Expense	1,312	1,200	1,892	1,500	1,368	1,641	1,500	-
020 Computers & Typewriters								
01 Computers & Typewriters					589	589		
027 Electricity	-							-
13 Radio Tower	143	200	118	200	111	134	200	-
028 Water	-							-
05 Water	396	300	542	400	444	533	500	100

General Fund - Police

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
030 Building Supplies	-							-
01 Building Supplies	1,502	1,500	1,707	1,500	1,555	1,867	1,500	-
031 Building Maintenance	-							-
01 Building Maintenance	1,767	2,000	2,339	2,500	1,649	1,979	2,500	-
032 Property Insurance								-
01 Property Insurance					204	408	625	625
036 Vehicle Insurance	-							-
01 Vehicle Insurance	3,789	4,100	3,986	4,100	2,982	5,965	9,126	5,026
037 Liability Insurance								-
01 Liability Insurance					3,460	6,921	10,588	10,588
044 Reimbursement	-							-
01 Reimbursement	(100)				-			-
068 Janitorial Services	-							-
01 Janitorial Services	4,699	5,485	4,744	4,940	4,014	4,817	4,940	-
070 Clothing Allowance	-							-
01 Uniforms	4,310	4,600	4,484	5,600	1,859	2,231	5,600	-
071 Radio Maintenance	-							-
01 Vehicle	534	500	65	500	105	126	500	-
03 Radio Maintenance	739	1,500	578	1,500	228	273	1,500	-
073 Vehicle Repair	-							-
01 Vehicle Repair	3,511	5,000	5,061	5,000	4,177	5,012	5,000	-
074 Tires	-							-
01 Tires	3,394	3,680	3,242	3,680	2,513	3,016	3,680	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	39,755	40,929	39,317	40,929	30,433	36,519	40,929	-
079 Employee Physicals	-							-
01 Employee Physicals	71	200	15	200	-		200	-
02 Psycological Evaluations	1,213	1,000	1,213	1,000	-	1,213	1,000	-
03 Poly Graph Testing	-	1,000		1,000	-		1,000	-
089 Equipment Reserves	-							-
01 Equipment Reserves	(26)	500	100	500	-	100	500	-
090 Dog Constable	-							-
01 Dog Constable	7,697	6,158	6,956	7,659	4,377	5,252	7,659	-
093 Meals for Prisoners	-							-
01 Meals for Prisioners	567	700	2,127	2,400	2,120	2,544	2,400	-
094 Video Equipment	-							-
01 Video Equipment	591	500	456	500	426	426	500	-
095 Bicycle Licenses	-							-
01 Bicycle Licenses	489				-			-
097 Uniform Maintenance	-							-
01 Uniform Mainenance	624	1,000	170	1,000	477	573	1,000	-
098 Medical Tests/Supplies	-							-
01 Medical Tests/Supplies	463	300	838	2,550	1,193	1,432	1,830	(720)
02 Laundry							720	720

General Fund - Police

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
102 Computer Tech Support	-							-
01 Computer Tech Support	2,518	3,000	3,200	3,000	1,736	2,084	3,000	-
02 Recorder Maint	-	1,500		1,500	-		1,500	-
179 Animal Shelter Services	-							-
01 Animal Shelter Services	14,435	14,740	14,740	14,740	14,740	14,740	14,740	-
229 Small Equipment Reserve	-							-
01 Small Equipment Reserve	6,000	Moved to 85			-			-
02 Taser Replacement	-				-			-
230 Police Car Reserve	-							-
01 Police Car Reserve	18,000	Moved to 85			-			-
Totals	1,126,164	1,199,959	1,141,313	1,211,801	1,001,323	1,194,083	1,225,465	13,664

Animal Shelter Services was moved to this account in 2013

General Fund - Protection

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
38 Protection								
105 Street Lights								
01 Street Lights	141,773	99,000	77,831	103,000	83,855	111,807	103,000	-
106 Hydrant Fees								-
01 Hydrant Fees	287,142	298,091	297,083	307,033	226,346	301,794	307,830	797
107 Ambulance Service								-
01 Ambulance Service	86,143	-			-			-
								-
Totals	510,140	397,091	374,913	410,033	310,201	413,601	410,830	797

General Fund - Emergency Management

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year Emd	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
39 Emergency Management								
001 Salaries								
01 Regular Pay								
07 Salaries	5,781	5,483	5,482	6,108	4,581	9,162	6,858	750
003 Office Supplies	-							-
01 Postage	-	50		50	-	-	50	-
08 Office Supplies	239	100	163	100	-	-	100	-
010 Travel Expenses								-
05 Travel Expenses	161	100	161	100	-	-	100	-
011 Training & Education	-							-
02 Training & Education	251	325	192	325	221	295	325	-
014 New Equipment	-							-
01 New Equipment	2,201	1,500	2,169	1,500	1,736	2,315	1,500	-
015 Telephone	-							-
04 Telephone	1,053	1,520	932	1,520	529	705	700	(820)
017 Communications	-							-
03 Communications	668	100	513	564	-		564	-
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	136	100	(60)	200	92	123	200	-
024-02 Water & Sewer	233							-
027 Electricity	-							-
01 EOC Building Electricity	-	-			-			-
11 Electricity	684	300	162	300	136	182	300	-
030 Building Supplies	-							-
01 Building Supplies	6	100	-	1,000	97	130	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	1,188	3,000	587	3,000	1,040		3,000	-
032 Property Insurance	-							-
01 Property Insurance	189	190	207		159	318	487	487
036 Vehicle Insurance	-							-
01 Vehicle Insurance	955	1,026	1,110		267	535	802	802
046 Recognition & Awards	-							-
01 Recognitions & Awards	215	-			-			-
051 Equipment Maintenance	-							-
01 Software	144				-			-
05 Equipment Maintenance	725	400	64	400	-	150	400	-
068 Janitorial Services	1,561							-
01 Janitorial Services					150	450	1,800	1,800
071 Radio Maintenance	-							-
03 Radio Maintenance	155				-			-
073 Vehicle Repair	-							-
01 Vehicle Repair	373	200	579	200	98	131	200	-

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year Emd	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
074 Tires	-							-
01 Tires	-	400		400	-		400	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	210	150	250	300	49	65	300	-
078 Field Expenses	-							-
01 Field Expenses	176	100	20	150	-	150	150	-
084 Vehicle Licenses	-							-
03 Vehicle Licenses	-	50		50	-		50	-
097 Uniform Maintenance								-
01 Uniform Maintenance						24		-
108 CEM Rent	-							-
01 CEM Rent	2,667			6,000	-	6,000	6,000	-
Totals	19,971	15,194	12,531	22,267	9,157	20,735	25,286	3,019

