



City of Caribou, Maine

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**AGENDA
Caribou City Council
2015 Budget Public Forums
6:00 P.M. Thursday, October 16, 2014
6:00 P.M. Monday, October 20, 2014
6:00 P.M. Wednesday, October 22, 2014
Caribou City Council Chambers**

Below is the tentative schedule for the budget forums. At the discretion of the City Council these department budgets may be taken up at any time for discussion.

Thursday, October 16th

Police/Emergency Management
Fire/Ambulance
General Government
Parks/Rec
Snowmobile Trail Maintenance
Public Works
Capital Improvements
Code Enforcement

Monday, October 20th

Housing/FSS
Tax Assessment
Municipal Buildings
Health and Sanitation
General Assistance
Library
Airport
Trailer Park
Cemeteries
Insurance Retirement
Contributions
Unclassified
Protection
Economic Development

Wednesday, October 22nd

Open Discussion



OFFICE OF THE CITY MANAGER
CARIBOU, MAINE

To: Mayor, Council Members and Citizens of Caribou
From: Austin Bleess, City Manager
Date: October 13, 2014
Re: 2015 Budget Message

This Budget Message is being presented pursuant to the Caribou City Charter Section 5.04.

Overall this budget comes in at \$9,079,797, which is \$382,658 higher than the 2014 Budget. Overall we have set the goal for the 2015 budget to come in flat with the exception of health insurance, wages, and funding of compensated absences.

There are a few items that affect several departments that must be noted.

First, the property and vehicle insurance line items for some departments varies widely from previous years. In 2014 we switched to the Maine Municipal Association Property and Casualty Pool for insurance. They provide us with a better breakdown of our charges and how they should be allocated to the various departments than our previous insurer. So while some departments have seen an increase in insurance, the Department 70 Liability Insurance line shows a decrease of \$62,000 from last year. Over all our insurance bill has decreased by approximately \$40,000 from 2014. It should also be noted that we are now paying our insurance bill monthly, rather than an annual lump sum. This option, which does not cost us any more, allows us to maintain better cash flow during the time period of June – August.

Second, health insurance numbers are currently projected for a 5% increase over the 2014 budget. That is approximately a \$46,000 increase city wide. In 2012 the increase was 7%, in 2013 the increase was 8%, and 2014 the increase was 2%. Based upon historical increases and the current Health Claims Experience we believe a 5% increase to be a reasonable projection. Final health insurance numbers will be known in early November. (There are further increases in health insurance due to new hires and whether or not they are a single coverage plan or a family plan.)

Third, wages have been increased in accordance with union contracts and guidance from the personnel committee. All union contracts are currently settled through at least 2015, which provides us with some stability in budgeting these line items for 2015.

These are the major changes that affect more than one department throughout the expense budget. The following is a break down by department.

General Government

The wage line has been increased in accordance with the guidance provided by the personnel committee.

The subscriptions line has been deleted it is no longer necessary.

Travel expenses are up by \$1,800. This is for the traveling to Augusta for the Legislative Policy Committee. This is offset by revenues, and is a wash.

We could take about \$2,000 out of the mileage line item if we were to get a fleet vehicle.

The elections line is down because it is only a local election next year and not a statewide election.

Health Insurance is budgeted at a 5% increase. The final numbers won't be known until November.

Overall, General Government is lower than 2013 with the exception of wages and health insurance for a final increase of \$19,489.

Health and Sanitation

We are currently projecting this department to have a 2% increase based upon tipping fees for Tri-Community. This could change based upon their budget which is not known at this time.

Overall a 2% increase is an additional \$5,199.

Municipal Building

The Janitorial line (024-03) is being eliminated. Some of those funds are being transferred into the Lions Building line (024-06). That's where the janitorial costs for that building are paid for.

Boiler Maintenance (031-03) is increasing by \$5,220. There is a 3% (\$220) annual automatic increase in the fee paid to Trane for Maintenance, which was \$7,000 for 2014. The other \$5,000 increase is for the cost to clean out the boilers monthly. Each month these boilers will have to be completely taken apart and cleaned out. So this \$5,000 is for all four boilers.

