



---

OFFICE OF THE CITY MANAGER

---

CARIBOU, MAINE

To: Mayor, Council Members, and Citizens of Caribou  
From: Austin Bless, City Manager  
Date: November 12, 2013  
Re: 2014 Proposed Budget

The 2014 budget highlights another year of tough choices that need to be made. As the state continues to break their promise to the citizens of Maine by reducing Revenue Sharing and forcing cities to raise property taxes, the budget presented here reflects the only two options the City has: cut services or raise taxes.

As requested by the City Council we have all been thinking outside the box on how to do things differently for cost savings. Some of those ideas might prove to be steps the Council does not want to take, such as a reduction in parking lot plowing and sidewalk plowing being delayed.

To recap the 2013 budgeting process there were several changes made. During 2013 we reduced a number of positions. We reorganized staff at City Hall and saved about \$17,000. The library lost one full time library assistant and the Tech Coordinator position. Public Works has lost one position due to attrition. Parks and Rec went without a janitor position. The Fire Department has brought the janitor cleaning in house and no longer pays extra for that. The janitor contract for the municipal building was put out to bid and great savings of \$8,000 will be realized in 2014 compared to 2012. As we move forward each position that comes open is being reviewed and determinations are being made as to the necessity of that position and how best to fill it.

The October 15 Budget Report was based upon the needs presented by the Department Heads. That budget also budgeted a 9% increase for health insurance rates. The numbers came in at a 2% increase for this year. Accordingly every health insurance line has been adjusted. There are still a few unknowns with the union negotiations and that could change some things for health insurance as well.

Property Insurance has also changed in all departments, based upon a better projection from our Insurance agent.

The budget presented as of November 12 has a number of changes made from the original October 15 Budget report. We appreciate the direction from Council as to a number they wanted to see. The Council set the goal to see the Mill Rate increase be no higher than 1.4 mills, which translated into about a \$568,753 reduction from the original budget presentation. The budget presented today is \$581,593 lower than was presented in October. Here is a brief outline of the budget, and the changes that were made between October November.

### **General Government**

With the new Downtown TIF Plan we can shift some costs of Economic Development activities from the General Fund to the TIF Funds. This budget proposes to pay half of the City Manager's salary and benefits from the TIF Funds. A reasonable breakdown of what I do would reflect a large amount of time being spent on working with the business community, promoting Caribou, and trying to attract new businesses. The total savings from this is \$56,529.

The Computer Maintenance Line is increased as we have expanded our contract with Oak Leaf Systems as we have entered into a full service contract with them and no longer have a Library IT Tech Coordinator. The majority of these savings are reflected in the Library Budget. Previously we had a contract with Oak Leaf Systems for the City, with the exception of the Library. Now the entire City has a better IT Support System while saving more than \$20,000 each year. This line is also increased above the October 15 Budget Report.

Other changes from the October 15 Budget Report include:

- Moving the NMDC expense to the TIF Funds
- Removing \$500 from the Misc. Expense line

Overall the General Government budget is a difference of -\$6,605 from 2013 to 2014.

### **Health and Sanitation**

For 2014 the Tri-Community Land Fill Board has decided to not raise the rate for the Owner Communities. In October we were budgeting a 2% increase in rates.

Overall this budget is flat from last year.

### **Municipal Building**

Overall this budget is about the same as 2013. The big change is putting money into a line item for the Lions Building where Ambulance Billing is. Since they have moved into that building there have been some expenses that have popped up that have been paid for from the Fire/Ambulance accounts. This will allow for better tracking of these expenses.

The other large change is the modification of the Janitorial line item. As the City went out to bid earlier in 2013 for Janitor service at City Hall, and we went from janitor service 5 days a week to 2 days a week we will be saving a fair amount of money compared to 2012.

Building Insurance is budgeted at a higher amount than in October based upon advice from our Insurance Agent.

Overall the Municipal Building budget is a difference of -\$843 from 2013 to 2014.

### **General Assistance**

The largest change in this budget is the amount spent on General Assistance. We are proposing a budget of \$53,000. This is based on what we have spent the last several years. The GA Administrator, Jayne Farrin, has done an excellent job of ensuring the rules for GA are being followed and has saved the City a substantial amount of money over the years. For reference in 2009 the City spent over \$105,000 on GA.

Overall the General Assistance budget is a difference of -\$14,997 from 2013 to 2014.

### **Tax Assessment**

The largest increase in the Tax Assessment budget is due to the proposed promotion of Penny Thompson to Assistant Assessor. When she was hired by the City several years back it was expected at that time she would become a Certified Maine Assessor and would step into the Assistant Tax Assessor role upon completion of that. She completed the certification in 2011, on her first attempt which is a very rare thing to do. Penny Thompson has done an outstanding job in her role in the Assessing Department. After the revaluation was completed the amount of paperwork that has been required in the Assessing Office has greatly increased. This rearrangement in the department would help ensure the work gets done properly and on time.

Overall the Tax Assessment budget is a difference of \$11,300 from 2013 to 2014.

### **Code Enforcement**

The largest impact on the Code Enforcement budget is in the salary line item. In 2013 the City and Mr. Wentworth, our Code Enforcement Officer, decided to move to a part time position. Currently he works 45 weeks a year, 32 hours a week. The increase in salary would offset a small portion of the benefits he received. This item was in the wrong column in the October 15 Budget Report.

Overall the Code Enforcement budget is a difference of \$4,300 from 2013 to 2014.

### **Library**

The Library budget is seeing a decrease of \$10,897 in the salary line. This is due to the loss of the Tech Coordinator position. Half of the savings were realized in 2013. The full savings compared to 2012 is just over \$20,000. A large portion of this expense is picked up in the General Government Computer Maintenance line item. In the November Budget Report this line item is the same as it was budgeted for in 2013.

The telephone line item is up due to the contract with OTT, which is the case city wide.

At the budget meeting where the Library budget was presented the President of the Library Board did ask for \$4,000 for part time library staff. That request is not in this budget report.

Overall the Library budget is a difference of -\$10,856 from 2013 to 2014.

### **Nylander Museum**

This budget is being removed completely from the General Funds and will be paid for out of the TIF Funds as this building is used to house the Chamber of Commerce, which is a Marketing and Economic Development function for the City.

### **Fire Department**

The largest increase in the Fire Department is in the salary and benefits area. The increase in expenditures here directly correlates into an increase in revenues for the City. By hiring on a total of 3 new people in the Fire and Ambulance Departments the City will see a revenue increase to cover their entire cost. Approximately \$89,000 of the increase is directly related to salary and benefits including the associated costs, such as employee physicals, workers comp, health insurance, etc.

Other line items for various accounts such as building maintenance and radio repairs are up as to the delayed maintenance on some of these things in past years. The Property Insurance Line has decreased from the October 15 Budget Report.

Overall the Fire Department budget is a difference of \$96,537 from 2013 to 2014.

### **Ambulance**

The same as the Fire Department budget, the largest increase is in the salary and benefits area, approximately \$120,000. This is because 2 out of the 3 new hires for the Fire/Ambulance Department will be paid for out of the Ambulance budget. The Ambulance Billing Department will also see staffing changes for 2014, and the costs are down from the October 15 Budget Report.

Some of the other costs, such as Contractual Allowance, Diesel fuel, and Air Transport costs are also increased. The revenue on the other side of the budget will also increase because of this.

Overall the Ambulance Department budget is a difference of \$160,623 from 2013 to 2014.

After taking into consideration the revenues generated by the Fire/Ambulance department the net cost to the taxpayer for the Fire and Ambulance department is approximately \$26,000 in 2014.

### **Police Department**

Similar to some of the other departments the largest increase in this budget is Salaries and Overtime. We originally anticipated having to send two officers to the State Academy, as required by the State. We are now only anticipating having to send one person. That will force us to pay for travel, training, and extra overtime. These costs are approximately \$20,000.

As a reminder we are required to maintain the current level of staffing in the Police Department through April 2014 due to the COPS grant we received back in 2011. If an officer leaves after that date we will evaluate the necessity of the position.

Overall the Police Department budget is a difference of \$44,720 from 2013 to 2014.

### **Protection**

The two items in Protection are Hydrant Rental and Street Lights.

Hydrant fees are a largely inequitable way for the Utility District to shift costs from the water users to the community as a whole. By state law they are required to charge a Hydrant fee. We are working with our State Delegation to try and have this modified in state law. We are budgeting a 3% increase for Hydrants fees in 2014.

Street Lights is the other factor in this. In 2013 we turned off close to 20% of the street lights in the community. We realized savings of about \$33,000. We are budgeting for a 4% increase in street light costs for 2014.

Overall the Protection budget is a difference of \$12,942 from 2013 to 2014.

### **Emergency Management**

The largest single increase in this budget is a rental fee. This is something the City charges itself. We are eligible for 50% of that to be reimbursed from the state. Part of the salaries in this department are eligible for grant funding as well. Between this it will add about \$9,000 to our revenue lines.

Building supplies have increased to account for some janitorial work in the Emergency Operations Center. Communications are also up based upon our bill with OTT, which is also occurring in every City department.

Overall the Protection budget is a difference of \$8,456 from 2013 to 2014.

### **Public Works**

The largest single increase in this budget is for pavement. In 2013 the City Council opted to not pave roads to maintain them and to instead chip seal the roads. For 2014 we are proposing to pave roads for maintenance and not chip seal. Moving forward into 2015 and beyond staff feels this every other year approach will be the best way to try and maintain our roads until such time we are able to fully fund road maintenance again.

We are reducing the overtime budget slightly and as such some of the parking lots in the downtown area would not be plowed in the same manner as before. The Parking Lot at the Caribou Office Park would only be plowed in front of the building. The lots between SW Collins and One Vaughn Place would be plowed in a manner so the snow wouldn't have to be removed from the lots.

We are also going to not fill a position for savings of approximately \$44,000. These savings would come with a reduction in services of the sidewalks not being plowed while it is snowing or when it would create overtime. We currently have two truck driver positions that are vacant. We need to fill one, but this second position could go unfilled if this reduction in service is acceptable to the City Council.

Overall the Public Works budget is a difference of \$67,286 from 2013 to 2014.

### **Recreation**

The Recreation budget is noting a decrease of \$27,104 which reflects the suggested closing of the Caribou Community Pool for the summer of 2014. This indeed is a sensitive subject but Kathy Mazzuchelli and I believe that at this juncture there is justifiable reason to consider this closure.

Over the nine years there has been a constant decline in user volume. The 2013 season marked the lowest ebb. The following demonstrates the loss in user volume in 2014 against both 2010 and 2013:

Lesson registrations/attendance	down 52% since 2010/	down 57% from 2013
Afternoon general swim	down 17% since 2010/	down 26% from 2013
Seasonal attendance	down 43% since 2010/	down 48% from 2013
Daily Average attendance	down 52% since 2010/	down 52% from 2013

In addition, we have been working with the Caribou Utilities District to ascertain the cause of an average of 1500 gallons of water per day at the facility. Although we cannot exactly ascertain a specific point source for the water loss, we are very aware of cracks and imperfections in the bituminous surface that directly affect water loss. We are currently researching possible surface applications that might be applied to reduce water loss but that will take a considerable amount of review and a considerable amount of money.

At this juncture, perhaps the best direction we could take would be to close the pool for the 2014 and work the remainder of this fall to come up with a resolve to the repairs and leaks. We can supply a pictorial display of problem areas.

We are proposing to put this money into the Reserve Fund to make pool repairs.

Overall the Recreation budget is a difference of -\$34,724 from 2013 to 2014.

### **Parks**

In the October 15 budget we report we had budgeted for two janitor/maintenance positions for at 28 hours a week. In this budget we have dropped one of those positions down to 20 hours a week.

In 2012 we had two people in that position each at 37 hours a week. In 2013 we had one person there for a yearly average of 28 hours a week due to one person leaving the city and changes in requirements to provide benefits under the Affordable Care Act. This would bring us to 48 hours of janitor/maintenance for the Rec Center in 2014 compared to 74 in 2012. It is important that we maintain this facility.

That is the largest change in this budget.

Overall the Parks budget is a difference of -\$5,208 from 2013 to 2014.

**Airport**

As the majority of the runway project will be completed in 2014 we are able to save a fair amount of money again for the 2014 budget. As the East/West runway will not be available during the winter months this year we will save on the plowing required for that.

Overall the Airport budget is a difference of -\$560 from 2013 to 2014.

**Trailer Park**

The largest change in this fund is the street lights. As a few lights were removed when lights were removed around the City we should see \$300 in savings there. Those savings are offset in part due to estimated increases in water and electricity.

Overall the Trailer Park budget is a difference of -\$181 from 2013 to 2014.

**Cemeteries**

As we are required by state law to provide for cemetery care we have budgeted no changes from 2013 to 2014. We are working with our state delegation to get this law modified to relieve us of this burden.

**Insurance and Retirement**

We are proposing a \$6,424 reduction from the Unemployment Compensation. That is based upon the trends that we are paying out right now.

As noted earlier we are budgeting a 5% increase in liability insurance. This is a \$24,268 increase for 2014, which is the largest contributing factor to the increase in this budget.

Social Security and Retirement are increased due to the 3% raise that has been factored in for all employees.

Our Section 125 Expense is increased due to all employees having an HRA.

Compensated Absences is the same as last year. However, some thought should be given to increasing that amount in future years to help us cover the unfunded liability.

Overall the Insurance and Retirement budget is a difference of \$30,471 from 2013 to 2014.

**Contributions**

Last year there were no contributions budgeted. The Council voted to put the contribution back into the budget The Aroostook Agency on Aging in the spring.

Once again Staff is proposing to not do Contributions.

Overall the Contributions budget is a difference of -\$7,253 from 2013 to 2014.

**Contributions**

Based upon the number of Abatement requests that we have received so far we have reduced the abatement amount by \$25,000 from its original request.

Overall the Contributions budget is a difference of -\$15,000 from 2013 to 2014.

**Capital Improvements**

There a number of proposed changes to this budget from the October 15 Budget Report. They are as follows:

- Reducing Parking Lot Reserve to \$3,000.
- Reducing the Downtown Infrastructure reserve to \$1,500 (the same amount budgeted as last year)
- Removal of \$50,000 for Slum/Blight removal. Instead we will request larger amounts of money made from selling tax Acquired Property to be set aside for this purpose.
- Removal of the Full Assessment Review which is \$18,000. Previously the Full and Quarterly Reviews were combined together for a total of \$37,500.
- Removal of \$12,000 from the Fire Department equipment reserve. After more conversations between Chief Susi and the air bottle company we will be able to stretch the life of our current bottles a few more years. So we can spread this cost out further.
- Removal of \$25,000 from the Public Works Equipment Reserve. This will allow us to still put money away for our next large purchase, which is 3-5 years out.
- Increasing the Pool Maintenance reserve by \$27,000, which is the amount we will save by not opening the pool in 2014. The pool will need a substantial amount of work done to it. We are trying to obtain quotes as to an exact cost. This gets us on our way to where we will need to be. With this dedication of funds we will have approximately \$40,000 in the reserve account.
- Removal of \$10,000 from the Trail Groomer funds. With the TIF Districts the City has in place we have set aside costs in our plans to pay for Trails. One of those eligible costs would be trail groomers. This cost can come from the Bouchard TIF, RC-2 TIF, or the Downtown TIF.

#### **Other Areas of Potential Savings**

We do anticipate the other unions agreeing to the change in health insurance. If that happens before the end of the year that would net us an additional \$50,000 in savings not factored into this budget.

If the Council would be okay with the Public Works department not putting as much salt/sand down on the country roads we could remove another approximately \$30,000 from the Public Works budget. This reduction in service could cause an increase in the number of accidents on the country roads.

The \$27,000 that is being slated to put into the pool reserve (due to not opening the pool) could be removed from the budget as well, if the council desired.