General Fund - Public Works

Department	3 Year Average Expenditures (11-13)	Budget 2013	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
40 Public Works								
001 Salaries								
01 Regular Pay	626,363	608,301	605,408	601,351	486,589	575,059	610,045	8,694
02 Overtime	98,175	93,130	99,256	94,000	85,565	104,498	99,000	5,000
07 Salaries	5,140	3,960		-	-			-
003 Office Supplies	-							-
01 Postage	51	50	50	50	136	163	50	-
02 Advertising	308	150	534	150	440	528	150	-
05 Printer Ink	42	50	50	50	18	22	50	-
07 Paper	42	25	25	25	52	62	50	25
08 Office Supplies	542	400	468	400	245	294	375	(25)
11 Equipment Rental	1,500	1,500	1,375	1,500	1,125	1,350	1,500	-
12 Software	313	250	425	425	610	732	425	-
010 Travel Expenses	-							-
01 Mileage	-				-			-
02 Meal & Lodging	277	-	347	250	777	900	250	-
05 Travel Expenses	115	8	39	200	591	650	200	-
011 Training & Education	-							-
02 Training & Education	696	750	480	750	404	750	750	-
014 New Equipment	-							-
01 New Equipment	4,097	3,950	3,576	4,500	2,667	3,200	4,500	-
02 Office	189	-			-			-
03 Shop	491	500	500		-			-
04 Building	-				-			-
015 Telephone	-							-
01 Cell Phone	720	720	720	720		720	720	-
04 Telephone	2,226	2,000	2,858	2,800	2,328	2,793	2,800	-
017 Communications	-							-
03 Internet	258	220	349	250	450	539	540	290
018 Health Insurance	-							-
01 Health Insurance	240,752	236,368	230,928	217,933	173,424	208,109	236,335	18,402
019 Misc. Expense	-							-
01 Misc. Expense	1,939	1,250	1,437	1,500	426	511	1,500	-
026 Heating Fuel	-							-
03 Heating Fuel	18,124	11,870	11,876	10,000	10,810	12,972	12,500	2,500
027 Electricity	-							-
01 P.W. Main Garage	10,929	11,000	10,009	11,000	8,410	10,092	11,000	-
02 P.W. Cold Storage	404	425	389	425	371	445	475	50
03 P.W. Sand Dome	206	325	216	250	134	160	200	(50)
04 P.W. Outside Lights	203	200	198	200	158	189	200	-
11 Electricity	363	450	313	350	262	314	350	-
12 P.W. Pump House	382	400	376	400	289	346	400	-
028 Water	-							-
05 Water	1,311	1,400	1,337	1,400	1,024	1,228	1,400	-

Department	3 Year Average Expenditures (11-13)	Budget 2013	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
029 Sewer	-							-
01 Sewer	407	500	386	500	282	338	500	-
030 Building Supplies	-							-
01 Building Supplies	1,395	1,150	1,237	1,000	865	1,038	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	4,546	4,000	4,360	4,000	1,917	3,834	4,000	-
032 Property Insurance	-							-
01 Property Insurance	4,123	5,000	3,076	3,230	939	1,409	2,875	(355)
036 Vehicle Insurance	-							-
01 Vehicle Insurance	20,233	24,600	22,132	23,238	8,498	16,996	26,004	2,766
051 Equipment Maintenance	-							-
01 Software	-				-			-
05 Equipment Maintenance	126,898	124,628	128,459	125,000	119,131	122,890	128,000	3,000
06 Air Compressor					24	24		-
08 Snow Plow repairs	10,241	13,000	11,110	13,000	10,804	12,725	10,000	(3,000)
070 Clothing Allowance	-							-
03 Clothing	3,927	3,400	3,461	3,400	3,372	4,047	3,600	200
04 Boots	1,316	2,800	1,237	2,800	1,120	1,344	2,800	-
06 Clothing Allowance	3,926	4,000	3,708	4,000	1,617	1,941	3,900	(100)
071 Radio Maintenance	-							-
01 Vehicle	588	1,100	1,460	800	-	-	700	(100)
03 Radio Maintenance	246			300	-	200	300	-
074 Tires	-							-
01 Tires others	2,000	2,000	2,000	2,000	3,239	3,887	2,000	-
03 Heavy Equipment	7,090	8,000	7,354	8,000	3,711	4,453	8,000	-
04 Trucks	3,771	5,000	4,706	5,000	5,023	6,027	5,000	-
075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	16,469	15,000	15,636	15,000	10,876	13,051	15,000	-
076 Diesel Fuel	-							-
01 Diesel	137,541	156,500	138,966	156,000	110,519	155,000	156,000	-
103 Salary Reimbursement	-							-
01 Salary Reimbursement	-				-			-
109 Safety Material	-							-
01 Safety Material	2,326	2,500	2,500	2,500	206	2,500	2,500	-
110 Equipment Rental	-							-
01 Equipment Rental	724	-			-			-
111 Tools - Shop	-							-
01 Tools - Shop	1,864	1,900	943	2,000	664	2,000	2,000	-
112 Tools-Road/Ground	-							-
01 Tools - Road/Ground	1,494	1,000	971	1,000	273	328	1,000	-
113 Propane	-							-
01 Propane	483	525	422	500	126	151	250	(250)
114 Industrial Gas/Solvent	-							-
01 Ind. Gas	1,133	1,000	1,404	1,200	1,937	2,324	1,500	300
02 Solvents/Cleaners	385	400		200	-		200	-
115 Lubricants	-							-

Department	3 Year Average Expenditures (11-13)	Budget 2013	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
01 Lubricants	11,711	9,500	11,105	10,500	9,591	11,509	10,500	-
116 Salt & Calcium	-							-
01 Rock Salt	121,124	134,598	116,680	120,600	71,777	86,132	132,210	11,610
02 Liquid Deicer	26,986	21,000	33,326	27,900	18,208	21,850	27,900	-
117 Gravel	-							-
01 Gravel	4,183	4,000	2,548	4,000	4,000	4,000	4,000	-
118 Crushed Stone	-							-
01 Crushed Stone	15,319	16,300	16,300		75	75		-
119 Liquid Asphalt	-							-
01 Liquid Asphalt	159,358	193,433	193,433		-			-
120 Shim and Patch	-							-
01 Shim/Paver	40,221	42,077	37,050	50,000	22,253	50,000	50,000	-
02 Patch	14,848	15,800	19,997	16,000	15,264	16,000	16,000	-
121 Asphalt	-							-
01 Asphalt	129,199			254,284	254,284	254,284	254,000	(284)
122 Culverts & Guard Rails	-							-
01 Culverts & Guard Rails	10,434	10,500	9,471	10,500	7,617	8,417	10,000	(500)
123 Signs	-							-
01 Signs	2,993	3,000	2,374	3,000	1,641	1,970	2,500	(500)
124 Sidewalks	-							-
01 Sidewalks	4,000	3,500	3,500	3,000	1,277	3,000	3,000	-
125 Street Curbing	-							-
01 Street Curbing	2,000	2,000	2,000	2,000	1,748	2,000		(2,000)
126 Traffic Paint	-							-
01 Traffic Paint	10,752	12,500	12,096	12,500	13,345	13,345	12,500	-
127 Vehicle Paint	-							-
01 Vehicle Paint	3,702	3,500	3,782	3,800	753	904	3,800	-
130 Construction Material	-							-
01 Construction Material	4,079	5,000	4,041	4,500	4,853	4,853	4,500	-
131 Sand Account	-							-
01 Sand Account	36,407	35,000	34,485	40,000	45,200	45,200	42,000	2,000
132 Municipal Maintenance	-							-
01 Municipal Maintenance	6,798	7,000	6,703	7,000	6,593	6,593	7,000	-
133 Tools Insurance	-							-
01 Tools Insurance	-	300		300	-			(300)
134 Drug/Alcohol Testing	-							-
01 Drug/Alcohol Testing	668	750	423	750	517	600	750	-
89 PW Equipment Reserves	-							-
01 Equipment Reserves	55,433	Moved to 85						-
232 Street Reconstruction	-							-
01 Street Reconstruction	70,000	Moved to 85			-			-
271 Contracted Services	-							-
01 Janitorial & Supplies	6,300	6,500	6,300	8,000	6,000	7,200	8,000	-
Totals	2,099,499	1,883,912	1,844,678	1,904,181	1,547,442	1,821,067	1,951,554	47,373