Heating oil has been increased due to the pellet boiler not working well and the fact it cannot be relied upon to heat the Lions Buildings.

The insurance lines are being decreased due to the savings we have obtained through the insurance changes.

Overall this budget is coming in at \$2,997 more than 2014.

General Assistance

Wages and health insurance are increased as explained at the beginning of this memo.

Since 2009 the amount spend on General Assistance has decreased. We anticipate the need for this to be \$40,000 for 2015. That is \$8,000 lower than 2014.

Overall this budget is coming in at \$4,466 lower than 2014.

Tax Assessing

Wages and health insurance are increased as explained at the beginning of this memo.

Car allowance has been decreased significantly. We are putting \$3,000 of this into the Fleet Vehicle reserve line to help us obtain a fleet vehicle which would offer better savings city wide.

We should be able to reduce the Registry costs as we do not print as much from the registry anymore.

Contracted services is being increased \$2,500. This will help us to get our tax maps online in a GIS format and allow more self-service for citizens.

Overall this budget is coming in at \$1,782 higher than 2014.

Code Enforcement

Salaries are down as we no longer have a single dedicated person for Code Enforcement. The wages allow for a small stipend to those doing the work and to our contracted plumbing inspector.

Training and Education is increased by \$1,000 due to the need for people to take more training courses for their certifications.

Overall this budget is \$10,580 lower than it was in 2014. The projected revenues for this department cover the costs.

While this department is now at a breakeven level, it has been discussed by the Council before that permit fees can be a barrier to people looking to build here in Caribou versus in neighboring communities that have lower permit fees.

Library

The wage line is decreased here due to the fact we no longer have a janitor on staff and are now contracting that service. The janitor line (271-01) is increased appropriately.

The biggest change in this department is the fact we are now budgeting for two family plans for health insurance when previously we had two people with individual plans. That change is a difference of \$21,497. Right now we have an Assistant Librarian position, which is full time, being advertised for. No decision has been made on who to hire yet. This line could change depending on who is hired. This will keep the library at two full time staff members which has been the case for two years.

Building maintenance is down because they used to contract out for snow removal at the library. This will be done by the Parks Department, and the Parks Department salary line will increase to reflect this.

On the revenue side there is a revenue budgeted for Passport Services. This is a new service the library will begin to offer in the coming weeks, and is just one of the many ways the library is working to increase revenue and provide more services to the community.

Overall this budget is \$17,748 higher than it was in 2014.

Fire Department

The Fire Department wages are increased based upon the union contract and guidance from the personnel committee.

The Health Insurance line is up by \$19,305 based upon retirements from the Fire Department. It is unknown who will be hired to replace these retiring fire fighters and so this line item could change.

Heating fuel is increase due to pellet cost and the fact we will still need oil for all of the time the pellet furnaces are not working.

Revenue for the Fire Department is up about 3% for 2015.

Overall the expense budget is up \$31,261 from 2014.

Ambulance

Wages are up based upon union contracts and guidance from the personnel committee.

Ambulance billing salaries are up as we have a part time person assisting in that area. As a whole ambulance salaries are up \$52,546.

Office supplies are the same for communities we bill for, however these costs are passed through to the communities and the revenues from these communities has been increased appropriately.

Health Insurance is up based upon retirements and new people being hired for the department.

Overall this line is up \$13,106.

Vehicle insurance is up for this department. However, insurance city wide is down about \$40,000.

Bad debt is decreased to be in line with 2013 and where we believe it will come in at for 2014.

With the new part time person they are really helping us to bring down the bad debt costs.

Revenue is up for the ambulance department. This is based upon the runs the department has done for a 12 month cycle from October 2013 – September 2014.

Overall the expense in this department is up \$62,418. The revenues for this department are up as well. When you combine the expenses for both fire and ambulance and the revenues for both departments the costs for the taxpayers is about \$20,000.

Police Department

Wages are up based upon union contracts and guidance from the personnel committee.

Police reserve wages are up as we no longer receipt revenues into the expense line. Previously this was done as most reserve work is grant related work and it is a pass through. There is new revenue for 2014 that reflects this increase.