#### **Additional Information**

This budget does propose adding 3 new Full Time employees in the Fire/Ambulance department as noted earlier. The budget also factors in moving the Fire Chief's Assistant to full time status.

We also have budgeted for a 20 hour a week janitor/maintenance person for the Rec Center. In 2012 we had two people in that position 37 hours a week. In 2013 we had one person there for a yearly average of 28 hours a week due to one person leaving the city and changes in requirements to provide benefits under the Affordable Care Act. This would bring us to 48 hours of janitor/maintenance for the Rec Center in 2014 compared to 74 in 2012.

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

<b>General Fund</b>									
<u>Department</u>	2012 Actual Expenditures	2011 Actual Expenditures	2010 Actual Expenditures	3 year Average Expenditures	2013 Approved Budget	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>10 General Government</b>	617,785	560,371	577,797	585,317	658,864	543,101	653,228	650,270	-1.3%
<b>11 Community Development</b>	84,857	93,539	86,426	88,274	-	-	-	-	
<b>17 Health &amp; Sanitation</b>	269,528	266,602	266,216	267,449	263,978	220,698	263,978	263,978	0.0%
<b>18 Municipal Buildings</b>	74,288	80,127	74,873	76,430	68,920	48,375	57,142	68,077	-1.2%
<b>20 General Assistance</b>	49,913	98,795	161,460	103,389	95,898	57,730	69,344	80,900	-18.5%
<b>22 Tax Assessment</b>	181,771	128,253	126,522	145,516	146,163	114,564	141,319	157,463	7.2%
<b>23 Code Enforcement</b>	106,328	107,539	111,511	108,459	40,525	34,186	40,005	44,825	9.6%
<b>25 Library</b>	291,767	270,654	276,715	279,712	239,475	193,527	231,642	228,619	-4.7%
<b>26 Nylander Museum</b>	24,875	27,398	39,144	30,473	16,604	15,868	17,419	-	-100.0%
<b>30 Fire Department</b>	464,337	404,443	379,635	416,138	457,883	328,178	403,923	553,781	17.3%
<b>31 Ambulance</b>	1,814,016	1,696,044	1,623,904	1,711,321	1,639,826	1,304,832	1,589,247	1,799,841	8.9%
<b>35 Police Department</b>	1,121,762	1,053,776	1,020,547	1,065,362	1,199,959	941,417	1,131,503	1,244,679	3.6%
<b>38 Protection</b>	518,132	515,318	511,723	515,058	397,091	277,700	395,549	410,033	3.2%
<b>39 Emergency Management</b>	22,101	19,622	21,241	20,988	15,194	9,591	11,509	23,650	35.8%
<b>40 Public Works</b>	2,146,041	2,054,079	1,886,343	2,028,821	1,883,912	1,544,745	1,793,741	1,904,183	1.1%
<b>50 Recreation</b>	432,760	432,527	395,818	420,368	427,413	345,730	413,912	392,690	-8.8%
<b>51 Parks</b>	161,339	144,992	134,990	147,107	132,242	98,012	117,206	137,450	3.8%
<b>60 Airport</b>	41,767	45,613	32,155	39,845	33,939	24,945	29,114	33,379	-1.7%
<b>61 Trailer Park</b>	16,030	14,557	14,460	15,016	12,479	7,833	9,330	12,298	-1.5%
<b>65 Cemeteries</b>	5,800	6,900	6,900	6,533	6,900	6,900	6,900	6,900	0.0%
<b>70 Ins. &amp; Retirement</b>	425,570	423,558	427,465	425,531	452,435	393,824	463,124	476,348	5.0%
<b>75 Contributions</b>	61,539	57,454	55,978	58,324	7,253	7,253	7,253	-	-100.0%
<b>80 Unclassified</b>	37,949	12,159	24,141	24,750	56,000	68,602	70,939	41,000	-36.6%
<b>85 Capital Improvement Accts</b>	19,500	513,570	414,935	316,002	431,298	415,240	431,298	637,253	32.3%
<b>Totals</b>	<b>9,156,014</b>	<b>9,027,891</b>	<b>8,670,898</b>	<b>8,896,181</b>	<b>8,684,251</b>	<b>7,002,853</b>	<b>8,348,626</b>	<b>9,167,616</b>	<b>5.3%</b>

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

<u>Department</u>	<u>Average Expenditures (10-12)</u>	<u>2012 Approved Budget</u>	<u>2012 Actual Expenditures</u>	<u>2013 Approved Budget</u>	<u>2013 YTD</u>	<u>2013 Estimated Year End</u>	<u>2014 Proposed</u>	<u>Difference 13 vs 14</u>
<b>10 General Government</b>								
001 Salaries								
01 Regular Pay	360,235	357,894	359,161	403,503	331,504	400,888	379,799	(23,704)
002 City Council Salaries	-					-		-
01 Council Salaries	4,665	7,300	7,510	11,150	7,890	9,468	12,450	1,300
003 Office Supplies	-					-		-
01 Postage	4,747	5,200	4,450	5,000	3,231	3,878	5,500	500
02 Advertising	2,270	2,000	2,879	2,500	2,505	3,007	3,500	1,000
03 Copier Rental	3,777	3,816	3,700	3,816	2,862	3,434	3,900	84
05 Printer Ink	2,914	2,500	2,703	2,500	2,319	2,783	2,750	250
07 Paper	1,896	1,800	1,700	1,800	1,085	1,302	1,800	-
08 Office Supplies	7,128	6,200	9,336	6,200	8,876	10,651	9,500	3,300
10 Annual Report	4,795	3,500	3,164	1,500	928	1,500	1,500	-
005 General Govt. Legal Fees	-					-		-
01 Howes Corner	781				-	-	-	-
02 EPA Assessment	-	5,000			-	-	-	-
04 Legal Fees	20,252	32,770	35,657	20,000	4,892	10,000	20,000	-
007 Audit						-		-
01 Audit	20,908	21,000	21,000	21,000	21,000	21,000	15,000	(6,000)
008 Computer Maintenance						-		-
01 Computer Maintenance	24,341	26,100	25,267	23,000	17,803	21,363	36,400	13,400
02 Hosted Services				6,000	3,724	4,469	6,000	-
009 Professional Dues						-		-
01 Subscriptions	198	100	43	200	-	-	200	-
04 Professional Dues	10,847	11,230	11,146	12,000	10,933	12,000	12,000	-
010 Travel Expenses						-		-
01 Mileage	2,453	2,500	2,273	3,000	2,401	2,881	3,500	500
02 Meals & Lodging	1,074	1,500	600	1,500	1,587	1,904	2,500	1,000
04 Conference Fees	392	750	285	1,500	640	768	1,600	100
05 Travel Expenses	5	350	-			-		-
011 Training & Education						-		-
02 Training & Education	546	1,000	541	800	1,180	1,300	1,200	400
012 Elections						-		-
01 Elections	4,935	9,000	5,072	4,900	1,166	1,399	9,000	4,100
02 Contracted Expenses	719	2,200	2,156	1,100	-	1,325	2,360	1,260
013 Car Allowance						-		-
01 Car Allowance	932	1,680	507	1,300	781	781	1,300	-
014 New Equipment						-		-
01 New Equipment	1,269	1,200	2,085	1,500	1,627	1,953	2,000	500
015 Telephone						-		-
01 Cell Phone	306	420	77	-		-		-
04 Telephone	4,411	3,544	5,742	6,600	5,843	7,012	7,000	400
017 Communications						-		-
01 Web Site				200	130	130	130	(70)
03 Communications	1,856	1,860	1,849	1,860	1,666	1,890	1,320	(540)
018 Health Insurance						-		-
01 Health Insurance	89,711	92,702	90,035	98,135	92,181	110,323	106,560	8,425
019 Miscellaneous Expenses						-		-
01 Misc Expenses	3,845	3,000	8,846	1,500	865	1,038	1,500	-
020 Computers & Typewriters						-		-
01-Computers & Typewriters	8,617	10,000	10,000	Moved to 85		-		-

181 Soil & Water Conservation						-		-
01 Soil & Water Conservation	1,300			1,300	-	1,300		(1,300)
178 NMDC						-		-
01 NMDC	13,456			13,500	13,481	13,481		(13,500)
390 Contracted Services						-		-
01 Contracted Services	5,880					-		-
<b>Totals</b>	<b>611,573</b>	<b>620,616</b>	<b>617,785</b>	<b>658,864</b>	<b>543,101</b>	<b>653,228</b>	<b>650,270</b>	<b>(8,594)</b>

Health and Sanitation								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	2013 Approved Budget	2013 YTD	2013 Estimated Year End	2014 Proposed Budget	Difference 13 vs 14
<b>17 Health &amp; Sanitation</b>								
022 Health Officer								
01 Health Officer	500	500	500	500	500	500	500	-
023 Tri-Community Landfill	-							-
01 Tri-Community Landfill	266,949	269,047	269,028	263,478	220,198	263,478	263,478	-
	-							-
<b>Totals</b>	266,346	269,547	269,528	263,978	220,698	263,978	263,978	-

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

<u>Department</u>	<b>3 Year Average Expenditures (10-12)</b>	<b>2012 Approved Budget</b>	<b>2012 Actual Expenditures</b>	<b>2013 Approved Budget</b>	<b>2013 YTD</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed</b>	<b>Difference 13 vs 14</b>
<b>18 Municipal Buildings</b>								
019 Miscellaneous	-							
01 Miscellaneous					(20)	20		-
024 Maintenance - Comm. Center	-							-
01 Maintenance - Comm. Center	781							-
02 Water & Sewer	411		-	421	317	381	500	79
03 Janitorial	1,544		-	2,780	-	-	2,780	-
04 Electric	1,843		-	1,550	1,801	2,162	2,500	950
06 Lions Building	-					-	5,000	5,000
025 Heating Fuel - Comm. Center	-					-		-
01 Heating Fuel Comm. Center	5,217	5,827	5,980	6,659	36	43		(6,659)
026 Heating Fuel	-					-		-
03 Heating Fuel	15,338	15,426	16,310	16,653	11,667	14,000	17,500	847
05 Propane-Genset	19	250				-		-
027 Electricity	-					-		-
11 Electricity	16,985	15,750	15,315	14,000	10,805	12,967	14,500	500
028 Water	-					-		-
05 Water	748	850	741	852	576	691	850	(2)
029 Sewer	-					-		-
01 Sewer	526	575	504	510	390	468	500	(10)
030 Building Supplies	-					-		-
01 Building Supplies	3,209	3,200	3,792	2,800	1,693	2,031	3,000	200
031 Building Maintenance	-					-		-
01 Building Maintenance	5,893	5,500	4,605	5,500	5,627	6,753	5,500	-
02 Boiler Maintenance								-
032 Property Insurance	-					-		-
01 Property Insurance	3,075	2,675	2,893	2,893	2,482	2,481	2,605	(288)
033 Building Insurance-Comm. Ctr.	-					-		-
01 Building Ins. - Comm. Ctr.	929	800	868	1,302	2,278	2,278	2,392	1,090
271 Contracted Services	-					-		-
01 Janitorial & Supplies	19,777	18,280	18,280	13,000	10,723	12,867	10,450	(2,550)
01 Municipal Building Reserve	5,000	5,000	5,000			-		-
<b>Totals</b>	<b>76,143</b>	<b>74,133</b>	<b>74,288</b>	<b>68,920</b>	<b>48,375</b>	<b>57,142</b>	68,077	<b>(843)</b>

General Assistance								
<u>Department</u>	<b>3 Year Average Expenditures (09-11)</b>	<b>2012 Approved Budget</b>	<b>2012 Actual Expenditures</b>	<b>Budget 2013 Revised</b>	<b>2013 YTD</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed</b>	<b>Difference 13 vs 14</b>
<b>20 General Assistance</b>								
001 Salaries								
01 Regular Pay	27,100	11,939	12,084	16,406	13,575	16,416	18,737	2,331
2 Overtime	-					-		-
003 Office Supplies	-					-		-
01 Postage	148	170	120	50	93	112	100	50
05 Printer Ink	135	150	112	50		-	50	-
08 Office Supplies	153	200	80	50	32	38	50	-
006 Legal Fees	-					-		-
01 Legal Fees	-	500	-	250	29	34	250	-
010 Travel Exp	-					-		-
04 Conf Fee	89	300	181	184	184	184	200	16
011 Training & Education	-					-		-
02 Training & Education	73	150	110	110	110	110	125	15
018 Health Insurance	-					-		-
01 Health Insurance	4,375			4,748	3,178	3,814	5,239	491
019 Miscellaneous Expenses	-					-		-
01 Misc. Expenses	34	100	28	50	-	-	50	-
044 Reimbursements	-					-		-
01 Reimbursements	-		(42)			-		-
051 Equipment Maintenance	-					-		-
05 Equipment Maintenance	1,037	1,000	960	1,000	800	960	1,100	100
053 G.A. - City	-					-		-
01 G. A. City	71,704	49,000	36,281	73,000	38,485	46,182	53,000	(20,000)
02 - G.A. State	-				1,245	1,494	2,000	2,000
<b>Totals</b>	104,848	63,509	49,913	95,898	57,730	69,344	80,900	(14,997)

Tax Assessment								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>22 Tax Assessment</b>								
001 Salaries								
01 Regular Pay	85,499	85,737	86,074	86,561	71,565	86,544	99,196	12,634
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	139	200	416	200	43	52	200	-
08 Office Supplies	(4)	200	(459)	400	42	50	400	-
006 Legal Fees	-					-		-
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-					-		-
04 Professional Dues	225	265	175	300	30	36	260	(40)
010 Travel Expenses	-					-		-
01 Mileage	694	900	1,326	2,130	1,203	1,444	2,192	62
02 Meal & Lodge	1,253	1,650	1,404	3,232	1,884	2,260	3,172	(60)
011 Training & Education	-					-		-
02 Training & Education	719	1,175	484	1,000	974	974	1,105	105
013 Car Allowance	-					-		-
01 Car Allowance	3,867	3,400	3,540	4,035	2,614	3,136	4,035	-
015 Telephone	-					-		-
01 Cell Phone	105	120	103	132	86	104	425	293
04 Telephone	493	417	493	442	419	502	500	58
018 Health Insurance	-					-		-
01 Health Insurance	30,427	35,658	35,658	38,746	32,288	38,746	35,993	(2,753)
019 Miscellaneous Expenses	-					-		-
01 Misc. Expense	59	50	84	50	18	22	50	-
055 Books & Periodicals	-					-		-
03 Books & Periodicals	693	645	544	735	-	-	735	-
056 Contracted Services	-					-		-
00-Contracted Services	-					-		-
01 Registry	1,675	2,200	1,902	2,200	1,208	1,450	2,200	-
04 Contracted Services	3,345	3,500	3,060	4,000	690	4,500	5,000	1,000
01 Assessment Reserve	45,822	45,467	45,467	Moved to 85		-		
<b>Totals</b>	<b>167,585</b>	<b>183,584</b>	<b>181,771</b>	<b>146,163</b>	<b>114,564</b>	<b>141,319</b>	<b>157,463</b>	<b>11,300</b>