General Fund - Recreation

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
50 Recreation								
001 Salaries								
01 Regular Pay	154,329	154,913	156,045	160,583	136,700	161,555	160,526	(57)
02 Overtime	243	400		400	-	200		(400)
07 Salaries	116,438	112,267	94,340	91,326	58,661	69,327	79,277	(12,049)
003 Office Supplies	-							-
01 Postage	221	300	262	325	196	235	300	(25)
02 Advertising	1,471	1,500	1,272	1,500	1,815	2,178	1,500	-
03 Copier Rental	614	540	608	540	430	516	500	(40)
04 Equipment Repair	209	400	380	400	194	300	400	-
05 Printer Ink	-	75	-	75	-	75	75	-
07 Paper	244	500	278	350	269	323	350	-
08 Office Supplies	1,945	750	688	750	853	1,024	750	-
008 Computer Maintenance	-							-
01 Computer Maintenance	333	600	-	600	944	1,133	600	-
009 Professional Dues	-							-
01 Subscriptions	-	20	-	-	-		-	-
04 Professional Dues	202	290	140	230	140	168	200	(30)
010 Travel Expenses	-							-
01 Mileage					334	334		-
02 Meals & Lodging	-			-	125	125		-
04 Conference Fee	60	200	120	200	-	100	200	-
05 Travel Expenses	303	300	162	300	139	167	300	-
011 Training & Education	-							-
02 Training & Education	753	800	1,402	1,000	997	1,196	800	(200)
013 Car Allowance	-							-
01 Car Allowance	513	-		-	-		-	-
015 Telephone	-							-
01 Cell Phone	543	600	526	600	649	600	100	(500)
02 Rec Center	1,494	2,300	2,806	2,300	2,324	2,789	2,300	-
04 Telephone	2,541	410	1,016	900	841	1,010	900	-
017 Internet	-							-
03 Internet	924	1,084	1,018	970	809	971	970	-
018 Health Insurance	-							-
01 Health Insurance	33,597	39,237	39,360	36,764	30,873	37,048	49,421	12,657
026 Heating Fuel	-							-
01 Recreation Center	32,606	28,517	40,047	22,000	19,044	22,853	22,440	440
02 Teague Park	1,174	1,250	1,280	1,300	1,335	1,602	1,400	100
03 Heating Fuel	134		197		1,270	1,524		-
027 Electricity	-							-
05 Recreation Center	23,361	22,604	20,255	22,700	19,577	23,493	22,800	100
06 Teague Park	1,921	2,125	1,024	1,900	1,366	1,639	1,800	(100)
07 Soucy Sports Complex	757	250	780	600	397	477	600	-
08 Pool	388	360	384	230	122	147	200	(30)

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
028 Water	-							-
01 Recreation Center	1,352	800	843	700	645	775	700	-
02 Teague Park	350	300	346	300	282	338	300	-
03 Pool	1,303	1,000	1,296		-			-
04 Soucie Complex	116	150	120	150	-		150	-
029 Sewer	-							-
01 Sewer	727	600	682	600	368	442	600	-
030 Building Supplies	-							-
01 Building Supplies	2,995	4,000	2,433	4,000	2,119	2,543	2,500	(1,500)
031 Building Maintenance	-							-
01 Building Maintenance	24,005	25,000	21,531	23,000	21,513	24,500	23,000	-
032 Property Insurance	-							-
01 Property Insurance	4,759	4,600	5,759	6,047	2,415	2,898	7,400	1,353
051 Equipment Maintenance							-	-
015 Equipment Maintenance					-	-		-
135 Water Tests	-							-
01 Water Tests	83	250	25	250	-			(250)
136 Youth Center Equipment	-							-
01 Youth Center Equipment	1,356	1,000	907	900	704	845	900	-
137 Rink Equipment	-							-
01 Rink Equipment	7	71	71	-	-		-	-
138 Program Equipment	-							-
01 Baseball/Softball	1,308	1,200	1,633	1,200	2,145	2,145	1,200	-
02 Tennis	145	100	103	100	12		100	-
03 Soccer	549	700	949	800	4	924	800	-
04 Basketball	586	500	579	500	204	500	500	-
05 Arts & Crafts	-	-		-	-			-
06 Program Equipment	3,211	2,200	2,254	2,200	3,345	4,014	2,200	-
139 Rink Maintenance	-							-
01 Rink Maintenance	229	-		-	-		-	-
140 Pool Supplies	-							-
01 Pool Supplies	1,013	1,250	1,395		-		-	-
141 Trophies & Awards	-							-
01 Trophies & Awards	409	600	1,018	600	715	858	600	-
142 Pool Maintenance	-							-
01 Pool Maintenance	5,956	7,900	3,887		-			-
145 Special Events	-							-
01 Special Events	2,725	2,500	4,503	2,500	2,569	3,082	2,500	-
286 Rent Expense	-							-
01 Rent Expense	8	100		-	-			-
243-Rec Center Improvement	-				-			-
Totals	430,510	427,413	414,725	392,690	317,447	376,971	392,159	(531)

General Fund - Parks

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
51 Parks								
001 Salaries								
01 Regular Pay	42,726	43,259	43,236	44,663	38,004	44,913.57	42,355	(2,308)
02 Overtime	-	200	-	-	-	-		-
07 Salaries	35,918	29,228	17,577	32,232	25,879	30,584.53	38,800	6,568
014 New Equipment	-		-					-
01 New Equipment	1,334	1,000	1,566	1,000	800	960	1,300	300
015 Telephone	-		-					-
01 Cell Phone	270	360	360	360	-	360	-	(360)
04 Telephone	685	450	1,016	650	841	1,010	1,015	365
018 Health Insurance	-		-					-
01 Health Insurance	12,670	13,178	13,178	13,418	10,967	12,500	8,589	(4,829)
026 Heating Fuel	-		-					-
03 Heating Fuel	6,209	7,261	6,964	7,200	6,504	7,805	7,400	200
027 Electricity	-		-					-
09 Park Shop	1,839	1,974	1,581	1,800	1,271	1,525	1,800	-
10 Park Security Lighting	755	1,109	1,274	1,200	966	1,159	1,100	(100)
11 Electricity	159	170	271	280	172	206	150	(130)
029 Sewer	-		-					-
01 Sewer	200	200	200	200	257	343	300	100
030 Building Supplies	-		-					-
01 Building Supplies	1,116	1,000	890	1,100	784	941	1,100	-
031 Building Maintenance	-							-
01 Building Maintenance	1,180	1,200	975	1,100	176	211	1,100	-
032 Property Insurance	-		-					-
01 Property Insurance	772	1,150	194	204				(204)
036 Vehicle Insurance	-		-					-
01 Vehicle Insurance	1,201	1,026	1,851	1,943	2,423	7,269	7,414	5,471
051 Equipment Maintenance	-		-					-
04 Repairs	207	1,000	62	800	139	167	800	-
05 Equipment Maintenance	5,715	3,000	5,243	4,200	1,467	1,761	4,200	-
070 Clothing Allowance	-		-					-
03 Clothing	238	200	204	200	190	200	200	-
073 Vehicle Repairs	-		-					-
01 Vehicle Repairs	2,907	2,500	4,017	3,000	1,329	1,594	3,000	-
074 Tires	-		-					-
01 Tires	877	900	963	900	802	962	1,000	100
075 Gas/Oil/Filters	-		-					-
01 Gas/Oil/Filters	10,768	12,662	9,172	12,000	7,026	8,431	11,500	(500)
076 Diesel	-		-					-
01 Diesel	1,381	1,115	917	800	1,115	1,338	1,300	500

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
111 Tools - Shop	-		-					-
01 Tools - Shop	386	500	406	500	483	580	500	-
147 Parks Maintenance	-		-					-
01 Parks Maintenance	7,993	7,600	8,366	7,500	5,499	6,599	8,000	500
234 Parks Improvements	-		-					-
01 Parks Improvements	5,500		-					-
01 Parks Vehicle Reserve	4,167	Moved to 85	-		-			-
236 Lawn Mower Reserve	-		-					-
01 Lawn Mower Reserve	1,200	Moved to 85	-		-			-
237 Civic Beautification	-		-					-
01 Civic Beautification	3,333	Moved to 85	-		-			-
Totals	151,704	132,242	120,482	137,250	107,095	131,420	142,924	5,674