Overtime in 2008 was at \$118,000. For 2014 we budgeted \$50,000, and for 2015 we anticipate that number being \$45,000. The Department has done a great job to bring the overtime costs down.

Health insurance is up based upon turnover in the department.

Vehicle and Liability insurance for this department is up by a total of \$15,614. Overall the insurance costs for the city are down \$40,000.

Overall the expense for this department is up \$52,965.

Protection

Street lights are projected to stay about the same for 2015. We could save approximately \$10,000 if the Council wanted to lower the wattages of street lights throughout the community (mainly in the downtown area).

There is a slight increase for hydrant fees. This is a fee that is based upon a formula set by the PUC. We have no control over this. The water company has really no leeway to change this either. We are working with the state delegation to try and force the issue on a state level for a change.

Overall the expenses in this department are up \$797.

Emergency Management

Janitorial services is the biggest increase in this department. This is to provide for some cleaning service which is needed and was not previously there.

Overall the expense in this department is up \$3,019. About 40% of these expenses are covered by money from the state.

Public Works

Wages are up in accordance with union contracts and guidance from the personnel committee.

Overtime is up based upon the historical average.

Health insurance is up based upon turnover at the department.

Heating fuel is increased because of the increase in propane costs.

Insurance costs are up for Public Works by \$2,766, but are down city wide by \$40,000.

Equipment maintenance is increased due to the increased costs of parts for the equipment, including engines, etc.

Rock salt prices have increased by \$6/ton which is reflected in the budget and adds \$11,610. Sand prices have also increase and increase the budget by \$2,000.

Overall expenses in this budget are up \$57,052.

Recreation

Salaries are up just slightly.

Health insurance is up due to the changes in staff in the department, which is an increase of \$11,963.

Property insurance is up just over \$1,000 for this department but is down city wide by about \$40,000.

Overall the expenses in this department are up \$13,049.

Parks

The salary line is up slightly. This is due to the fact Parks will take on some snow removal duties that were formerly contracted out at the Library. Overall there are cost savings for this and likely better service provided.

Health insurance is down due to staff changes in the department.

Vehicle insurance is up for the department by \$5,471 but down city wide by \$40,000.

Overall expenses in this department are up \$6,465.

Airport

The Liability insurance line item is down as we have switched insurance companies. This also resulted in a better insurance policy with larger coverage amounts.

The runway lights will need some work next year, so this line has been increased \$1,000.

We are also adding \$2,000 for runway maintenance incase that is needed.

Overall expenses in this department are up \$2,425.

Trailer Park

The largest increase is electricity. Some work needed to be done this year for the water supply and a chlorine pump was added.

Property insurance is up slightly, but insurance costs are down city wide by approximately \$40,000.

Overall expenses are up in this department \$918. Revenues for this department are also up the same amount, which means this will continue to operate at a break even rate. Any extra income for the trailer park is transferred to a reserve account for future needs there.

Cemeteries

Cemeteries are flat for 2015.

The Aroostook Historical society has requested \$100 for the Cochran cemetery to help them cover the costs of up keep there. The council can consider that if they wish.

Insurance and Retirement

We are now required (starting in 2014) as part of the health insurance to do a GASB 46 audit. So these costs are being budgeted for, which are new.

As we are now covered by an Employee Assistance Program with our health insurance we no longer need to pay for this separately, so this line (018-01) has been eliminated.

Workers compensation premiums are expected to decrease dramatically, so this line is down \$16,000.

Liability insurance is down by over \$62,000. Some of these savings are offset in higher liability and property insurances in various departments. Overall the savings to the city is approximately \$40,000.

Social Security and retirement is up due to wage increases.

Compensated absences is up \$75,000, for a total budget of \$100,000.

Overall expenses in this budget are up \$27,978.

Unclassified

We need to write off some of the bad debts that sit on our books. So this has been budgeted for at \$40,000.

That is the only increase for this department.

Capital Improvements

We are adding \$5,000 to the parking lot reserve so we will have the money on hand when needed for the parking lot repairs.

We are putting away \$2,000 for LED street lights. We are still waiting for the PUC to rule on the issue. That ruling is expected within the next few months. It is possible that we could be able to

put LED lights up in 2015. Efficiency Maine has some programs that would greatly offset the costs of the lights. The installation costs would need to be paid for, that is anticipated to be approximately \$50,000. Right now we have \$8,558 in the reserve account. We may want to consider increasing this amount.