Code Enforcement (32 hrs/week, 45 weeks/yr)								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>23 Code Enforcement</b>								
001 Salaries								
01 Regular Pay	83,195	83,998	84,037	37,500	32,083	37,500	41,750	4,250
003 Office Supplies	-							
01 Postage	108	400	(127)	150	95	114	125	(25)
02 Advertising	279	400	299			-		-
05 Printer Ink	-			200	-	-	200	-
08 Office Supplies	429	600	161	200	366	439	1,000	800
006 Legal Fees	-					-		-
01 Legal Fees	927	2,500	-		-	-		-
009 Professional Dues	-					-		-
04 Professional Dues	128	125	145	145	20	24	20	(125)
010 Travel Expenses	-					-		-
01 Mileage	213		213	50	-	-	400	350
05 Travel Expenses	168	300	168	100	-	-		(100)
011 Training & Education	-					-		-
02 Training & Education	106	200	84	150	-	-		(150)
013 Car Allowance	-					-		-
01 Car Allowance	1,582	1,800	1,041	1,400	1,280	1,536	800	(600)
015 Telephone	-					-		-
01 Cell Phone	197	180	152	180	116	140	180	-
04 Telephone	571	417	571	-	-	-		-
017 Communications	-					-		-
01 Web Site	(35)		(35)			-		-
03 Communications	53	71	35	250	132	158	250	-
018 Health Insurance	-					-		-
01 Health Insurance	21,001	18,556	18,918	-		-		-
057 Planning	-					-		-
01 Planning	338	400	664			-		-
058 Codes Maintenance	-					-		-
01 Codes Maintenance	317	300	-	200	94	94	100	(100)
383 Planning Board	-					-		-
01 Postage	-					-		-
<b>Totals</b>	109,578	110,247	106,328	40,525	34,186	40,005	44,825	4,300

Library								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>25 Library</b>								
001 Salaries								
01 Regular Pay	190,423	192,991	185,245	147,526	124,656	149,587	136,629	(10,897)
02 Overtime	888	1,400	715	1,000	871	1,046	1,000	-
003 Office Supplies	-					-		-
01 Postage	-	350	-	350	-	-	350	-
02 Advertising	63		63			-		-
03 Copier Rental	-					-		-
05 Printer Ink	-	200	-	200	-	-	200	-
07 Paper	-	100	-	100	-	-	100	-
08 Office Supplies	3,111	2,350	3,001	2,100	2,701	3,241	2,350	250
005 Gen Gov't Leg	-					-		-
01 CCC&I	35		35			-		-
008 Computer Maintenance	-					-		-
01 Computer Maintenance	3,200	3,200	3,484	13,200	5,511	6,613	13,200	-
010 Travel Expenses	-					-		-
01 Mileage	278	200	278			-		-
02 Meals & Lodging	-					-		-
05 Travel Expenses	1,255	1,075	-	500	126	151	500	-
011 Training & Education	-					-		-
02 Training & Education	681	1,200	487	550	100	120	550	-
014 New Equipment	-					-		-
01 New Equipment	3,002	3,000		2,250	1,368	1,641	2,250	-
015 Telephone	3,874		3,874			-		-
01 Cell Phone	-					-		-
04 Telephone	773	1,042		1,200	2,068	2,482	2,500	1,300
016-02 Misc Income	1,500		1,500			-		-
018 Health Insurance	-					-		-
01 Health Insurance	17,700	18,098	19,534	17,273	14,394	17,273	16,176	(1,097)
019 Miscellaneous Expenses	-					-		-
01 Misc. Expenses	217	250	223	250	87	105	250	-
026 Heating Fuel	-					-		-
03 Heating Fuel	13,686	16,835	16,713	18,288	14,172	17,006	17,690	(598)
027 Electricity	-					-		-
11 Electricity	4,401	4,500	3,686	4,677	3,093	3,711	4,217	(460)
028 Water	-					-		-
05 Water	298	325	279	334	167	201	334	-
029 Sewer	-					-		-
01 Sewer	258	275	250	225	150	180	225	-
031 Building Maintenance	-					-		-
01 Building Maintenance	8,359	8,000	9,475	8,000	6,710	8,052	8,000	-
032 Property Insurance	-					-		-
01 Property Insurance	2,599	2,250	2,451	2,452	2,950	2,950	3,098	646
055 Books & Periodicals	-					-		-
03 Books & Periodicals	23,238	23,000	23,074	19,000	14,402	17,283	19,000	-
291 Library Computer Reserve	-					-		-
01 Library Computer Reserve	900	900	900	Moved to 85		-		-
000 Roof Phase I	-					-		-
01 Roofing Phase I	16,500	16,500	16,500	Moved to 85		-		-
<b>Totals</b>	<b>273,506</b>	<b>298,041</b>	<b>291,767</b>	<b>239,475</b>	<b>193,527</b>	<b>231,642</b>	<b>228,619</b>	<b>(10,856)</b>

Nylander Museum							
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed
001 Salaries							
01 Regular Pay	18,557	13,872	13,388	6,936	7,295	7,295	
003 Office Supplies	-					-	
01 Postage	87	160	-	80	-	-	
02 Advertising	-					-	
03 Copier Rental	59					-	
08 Office Supplies	198	155	129	75	-	-	
009 Professional Dues	-					-	
04 Professional Dues	115					-	
015 Telephone	-					-	
04 Telephone	499	208	339	-	350	419	
017 Communications	-					-	
01 Web Site	141					-	
03 Communications	533	600	550	-	500	600	
019 Miscellaneous Expenses	-					-	
01 Misc. Expenses	386	350	53			-	
026 Heating Fuel	-					-	
03 Heating Fuel	3,632	4,200	3,421	3,460	3,294	3,953	
05 Propane	-	800				-	
027 Electricity	-					-	
11 Electricity	1,355	1,375	1,544	1,420	1,150	1,380	
028 Water	-					-	
01 Water	1,022	1,400	1,046	1,000	839	1,007	
029 Sewer	-					-	
01 Sewer	217	250	200	200	182	218	
030 Building Supplies	-					-	
01 Building Supplies	106	600	-	200	18	22	
031 Building Maintenance	-					-	
01 Building Maintenance	2,806	3,000	3,422	2,500	1,418	1,702	
032 Property Insurance	-					-	
01 Property Insurance	784	650	733	733	751	751	
055 Books & Periodicals	-					-	
03 Books & Periodicals	17					-	
062 Displays	-					-	
01 Displays	95					-	
064 Conservation	-					-	
01 Conservation	-				71	71	
066 Special Events	-					-	
01 Spec. Events	79					-	
068 Janitorial Fees	-					-	
01 Janitorial Fees	51	1,858	51	-		-	
<b>Totals</b>	30,739	29,478	24,875	16,604	15,868	17,419	-

As the only thing budgeted for the Nylander would be building related costs we are shifting these to the TIF Budget

Fire Department								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>30 Fire Department</b>								
001 Salaries								
01 Regular Pay	201,740	202,491	210,268	210,503	180,106	217,802	268,771	58,268
02 Overtime	20,983	34,500	23,446	34,500	21,713	26,056	35,535	1,035
05 Stand By Pay	10,755	11,500	10,994	13,140	8,705	10,446	13,140	-
07 Salaries	-					-		-
003 Office Supplies	-					-		-
01 Postage	131	300	-	300	14	17	300	-
05 Printer Ink	143	200	131	200	168	201	200	-
08 Office Supplies	593	500	515	500	533	639	500	-
009 Professional Dues	-					-		-
01 Subscriptions	404	100	316	100	80	96	200	100
04 Professional Dues	663	1,167	338	2,000	355	426	2,000	-
010 Travel Expenses	-					-		-
01 Mileage	(323)					-		-
02 Meals & Lodging	(340)	500	(340)	500	-	-	500	-
05 Travel Expenses	3,309	1,000		1,500	421	505	1,500	-
06 Travel Reimbursement	(3,098)					-	-	-
011 Training & Education	-					-		-
02 Training & Education	2,122	3,000	2,363	3,000	3,281	3,937	4,000	1,000
014 New Equipment	-					-		-
01 New Equipment	5,105	7,000	5,416	7,000	2,883	3,460	7,000	-
015 Telephone	-					-		-
01 Cell Phone	799	785	1,016	785	668	801	800	15
04 Telephone	1,340	1,314	1,874	1,314	1,712	2,054	2,000	686
017 Communication	-					-		-
03 Communications	139	130	161	130	258	310	500	370
018 Health Insurance	-					-		-
01 Health Insurance	39,903	35,408	32,253	59,660	50,907	61,088	83,724	24,064
019 Miscellaneous Expenses	-					-		-
01 Misc. Expenses	663	1,000	815	1,100	855	1,026	1,200	100
026 Heating Fuel	-					-		-
03 Heating Fuel	7,988	8,705	9,606	9,642	7,905	9,486	5,700	(3,942)
027 Electricity	-					-		-
11 Electricity	3,233	2,950	2,999	1,674	1,763	2,116	3,000	1,326
028 Water	-					-		-
05 Water	198	160	245	170	129	155	200	30
029 Sewer	-					-		-
01 Sewer	132	150	171	115	62	75	150	35
030 Building Supplies	-					-		-
01 Building Supplies	808	1,000	800	1,000	659	790	1,500	500
031 Building Maintenance	-					-		-
01 Building Maintenance	3,141	3,000	3,131	5,000	2,473	2,968	6,000	1,000
032 Property Insurance	-					-		-
01 Property Insurance	1,227	980	1,083	1,200	796	796	835.80	(364)
034 Workers Compensation	-					-		-
01 Workers Compensation	11,846	9,420	11,267	15,436	4,774	#####	17,436	2,000
035 Unemployment Compensation	-					-		-
01 Unemployment Comp.	265	703	482	789	810	972	1,400	611
036 Vehicle Insurance	-					-		-

01 Vehicle Insurance	1,738	1,790	1,865	2,100	3,331	3,997	3,497.73	1,398
038 Social Security	-					-		-
01 Social Security	19,481	20,846	20,581	19,632	9,616	11,539	21,632	2,000
046 Recognition & Awards	-					-		-
01 Recognitions & Awards	961	1,000	999	1,000	-	-	1,000	-
051 Equipment Maintenance	-					-		-
01 Software	1,954				-	-	-	-
03 Maintenance Contracts	4,495	6,164	7,195	6,100	5,705	6,846	6,100	-
05 Equipment Maintenance	2,133	2,000	1,906	2,500	2,617	3,140	4,000	1,500
067 Paid Call Firefighters	-					-		-
01 Paid Call Firefighters	24,547	24,000	23,841	25,500	1,300	1,560	26,000	500
068 Janitorial Services	-					-		-
01 Janitorial Services	2,247	2,428	2,170	1,250	979	1,175	-	(1,250)
069 Paid Call Insurance	-					-		-
01 Paid Call Insurance	341	410	169	410	-	-	410	-
070 Clothing Allowance	-					-		-
00 Clothing Allowance	-	5,200				-		-
01 Uniforms	3,622		684	2,500	659	790	3,000	500
02 Turnout Gear	76		76	4,000	-	-	6,500	2,500
06 Clothing Allowance	2,292		4,115	3,500	3,803	4,563	2,000	(1,500)
071 Radio Maintenance	-					-		-
01 Vehicle	119		70	200	-	-	1,000	800
02 Building	-					-	500	500
03 Radio Maintenance	2,924	3,000	1,912	3,000	778	934	3,500	500
072 Ladder Testing	-					-		-
01 Ladder Testing	895	1,000	995	1,100	-	-	1,250	150
073 Vehicle Repair	-					-		-
01 Vehicle Repair	4,279	4,500	3,691	4,500	1,183	1,420	5,000	500
074 Tires	-					-		-
01 Tires/Repairs	154	500	473	500	-	-	1,500	1,000
02 Tire Replacement	2,580	1,500	-	1,500	-	-	1,500	-
075 Gas/Oil/Filters	-					-		-
01 Gas/Oil/Filters	2,190	2,833	2,033	2,833	2,083	2,500	2,500	(333)
076 Diesel	-					-		-
01 Diesel	2,041	1,973	2,183	1,900	1,992	2,390	2,000	100
077 Batteries	-					-		-
02 Equipment	112		112		-	-		-
03 Batteries	353	800	49	1,000	1,179	1,415	1,000	-
078 Special Meals	-					-		-
01 Special Meals	371	550	664	600	433	520	600	-
079 Employee Physicals	-					-		-
01 Employee Physicals	578	1,000	371	1,000	493	591	1,200	200
080 Paid Call Volunteers	-					-		-
01 Paid Call Volunteers	132		132		-	-		-
222 Fire Equipment Reserve	-					-		-
01 Fire Equipment Reserve	56,667	55,000	55,000	Moved to 85		-		
223 Fire Hose Reserve	-					-		-
01 Fire Hose Reserve	800	1,000	1,000	Moved to 85		-		
224 Foam Reserve	-					-		-
01 Foam Reserve	417	400	400	Moved to 85		-		
225 Fire Computer Reserve	-					-		-
01 Fire Computer Reserve	300	300	300	Moved to 85		-		
000 Furnace Replacement	-					-		-
01 Furnace Replacement	12,000	12,000	12,000	Moved to 85		-		
<b>Totals</b>	<b>464,667</b>	<b>478,157</b>	<b>464,337</b>	<b>457,883</b>	<b>328,178</b>	<b>403,923</b>	<b>553,781</b>	<b>95,898</b>

Ambulance								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>31 Ambulance</b>								
001 Salaries								
01 Regular Pay	421,526	324,945	388,627	418,933	320,883	388,044	496,734	77,801
02 Overtime	163,505	142,700	163,777	149,835	130,505	156,606	157,075	7,240
05 Stand By Pay	24,863	26,000	25,345	26,000	20,311	24,373	26,000	-
07 Amb. Billing Salaries	81,095	81,993	81,989	82,179	67,878	81,453	70,350	(11,829)
08 Special Transports	564	800	275	800	131	158	400	(400)
003 Office Supplies	-							
01 Postage	1,236	1,400	1,147	1,400	767	920	1,400	-
03 Copier Rent					29	35		-
04 Equipment Repair	137		137					-
05 Printer Ink	503	875	354	500	125	150	500	-
08 Office Supplies	3,413	3,600	3,542	3,600	3,558	4,270	3,600	-
09 Amb. Billing Supplies	71						1,200	1,200
13 Houlton Supplies	3,569	3,700	3,546	3,700	3,318	3,982	3,700	-
14 Calais Supplies	2,864	3,000	2,786	3,100	3,054	3,665	3,100	-
15 Van Buren Supplies					1,753	2,103	3,100	3,100
009 Professional Dues	-							
01 Subscriptions	106	200	8	200	-	-	200	-
04 Professional Dues	2,006	1,300	2,505	1,300	1,309	1,571	2,000	700
010 Travel Expenses	-							
01 Mileage	96	500		500	-	-	500	-
05 Travel Expenses	556	500		500	219	263	1,000	500
011 Training & Education	-							
02 Training & Education	2,464	5,500	2,524	5,000	2,006	2,407	6,000	1,000
014 New Equipment	-							
01 New Equipment	3,160	5,000	1,927	5,250	3,699	4,439	6,500	1,250
015 Telephone	-							
01 Cell Phone	1,031	1,000	729	1,000	459	551	1,000	-
04 Telephone	3,876	3,065	4,925	3,064	4,158	4,989	5,000	1,936
016 Misc Income	-							
01 Insurance Reports	(8)		(8)					-
017 Communication Fees	-							
03 Communications	324	300	376	534	602	722	900	366
018 Health Insurance	-							
01 Health Insurance	137,846	142,185	144,405	145,906	121,031	145,237	174,544	28,639
019 Miscellaneous Exp.	969							
01 Misc. Expense	979	1,100	998	1,100	164	197	1,100	-
026 Heating Fuel	-							
03 Heating Fuel	18,641	20,312	22,421	22,214	18,559	22,270	13,300	(8,914)
027 Electricity	-							
11 Electricity	6,882	6,750	5,971	6,240	4,862	5,835	7,000	760
028 Water	-							
05 Water	390	350	353	350	236	283	375	25
029 Sewer	-							
01 Sewer	297	275	249	275	307	368	300	25
030 Building Supplies	-							
01 Building Supplies	1,579	1,500	1,475	1,500	1,230	1,476	2,000	500
031 Building Maintenance	-							
01 Building Maintenance	5,414	4,000	4,162	5,000	4,608	5,530	7,000	2,000