General Fund - Airport

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
60 Airport								
015 Telephone								
04 Telephone	395	400	295	400	250	300	400	-
019 Miscellaneous Expense	-		-					-
01 Misc. Expense	459	400	476	550	58	70	550	-
027 Electricity	-		-					-
11 Electricity	624	630	613	650	858	1,030	1,000	350
028 Water	-		-					-
05 Water	424	450	472	450	474	474	475	25
029 Sewer	-		-					-
01 Sewer	200	225	200	225	250	250	250	25
031 Building Maintenance	-		-					-
01 Building Maintenance	1,402	2,000	1,028	3,400	5,803	6,963	3,400	-
032 Property Insurance	-		-					-
01 Property Insurance	1,012	1,100	1,059	1,112	443	665	1,350	238
037 Liability Insurance	-		-					-
01 Airport Liability	3,131	3,300	3,040	3,192	1,979	1,979	1,979	(1,213)
076 Diesel	-		-					-
01 Diesel	4,934	5,454	5,416	5,400	3,618	4,342	5,400	-
153 Air Consultant Contract	-		-					-
01 Air Consultant Contract	16,000	12,000	12,000	12,000	10,000	12,000	12,000	-
155 Snow Plowing	-		-					-
01 Snow Plowing	5,338	6,000	6,291	6,000	5,228	6,274	6,000	-
156 Runway Lights	-		-					-
01 Runway Lights	894	1,980	-		-		1,000	1,000
157 Runway Maintenance	-		-					-
01 Runway Maintenance	2,944	-	-		-		2,000	2,000
239-Airport Improvement	-		-					-
01-Airport Improvement	79,771		-		-			-
	-		-					-
Totals	117,529	33,939	30,891	33,379	28,960	34,345	35,804	2,425

General Fund - Trailer Park

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
61 Trailer Park								
006 Legal Fees					-			
01 Legal Fees	-	-						
027 Electricity								
11 Electricity	946	1,000	1,027	1,200	2,041	2,450	2,400	1,200
028 Water	-		-					-
05 Water	1,901	2,000	1,906	4,500	4,833	5,799	4,500	-
029 Sewer	-		-					-
01 Sewer	3,367	3,600	3,100	3,600	2,650	3,300	3,300	(300)
032 Property Insurance	-		-					-
01 Property Insurance	33	52	27	30	16	48	48	18
105 Street Lights	-		-					-
01 Street Lights	1,496	1,500	788	1,200	136	163	1,200	-
147 Park Maintenance	-		-					-
01 Park Maintenance	-	200	-	200	-	-	200	-
158 CTP License Fee	-		-					-
01 CTP License Fee	318	477	318	318	318	318	318	-
160 CTP Park Maintenance	-		-					-
01 CTP Park Maintenance	1,641	2,000	850	2,000	-	1,000	2,000	-
161 Garbage Collection	-		-					-
01 Garbage Collection	1,620	1,650	1,755	1,650	1,215	1,458	1,650	-
385 Year End CTP	-		-					-
01 Year End CTP	4,551		2,708		-			-
	-		-					-
Totals	15,872	12,479	12,479	14,698	11,209	14,536	15,616	918

General Fund - Cemeteries

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
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	600	600	600		(600)
190 Veterans Cemetery Fund	-							-
01 Veterans Cemetery Fund	333	500	500	500	500	500		(500)
	-				-			-
Totals	6,533	6,900	6,900	6,900	6,900	6,900	5,800	(1,100)

Moved 172 Memorial Day Flags to this acct in 2013

General Fund - Insurance and Retirement

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
70 Ins. & Retirement								
007 Audit								
02 GASB 45					2,000	2,000	2,000	2,000
018 Health Insurance								-
01 Employee Assistance Prog	2,195	1,500	2,308	750	175	175	-	(750)
034 Worker's Compensation	-		-					-
01 Worker's Compensation	49,402	73,032	39,037	53,000	52,222	38,000	37,000	(16,000)
035 Unemployment Comp.	-		-					-
01 Unemployment Comp.	7,159	21,424	12,235	15,000	26,744	15,000	15,000	-
037 Liability Insurance	-		-					-
01 Liability Insurance	69,890	67,800	87,684	92,068	14,846	19,699	29,700	(62,368)
038 Social Security	-		-					-
01 Social Security	197,091	195,101	189,023	200,666	194,087	198,101	208,587	7,921
039 Bonds	-		-					-
01 Bonds	320	320	320	320	-	320	320	-
040 City & State Retirement	-		-					-
01 City & State Retirement	67,100	60,413	62,887	60,413	54,169	64,018	127,467	67,054
041 $1000 Ded. Payments	-		-					-
01 $1000 Ded. Payments	1,645	2,500	2,500	2,500	-	-	2,500	-
043 Compensated Absences	-		-					-
01 Compensated Absences	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
044 - Reimbursements	-		-					-
01 Reimbursements	(1,278)		(1,489)	-	-			-
046 Recognitions & Awards	-		-					-
01 Recognitions & Awards	3,692	2,845	2,038	3,000	1,148	1,500		(3,000)
311 Section 125 Expense	-		-					-
01 Section 125 Expense	2,121	2,500	2,040	4,500	4,574	5,489	4,800	300
	-		-					-
Totals	424,337	452,435	423,582	457,217	374,964	369,302	452,374	(4,843)

General Fund - Unclassified

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
80 Unclassified								
045 Refunds/Reimbursements								
01 Refunds/Reimbursements	(857)	200	(2,538)	200	(38)	-		(200)
200 Tax Lien Costs	-							-
01 Tax Lien Costs	11,779	10,800	13,830	15,800	12,950	15,300	15,800	-
201 Abatements	-							-
01 Abatements	29,476	45,000	59,797	15,000	18,236	18,236	15,200	200
202 Bad Debt Write-Off								-
01 Bad Debt Write-Off							20,000	20,000
Totals	18,142	56,000	71,089	31,000	31,148	33,536	51,000	20,000

General Fund - Capital Improvements

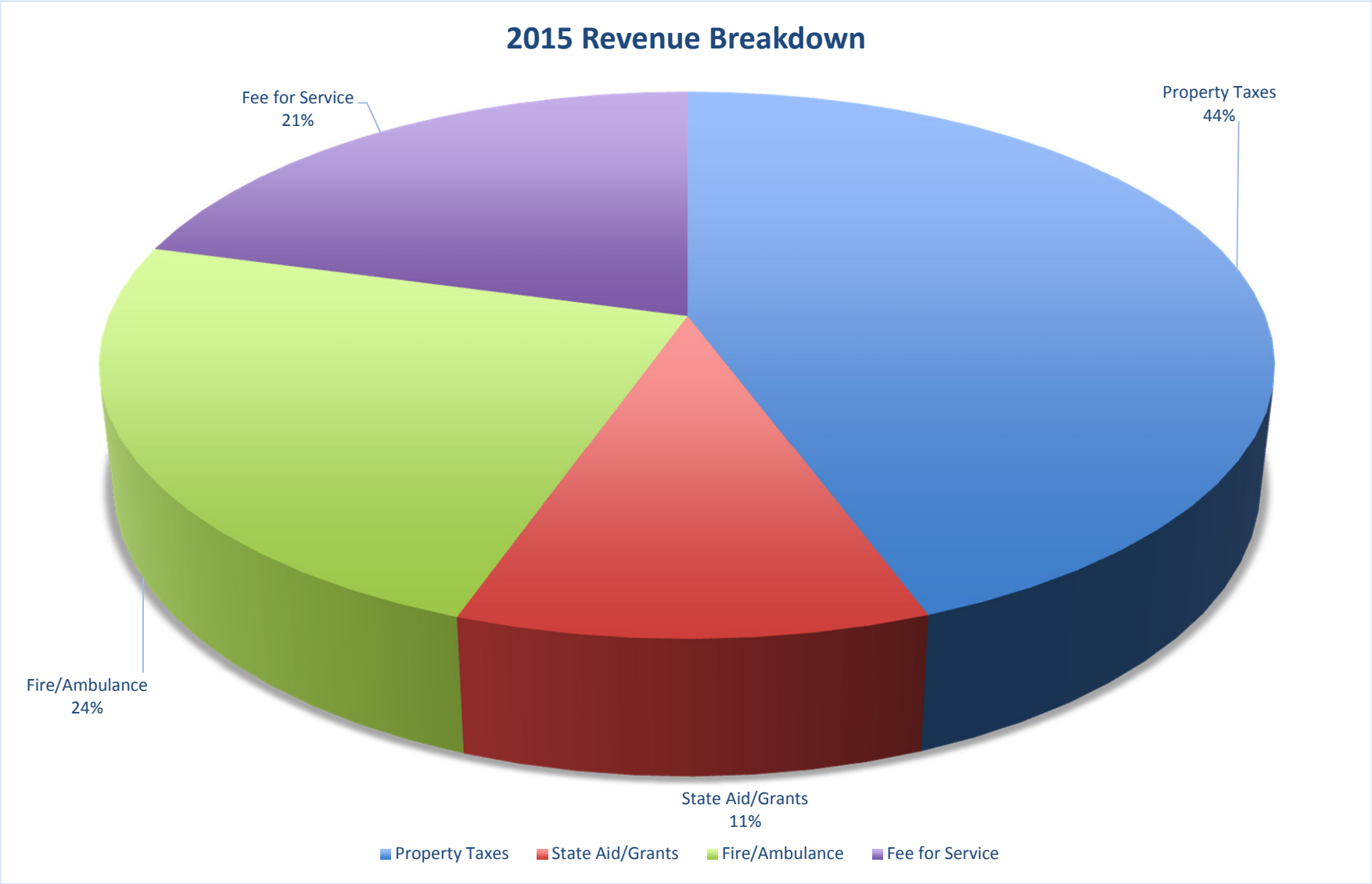
Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
85 Capital Expense Accounts								
249-Airport Improvement								
01-Airport Improvement	79,771	-	-					
239 Airport Reserve	-		-			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