Assessing reserve is showing a large decrease as the revaluation has been paid off. We are requesting \$20,000 to allow us to get the assessing information online in a GIS format which would help to better serve the citizens and provide more accurate information to people and businesses looking to locate here.

The Library is in need of building maintenance. This has been neglected for some time, and we must fund some capital improvements there. This includes carpeting and the fire alarm system.

The Fire Department computer reserve is up slightly this year. The rest is flat to help us keep our reserves in line for the equipment replacement schedule of air packs, PPE, and the next fire truck.

Ambulance reserve is up \$10,000. We are on a replacement schedule of every two years, and ambulance prices are going up in accordance with the new air quality standards. There may also be options for us to purchase a different chassis ambulance which would handle the large amount of long distance transfers in a more efficient manner.

Police small equipment reserve is up slightly. We need to start budgeting for body cameras, which we anticipate will be the next thing required by the state and feds.

Public Works Reserve is up by \$10,300 for equipment. This is to get us back on track for the replacement of the equipment. We consistently monitor DRMO for equipment that is cheaper and meets our needs, but it is no guarantee that we will find what we need. Therefore this reserve line is necessary.

Recreation is flat. We are putting money away to fix up the pool or to use for other aquatic related ventures.

Parks is staying flat for 2014.

Bio-Mass Boiler debt is up slightly as the debt payments increase annually.

Other Information

As the Council direction in the past few years has been to not fund Contributions there is no information listed for that. We have received requests from various groups and agencies that are as follows:

Aroostook Council for Healthy Families	\$200
Red Cross	\$2,200
Aroostook Area Agency on Aging	\$7,253

The Council may choose to act on these requests or not.

That is the expense budget. There are also some revenue budgets that we should look at. There are several revenue departments that are flat from previous years and therefore are not given special mention in this budget message.

General Government Revenue

As we have signed more Fee for Service contracts we are increasing the Payments in lieu of taxes line by \$6,500.

For the second year in a row we should take in more than \$1,250,000 for excise tax. So for 2015 that budget that been increased by \$75,000 to account for that.

Revenue sharing is currently budgeted at flat. This could change, for better or worse, depending upon the election cycle. The Council should consider trying hard to move away from revenue sharing.

Dog license revenue is decreased based upon the trends of 2013 and 2014.

Misc. Income is increased based upon historical trends, and is up by \$3,200.

Overall General Government Revenue is up \$89,923.

General Assistance

As we receive 50% of our General Assistance expenditures back from the state, and we are budgeting a decreased expense for GA the revenue is down accordingly.

Code Enforcement

Revenues here are up slightly. We are seeing more new construction of both an industrial and residential nature. We are also factoring in the additional revenue from contracting these services to Woodland.

Overall this department is up by \$600, which would be a breakeven point for 2015.

Library

As the library is getting into passport services, which is just one of the many great changes occurring under the leadership of our new library director, the revenues are up \$3,000 for this department.

Fire Department

Fire service contracts are up 3% from 2014, which accounts for the \$5,747 in new revenue for this department.

Ambulance Department

In projecting our ambulance revenues we take a rolling 12 months of run reports by payer group and use that for our projection for next year. As such there have been various adjustments in

those lines. We have also increased our rates in 2014. This modifies the numbers slightly. This also increases the amount of contractual allowance that we show for 2014 and 2015.

We are increasing the per capita for contract communities so those revenue lines are up slightly.

Ambulance billing for various communities are up as we are now passing along the costs for some of the postage if their runs are not completed properly and we have to mail things back to them.

Overall this department is up in revenue by \$21,939.

Police Department

The biggest increase is the salary reimbursements. This is grant money paid to the city, and is typically used for various details. This also offsets the increase in police reserve expenses.

Prisoner meals are also increased based upon historical numbers.

Overall this department is up in revenue by \$16,625.

Emergency Management

We are anticipating a slightly larger grant from the state. We are also now collecting for some equipment that is on the tower that we own.