032 Property Insurance	-								-
01 Property Insurance	2,646	2,100	2,324	2,600	1,771	2,126	2,232		(368)
034 Workers Comp.	-								-
01 Workers Comp.	30,460	27,405	26,388	33,932	11,807	14,168	37,932		4,000
035 Unemployment Comp	-								-
01 Unemployment Comp.	850	2,197	1,574	1,505	1,849	3,697.44	3,000		1,495
036 Vehicle Insurance	-								-
01 Vehicle Insurance	1,817	1,650	2,050	2,100	1,851	1,851	1,944		(156)
037 Liability Insurance	-								-
01 Liability Insurance	4,636	3,825	4,909	4,500	4,500	4,500	4,500		-
038 Social Security	-								-
01 Social Security	51,390	44,531	51,825	51,786	25,318	50,635	52,005		219
046 Recognitions & Awards	-								-
01 Recognitions & Awards	1,526	1,000	939	1,000	-	-	1,000		-
051 Equipment Maint.	-								-
01 Software	642						600		600
03 Maintenance Contracts	5,189	3,840	4,948	3,840	2,887	3,465	4,000		160
05 Equipment Main.	1,583	2,000	1,116	4,000	1,251	1,501	4,000		-
068 Janitorial Services	-								-
01 Janitorial Services	4,684	5,666	4,171	1,940	1,940	2,328	-		(1,940)
069 Paid Call Insurance	-								-
01 Paid Call Insurance	253	175	394	395	595	714	600		205
070 Clothing Allowance	-								-
01 Uniforms	4,566	4,000	3,109	5,500	3,847	4,616	5,500		-
03 Clothing	559		1,632						-
04 Boots	-						500		500
06 Clothing Allowance	-	800	-	500	246	295	500		-
071 Radio Maintenance	-								-
01 Vehicle	392	1,000	224	1,000	-	-	2,000		1,000
02 Building	-						1,000		1,000
03 Radio Maintenance	2,603	2,000	1,414	2,000	1,010	1,212	2,500		500
073 Vehicle Repair	-								-
01 Vehicle Repair	9,202	7,000	8,356	7,000	6,692	8,030	7,000		-
074 Tires	-								-
01 Tires	2,825	3,000	2,703	3,500	1,882	2,258	4,000		500
075 Gas/Oil/Filters	-								-
01 Gas/Oil/Filters	1,206	1,500	990	1,500	154	185	1,500		-
076 Diesel Fuel	-								-
01 Diesel Fuel	33,027	34,901	37,930	34,901	24,918	29,902	39,200		4,299
077 Batteries	-								-
01 Vehicle	(583)	250	(1,909)	500	-	-	1,000		500
02 Equipment	89	500	266	500	151	181	500		-
03 Batteries	121	250	41	250	-	-	250		-
078 special Meals	-								-
01 Special Meals	-						600		600
079 Employee Physicals	-								-
01 Employee Physicals	615	1,200	798	1,200	639	766	1,500		300
080 Paid Call Volunteers	-								-
01 Paid Call Volunteers	10,938	13,000	13,267	13,000	8,503	10,204	13,000		-
082 Bad Debt Allowance	-								-
01 Bad Debt Allowance	111,980	73,976	118,686	121,403	69,640	83,568	100,000		(21,403)
083 Contractual Allowance	-								-
01 Contractual Allowance	261,892	165,142	304,532	224,345	241,329	289,595	275,000		50,655
085 Transport Meals	-								-
01 Transport Meals	7,761	7,000	8,466	7,000	5,344	6,413	7,000		-

086 Air Transports	-					-		-
01 Air Transports	258,949	250,000	266,258	200,000	159,047	190,856	210,000	10,000
087 Medical Supplies	-					-		-
01 Ambulance Supplies	5,315	4,500	5,156	6,000	3,527	4,232	7,000	1,000
02 Oxygen	3,293	3,500	3,688	3,500	2,185	2,622	4,000	500
03 Medical Supplies	6,211	6,000	6,868	7,000	5,128	6,153	7,000	-
292 EMS Licenses	-					-		-
01 EMS License	727	1,650	655	1,650	1,061	1,273	1,600	(50)
226 Ambulance Reserve	-					-		-
01 Ambulance Reserve	58,333	65,000	65,000	Moved to 85		-		
227 Small Equipment Reserve	-					-		
01 Small Equipment Reserve	10,970			Moved to 85		-		
228 Amb Computer Reserve	-					-		
01 Amb. Computer Reserve	700	700	700	Moved to 85		-		
<b>Totals</b>	<b>1,787,320</b>	<b>1,524,108</b>	<b>1,814,016</b>	<b>1,639,826</b>	<b>1,304,832</b>	<b>1,589,247</b>	<b>1,799,841</b>	<b>160,015</b>

Police Department								
Department	3 Year Average Expenditures (10-13)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>35 Police Department</b>								
001 Salaries								
01 Regular Pay	696,141	690,763	709,547	748,355	594,912	719,429	763,617	15,262
02 Overtime	40,109	45,000	43,192	45,000	35,406	42,487	52,500	7,500
06 Police Reserves Salary	939	1,500	1,385	1,500	787	944	1,500	-
003 Office Supplies	-							
01 Postage	454	475	399	400	227	272	400	-
02 Advertising	168	200	-	200	100	120	200	-
03 Copier Rental	1,602	1,800	1,650	1,800	1,350	1,620	1,800	-
05 Printer Ink	282	425	441	450	257	309	450	-
07 Paper	153	200	468	300	(8)	(10)	300	-
08 Office Supplies	1,297	1,400	1,023	1,400	775	931	1,400	-
006 Legal Fees	-							
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-							
01 Subscriptions	180		211	240	(8)	(10)	240	-
04 Professional Dues	330	500	390	400	150	180	400	-
010 Travel Expenses	-							
01 Mileage	775	1,000	838	1,000	-	-	1,000	-
02 Meals & Lodging	744	1,200	478	1,200	321	385	2,200	1,000
05 Travel Expenses	519	1,000	715	1,000	19	22	1,000	-
011 Training & Education	-							
01 St School	(3,503)							
02 Training & Education	11,866	15,000	10,450	13,000	4,347	5,216	20,500	7,500
013 Car Allowance	-							
01 Car Allowance	3,843	4,200	3,643	4,200	2,148	2,577	4,200	-
014 New Equipment	-							
01 New Equipment	1,630	2,500	1,713	2,500	683	820	2,500	-
015 Telephone	-							
01 Cell Phone	1,934	2,200	1,861	2,200	1,401	1,681	2,200	-
04 Telephone	4,778	4,378	6,117	5,400	4,317	5,181	5,400	-
017 Communication Fees	-							
01 Web Site	199		235		(17)	(20)	-	-
03 Communications	1,387	1,500	1,573	2,400	1,891	2,269	2,400	-
018 Health Insurance	-							
01 Health Insurance	205,431	228,182	233,542	264,922	215,799	258,958	271,426	6,504
019 Miscellaneous Expenses	-							
01 Misc. Expense	1,366	1,200	791	1,200	1,654	1,985	1,500	300
027 Electricity	-							
13 Radio Tower	164	230	119	200	88	106	200	-
028 Water	-							
05 Water	329	300	370	300	410	492	400	100
030 Building Supplies	-							
01 Building Supplies	1,451	1,500	1,433	1,500	1,078	1,294	1,500	-
031 Building Maintenance	-							
01 Building Maintenance	1,319	2,100	1,266	2,000	2,249	2,699	2,500	500
036 Vehicle Insurance	-							
01 Vehicle Insurance	3,573	3,200	3,993	4,100	3,986	4,000	4,100	-
044 Reimbursement	-							
01 Reimbursement	(100)		(100)					

068 Janitorial Services	-							-	-
01 Janitorial Services	4,708	4,800	4,736	5,485	3,923	4,708	5,088	(397)	
070 Clothing Allowance	-							-	-
01 Uniforms	4,599	5,335	3,950	4,600	3,647	4,376	5,600	1,000	
071 Radio Maintenance	-							-	-
01 Vehicle	805	500	87	500	65	77	500	-	-
03 Radio Maintenance	819	1,500	1,507	1,500	123	147	1,500	-	-
073 Vehicle Repair	-							-	-
01 Vehicle Repair	3,034	7,000	2,697	5,000	4,853	5,824	5,000	-	-
074 Tires	-							-	-
01 Tires	3,465	3,680	3,650	3,680	1,166	1,400	3,680	-	-
075 Gas/Oil/Filters	-							-	-
01 Gas/Oil/Filters	36,638	40,929	39,940	40,929	27,331	32,797	40,929	-	-
079 Employee Physicals	-							-	-
01 Employee Physicals	81	200	15	200	15	18	200	-	-
02 Psychological Evaluations	1,145	1,500		1,000	613	735	1,000	-	-
03 Poly Graph Testing	345	1,500		1,000	-	-	1,000	-	-
089 Equipment Reserves	-							-	-
01 Equipment Reserves	115	500	54	500	100	120	500	-	-
090 Dog Constable	-							-	-
01 Dog Constable	8,121	8,551	8,105	6,158	5,669	6,803	7,659	1,502	
093 Meals for Prisoners	-							-	-
01 Meals for Prisoners	(292)	400	558	700	1,182	1,418	2,400	1,700	
094 Video Equipment	-							-	-
01 Video Equipment	729	900	738	500	421	505	500	-	-
095 Bicycle Licenses	-							-	-
01 Bicycle Licenses	489	500	489					-	-
097 Uniform Maintenance	-							-	-
01 Uniform Maintenance	912	1,500	656	1,000	170	204	1,000	-	-
098 Medical Tests/Supplies	-							-	-
01 Medical Tests/Supplies	119	300	324	300	632	759	2,550	2,250	
102 Computer Tech Support	-							-	-
01 Computer Tech Support	2,332	4,050	2,515	3,000	2,445	2,935	3,000	-	-
02 Recorder Maint	-			1,500	-	-	1,500	-	-
179 Animal Shelter Services	-							-	-
01 Animal Shelter Services	13,715			14,740	14,740	14,740	14,740	-	-
229 Small Equipment Reserve	-							-	-
01 Small Equipment Reserve	6,000	6,000	6,000	Moved to 85				-	-
02 Taser Replacement	-							-	-
230 Police Car Reserve	-							-	-
01 Police Car Reserve	20,450	18,000	18,000	Moved to 85				-	-
<b>Totals</b>	<b>1,087,689</b>	<b>1,120,098</b>	<b>1,121,762</b>	<b>1,199,959</b>	<b>941,417</b>	<b>1,131,503</b>	<b>1,244,679</b>	<b>44,720</b>	

Animal Shelter Services was moved to this account in 2013

Protection								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>38 Protection</b>								
105 Street Lights								
01 Street Lights	141,773	132,000	136,383	99,000	81,215	97,458	103,000	4,000
106 Hydrant Rental								-
01 Hydrant Rental	287,142	293,720	293,717	298,091	196,484	298,091	307,033	8,942
107 Ambulance Service								-
01 Ambulance Service	86,143	88,032	88,032	-		-		-
								-
<b>Totals</b>	510,140	513,752	518,132	397,091	277,700	395,549	410,033	12,942

Emergency Management								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>39 Emergency Management</b>								
001 Salaries								
07 Salaries	5,930	6,050	5,930	5,483	4,149	4,978	6,108	625
003 Office Supplies	-					-		-
01 Postage	99	100		50	-	-	50	-
08 Office Supplies	203	200	150	100	145	174	100	-
010-05 Travel Expense	-	200		100	161	193	100	-
011 Training & Education	-					-		-
02 Training & Education	303	325		325	65	78	325	-
014 New Equipment	-					-		-
01 New Equipment	2,166	1,500		1,500	1,670	2,003	1,500	-
015 Telephone	-					-		-
04 Telephone	981	1,350	1,531	1,520	827	993	1,520	-
017 Communications	-					-		-
03 Communications	781	840	840	100	513	615	564	464
019 Miscellaneous Expenses	-					-		-
01 Misc. Expenses	255	300	180	100	159	191	200	100
024-02 Water & Sewer	466	425	466			-		-
027 Electricity	-					-		-
01 EOC Building Electricity	-	1,650		-		-		-
11 Electricity	642	220	1,668	300	136	163	300	-
030 Building Supplies	-					-		-
01 Building Supplies	31	100	-	100	-	-	1,000	900
031 Building Maintenance	-					-		-
01 Building Maintenance	1,306	3,000	2,500	3,000	311	374	3,000	-
032 Property Insurance	-					-		-
01 Property Insurance	186	165	174	190	207	248	217	27
036 Vehicle Insurance	-					-		-
01 Vehicle Insurance	841	700	932	1,026	1,110	1,332	1,166	140
046 Recognition & Awards	-					-		-
01 Recognitions & Awards	385	500	-	-		-		-
051 Equipment Maintenance	-					-		-
01 Software	1,269					-		-
05 Equipment Maintenance	1,387	2,000	-	400	64	76	400	-
068-01 Janitor Service	3,122	2,779	3,122			-		-
071 Radio Maintenance	-					-		-
03 Radio Maintenance	732	400	157			-		-
073 Vehicle Repair	-					-		-
01 Vehicle Repair	337	200	217	200	18	21	200	-
074 Tires	-					-		-
01 Tires	-	500	-	400	-	-	400	-
075 Gas/Oil/Filters	-					-		-
01 Gas/Oil/Filters	145	200	95	150	38	45	300	150
078 Special Meals	-					-		-
01 Special Meals	188	500	139	100	20	24	150	50
084 Vehicle Licenses	-					-		-
03 Vehicle Licenses	-	50	-	50	-	-	50	-
108 CEM Rent	-					-		-
01 CEM Rent	4,000	4,000	4,000			-	6,000	6,000
<b>Totals</b>	<b>25,756</b>	<b>28,254</b>	<b>22,101</b>	<b>15,194</b>	<b>9,591</b>	<b>11,509</b>	<b>23,650</b>	<b>8,456</b>

Public Works Department								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>40 Public Works</b>								
001 Salaries								
01 Regular Pay	642,769	646,495	647,591	608,301	503,717	604,460	601,351	(6,950)
02 Overtime	84,999	96,974	97,644	93,130	73,561	88,273	94,000	870
07 Salaries	5,140	7,920	7,920	3,960	-	-	-	(3,960)
003 Office Supplies	-							
01 Postage	135	100	66	50	2	3	50	-
02 Advertising	230	200	104	150	150	180	150	-
05 Printer Ink	75	50	-	50	50	50	50	-
07 Paper	58	100	-	25	25	25	25	-
08 Office Supplies	622	700	459	400	468	561	400	-
11 Equipment Rental	1,425	1,500	1,625	1,500	1,125	1,350	1,500	-
12 Software	304	250	63	250	425	510	425	175
010 Travel Expenses	-							
01 Mileage	25							
02 Meal & Lodging	240	150	143	-	185	222	250	250
05 Travel Expenses	130	250	250	8	21	26	200	192
011 Training & Education	-							
02 Training & Education	1,010	1,250	358	750	390	468	750	-
014 New Equipment	-							
01 New Equipment	4,140	5,000	3,717	3,950	2,280	2,736	4,500	550
02 Office	355	500	66	-				
03 Shop	491	500	472	500	500	600		(500)
04 Building	500							
015 Telephone	-							
01 Cell Phone	720	720	720	720	-	720	720	-
04 Telephone	1,816	1,668	2,243	2,000	2,387	2,865	2,800	800
017 Communications	-							
03 Communications	213	215	213	220	304	365	250	30
018 Health Insurance	-							
01 Health Insurance	238,156	254,597	251,415	236,368	197,343	236,812	217,934	(18,434)
019 Misc. Expense	-							
01 Misc. Expense	2,161	2,000	2,097	1,250	693	832	1,500	250
026 Heating Fuel	-							
03 Heating Fuel	18,736	21,456	25,731	11,870	6,822	8,186	10,000	(1,870)
027 Electricity	-							
01 P.W. Main Garage	11,384	11,600	10,872	11,000	7,730	9,276	11,000	-
02 P.W. Cold Storage	410	425	404	425	288	346	425	-
03 P.W. Sand Dome	194	225	185	325	162	194	250	(75)
04 P.W. Outside Lights	203	205	200	200	149	178	200	-
11 Electricity	435	530	377	450	224	269	350	(100)
12 P.W. Pump House	374	355	386	400	284	341	400	-
028 Water	-							
05 Water	1,277	1,400	1,328	1,400	996	1,195	1,400	-
029 Sewer	-							
01 Sewer	445	520	412	500	316	379	500	-
030 Building Supplies	-							
01 Building Supplies	1,455	1,500	1,489	1,150	1,032	1,238	1,000	(150)
031 Building Maintenance	-							
01 Building Maintenance	4,603	4,500	4,500	4,000	4,120	4,944	4,000	-
032 Property Insurance	-							