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

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

Summary Sheet of Historical Revenue (Totaled by Department)

General Fund	2010 - 2012 Average Receipts	Budgeted 2013 Revenues	2013 Year End Revenues	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
10 General Government	3,659,587	5,929,287	5,865,237	6,044,283	5,925,720	6,276,527	6,106,175	61,892
11 Community Development	-							-
17 Health & Sanitation	255,013	134,639	134,639	-	-	-	-	-
18 Municipal Buildings	8,092	8,000	4,000	4,000	3,333	4,000	4,000	-
20 General Assistance	33,005	41,300	33,686	28,800	16,864	20,147	24,800	(4,000)
22 Tax Assessment	261,924	190,100	291,638	302,870	130,917	302,915	302,870	-
23 Code Enforcement	87,732	28,340	21,558	23,640	28,903	29,243	24,280	640
25 Library	3,265	4,500	5,862	5,400	5,234	6,280	8,400	3,000
31 Fire/Ambulance	1,927,774	2,079,175	1,914,645	2,077,491	1,683,972	1,988,949	2,125,772	48,281
35 Police Department	50,369	45,000	54,379	18,275	40,045	45,757	34,900	16,625
39 Emergency Management	3,222	800	800	9,800	10,599	12,199	12,600	2,800
40 Public Works	184,915	204,641	307,041	220,918	49,358	201,584	191,400	(29,518)
50 Recreation	12,215	24,800	27,888	26,700	20,039	26,719	26,000	(700)
51 Parks	6,828	6,700	3,184	5,000	1,907	2,000	3,000	(2,000)
60 Airport	138	138	138	138	138	138	-	(138)
61 Trailer Park	22,800	22,800	22,800	14,698	17,320	20,784	15,616	918
70 Ins. & Retirement	25,156	6,000	6,938	6,000	6,214	6,214	6,000	-
75 Contributions	-	-	-	-	-	-	-	-
Totals	6,427,979	8,726,220	8,694,432	8,788,013	7,940,562	8,943,456	8,885,813	97,800


2015 Revenue Breakdown
Fee for Service
21%
Property Taxes
44%
Fire/Ambulance
24%
State Aid/Grants
11%
Property Taxes
State Aid/Grants
Fire/Ambulance
Fee for Service

General Government Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
10 General Government								
01 - TAX LIEN COSTS COLLECTED	12,629	12,000	14,205	15,800	11,363	13,635	15,000	(800)
02 - DELINQ. TAX INTEREST	48,018	40,000	52,364	40,000	37,749	45,299	40,000	-
03 - SUPPLEMENTAL TAX	28,352	1,500	5,482	1,500	3,007	3,007	3,000	1,500
04 - PYMTS IN LIEU OF TAX	56,441	56,000	53,763	53,500	46,755	56,105	60,000	6,500
05 - CITY OWNED PROPERTY	74,088	40,000	114,325	53,000	82,298	82,298	60,000	7,000
06 - EXCISE TAX	1,207,981	1,170,000	1,251,942	1,175,000	1,143,181	1,371,817	1,250,000	75,000
07 - BOAT EXCISE TAX	4,118	4,100	4,224	4,200	4,051	4,051	4,100	(100)
08 - BOAT REG FEE (LOCAL)	590	550	611	600	571	571	600	-
09 - SNOWMOBILE REGISTRATION LOCAL	556	500	520	500	311	373	500	-
10 - ATV REGISTRATION LOCAL FEE	808	800	839	800	819	772	800	-
11 - Aircraft Excise	1,360		1,360	1,000	1,291	1,291	1,200	200
12 - Travel Reimbursement	420		420	-	857	1,029	1,800	1,800
15 - MISC. LICENSES	832	850	970	800	1,605	1,395	1,000	200
16 - VEHICLE REGISTRATION LOCAL FEE	17,869	18,000	17,800	16,000	14,878	17,854	16,000	-
17 - FAME PLYMOUTH DISTRIBUTION	1,004			-		-		-
18 - STATE REVENUE SHARING	845,514	709,999	742,561	538,437	451,253	541,504	538,437	-
19 - CONNOR EXCISE FEE	2,846	2,800	2,727	2,800	2,236	2,683	2,800	-
21 - BIRTH RECORDS	11,019	11,400	10,199	11,000	8,489	10,186	10,750	(250)
22 - DEATH RECORDS	8,144	7,500	7,916	7,800	5,611	6,733	7,800	-
23 - MARRIAGE RECORDS	3,811	3,700	3,417	3,700	3,123	3,748	3,600	(100)
25 - DOG LICENSES	6,337	6,500	5,072	6,000	3,526	4,231	5,000	(1,000)
26 - FISHING LICENSES	698	700	712	700	502	502	600	(100)
28 - CABLE TV FRANCHISE	59,405	65,000	57,045	65,000	55,015	55,015	65,000	-
29 - MISC. INTEREST	4,611	4,000	5,743	5,000	2,568	3,082	5,500	500
30 - MISC. INCOME	3,150	1,500	5,414	2,500	8,916	10,699	3,200	700
32 - PROPERTY TAXES	3,467,058	3,717,319	3,450,006	3,944,380	3,944,380	3,944,380	3,944,380	0
34 - PROPERTY TAX OVERLAY	29,993	49,889	49,891	89,014	89,014	89,014		(89,014)
41 - CDC REVOLOVING LOAN INTEREST	184	200	-					-
42 - CDC LOAN IRP INTEREST PAYMENT	2,105	2,200	2,000	1,892	-	1,892	1,783	(109)
47 - HUNTING LICENSES	1,087	1,100	1,019	1,000	824	1,000	1,000	-
51 - Contracted Fees Elections	897	1,180	2,690	2,360	1,527	2,360	1,325	(1,035)
52 - Investment Interest							61,000	61,000
Totals	5,901,923	5,929,287	5,865,237	6,044,283	5,925,720	6,276,527	6,106,175	61,892

Health & Sanitation Revenues

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

Municipal Building Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
18 Municipal Buildings								
01 EOC Rentals	8,092	8,000	4,000	4,000	3,333	4,000	4,000	-
Totals	8,092	8,000	4,000	4,000	3,333	4,000	4,000	-