Overall this department is up in revenue by \$2,800.

Public Works

As the state is decreasing the budget for DOT we get lower amounts for LRAP Funds. We no longer share a public works director with PI, so those funds are no there. We are budgeting for the funds we receive from the RSU for plowing their parking lots.

Overall revenue in this department is down \$29,518.

Parks and Rec

Revenues for these two departments are down slightly based upon historical numbers.

Trailer Park

Revenues here are up slightly, and the park will operate at a breakeven point in 2015. Any extra revenues will go into the trailer park reserve.

Total Budget

Overall, after the revenues are taken into consideration, property taxes would have to increase \$276,078. Right now that is estimated to be an increase of 0.71 mills.

The total budget will change based upon health insurance numbers and final selection by employees during open enrollment. We will continue to make changes over the coming weeks.

Enterprise Funds

There several enterprise funds as well. These funds have no impact on the general fund budgets.

Economic Development

The biggest change in this department is that we would like to bring a person on board to do marketing and special events for the City. Kathy Mazzuchelli handle a lot of these functions for us. We have an increasing number of events that are happening that require someone to oversee and coordinate them. We could also use this person to help bring back events such as Winter Carnival, and help create new events for the community as well. We have had great successes in this area, and I believe we should build on this as we start to reap some of the benefits of the tourism dollars this brings into our community.

This person would also assist in our marketing efforts to attract new businesses, help us fill vacant buildings (such as 60 Access Highway), other vacant buildings in the downtown area, and help be the conduit for getting our brand and image out to the rest of the state, country, and into Canada.

The cost for this is reflected in the salary and health insurance line.

We are also budgeting for the cleanup of the Birds Eye site. This will be a costly project, but will give the City an extremely marketable 18+/- acre parcel of land that could be developed.

The payment to the chamber is budgeted at \$20,000 for 2015. For 2014 we gave them an additional \$18,000 in one time funds to cover what was budgeted from their reserve account in 2013.

We are budgeting for the chamber to stay in the Nylander museum for 2015, and there are some slight adjustments to that for heat, electricity, etc.

Overall the expenses for this are budgeted at \$598,587.

The Revenue for all of this is from the Downtown TIF, which is projected to be \$342,279. There is a healthy reserve of over \$400,000 for these projects.

Housing

This is entirely funded by the Federal Housing and Urban Development (HUD). We receive the costs to cover salary, health insurance, benefits, and some of the miscellaneous office costs. If there is money left over that will be paid to the city in consideration of rent and other utilities. However, it is not known how much money HUD will pay for administration fees, so that number could change.

Right now the expenses are budgeted at \$74,539, which is \$741 higher than 2014.

FSS

FSS is also an entirely grant funded program through HUD. This pays the wages, benefits, and costs for the person running his program. Any extra is put into the reserve for this account.

For 2015 the revenues and expenditures are budgeted at \$48,000.

Snowmobile Trail Grooming

This department is fully funded by a grant from the state, snowmobile registrations, and other miscellaneous income.

Overall the costs are up \$4,830. These increases are attributed to diesel fuel and wages.