01 Property Insurance	4,791	4,075	4,500	5,000	3,076	3,076	3,230.24	(1,770)
036 Vehicle Insurance	-	-	-	-	-	-	-	-
01 Vehicle Insurance	18,516	15,345	20,514	24,600	22,132	22,132	23,238.30	(1,362)
051 Equipment Maintenance	-	-	-	-	-	-	-	-
01 Software	33	-	-	-	-	-	-	-
05 Equipment Maintenance	124,354	120,000	121,138	124,628	103,586	124,304	125,000	372
08 Snow Plow repairs	12,919	13,000	11,613	13,000	11,110	13,332	13,000	-
070 Clothing Allowance	-	-	-	-	-	-	-	-
03 Clothing	4,193	3,300	3,728	3,400	2,743	3,292	3,400	-
04 Boots	1,356	2,800	1,320	2,800	947	1,136	2,800	-
06 Clothing Allowance	3,836	3,900	5,084	4,000	2,196	2,635	4,000	-
071 Radio Maintenance	-	-	-	-	-	-	-	-
01 Vehicle	527	1,100	39	1,100	1,395	1,395	800	(300)
03 Radio Maintenance	386	-	483	-	-	-	300	300
074 Tires	-	-	-	-	-	-	-	-
01 Tires others	1,398	2,000	2,000	2,000	1,356	1,628	2,000	-
03 Heavy Equipment	9,003	10,000	9,643	8,000	7,354	8,825	8,000	-
04 Trucks	2,441	3,000	3,000	5,000	4,464	5,357	5,000	-
075 Gas/Oil/Filters	-	-	-	-	-	-	-	-
01 Gas/Oil/Filters	15,103	23,013	16,801	15,000	11,115	13,339	15,000	-
076 Diesel Fuel	-	-	-	-	-	-	-	-
01 Diesel	113,044	139,166	141,539	156,500	101,966	122,359	156,000	(500)
103 Salary Reimbursement	-	-	-	-	-	-	-	-
01 Salary Reimbursement	(21,631)	-	-	-	-	-	-	-
109 Safety Material	-	-	-	-	-	-	-	-
01 Safety Material	2,159	4,000	2,478	2,500	858	1,030	2,500	-
110 Equipment Rental	-	-	-	-	-	-	-	-
01 Equipment Rental	1,128	1,000	1,268	-	-	-	-	-
111 Tools - Shop	-	-	-	-	-	-	-	-
01 Tools - Shop	2,435	2,500	2,569	1,900	778	933	2,000	100
112 Tools-Road/Ground	-	-	-	-	-	-	-	-
01 Tools - Road/Ground	1,883	2,000	1,677	1,000	125	150	1,000	-
113 Propane	-	-	-	-	-	-	-	-
01 Propane	507	400	500	525	324	389	500	(25)
114 Industrial Gas/Solvent	-	-	-	-	-	-	-	-
01 Ind. Gas/Solvent	1,093	1,000	794	1,000	961	1,153	1,200	200
02 Solvents/Cleaners	617	600	355	400	-	-	200	(200)
115 Lubricants	-	-	-	-	-	-	-	-
01 Lubricants	12,044	12,000	11,813	9,500	8,420	10,104	10,500	1,000
116 Salt & Calcium	-	-	-	-	-	-	-	-
01 Rock Salt	112,425	138,600	118,501	134,598	86,317	103,580	120,600	(13,998)
02 Liquid Deicer	17,995	20,925	33,683	21,000	25,604	30,725	27,900	6,900
117 Gravel	-	-	-	-	-	-	-	-
01 Gravel	4,577	4,000	4,000	4,000	(1,639)	(1,592)	4,000	-
118 Crushed Stone	-	-	-	-	-	-	-	-
01 Crushed Stone	15,719	15,165	14,710	16,300	16,300	16,300		(16,300)
119 Liquid Asphalt	-	-	-	-	-	-	-	-
01 Liquid Asphalt	139,225	151,642	151,642	193,433	193,433	193,433		(193,433)
120 Shim and Patch	-	-	-	-	-	-	-	-
01 Shim/Paver	46,204	40,000	40,000	42,077	31,240	31,240	50,000	7,923
02 Patch	8,516	15,000	15,159	15,800	19,997	19,997	16,000	200
121 Asphalt	-	-	-	-	-	-	-	-
01 Asphalt	214,493	135,000	135,830	-	-	-	254,284	254,284
122 Culverts & Guard Rails	-	-	-	-	-	-	-	-
01 Culverts & Guard Rails	9,472	14,500	14,230	10,500	9,471	11,365	10,500	-
123 Signs	-	-	-	-	-	-	-	-

01 Signs	3,212	4,500	3,971	3,000	1,894	2,272	3,000	-
124 Sidewalks	-					-		-
01 Sidewalks	4,500	3,500	3,500	3,500	3,500	3,500	3,000	(500)
125 Street Curbing	-					-		-
01 Street Curbing	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-
126 Traffic Paint	-					-		-
01 Traffic Paint	10,581	10,000	10,250	12,500	12,096	12,096	12,500	-
127 Vehicle Paint	-					-		-
01 Vehicle Paint	3,608	3,500	4,050	3,500	3,782	4,538	3,800	300
130 Construction Material	-					-		-
01 Construction Material	4,365	5,000	5,000	5,000	3,729	4,474	4,500	(500)
131 Sand Account	-					-		-
01 Sand Account	34,110	40,000	39,708	35,000	34,485	41,382	40,000	5,000
132 Municipal Maintenance	-					-		-
01 Municipal Maintenance	6,897	7,000	6,980	7,000	6,479	7,775	7,000	-
133 Tools Insurance	-					-		-
01 Tools Insurance	-	300	-	300	-	-	300	-
134 Drug/Alcohol Testing	-					-		-
01 Drug/Alcohol Testing	736	750	624	750	302	363	750	-
89 PW Equipment Reserves	-					-		-
01 Equipment Reserves	67,100	56,300	56,300	Moved to 85		-		
232 Street Reconstruction	-					-		-
01 Street Reconstruction	115,000	60,000	60,000	Moved to 85		-		
271 Contracted Services	-					-		-
01 Janitorial & Supplies	-			6,500	5,100	6,120	8,000	1,500
<b>Totals</b>	<b>2,158,097</b>	<b>2,155,736</b>	<b>2,146,041</b>	<b>1,883,912</b>	<b>1,544,745</b>	<b>1,793,741</b>	<b>1,904,183</b>	<b>20,270</b>

Recreation Department								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>50 Recreation</b>								
001 Salaries								
01 Regular Pay	153,880	154,774	155,650	154,913	129,012	156,014	160,583	5,670
02 Overtime	409	600	439	400	-	-	400	-
07 Salaries	125,845	136,215	120,003	112,267	85,723	102,868	91,326	(20,941)
003 Office Supplies	-					-		-
01 Postage	223	350	180	300	262	314	325	25
02 Advertising	1,419	1,500	1,669	1,500	1,192	1,431	1,500	-
03 Copier Rental	1,296	540	619	540	438	525	540	-
04 Equipment Repair	108	400	38	400	315	378	400	-
05 Printer Ink	46	200	-	75	-	-	75	-
07 Paper	291	600	209	500	220	264	350	(150)
08 Office Supplies	2,092	700	741	750	652	782	750	-
008 Computer Maintenance	-					-		-
01 Computer Maintenance	333	600	430	600	-	-	600	-
009 Professional Dues	-					-		-
01 Subscriptions	-	20	-	20	-	20	-	(20)
04 Professional Dues	252	290	170	290	140	168	230	(60)
010 Travel Expenses	-					-		-
02 Meals & Lodging	34		-			-	-	-
04 Conference Fee	110	200	-	200	120	144	200	-
05 Travel Expenses	249	300	310	300	162	194	300	-
011 Training & Education	-					-		-
02 Training & Education	490	800	477	800	1,342	1,610	1,000	200
013 Car Allowance	-					-		-
01 Car Allowance	618	1,000	1,027	-	-	-	-	-
015 Telephone	-					-		-
01 Cell Phone	504	600	559	600	401	481	600	-
02 Rec Center	996	2,293	182	2,300	2,340	2,807	2,300	-
04 Telephone	2,407	417	3,294	410	847	1,016	900	490
017 Communication Fees	-					-		-
03 Communications	847	790	970	1,084	943	1,131	970	(114)
018 Health Insurance	-					-		-
01 Health Insurance	28,808	35,927	36,239	39,237	32,783	39,340	36,764	(2,473)
026 Heating Fuel	-					-		-
01 Recreation Center	26,747	24,149	31,092	28,517	27,829	33,395	22,000	(6,517)
02 Teague Park	813	2,000	1,068	1,250	586	703	1,300	50
03 Heating Fuel	214		71		34	41		-
027 Electricity	-					-		-
05 Recreation Center	25,330	23,446	20,071	22,604	16,519	19,822	22,700	96
06 Teague Park	3,011	2,900	2,818	2,125	984	1,181	1,900	(225)
07 Soucy Sports Complex	830	754	735	250	511	260	600	350
08 Pool	403	360	392	360	344	413	230	(130)
10 Park Sec Lts	-					-		-
028 Water	-					-		-
01 Recreation Center	1,330	800	781	800	628	753	700	(100)
02 Teague Park	321	400	354	300	274	329	300	-
03 Pool	1,240	1,000	1,310	1,000	1,182	1,069		(1,000)
04 Soucie Complex	172	250	111	150	56	67	150	-
029 Sewer	-					-		-

01 Sewer	748	800	757	600	504	605	600	-
030 Building Supplies	-					-		-
01 Building Supplies	3,788	5,000	3,186	4,000	2,127	2,552	4,000	-
031 Building Maintenance	-					-		-
01 Building Maintenance	24,752	25,000	26,874	25,000	15,830	18,996	23,000	(2,000)
032 Property Insurance	-					-		-
01 Property Insurance	4,391	3,800	4,126	4,600	5,759	5,759	6,046.95	1,447
135 Water Tests	-					-		-
01 Water Tests	133	255	125	250	25	30	250	-
136 Youth Center Equipment	-					-		-
01 Youth Center Equipment	1,577	2,000	1,502	1,000	689	827	900	(100)
137 Rink Equipment	-					-		-
01 Rink Equipment	(33)	250	(41)	71	71	85	-	(71)
138 Program Equipment	-					-		-
01 Baseball/Softball	1,248	1,200	1,077	1,200	1,633	1,960	1,200	-
02 Tennis	135	300	50	100	103	124	100	-
03 Soccer	457	600	517	700	819	983	800	100
04 Basketball	411	600	196	500	50	60	500	-
05 Arts & Crafts	-	600	-	-	-	-	-	-
06 Program Equipment	3,083	2,200	3,359	2,200	1,939	2,327	2,200	-
139 Rink Maintenance	-					-		-
01 Rink Maintenance	351	500	380	-	-	-	-	-
140 Pool Supplies	-					-		-
01 Pool Supplies	1,029	1,000	1,155	1,250	1,395	1,345		(1,250)
141 Trophies & Awards	-					-		-
01 Trophies & Awards	48	650	246	600	965	1,158	600	-
142 Pool Maintenance	-					-		-
01 Pool Maintenance	5,156	7,900	6,276	7,900	3,887	4,664		(7,900)
145 Special Events	-					-		-
01 Special Events	1,365	2,500	964	2,500	4,095	4,914	2,500	-
147 Park Maintenance	-					-		-
01 Park Maintenance	-					-		-
286 Rent Expense	-					-		-
01 Rent Expense	35	100		100	-	-	-	(100)
243-Rec Center Improvement	-					-		-
<b>Totals</b>	<b>430,345</b>	<b>450,430</b>	<b>432,760</b>	<b>427,413</b>	<b>345,730</b>	<b>413,912</b>	<b>392,690</b>	<b>(34,724)</b>

Parks Department								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>51 Parks</b>								
001 Salaries								
01 Regular Pay	42,482	43,014	43,006	43,259	35,731	42,877	44,663	1,405
02 Overtime	-			200	-	-	200	-
07 Salaries	46,736	47,002	44,397	29,228	15,004	18,005	32,232	3,004
014 New Equipment	-					-		-
01 New Equipment	855	1,000	470	1,000	1,356	1,627	1,000	-
015 Telephone	-					-		-
01 Cell Phone	280	360	89	360	360	432	360	-
04 Telephone	484	417	632	450	847	1,016	650	200
018 Health Insurance	-					-		-
01 Health Insurance	12,249	12,224	12,447	13,178	11,182	13,418	13,418	240
026 Heating Fuel	-					-		-
03 Heating Fuel	5,242	7,216	5,714	7,261	5,113	6,135	7,200	(61)
027 Electricity	-					-		-
09 Park Shop	1,988	2,095	2,016	1,974	1,242	1,491	1,800	(174)
10 Park Security Lighting	439	355	690	1,109	934	1,121	1,200	91
11 Electricity	151		-	170	231	277	280	110
029 Sewer	-					-		-
01 Sewer	167	200	200	200	150	180	200	-
030 Building Supplies	-					-		-
01 Building Supplies	1,115	1,000	1,444	1,000	822	987	1,100	100
031 Building Maintenance	-					-		-
01 Building Maintenance	1,178	1,200	1,088	1,200	877	1,052	1,100	(100)
032 Property Insurance	-					-		-
01 Property Insurance	1,096	950	1,024	1,150	194	194	204	(946)
036 Vehicle Insurance	-					-		-
01 Vehicle Insurance	832	700	932	1,026	1,851	1,851	1,943	917
051 Equipment Maintenance	-					-		-
04 Repairs	483	1,000	66	1,000	62	75	800	(200)
05 Equipment Maintenance	5,434	3,000	6,516	3,000	4,949	5,939	4,200	1,200
070 Clothing Allowance	-					-		-
03 Clothing	216	400	369	200	104	125	200	-
073 Vehicle Repairs	-					-		-
01 Vehicle Repairs	2,466	2,000	3,199	2,500	2,607	3,128	3,000	500
074 Tires	-					-		-
01 Tires	801	900	647	900	465	558	900	-
075 Gas/Oil/Filters	-					-		-
01 Gas/Oil/Filters	10,128	10,975	11,487	12,662	6,935	8,322	12,000	(662)
076 Diesel	-					-		-
01 Diesel	1,498	560	2,101	1,115	573	688	800	(315)
111 Tools - Shop	-					-		-
01 Tools - Shop	300	500	531	500	380	456	500	-
147 Parks Maintenance	-					-		-
00 Parks Maintenance	1,348					-		-
01 Parks Maintenance	7,650	9,000	7,972	7,600	6,041	7,249	7,500	(100)
234 Parks Improvements	-					-		-
01 Parks Improvements	9,000					-		-
01 Parks Vehicle Reserve	6,417	7,500	7,500	Moved to 85		-		-
236 Lawn Mower Reserve	-					-		-

01 Lawn Mower Reserve	1,740	1,800	1,800	Moved to 85		-		
237 Civic Beautification	-					-		
01 Civic Beautification	4,833	5,000	5,000	Moved to 85		-		
	-					-		-
<b>Totals</b>	167,609	160,368	161,339	132,242	98,012	117,206	137,450	5,208