General Assistance Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
20 General Assistance								
01 - Connor Administration Fees	4,800	4,800	6,045	4,800	4,075	4,800	4,800	-
02-State Reimbursement	29,805	36,500	27,641	24,000	12,789	15,347	20,000	(4,000)
Totals	34,605	41,300	33,686	28,800	16,864	20,147	24,800	(4,000)

Tax Assessment Revenues

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

Code Enforcement Revenues

General Fund	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
23 Code Enforcement								
01 - ELECTRICAL PERMITS	3,733	3,000	3,240	3,000	920	920	-	(3,000)
02 - BUILDING PERMITS LOCAL FEE	20,034	20,000	12,570	16,000	18,316	18,316	17,400	1,400
03 - PLUMBING PERMITS LOCAL FEE	4,059	3,500	4,453	3,500	3,605	3,605	3,500	-
07 - SITE DESIGN REVIEW APP FEES	580	1,000	370	500	650	560	500	-
10 - DEMO PERMIT FEES	250	200	350	300	150	150	150	(150)
11 - SIGN PERMITS	67	50	70	50	220	150	100	50
12 - SUBDIVISION REVIEW	133	90	220	90	90	90	90	-
13 - MISCELLANEOUS INCOME	25		25		4,082	4,082	-	-
14 - Heating Permits	357	500	220	200	420	420	300	100
15 - LDA Inspection Service	520		40		450	450	200	200
16 - Woodland Services						500	2,040	2,040
Totals	29,757	28,340	21,558	23,640	28,903	29,243	24,280	640

Caribou Public Library Revenues

Department	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
25 Library								
01 Miscellaneous Income	1,603	1,700	3,429	3,000	3,393	4,072	3,000	-
02 Non-Resident Fees	2,548	2,800	2,495	2,400	1,840	2,208	2,400	-
03 Passport Services							3,000	3,000
Totals	4,151	4,500	5,924	5,400	5,234	6,280	8,400	3,000

Fire/Ambulance Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budgeted	Difference 2014 to 2015
31 Ambulance								
01 - MAINECARE	336,923	255,133	350,772	226,739	323,196	387,835	325,235	98,496
02 - MEDICARE	531,712	817,322	500,815	1,153,244	615,115	738,138	966,605	(186,639)
03 - PRIVATE INSURANCE	306,629	220,045	302,045	223,596	337,777	405,333	404,396	180,800
04 - SELF PAY	131,989	63,541	122,965	60,059	135,314	162,377	74,337	14,278
05 - MAINECARE AIR AMBULANCE	42,475	29,159	31,810	74,792	30,458	36,550	31,200	(43,592)
06 - MEDICARE AIR AMBULANCE	200,847	156,765	204,636	194,338	189,980	227,976	254,530	60,192
07 - PRIVATE INS AIR AMBULANCE	93,805	215,357	96,461	113,143	77,692	93,231	184,034	70,891
08 - SELF PAY AIR AMBULANCE	39,553	33,385	19,304	32,823	46,692	56,031	24,336	(8,487)
09 - CARIBOU PER CAPITA FEE	87,654	-					-	-
10 - WOODLAND PER CAPITA FEE	13,705	13,343	13,343	13,343	13,343	13,343	13,646	303
11 - NEW SWEDEN PER CAPITA FEE	6,538	6,622	6,622	6,622	6,622	6,622	6,773	151
12 - WESTMANLAND PER CAPITA FEE	698	682	682	682	682	682	698	16
13 - STOCKHOLM PER CAPITA FEE	2,783	2,783	2,783	2,783	2,783	2,783	2,846	63
14 - CONNOR PER CAPITA FEE	4,797	5,027	5,027	5,027	5,027	5,027	5,141	114
15 - PERHAM PER CAPITA FEE	4,318	4,246	4,246	4,246	4,246	5,661	4,343	97
16 - MADAWASKA LAKE PER CAPITA	1,192	1,210	1,210	1,210	1,210	1,210	1,238	28
18 - LORING DEV PER CAPITA FEE	8,008	-	2,966	-			-	-
19 - MISC. INTEREST	94	60	46	60	56	67	67	7
21 - RECOVERY OF BAD DEBT	8,370	10,000	4,001	10,000	8,441	10,129	10,129	129
24 - VA Air	48,070		37,510		56,031	67,237		-
25 - VA Land Contract	50,146	54,642	24,100	30,010	41,649	49,979	43,780	13,770
26 - Amb Biling Houlton	30,383	30,000	29,987	31,920	27,341	32,809	35,127	3,207
27 - Amb Billing Calais	18,607	17,000	19,057	19,152	20,824	24,989	26,792	7,640
29 - Insurance Reports	75	100	72	100	85	102	100	-
30 - Amb Billing Van Buren	9,244	10,000	9,244	16,834	10,125	12,150	16,357	(477)
31 - Amb Billing Island Falls				2,500	3,425	4,110	1,760	(740)
32 - MaineCare Contractual Allowance				(188,881)	(180,933)	(217,119)	(204,290)	(15,409)
33 - MediCare Contractual Allowance				(76,119)	(210,175)	(252,209)	(224,513)	(148,394)
34 - Other Contractual Allowance					(8,394)	(10,073)	(10,073)	(10,073)
35 - Dis Contract - Self Pay					(2,327)	(2,793)	(2,793)	(2,793)
36 - Contractual Allow - Other				(10,000)	(870)	(1,045)	(1,045)	8,955
37 - Contractual Allow - VA					(3,270)	(3,925)		-
01 - FIRE PROTECTION CONNOR	23,841	25,986	24,244	25,749	26,054	26,054	26,836	1,087
02 - FIRE PROTECTION NEW SWEDEN	27,698	32,097	32,098	31,435	31,807	31,807	32,763	1,328
03 - FIRE PROTECTION WESTMANLAND	5,652	9,602	9,602	10,086	10,205	10,205	10,512	426
04 - FIRE PROTECTION WOODLAND	53,022	57,873	57,873	56,999	57,674	57,674	59,405	2,406
05 - T16 R4	1,137	1,125	1,126					-
06 - Insurance Reports	57	70						-
07 Insurance Recovery		6,000						-
08 - Fire Permits				5,000	6,085	6,000	5,500	500
Totals	2,090,020	2,079,175	1,914,645	2,077,491	1,683,972	1,988,949	2,125,772	48,281

Police Department Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
35 Police Department								
01 - MISC. FEES INSURANCE	1,424	1,300	1,579	1,300	1,001	1,335	1,500	200
02 - POLICE DISPATCHING	2,613	2,000	1,250	2,000	3,500	3,500	2,000	-
03 - FINGERPRINTING FEES	94	75	69	75	98	89	100	25
04 - CONCEALED WEAPON PI	817	800	1,085	800	780	959	800	-
05 - COPS GRANT REIMBURS	44,380	30,000	30,786	-		-		-
06 - Prisoner Boarding Reimburse	9,532	9,000	11,946	9,000	8,490	11,320	9,000	-
07 - Dog Violation	491	1,000	491	500	561	748	500	-
08 - Prisoner Meals	2,265	500	2,265	1,000	2,900	3,867	2,500	1,500
09 - Court Reimbursement	3,419		3,419	2,500	2,135	2,847	2,500	-
10 - Lamination Fees	614		614	500	305	407	400	(100)
11 - Misc Fees	875	325	875	500	693	924		(500)
12 - False Alarm Fees	-		-		400	533	500	500
13 - Fines	-	500	-	100	142	189	100	-
14 - Salary Reimbursement					19,039	19,039	15,000	15,000
Totals	66,525	45,000	54,379	18,275	40,045	45,757	34,900	16,625

Caribou Emergency Management Revenues

Department	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
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	200	200	200	200	200	200	200	-
05 - State EOC Reimbursment	6,211			9,000	7,999	9,598.94	10,000	1,000
06 - Tower Rent					1,800	1,800	1,800	1,800
Totals	7,011	800	800	9,800	10,599	12,199	12,600	2,800