### Airport

<u>Department</u>	<b>3 Year Average Expenditures (10-12)</b>	<b>2012 Approved Budget</b>	<b>2012 Actual Expenditures</b>	<b>Budget 2013 Revised</b>	<b>2013 YTD</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed</b>	<b>Difference 13 vs 14</b>
<b>60 Airport</b>								
015 Telephone								
01 Cell Phone						-		
04 Telephone	487	281	332	400	245	294	400	-
019 Miscellaneous Expense						-		-
01 Misc. Expense	390	375	538	400	476	572	550	150
027 Electricity						-		-
11 Electricity	640	680	631	630	503	603	650	20
028 Water						-		-
05 Water	429	475	352	450	352	422	450	-
029 Sewer						-		-
01 Sewer	183	225	200	225	150	180	225	-
031 Building Maintenance						-		-
01 Building Maintenance	1,303	2,500	1,092	2,000	788	946	3,400	1,400
032 Property Insurance						-		-
01 Property Insurance	1,022	900	955	1,100	1,059	1,059	1,112	12
037 Liability Insurance						-		-
01 Airport Liability	3,219	3,550	3,040	3,300	3,040	3,040	3,192	(108)
076 Diesel						-		-
01 Diesel	3,720	5,033	5,157	5,454	3,504	4,205	5,400	(54)
153 Air Consultant Contract						-		-
01 Air Consultant Contract	18,000	18,000	18,000	12,000	10,000	12,000	12,000	-
155 Snow Plowing						-		-
01 Snow Plowing	4,193	7,500	4,577	6,000	4,827	5,793	6,000	-
156 Runway Lights						-		-
01 Runway Lights	1,342	1,980	-	1,980	-	-		(1,980)
157 Runway Maintenance						-		-
01 Runway Maintenance	3,696	4,700	1,893	-	-	-		-
239-Airport Improvement						-		-
01-Airport Improvement	80,338	5,000	5,000		-	-		-
						-		-
<b>Totals</b>	118,964	51,199	41,767	33,939	24,945	29,114	33,379	(560)

Trailer Park								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>61 Trailer Park</b>								
006 Legal Fees								
01 Legal Fees	-	1,000	-	-		-		-
027 Electricity						-		-
11 Electricity	879	825	1,019	1,000	865	1,038	1,200	200
028 Water						-		-
05 Water	1,692	2,000	2,042	2,000	1,311	1,574	2,100	100
029 Sewer						-		-
01 Sewer	3,883	3,800	2,900	3,600	2,350	2,820	3,600	-
032 Property Insurance						-		-
01 Property Insurance	37	45	35	52	27	27	30	(22)
105 Street Lights						-		-
01 Street Lights	1,857	1,860	1,837	1,500	761	913	1,200	(300)
147 Park Maintenance						-		-
01 Park Maintenance		500	-	200	-	-	200	-
158 CTP License Fee						-		-
01 CTP License Fee	318	350	318	477	318	318	318	(159)
160 CTP Park Maintenance						-		-
01 CTP Park Maintenance	2,643	4,000	-	2,000	850	1,020	2,000	-
161 Garbage Collection						-		-
01 Garbage Collection	1,575	1,650	1,485	1,650	1,350	1,620	1,650	-
385 Year End CTP						-		-
01 Year End CTP	6,394		6,394			-		-
						-		-
<b>Totals</b>	19,278	16,030	16,030	12,479	7,833	9,330	12,298	(181)

Cemeteries								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>65 Cemeteries</b>								
165 Evergreen Cemetery								
01 Evergreen Cemetery	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-
166 Grimes Cemetery	-		-					-
01 Grimes Cemetery	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	-
167 Sacred Heart Cemetery	-		-					-
01 Sacred Heart Cemetery	350.00	350.00	350.00	350.00	350.00	350.00	350.00	-
168 Holy Rosary Cemetery	-		-					-
01 Holy Rosary Cemetery	350.00	350.00	350.00	350.00	350.00	350.00	350.00	-
169 Green Ridge Cemetery	-		-					-
01 Green Ridge Cemetery	150.00	150.00	150.00	150.00	150.00	150.00	150.00	-
170 Lyndon Cemetery	-		-					-
01 Lyndon Cemetery	300.00	300.00	300.00	300.00	300.00	300.00	300.00	-
171 Bubar Cemetery	-		-					-
01 Bubar Cemetery	100.00	100.00	100.00	100.00	100.00	100.00	100.00	-
172 Memorial Day Flags	-							-
01 Memorial Day Flags	400.00			600.00	600.00	600.00	600.00	-
190 Veterans Cemetery Fund	-							-
01 Veterans Cemetery Fund	333.33			500.00	500.00	500.00	500.00	-
	-							-
<b>Totals</b>	<b>6,533.33</b>	<b>5,800.00</b>	<b>5,800.00</b>	6,900.00	6,900.00	6,900.00	6,900.00	-

Moved 172 Memorial Day Flags to this acct in 2013

Insurance & Retirement								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>70 Ins. &amp; Retirement</b>								-
018 Health Insurance								
01 Health Insurance	2,916	1,345	1,517	1,500	1,433	1,719	1,750	250
034 Worker's Compensation						-		-
01 Worker's Compensation	53,876	50,528	49,687	73,032	56,249	67,498	73,000	(32)
035 Unemployment Comp.						-		-
01 Unemployment Comp.	4,249	9,777	9,385	21,424	12,810	15,372	15,000	(6,424)
037 Liability Insurance						-		-
01 Liability Insurance	60,305	51,500	61,633	67,800	87,684	87,684	#####	24,268
038 Social Security						-		-
01 Social Security	204,018	205,145	203,898	195,101	180,991	195,101	199,359	4,259
039 Bonds						-		-
01 Bonds	320	350	320	320	320	320	320	-
040 City & State Retirement						-		-
01 City & State Retirement	68,805	72,350	68,541	60,413	51,463	61,755	59,851	(563)
041 \$1000 Ded. Payments						-		-
01 \$1000 Ded. Payments	812	2,500	-	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	-
044 - Reimbursements						-		-
01 Reimbursements	(1,068)		(1,068)		(1,339)	1,339	-	-
046 Recognitions & Awards						-		-
01 Recognitions & Awards	4,672	4,500	4,133	2,845	18	2,800	3,000	155
311 Section 125 Expense						-		-
01 Section 125 Expense	1,441	1,890	2,524	2,500	1,696	2,035	4,500	2,000
						-		-
<b>Totals</b>	425,346	424,885	425,570	452,435	393,824	463,124	476,348	23,913

Contributions (Donations)								
Department	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>75 Contributions</b>								
172 Memorial Day Flags								
01 Memorial Day Flags	600.00	600.00	600.00	Moved to Cem				
173 City Clock								
01 City Clock	300.00	300.00	300.00	-				
174 St.John RC&D								
01 St. John RC&D	297.00	297.00	297.00	-				
175 Independent Support Services								
01Independent Supprt. Serv.	4,500.00	4,500.00	4,500.00	-				
176 ACAP								
01 ACAP	1,653.93	1,662.00	1,637.80	-				
177 Aroost. Agency on Aging								
01 Aroost. Agency on Aging	7,253.00	7,253.00	7,253.00	7,253.00	7,253.00	7,253.00		(7,253)
178 NMDC								
01 NMDC	13,469.60	13,500.00	13,497.66	Moved to CD				
179 Animal Shelter Services								
01 Animal Shelter Services	14,329.40	15,559.00	15,559.00	Moved to PD				
180 Temporary Shelter								
01 Temporary Shelter	9,636.33	12,285.00	12,285.00	-				
181 Soil & Water Conservation								
01 Soil & Water Conservation	1,300.00	1,300.00	1,300.00	Moved to 10				
182 Salvation Army								
01 Salvation Army	666.24	1,000.00	49.98	-				
183 American Red Cross								
01 American Red Cross	2,060.00	2,060.00	2,060.00	-				
185 Ecumenical Food Pantry								
01 Ecumenical Food Pantry	500.00	500.00	500.00	-				
186 Maine Families Aroostook								
01 Maine Families Aroostook	200.00	200.00	200.00	-				
187 Bread of Life Soup Kitchen								
01 Bread of Life Soup Kitchen	1,000.00	1,000.00	1,000.00	-				
188 Combat								
01 Combat	58.33	175.00	-	-				
190 Veterans Cemetery Fund								
01 Veterans Cemetery Fund	500.00	500.00	500.00	Moved to Cem				
191 Bonus Transit Program								
01 Bonus Transit Program	3,968.50	2,300.00	3,968.50		1,802.50			
192 MDOT Reimbursement								
01 MDOT Reimbursement	(3,968.50)		(3,968.50)		(1,802.50)			
<b>Totals</b>	58,323.85	64,991.00	61,539.44	7,253.00	7,253.00	7,253.00	-	(7,253)

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

<b>Unclassified Accounts</b>								
<b>Department</b>	<b>3 Year Average Expenditures (10-12)</b>	<b>2012 Approved Budget</b>	<b>2012 Actual Expenditures</b>	<b>Budget 2013 Revised</b>	<b>2013 YTD</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed</b>	<b>Difference 13 vs 14</b>
<b>80 Unclassified</b>								
045 Refunds/Reimbursements								
01 Refunds/Reimbursements	(424.84)	2,000.00	193.34	200	(2,538)	(3,045)	200	-
200 Tax Lien Costs								-
01 Tax Lien Costs	10,595.67	10,920.00	10,790.40	10,800	11,654	13,984	15,800	5,000
201 Abatements								-
01 Abatements	14,578.85	25,000.00	26,965.26	45,000	59,487	60,000	25,000	(20,000)
<b>Totals</b>	<b>18,141.98</b>	<b>37,920.00</b>	<b>37,949.00</b>	<b>56,000</b>	<b>68,602</b>	<b>70,939</b>	<b>41,000</b>	<b>(15,000)</b>

Capital Expense Accounts								
<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed	Difference 13 vs 14
<b>85 Capital Expense Accounts</b>								
249-Airport Improvement								
01-Airport Improvement	80,338	5,000	5,000	-		-		-
386 Airport Reserve						-		-
01 Airport Reserve	7,159	5,000				-	10,000	10,000
257-Parking Lot Reserve	-					-		-
01-Parking Lot Reserve	3,539	2,000	2,000	5,000		5,000	3,000	(2,000)
309-Xmas Lights	-					-		-
01-Xmas Lights	3,147	4,000	4,000	3,000		3,000	3,000	-
349-LED Street Lights	-					-		-
01-LED Street Lights	-			6,558		6,558	7,000	442
385-Downtown	-					-		-
01-Downtown Infrastructure	638	1,500	1,500	1,500		1,500	1,500	-
XXX-Slum and Blight Removal								-
01 - Slum and Blight Removal								-
<b>10 General Government</b>	-					-		-
020 Computers & Typewriters	-					-		-
01-Computers & Typewriters	7,925			10,000	10,000	10,000	10,000	-
02-Vital Record Restoration	-			1,500	1,500	1,500	2,000	500
XXX - Fleet Vehicle								-
01 - Fleet Vehicle							5,000	5,000
<b>18 Municipal Building</b>	-					-		-
000 Municipal Building Reserve	-					-		-
01 Municipal Building Reserve	-			5,000	5,000	5,000	20,000	15,000
<b>22 Tax Assessment</b>	-					-		-
220 Assessment Reserve	-					-		-
01 Assessment Reserve	46,000			53,300	53,300	53,300	35,393	(17,907)
02 Trio Software P/P Update	-			3,070	3,070	3,070		(3,070)
03 1/4 Parcel Review	-			-	-	-	19,500	19,500
XX Full Parcel Review				-	-	-		-
04 Computer Replacement	-			1,700	1,700	1,700	350	(1,350)
05 Filing Storage							730	730
<b>25 Library</b>	-					-		-
291 Library Computer Reserve	-					-		-
01 Library Computer Reserve	900			900	900	900	600	(300)
000 Roof Phase I	-					-		-
01 Roofing Phase I	-			9,000	9,000	9,000		(9,000)
<b>30 Fire Department</b>	-					-		-
222 Fire Equipment Reserve	-					-		-
01 Fire Equipment Reserve	57,500			13,000	13,000	13,000	73,000	60,000
223 Fire Hose Reserve	-					-		-
01 Fire Hose Reserve	700			1,000	1,000	1,000		(1,000)
224 Foam Reserve	-					-		-
01 Foam Reserve	425			400	400	400		(400)
225 Fire Computer Reserve	-					-		-
01 Fire Computer Reserve	300			700	700	700	2,000	1,300
227 Small Equipment Reserve	-					-		-
01 Small Equipment Reserve	-					-	1,400	1,400
<b>31 Ambulance</b>	-					-		-
226 Ambulance Reserve	-					-		-

01 Ambulance Reserve	55,000			85,000	85,000	85,000	100,000	15,000
227 Small Equipment Reserve	-				-	-		-
01 Small Equipment Reserve	10,970			10,000	10,000	10,000	50,000	40,000
228 Amb Computer Reserve	-				-	-		-
01 Amb. Computer Reserve	700			700	700	700	2,000	1,300
02 Amb. Billing Computer Reserve					-		2,000	2,000
<b>35 Police</b>	-				-	-		-
229 Small Equipment Reserve	-				-	-		-
01 Small Equipment Reserve	3,000			6,000	6,000	6,000		(6,000)
02 Taser Replacement	-			-	-	-		-
03 Gun Replacement							5,160	5,160
230 Police Car Reserve	-				-	-		-
01 Police Car Reserve	11,450			22,900	22,900	22,900	31,500	8,600
02 Police Car Video System	-			16,065	16,065	16,065		(16,065)
020 Computers & Typewriters								-
01 Computers & Typewriters							4,320	4,320
<b>40 Public Works</b>	-				-	-		-
89 PW Equipment Reserves	-				-	-		-
01 Equipment Reserves	-			65,500	65,500	65,500	75,000	9,500
232 Street Reconstruction	-				-	-		-
01 Street Reconstruction	-			25,000	25,000	25,000	25,000	-
<b>50 Recreation</b>	-				-	-		-
243-Rec Center Improvement	-				-	-		-
01-Rec Center Imp	11,424		5,000	5,000	5,000	5,000	5,000	-
297 Community Pool	-				-	-		-
01-Community Pool	2,685	2,000	2,000	2,000	2,000	2,000	29,000	27,000
<b>51 Parks Department</b>	-				-	-		-
234 Parks Improvements	-				-	-		-
01 Parks Improvements	9,000			11,000	11,000	11,000	11,000	-
235 Parks Vehicle Reserve	-				-	-		-
01 Parks Vehicle Reserve	5,875			7,500	7,500	7,500	7,500	-
236 Lawn Mower Reserve	-				-	-		-
01 Lawn Mower Reserve	1,710			1,800	1,800	1,800	1,800	-
237 Civic Beautification	-				-	-		-
01 Civic Beautification	4,750			3,000	3,000	3,000	3,000	-
<b>52 Snowmobile Trail Maintenance</b>	-				-	-		-
238 Trail Groomer Reserve	-				-	-		-
01 Trail Groomer Reserve	-			10,000	10,000	10,000		(10,000)
<b>Debt Reduction</b>	-				-	-		-
BioMass Boilers for City Bldgs	-				-	-		-
01 BioMass Boiler Debt	-			44,205	44,205	44,205	90,500	46,295
<b>Totals</b>	325,135	19,500	19,500	431,298	415,240	431,298	637,253	205,955