2011 Was First Year

Public Works Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
40 Public Works								
01 - DOT ROAD FUNDS ST. OF ME	179,120	155,016	230,874	155,168	-	135,000	135,000	(20,168)
03 - Salary Reimbursement	14,503	11,725	1,067		94	94		-
04 - Equipment Rental	16,342	11,725	6,133		711	711		-
05 - FEMA Reimbursement	2,655		2,580					-
07 - Connor Contract	52,787	26,175	52,787	53,000	35,774	53,000	53,000	-
08 - Presque Isle Contract	13,600		13,600	12,750	9,350	9,350		(12,750)
09 - School Dept Snow Plowing					3,429	3,429	3,400	3,400
Totals	279,008	204,641	307,041	220,918	49,358	201,584	191,400	(29,518)

Recreation Department Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
50 Recreation	-							
01 Rental Income	10,714	10,000	9,401	8,000	6,979	9,305	9,000	1,000
02 Program Fees	4,693	800	12,388	14,000	11,752	15,669	14,000	-
03 Special Events	2,790		2,790	4,700	1,309	1,745	3,000	(1,700)
04 Swimming Pool Fees	3,309	5,000	3,309					-
05 Rec Program Fees	-	9,000	-	-				-
Totals	21,506	24,800	27,888	26,700	20,039	26,719	26,000	(700)

Parks Revenue

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
51 Parks								
01 Miscellaneous Income	2,750	4,000	900	3,000	900		1,000	(2,000)
02 Rental Income	2,864	2,700	2,284	2,000	1,007	2,000	2,000	-
								-
Totals	5,613	6,700	3,184	5,000	1,907	2,000	3,000	(2,000)

2011 History Only

Airport Revenue

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

Trailer Park Revenue

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
61 Trailer Park								
01 - Lot Rent Receipts	22,108	22,800	20,725	14,698	17,320	20,784.00	15,616	918
02 - Year End Close			2,075					-
Totals	22,108	22,800	22,800	14,698	17,320	20,784	15,616	918

Insurance & Retirement Revenues

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

ENTEPRRISE FUNDS SUMMARY

ECONOMIC DEVLEOPMENT (TIF) FUNDS - Expenses

Department	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
Economic Development (expense)	99,756	58,197	59,458	237,545	138,567	257,588	670,153	432,608
Totals	99,756	58,197	59,458	237,545	138,567	257,588	670,153	432,608

ECONOMIC DEVLEOPMENT (TIF) FUNDS - Revenues

Department	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
Economic Development (revenue)	116,580	333,024	333,024	331,862	-	331,862	331,862	-
Totals	116,580	333,024	333,024	331,862	-	331,862	331,862	-

HOUSING - Expenses

Department	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
24 Housing	54,115	70,148	52,481	74,082	60,606	73,552	63,703	(10,379)
96 Section 8 FSS	28,236	36,436	36,435	37,942	34,849	39,515	53,986	16,044
Totals	82,452	106,584	88,916	112,024	95,456	113,067	117,689	5,665

HOUSING - Revenues

Department	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
24 Housing	78,601	70,000	70,681	69,996	58,332	73,552	63,703	(6,293)
96 FSS	44,403	36,004	48,731	47,904	39,930	53,240	53,986	6,082
Totals	124,908	106,004	119,411	117,900	98,262	126,792	117,689	(211)

SNOWMOBILE TRAILS - Expenses								
Department	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
52 Snowmobile Trail Maintenance	57,799	44,500	44,500	39,133	43,412	54,339	43,963	4,830
Totals	57,799	44,500	44,500	39,133	43,412	54,339	43,963	4,830

SNOWMOBILE TRAILS - Revenues								
Department	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
52 Snowmobile Trail Maintenance	54,383	44,500	44,500	39,133	45,983	54,339	43,963	4,830

Enterprise Fund - Economic Development

Department	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
Economic Development								
01 Regular Pay Mgr	-			41,016	34,747	41,065	76,853	35,837
003 Office Supplies	-		-					-
01 Postage	1,081			500	-			(500)
02 Advertising					4,839	5,806	9,000	9,000
005 General Govt. Legal Fees								-
05 Legal Fees							1,000	1,000
008 Hosted Maintenance								-
02 Hosted Services					300	360	450	450
009 Professional Dues	-		-					-
01 Subscriptions	311			500	4,075	4,075	4,000	3,500
010 Travel Expenses	-							-
01 Mileage	1,037			500	449	538	800	300
02 Meals & Lodging	-				535	600	1,000	1,000
04 Conference Fees	354			1,000	190	300	1,000	-
018 Health Insurance	-		-					-
01 Health Insurance	10,501			3,559	4,105	4,926	26,238	22,679
019 Miscellaneous Expenses	-		-					-
01 Misc Expenses	1,072			400	496	595		(400)
031 Building Maintenance								-
01 Building Maintenance					585	585		-
038 Social Security								-
01 Social Security							5,879	5,879
040 City & State Retirement								-
01 City & State Retirement							3,331	3,331
XX Slum/Blight Removal								-
01 Slum/Blight Removal							250,000	250,000
238 Trail Groomer Reserve								-
01 Trail Groomer Reserve				10,000	10,000	10,000	10,000	-
280 Revolving Loan Fund	-							-
01 Revolving Loan Fund	-			50,000		50,000	50,000	-
281 Contracted Services								-
01 Buxton Contract	-			50,000		50,000	50,000	-
03 NMDC	13,439	13,500	13,481	13,500	13,768	13,768	13,979	479
385 - Downtown Infrastructure								-
01 Downtown Infrastructure					11,233	11,233	125,000	125,000
392 Ads & Marketing								-
01 Ads & Marketing					2,112	3,300		-
394 Community Projects	-							-
08 Winter Carnival	-		-	1,000		1,000	1,000	-
14 Thursday's On Sweden	-			3,000	6,726	6,726	7,000	4,000
15 Heritage Days	-			7,000		7,000	7,000	-
392 Ads & Marketing	-		-					-
01 Ads & Marketing	4,505			5,000				(5,000)
Sub Total	-	13,500	13,481	186,975	94,159	211,879	643,530	456,555

Enterprise Fund - Economic Development

Department	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
Chamber								-
281 Contracted Services				38,000	38,000	38,000	15,000	(23,000)
01 Payment to Chamber								-
001 Salaries								-
01 Regular Pay	26,182	32,530	32,463					-
003 Office Supplies			-					-
01 Postage	1,081	1,200	314					-
03 Copier Rental	1,423	2,220	2,035					-
05 Printer Ink	1,227	1,500	1,185					-
07 Paper	304	400	38					-
08 Office Supplies	1,487	1,500	409					-
008 Computer Maintenance			-					-
01 Computer Maintenance	150	150	-					-
009 Professional Dues			-					-
01 Subscriptions	311	155	264					-
010 Travel Expenses			-					-
01 Mileage	1,037	500	207					-
02 Meals & Lodging	-		-					-
04 Conference Fees	354	250	-					-
015 Telephone			-					-
04 Telephone	1,150	1,000	1,235	1,370	520	624	700	(670)
017 Communications			-					-
01 Website	393		-					-
03 Internet	931		-		530	636	630	630
018 Health Insurance			-					-
01 Health Insurance	10,501	2,592	2,720					-
019 Miscellaneous Expenses	-		-					-
01 Misc Expenses	1,072		551	400				(400)
026 Heating Fuel	-		-					-
03 Heating Fuel			-	4,000	3,453	4,143	5,000	1,000
027 Electricity			-					-
11 Electricity			-		956	1,148	1,200	1,200
028 Water			-					-
01 Water			-	1,200	799	959	800	(400)
029 Sewer			-					-
01 Sewer			-	200	150	200	200	-
030 Building Supplies			-					-
01 Building Supplies			-	500				(500)
031 Building Maintenance			-					-
01 Building Maintenance			-	3,000				(3,000)
032 Property Insurance			-					-
01 Property Insurance			-	900			3,093	2,193
068 Janitotrial Services			-					-
01 Property Maintenance	711	1,000	715	1,000				(1,000)