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

<u>Department</u>	2010 - 2012 Average Receipts	2012 Budgeted Revenues	2012 Year End Receipts	Budgeted 2013 Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed Budget
<b>10 General Government</b>	2,576,880	2,317,244	6,014,368	5,929,287	2,123,778	6,155,116	6,276,631
<b>11 Community Development</b>		46,000	-				
<b>17 Health &amp; Sanitation</b>	334,122		-	134,639	134,639	134,639	-
<b>18 Municipal Buildings</b>	8,185	8,000	8,000	8,000	3,333	4,000	4,000
<b>20 General Assistance</b>	49,008	4,800	4,800	41,300	28,082	33,699	31,300
<b>22 Tax Assessment</b>	281,775	32,000	246,894	190,100	195,044	194,405	193,600
<b>23 Code Enforcement</b>	110,961	109,600	38,885	28,340	17,927	21,512	26,640
<b>25 Library</b>	3,550	3,400	2,980	4,500	3,908	5,862	5,400
<b>30 Fire Department</b>	97,343	107,984	99,351	132,753	130,995	133,013	139,394
<b>31 Ambulance</b>	1,805,545	2,060,034	2,035,796	1,946,422	1,507,905	1,806,481	2,185,572
<b>35 Police Department</b>	27,681	74,461	74,612	45,000	50,362	54,277	18,175
<b>39 Emergency Management</b>		10,800	3,222	800	800	800	9,800
<b>40 Public Works</b>	166,350	209,764	195,290	204,641	120,365	179,258	220,766
<b>50 Recreation</b>	11,930	8,700	12,501	24,800	26,296	30,894	24,200
<b>51 Parks</b>	7,004	5,800	6,651	6,700	2,172	2,606	5,000
<b>60 Airport</b>	138	130	138	138	138	138	138
<b>61 Trailer Park</b>	22,800	22,800	22,800	22,800	17,670	21,204	21,000
<b>70 Ins. &amp; Retirement</b>	-	25,000	25,156	6,000	6,938	6,938	6,000
<b>75 Contributions</b>		4,332	-	-	-	-	-
<b>Totals</b>	5,371,452	\$ 5,050,849	8,791,446	8,726,220	4,370,353	8,784,842	9,167,616

## General Government Revenues

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed Revenues
<b>10 General Government</b>							
01 - TAX LIEN COSTS COLLECTED	11,852	12,000	11,035	12,000	11,757	14,108	15,800
02 - DELINQ. TAX INTEREST	49,779	50,500	41,175	40,000	39,314	47,177	40,000
03 - SUPPLEMENTAL TAX	29,680	1,000	79,103	1,500	5,482	6,578	1,500
04 - PYMTS IN LIEU OF TAX	53,277	44,000	59,023	56,000	46,267	55,521	55,000
05 - CITY OWNED PROPERTY	51,201	40,000	68,227	40,000	88,537	90,000	40,000
06 - EXCISE TAX	1,174,699	1,176,000	1,195,685	1,170,000	1,113,847	1,336,616	1,175,000
07 - BOAT EXCISE TAX	4,196	4,000	4,247	4,100	4,200	4,300	4,200
08 - BOAT REG FEE (LOCAL)	628	550	598	550	610	604	600
09 - SNOWMOBILE REGISTRATION LOCAL	530	450	688	500	232	278	500
10 - ATV REGISTRATION LOCAL FEE	817	775	807	800	833	1,000	800
11 - Aircraft Excise					1,360	1,360	1,000
12 - Travel Reimbursement					420	420	-
15 - MISC. LICENSES	768	750	805	850	675	810	800
16 - VEHICLE REGISTRATION LOCAL FEE	18,031	18,000	17,504	18,000	15,782	18,938	18,000
17 - FAME PLYMOUTH DISTRIBUTION	1,004		1,004			-	-
18 - STATE REVENUE SHARING	937,906	886,019	860,829	709,999	653,266	709,999	558,122
19 - CONNOR EXCISE FEE	2,929	2,900	2,850	2,800	2,223	2,668	2,800
21 - BIRTH RECORDS	11,116	11,300	11,629	11,400	9,088	10,905	11,400
22 - DEATH RECORDS	8,106	7,000	8,993	7,500	6,532	7,839	7,800
23 - MARRIAGE RECORDS	3,641	3,500	4,170	3,700	3,119	3,743	3,700
25 - DOG LICENSES	6,187	6,500	6,977	6,500	3,475	4,170	6,500
26 - FISHING LICENSES	737	750	642	700	656	700	700
28 - CABLE TV FRANCHISE	59,506	62,400	60,641	65,000	57,045	57,045	65,000
29 - MISC. INTEREST	8,689	6,300	4,964	4,000	3,816	4,580	4,000
30 - MISC. INCOME	2,691	500	2,831	1,500	3,187	3,824	2,500
32 - PROPERTY TAXES	3,285,390		3,552,276	3,717,319		3,717,319	4,255,657
34 - PROPERTY TAX OVERLAY	34,404	-	14,296	49,889	49,891	49,889	
41 - CDC REVOLVING LOAN INTEREST	404	300	171	200	-	200	
42 - CDC LOAN IRP INTEREST PAYMENT	2,208	2,200	2,105	2,200	-	2,200	1,892
47 - HUNTING LICENSES	1,178	1,150	1,093	1,100	799	959	1,000
51 - Contracted Fees Elections	-	2,200	-	1,180	1,365	1,365	2,360
						-	
<b>Totals</b>	5,761,554	2,341,044	6,014,368	5,929,287	2,123,778	6,155,116	6,276,631

**Health & Sanitation Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>17 Health &amp; Sanitation</b>							
01 - Tri-Community Dividens	170,009			134,639	134,639	134,639	-
<b>Totals</b>	170,009	-	-	134,639	134,639	134,639	-

**Municipal Building Revenues**

<u>Department</u>	Average Revenues 2009 to 2011	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>18 Municipal Buildings</b>							
01 EOC Rentals	8,092	8,000	8,000	8,000	3,333	4,000	4,000
<b>Totals</b>	8,092	8,000	8,000	8,000	3,333	4,000	4,000

**General Assistance Revenues**

<u>Department</u>	Average Revenues 2009 to 2011	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>20 General Assistance</b>							
01 - Connor Administration Fees	4,800	4,800	4,800	4,800	4,845	5,814	4,800
02-State Reimbursement	29,805	63,509	-	36,500	23,237	27,885	26,500
<b>Totals</b>	34,605	68,309	4,800	41,300	28,082	33,699	31,300

**Tax Assessment Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>22 Tax Assessment</b>							
01 - TREE GROWTH REIMBURSE	608	800	467	600	1,239	600	600
02 - VETERANS EXEMPTION REI	9,992	8,500	11,152	10,000	10,081	10,081	10,000
04 - HOMESTEAD EXEMPTION R	223,244		212,575	158,000	157,488	157,488	157,500
05 - BETE REIMBURSEMENT	28,079	22,700	22,700	20,000	24,647	24,647	24,000
06 - Printing Fees				1,500	1,589	1,589	1,500
<b>Totals</b>	261,924	32,000	246,894	190,100	195,044	194,405	193,600

**Code Enforcement Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>23 Code Enforcement</b>							
01 - ELECTRICAL PERMITS	3,613	4,000	3,837	3,000	2,470	2,964	3,000
02 - BUILDING PERMITS LOCAL FEE	23,465	19,000	28,398	20,000	10,047	12,056	19,000
03 - PLUMBING PERMITS LOCAL FEE	3,326	3,500	3,990	3,500	4,265	5,118	3,500
07 - SITE DESIGN REVIEW APP FEES	827	400	960	1,000	280	336	500
08 - ZBA REVIEW FEES	90						
10 - DEMO PERMIT FEES	242	150	225	200	350	420	300
11 - SIGN PERMITS	53	50	50	50	70	84	50
12 - SUBDIVISION REVIEW	90		90	90	220	264	90
13 - MISCELLANEOUS INCOME	32		15		25	30	
14 - Heating Permits	477	500	320	500	200	240	200
15 - LDA Inspection Service	1,000		1,000				
<b>Totals</b>	<b>33,213</b>	<b>27,600</b>	<b>38,885</b>	<b>28,340</b>	<b>17,927</b>	<b>21,512</b>	<b>26,640</b>

**Caribou Public Library Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>25 Library</b>							
01 Miscellaneous Income	690	600	650	1,700	3,055	3,666	3,000
02 Non-Resident Fees	2,575	2,800	2,330	2,800	1,835	2,202	2,400
<b>Totals</b>	<b>3,265</b>	<b>3,400</b>	<b>2,980</b>	<b>4,500</b>	<b>4,890</b>	<b>5,868</b>	<b>5,400</b>

2011 and 2012 History Only

### Fire Department Revenues

<u>Department</u>	Average Revenues 2009 to 2011	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>30 Fire Department</b>							
01 - FIRE PROTECTION CONNOR	22,023	29,341	19,126	25,986	24,244	24,244	25,749
02 - FIRE PROTECTION NEW SWEDEN	24,324	25,291	25,817	32,097	32,098	32,098	31,435
03 - FIRE PROTECTION WESTMANLAND	3,629	3,571	3,645	9,602	9,602	9,602	10,086
04 - FIRE PROTECTION WOODLAND	49,248	48,522	49,531	57,873	57,873	57,873	56,999
05 - T16 R4	1,112	1,159	1,159	1,125	1,126	1,126	1,125
06 - Insurance Reports	57	100	72	70	-		
07 Insurance Recovery				6,000	6,052	8,070	6,000
08 - Fire Permits							8,000
<b>Totals</b>	100,393	107,984	99,351	132,753	130,995	133,013	139,394

### Ambulance Revenues

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>31 Ambulance</b>							
01 - MAINECARE	316,465	322,040	364,429	255,133	291,702	350,043	226,739
02 - MEDICARE	501,237	545,237	557,408	817,322	410,993	493,192	1,153,244
03 - PRIVATE INSURANCE	300,776	232,898	314,815	220,045	254,677	305,612	186,446
04 - SELF PAY	126,781	232,203	125,675	63,541	100,467	120,560	60,059
05 - MAINECARE AIR AMBULANCE	50,469	88,836	60,598	29,159	31,810	38,172	74,792
06 - MEDICARE AIR AMBULANCE	194,125	209,760	156,766	156,765	175,535	210,642	194,338
07 - PRIVATE INS AIR AMBULANCE	82,243	72,814	114,171	215,357	83,779	100,535	113,143
08 - SELF PAY AIR AMBULANCE	47,220	48,913	53,514	33,385	19,304	23,164	32,823
09 - CARIBOU PER CAPITA FEE	86,143	88,032	88,032	-		-	
10 - WOODLAND PER CAPITA FEE	13,934	13,040	13,040	13,343	13,343	13,343	13,343
11 - NEW SWEDEN PER CAPITA FEE	6,401	6,472	6,472	6,622	6,622	6,622	6,622
12 - WESTMANLAND PER CAPITA FEE	707	667	667	682	682	682	682
13 - STOCKHOLM PER CAPITA FEE	2,745	2,846	2,720	2,783	2,783	2,783	2,783
14 - CONNOR PER CAPITA FEE	4,535	4,913	4,913	5,027	5,027	5,027	5,027
15 - PERHAM PER CAPITA FEE	4,349	4,150	4,150	4,246	4,246	4,246	4,246
16 - MADAWASKA LAKE T16R4 PER CAPITA	1,159	1,082	1,200	1,210	1,210	1,210	1,210
18 - LORING DEV PER CAPITA FEE	11,398	10,653	10,653	-	2,966	2,966	-
19 - MISC. INTEREST	89		105	60	46	55	60
21 - RECOVERY OF BAD DEBT	11,734	15,000	12,570	10,000	2,367	2,840	10,000
24 - VA Air	61,808	26,541	49,620		30,713	36,856	
25 - VA Land Contract	55,039	40,737	45,093	54,642	23,396	28,075	30,010
26 - Amb Billing Houlton	28,899	29,000	31,920	30,000	25,256	30,308	31,920
27 - Amb Billing Calais	19,469	19,600	17,157	17,000	15,447	18,536	19,152
28 - 2011 Ambulance Receivables	-	44,500	-	-		-	
29 - Insurance Reports	76	100	112	100	72	86	100
30 - Amb Billing Van Buren				10,000	5,463	10,926	16,834
31 - Amb Billing Island Falls							2,000
<b>Totals</b>	1,927,799	2,060,034	2,035,796	1,946,422	1,507,905	1,806,481	2,185,572

**Police Department Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>35 Police Department</b>							
01 - MISC. FEES INSURANCE REPOR	1,283	1,300	1,372	1,300	1,291	1,549	1,300
02 - POLICE DISPATCHING	5,942	7,442	6,090	2,000	1,250	1,500	2,000
03 - FINGERPRINTING FEES	84	100	75	75	60	72	75
04 - CONCEALED WEAPON PERMIT	607	500	811	800	925	1,110	800
05 - COPS GRANT REIMBURSEMENT	36,902	58,119	56,814	30,000	30,786	30,786	-
06 - Prisoner Boarding Reimbursement	8,325	7,000	9,450	9,000	10,164	12,197	9,000
07 - False Alarm Fees				1,000	131	157	500
08 - Prisoner Meals				500	1,647	1,976	1,000
09 - Court Reimbursement					2,819	3,383	2,500
10 - Lamination Fees					564	677	500
11 - Misc Fees				325	725	870	500
12 - False Alarm Fees					-	-	
13 - Fines				500	-	-	100
<b>Totals</b>	53,144	74,461	74,612	45,000	50,362	54,277	18,175

**Caribou Emergency Management Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>39 Emergency Management</b>							
01 -Fees Woodland	200	200	200	200	200	200	200
02 - Fees New Sweden	200	200	200	200	200	200	200
03 - Fees Westmandland	200	200	200	200	200	200	200
04 - Fees Perham	200	200	200	200	200	200	200
05 - State EOC Reimbursment	6,211	10,000	2,422				9,000
<b>Totals</b>	7,011	10,800	3,222	800	800	800	9,800

2011 Was First Year

### Public Works Revenues

<b>Department</b>	<b>Average Revenues 2010 to 2012</b>	<b>2012 Budgeted Revenues</b>	<b>2012 Actual Revenues</b>	<b>2013 Budgeted Revenues</b>	<b>2013 YTD Revenues</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed</b>
<b>40 Public Works</b>							
01 - DOT ROAD FUNDS ST. OF ME	154,675	159,164	153,122	155,016	75,706	113,558	155,016
03 - Salary Reimbursement	21,221	20,600	20,992	11,725	1,046	1,570	
04 - Equipment Rental	21,446	20,000	21,177	11,725	6,133	9,199	
05 - FEMA Reimbursement	2,692		-		2,580	2,580	
06 - Brush Removal Permit Fees	-	10,000	-			-	
07 - Connor Contract				26,175	34,901	52,351	53,000
08 - Presque Isle Contract						-	12,750
<b>Totals</b>	<b>200,035</b>	<b>209,764</b>	<b>195,290</b>	<b>204,641</b>	<b>120,365</b>	<b>179,258</b>	<b>220,766</b>

**Recreation Department Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimate d Year End	2014 Proposed
<b>50 Recreation</b>	-						
01 Rental Income	11,370	8,000	11,536	10,000	5,262	6,315	8,000
02 Program Fees	845	700	965	800	14,985	17,982	14,000
03 Special Events					2,740	3,288	2,200
04 Swimming Pool Fees				5,000	3,309	3,309	
05 Rec Program Fees				9,000	-	-	-
<b>Totals</b>	12,215	8,700	12,501	24,800	26,296	30,894	24,200

**Parks Revenue**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimate d Year End	2014 Proposed
<b>51 Parks</b>							
01 Miscellaneous Income	3,674	4,000	3,399	4,000	900	1,080	3,000
02 Rental Income	3,153	1,800	3,253	2,700	1,272	1,526	2,000
<b>Totals</b>	6,828	5,800	6,651	6,700	2,172	2,606	5,000