Enterprise Fund - Economic Development

Department	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
390 Contracted Expenses			-					-
01 Storage	-	1,000	720					-
392 Ads & Marketing			-					-
01 Ads & Marketing	4,505	5,000	5,256					-
393 UPS Shipping			-					-
01 UPS Shipping	1,298	-	-					-
394 Community Projects			-					-
01 Project Expense	-		325					-
02 Arts & Crafts	1,857	1,200	2,463					-
03 Annual Dinner	2,634	4,000	190					-
04 Caribou Cares	6,871		-					-
05 City Wide Yard Sale	832	1,500	748					-
06 Santa	1,785		-					-
07 Farmers	1,830		-					-
08 Winter Carnival	35		-					-
09 Community Projects OT	1,660	-	6,350					-
10 Golf Tournament	-	-	-					-
11 Lets Move	-	-	-					-
12 Membership Meeting	-	500	111					-
13 2013 HOG Rally	-		1,000					-
398 Storage Rent			-					-
01 Storage Rent			160					-
Sub Total	71,621	58,197	59,458	50,570	44,408	45,709	26,623	(23,947)
Total Expense Budget	71,621	71,697	72,939	237,545	138,567	257,588	670,153	432,608

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

Economic Development (TIF FUND) Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
Downtown TIF Funds	333,024	333,024	333,024	331,862		331,862	331,862	-
								-
Totals	333,024	333,024	333,024	331,862	-	331,862	331,862	0

Enterprise Fund - Housing

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
24 Housing								
001 Salaries	-							
01 Regular Pay	47,217	47,216	47,217	48,918	41,392	48,917.48	48,918	-
03-FSS Grant	24,942		-					-
003 Office Supplies	-		-					-
01 Postage	531		-					-
05 Printer Ink	348		-					-
010 Travel Expenses	-		-					-
02 Meals & Lodging	184		-					-
05 Travel Expenses	518		-					-
015 Telephone	-		-					-
04 Telephone	367		367	300	423	507	500	200
017 Communications	-		-					-
03 Communications	(81)		(81)					-
018 Health Insurance	-		-					-
01 Health Insurance Housing	17,667	17,667		19,120	15,170	18,203.70	8,000	(11,120)
02 Health Ins. Stipend FSS	2,137		-					-
034-Workers Comp	-		-					-
01-Workers Comp Housing	89		89	67	248	331	331	264
01-Workers Comp FSS	61		-					-
035-Unemployment	-		-					-
01-Unemployment Housing	149		149	223	350	467	500	277
01-Unemployment FSS	98		-					-
038-Social Security	-		-					-
01-Social Security Housing	3,612	3,612	3,612	3,742	1,871	3,742	3,742	-
01-Social Security FSS	1,866		-					-
040 City & State Retirement	-		-					-
01-Retirement Housing	1,653	1,653	1,653	1,712	1,153	1,383	1,712	-
285 Year End Closing FSS	15,764		-					-
01-Year End Closing FSS	7,620		(524)					-
Totals	58,558	70,148	52,481	74,082	60,606	73,552	63,703	(10,379)

Housing Revenues

Department	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
24 Housing								
01 - SECTION 8 ADMINISTRATION	82,152	70,000	70,000	69,996	58,332	73,552	63,703	(6,293)
02 - Transfer from Housing Reserve								-
Totals	82,152	70,000	70,000	69,996	58,332	73,552	63,703	(6,293)

Enterprise Fund - FSS

Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
96 Section 8 FSS								
001-Salaries								
01-Regular Pay	28,230	29,806	29,602	30,885	26,134	30,885	30,885	-
003-Office Supplies	-	-	-					-
01-Postage	94	100	124	100	70	93		(100)
05-Printer Ink	433	522	604	300	774	1,032		(300)
08-Office Supplies	843		1,439		91			-
12-Software					865	865		-
010-Travel Expense	-	-	-					-
01-Mileage	588	-	588	550	149	149		(550)
02-Meal & Lodging	514	245	845	350	743	743		(350)
04-Conference Fee	-	-	-					-
05-Travel Expense	404	691	289	500	2,193	916		(500)
018-Health Insurance	-	-	-					-
01-Health Insurance	2,441	2,591	2,699	2,591	2,286	2,591	19,120	16,529
034-Workers Comp	-	-	-					-
01-Workers Comp	69	56	58	70	15	19	70	-
035-Unemployment	-	-	-					-
01-Unemployment	119	144	149	233	350	467	467	234
038-Social Security	-	-	-					-
01-Social Security	2,330	2,280	2,364	2,363	1,181	1,755	2,363	-
040 City & State Retirement								-
01-Retirement Housing							1,081	1,081
285 Year End Closing FSS	-		-					-
01-Year End Closing FSS	9,240		(2,325)					-
288 FSS Reimbursement	-		-					-
01-FSS Reimbursement	(48,274)		-					-
Totals	(2,967)	36,436	36,435	37,942	34,849	39,515	53,986	16,044

FSS Revenues

Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
96 FSS								
01-FSS Reimbursement	44,403	36,004	48,731	47,904	39,930	53,240	48,000	96
02 - From/To Reserve			(12,727)				5,986	5,986
Totals	44,403	36,004	36,004	47,904	39,930	53,240	53,986	6,082

Enterprise Fund - Snowmobile Trail Maintenance

Department	3 Year Average Revenues (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
52 Snowmobile Trail Maintenance								
001 Salaries								
01 Regular Pay	9,611	12,000	8,118	10,000	10,198	12,052.08	12,000	2,000
02 Overtime	3,456	3,000	635	550	741	875.34	850	300
015 Telephone	-		-					-
01 Cell Phone	423	400	406	400	340	408	400	-
019 Miscellaneous Expense	-		-					-
01 Misc. Expense	4,000	4,000	4,000	4,000		4,000	4,000	-
034 Work Comp	-	-	-					-
01 Work Comp	472	1,000	138	970	173	207	500	(470)
035 Unemployment	-		-					-
01 Unemployment	121	200	109	130	319	319	130	-
038 Soc Security	-	-	-					-
01 Soc Security	368	200	670	283	837	1,116	283	-
051 Equipment Maintenance	-		-					-
01 Software	192		-					-
04 Repairs	486	1,700	-	-	468	561	-	-
05 Equipment Maintenance	18,082	6,000	11,256	7,000	6,106	7,327	7,000	-
075 Gas/Oil/Filters	-		-					-
01 Gas/Oil/Filters	450	500	119	300	89	107	300	-
076 Diesel	-		-					-
01 Diesel	14,913	12,000	14,822	12,000	23,004	26,000	15,000	3,000
148 Trail Maintenance	-		-					-
01 Trail Maintenance	3,054	2,000	688	2,000	1,138	1,365	2,000	-
149 Snow Transfer	(8,104)		2,041					-
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000		-					-
286 Rent Exp	-		-					-
01 Rent Exp	1,500	1,500	1,500	1,500	-		1,500	-
Totals	59,025	44,500	44,500	39,133	43,412	54,339	43,963	4,830

Snowmobile Trail Maintenance Revenue

Department	3 Year Average Revenues (11-13)	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
52 Snowmobile Trail Maintenance								
01 Miscellaneous Income	4,733	3,000	9,650	3,000	4,036	4,842.60	4,000	1,000
02 State Grant Revenue	48,675	38,500	38,500	33,133	41,947	46,496	36,963	3,830
03 Snow Sled Reg (State)	2,191	3,000	-	3,000	-	3,000	3,000	-
04 Year End Close			(3,650)					-
Totals	60,108	44,500	44,500	39,133	45,983	54,339	43,963	4,830