2011 History Only

**Airport Revenue**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Approved Budget Revenues	2012 Actual Revenues	Budgeted 2013 Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>60 Airport</b>							
01 - AIRPORT RENT	138	130	138	138	138	138	138
<b>Totals</b>	138	130	138	138	138	138	138

**Trailer Park Revenue**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>61 Trailer Park</b>							
01 - Lot Rent Receipts	22,800	22,800	22,800	22,800	17,670	21,204	21000
<b>Totals</b>	22,800	22,800	22,800	22,800	17,670	21,204	21,000

2011 and 2012 History Only

**Insurance & Retirement Revenues**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>70 Ins. &amp; Retirement</b>							
01 - MMA WORKERS COMP REFUND	6,723	5,000	6,949	6,000	6,938	6,938	6000
02 - MMA UNEMPLOYMENT COMP REF	19,424						
03 - RETIREMENT RESRV. TRANS.	70,000						
04 - HRA Credit	18,207	20,000	18,207				
<b>Totals</b>	114,355	25,000	25,156	6,000	6,938	6,938	6,000

**Contributions**

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>75 Contributions</b>							
01 - MDOT BYP REIMB	-	4,332					
<b>Totals</b>	-	4,332	-	-	-	-	

**ENTEPRRISE FUNDS SUMMARY**

**TAX INCREMENT FINANCING (TIF) FUNDS**

<u>Department</u>	3 year Average Expenditures	2012 Approved Budget	2012 Actual Expenditures	2013 Approved Budget	2013 YTD	2013 Estimated Year End	2014 Proposed Budget
TIF	96,627	98,277	95,861	58,197	42,004	49,895	199,861
<b>Totals</b>	96,627	98,277	95,861	58,197	42,004	49,895	199,861

<u>Department</u>	2010 - 2012 Average Receipts	2012 Budgeted Revenues	2012 Year End Receipts	Budgeted 2013 Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed Revenues
TIF	16,716	59,750	41,694	400,721	369,474	382,919	333,024
<b>Totals</b>	16,716	59,750	41,694	400,721	369,474	382,919	333,024

**HOUSING**

<u>Department</u>	3 year Average Expenditures	2012 Approved Budget	2012 Actual Expenditures	2013 Approved Budget	2013 YTD	2013 Estimated Year End	2014 Proposed Budget
24 Housing (New in 2013)	50,437		28,159	70,148	57,571	77,965	72,958
96 Section 8 FSS	32,014	-	-	36,436	31,372	37,646	37,942
<b>Totals</b>	82,452	-	28,159	106,584	88,943	115,611	110,900

<u>Department</u>	2010 - 2012 Average Receipts	2012 Budgeted Revenues	2012 Year End Receipts	Budgeted 2013 Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed Revenues
24 Housing	82,152		80,720	70,000	47,120	70,681	72,958
96 FSS	42,756			36,004	40,610	40,610	37,942
<b>Totals</b>	124,908	-	80,720	106,004	87,730	111,291	110,900

<b>SNOWMOBILE TRAILS</b>							
<u>Department</u>	<b>3 year Average Expenditures</b>	<b>2012 Approved Budget</b>	<b>2012 Actual Expenditures</b>	<b>2013 Approved Budget</b>	<b>2013 YTD</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed Budget</b>
<b>52 Snowmobile Trail Maintenance</b>	57,799	70,400	70,400	44,500	34,399	45,865	39,133
<b>Totals</b>	57,799	70,400	70,400	44,500	34,399	45,865	39,133

<u>Department</u>	<b>2010 - 2012 Average Receipts</b>	<b>2012 Budgeted Revenues</b>	<b>2012 Year End Receipts</b>	<b>Budgeted 2013 Revenues</b>	<b>2013 YTD Revenues</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed Revenues</b>
<b>52 Snowmobile Trail Maintenance</b>	39,549	60,400	58,539	44,500	4,150	45,865	39,133



<b>Chamber</b>								
Payment to Chamber								20,000
001 Salaries								
01 Regular Pay	26,182	32,530	34,623	32,530	26,832	32,448		
003 Office Supplies								-
01 Postage	1,081	2,000	1,335	1,200	235	282		
03 Copier Rental	1,423		2,846	2,220	1,665	1,998		
05 Printer Ink	1,227	2,700	1,186	1,500	-	-		
07 Paper	304	1,000	237	400	38	45		
08 Office Supplies	1,487	2,000	1,269	1,500	111	133		
008 Computer Maintenance								-
01 Computer Maintenance	150	500		150	-	-		
009 Professional Dues								-
01 Subscriptions	311	300	82	155	264	264		
010 Travel Expenses								-
01 Mileage	1,037	1,000	1,294	500	207	248		
02 Meals & Lodging	-							-
04 Conference Fees	354	400	610	250	-	-		
011 Training & Education								-
02 Training & Education	-	500	-					-
015 Telephone								-
04 Telephone	1,150	834	1,305	1,000	1,147	1,376	1,370	
017 Communications								-
01 Website	393	1,000	785					-
03 Communications	931	650	1,295					-
04 Web Cameras	-	400	-					-
018 Health Insurance								-
01 Health Insurance	10,501	16,355	12,566	2,592	2,252	2,702		
000 Payroll Expense								-
01 FICA	-							-
02 Retirement	-							-
03 Unemployment								
04 Workers Comp								
019 Miscellaneous Expenses	-							-
01 Misc Expenses	1,072	1,000	1,448		349	419	400	
026 Heating Fuel	-							-
03 Heating Fuel								-
05 Propane								4,000
027 Electricity								-
11 Electricity								-

028 Water						-	
01 Water						-	1,200
029 Sewer						-	
01 Sewer						-	200
030 Building Supplies						-	
01 Building Supplies						-	500
031 Building Maintenance						-	
01 Building Maintenance						-	3,000
032 Property Insurance						-	
01 Property Insurance						-	900
068 Janitorial Services						-	
01 Property Maintenance	711	1,858	711	1,000	610	732	1,000
390 Contracted Expenses						-	
01 Storage	-			1,000	560	672	
392 Adds & Marketing						-	
01 Adds & Marketing	4,505	5,000	7,934	5,000	3,718	4,462	
393 UPS Shipping						-	
01 UPS Shipping	1,298	1,000	1,996	-	-	-	
394 Community Projects						-	
01 Project Expense	-				325	390	
02 Arts & Crafts	1,857	5,000	1,439	1,200	1,484	1,484	
03 Annual Dinner	2,634	5,000	5,268	4,000	190	190	
04 Caribou Cares	6,871	6,000	8,216			-	
05 City Wide Yard Sale	832	1,000	1,665	1,500	748	748	
06 Santa	1,785	3,000	1,542			-	
07 Farmers	1,830	2,500	3,536			-	
08 Winter Carnival	35	1,000	70			-	
09 Community Projects OT	1,660	1,500	2,605	-		-	
10 Golf Tournament	-	1,500		-		-	
11 Lets Move	-	750		-		-	
12 Membership Meeting	-			500	111	111	
13 2013 HOG Rally	-				1,000	1,000	
398 Storage Rent						-	
01 Storage Rent					160	192	
<b>Sub Total</b>	<b>71,621</b>	<b>98,277</b>	<b>95,861</b>	<b>58,197</b>	<b>42,004</b>	<b>49,895</b>	<b>32,570</b>
<b>Total Expense Budget</b>	<b>71,621</b>	<b>98,277</b>	<b>95,861</b>	<b>58,197</b>	<b>42,004</b>	<b>49,895</b>	<b>199,861</b>

### Economic Development (TIF FUND) Revenues

<u>Department</u>	Average Revenues 2011 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>Downtown TIF Funds</b>				333,024	333,024	333,024	333,024
<b>Sub Total</b>	-	-	-	333,024	333,024	333,024	333,024
<b>12 Chamber of Commerce</b>							
01 Membership dues	8,929	31,250	16,112	20,000	15,590	18,708	
02 UPS Shipping	565	1,000	1,097	-	677	677	
03 Community Projects	484		459	500	1,936	1,936	
04 City Contribution	2,637		2,637	-		-	
05 Arts & Crafts	10,895	8,000	13,414	12,000	11,152	12,000	
06 City Wide Yard Sale	2,347	2,500	2,347	2,400	2,195	2,195	
07 Santa's Arrival	88	200	1			-	
08 Farmers Market	1,037	1,300	805	800	-	-	
09 Caribou Cares About Kids	2,774		1,226	1,200	-	-	
10 Winter Carnival	30	2,500	30			-	
11 Community Porjects	744		1,200		450	540	
12 Annual Dinner	2,365	5,250	2,365	2,300		-	
13 Golf Tournament	-	2,500	-			-	
14 Let's Move	-	750	-			-	
15 Maps				1,800	4,450	4,450	
16 Transfer from Reserve				26,697		9,389	
<b>Sub Total</b>	32,894	55,250	41,694	67,697	36,450	49,895	
<b>Totals</b>	32,894	55,250	41,694	400,721	369,474	382,919	333,024

2011 and 2012 History Only

### Caribou Housing Agency

<u>Department</u>	<b>3 Year Average Expenditures (10-12)</b>	<b>2012 Approved Budget</b>	<b>2012 Actual Expenditures</b>	<b>Budget 2013 Revised</b>	<b>2013 YTD</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed</b>
<b>24 Housing</b>							
001 Salaries	-						
01 Regular Pay	-			47,216	39,044	52,059	48,918
03-FSS Grant	26,011		22,654			-	
003 Office Supplies	-						
01 Postage	369		954			-	
02 Advertising	-					-	
05 Printer Ink	355		391			-	
010 Travel Expenses	-						
01 Mileage	288					-	
02 Meals & Lodging	529		184			-	
05 Travel Expenses	379		518			-	
015 Telephone	-						
01 Cell Phone	-					-	
04 Telephone	-				283	378	300
017 Communications	-						
01 Web Site	-					-	
03 Communications	-				(45)	(61)	
018 Health Insurance	-						
01 Health Insurance Housing	-			17,667	14,923	19,897	17,997
02 Health Ins. Stipend FSS	2,167		1,872			-	
034-Workers Comp	-						
01-Workers Comp Housing	-				44	59	67
01-Workers Comp FSS	128		42			-	
035-Unemployment	-						
01-Unemployment Housing	-				149	198	223
01-Unemployment FSS	105		108			-	
038-Social Security	-						
01-Social Security Housing	-			3,612	1,806	3,612.12	3,742
01-Social Security FSS	2,028		1,437			-	
040 City & State Retirement	-						
01-Retirement Housing	-			1,653	1,367	1,822	1,712
01 Retirement FSS	-					-	
285 Year End Closing FSS	13,930						
01-Year End Closing FSS	13,930						
<b>Totals</b>	<b>58,558</b>	<b>-</b>	<b>28,159</b>	<b>70,148</b>	<b>57,571</b>	<b>77,965</b>	<b>72,958</b>

### Housing Revenues

<u>Department</u>	<b>Average Revenues 2010 to 2012</b>	<b>2012 Budgeted Revenues</b>	<b>2012 Actual Revenues</b>	<b>2013 Budgeted Revenues</b>	<b>2013 YTD Revenues</b>	<b>2013 Estimated Year End</b>	<b>2014 Proposed</b>
<b>24 Housing</b>							
01 - SECTION 8 ADMINISTRATION	82,152	82,000	80,720	70,000	58,787	70,545	72,958
<b>Totals</b>	<b>82,152</b>	<b>82,000</b>	<b>80,720</b>	<b>70,000</b>	<b>58,787</b>	<b>70,545</b>	<b>72,958</b>

## Section 8 FSS

<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed
<b>96 Section 8 FSS</b>							
001-Salaries							
01-Regular Pay	27,746		27,860	29,806	24,433	29,319	30,885
003-Office Supplies				-		-	
01-Postage	67		50	100	82	98	100
05-Printer Ink	355		391	522	604	725	300
08-Office Supplies	247		247		1,439	1,727	
010-Travel Expense				-		-	
01-Mileage	288			-	507	608	550
02-Meal & Lodging	529		184	245	385	462	350
04-Conference Fee	750			-		-	
05-Travel Expense	379		518	691	289	347	500
018-Health Insurance				-		-	
01-Health Insurance	2,284		2,220	2,591	2,233	2,679	2,591
034-Workers Comp				-		-	
01-Workers Comp	136		69	56	30	36	70
035-Unemployment				-		-	
01-Unemployment	109		121	144	149	179	233
038-Social Security				-		-	
01-Social Security	2,327		2,332	2,280	1,223	1,467	2,363
285 Year End Closing FSS						-	
01-Year End Closing FSS	14,047		14,281			-	
288 FSS Reimbursement						-	
01-FSS Reimbursement	(48,274)		(48,274)			-	
<b>Totals</b>	991	-	-	36,436	31,372	37,646	37,942

## FSS

<u>Department</u>	Average Revenues 2010 to 2012	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>96 FSS</b>							
01-FSS Reimbursement	42,756		36,205	36,004	40,610	40,610	37,942
<b>Totals</b>	42,756	-	36,205	36,004	40,610	40,610	37,942

### Snowmobile Trail Maintenance

<u>Department</u>	3 Year Average Expenditures (10-12)	2012 Approved Budget	2012 Actual Expenditures	Budget 2013 Revised	2013 YTD	2013 Estimated Year End	2014 Proposed
<b>52 Snowmobile Trail Maintenance</b>							
001 Salaries							
01 Regular Pay	10,035	21,500	11,488	12,000	7,517	10,022	10,000
02 Overtime	5,526	3,500	4,731	3,000	635	846	550
015 Telephone	-					-	
01 Cell Phone	411	500	400	400	305	407	400
019 Miscellaneous Expense	-					-	
01 Misc. Expense	4,120	4,000	4,000	4,000	-	-	4,000
026-03 Heating Fuel	-					-	
034 Work Comp	-					-	
01 Work Comp	544	500	1,249	1,000	128	171	970
035 Unemployment	-					-	
01 Unemployment	136	450	150	200	101	135	130
038 Soc Security	-					-	
01 Soc Security	559	1,950	325	200	624	831	283
051 Equipment Maintenance	-					-	
01 Software	128		-			-	
04 Repairs	324	1,700	-	1,700	-	-	-
05 Equipment Maintenance	19,070	6,300	35,557	6,000	11,256	15,007	7,000
075 Gas/Oil/Filters	-					-	
01 Gas/Oil/Filters	397	500	780	500	119	159	300
076 Diesel	-					-	
01 Diesel	13,499	13,000	16,533	12,000	13,574	18,099	12,000
148 Trail Maintenance	-					-	
01 Trail Maintenance	2,884	5,000	1,935	2,000	140	187	2,000
149 Snow Transfer	(18,249)		(18,249)			-	
238 Trail Groomer Reserve	-					-	
01 Trail Groomer Reserve	12,667	10,000	10,000			-	
286 Rent Exp	-					-	
01 Rent Exp	1,500	1,500	1,500	1,500	-	-	1,500
382 Unknown	-					-	
00 Unknown	-					-	
<b>Totals</b>	<b>53,551</b>	<b>70,400</b>	<b>70,400</b>	<b>44,500</b>	<b>34,399</b>	<b>45,865</b>	<b>39,133</b>

### Snowmobile Trail Maintenance Revenue

<u>Department</u>	3 Year Average Revenues (10-12)	2012 Budgeted Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 YTD Revenues	2013 Estimated Year End	2014 Proposed
<b>52 Snowmobile Trail Maintenance</b>							
01 Miscellaneous Income	2,275	5,500	1,400	3,000	4,150	5,533	3,000
02 State Grant Revenue	53,762	51,900	53,624	38,500		37,332	33,133
03 Snow Sled Reg (State)	3,287	3,000	3,515	3,000		3,000	3,000
<b>Totals</b>	<b>60,108</b>	<b>60,400</b>	<b>58,539</b>	<b>44,500</b>	<b>4,150</b>	<b>45,865</b>	<b>39,133</b>

2011 History Only