Other Information

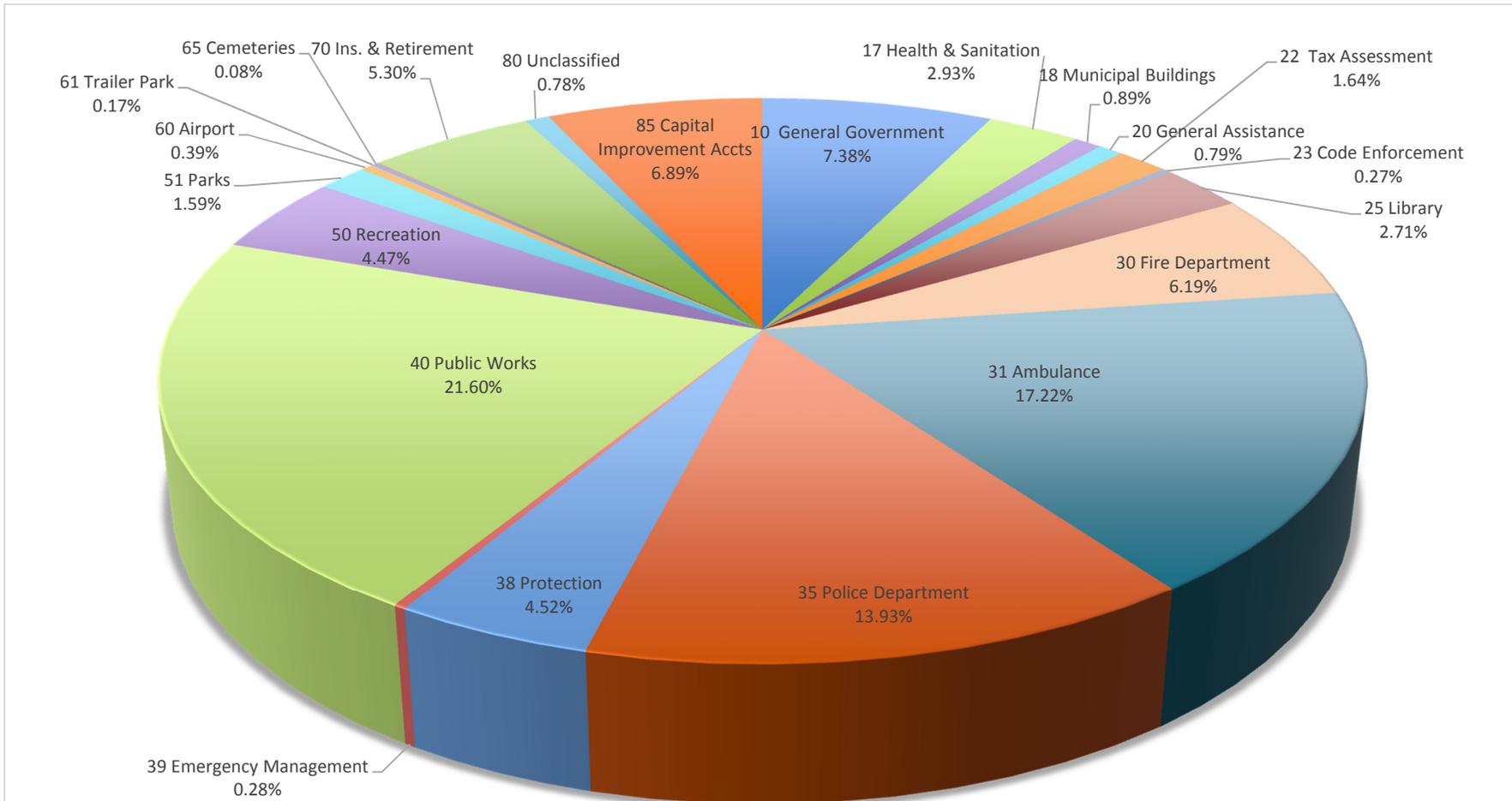
Other topics that we want to suggest for 2015 include looking at modifying the hours for City Hall to better accommodate the public. This may be best done on a temporary basis to gauge citizen response and usage.

We may want to consider updating building permit fees. Our current system has fees based upon the valuation of the building which the owner/constructor gives us. We may want to look at other options that are out there that is not based upon valuation which can be subjective, but is more fairly based upon total square footage or some other model.

That concludes the budget message for the 2015 budget presented October 15, 2014. If anyone has questions on this there will be public meetings where the citizens are encouraged to attend and ask questions on October 16, October 20, and October 22. All of these meetings will take place at 6pm in the City Council Chambers. You can always contact me directly if you have any questions on the information presented here or in the budget.

Summary Sheet of Historical Expenditures (Totaled by Department)

General Fund											
Department	2013 Actual Expenditures	2012 Actual Expenditures	2011 Actual Expenditures	3 year Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 Year to Date	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
10 General Government	668,636	617,785	560,371	615,597	658,864	668,636	650,269	514,242	662,785	669,758	19,489
11 Community Development	-	84,857	93,539	59,465	-	-	-				
17 Health & Sanitation	264,610	269,528	266,602	266,914	263,978	264,610	260,461	195,313	260,461	265,660	5,199
18 Municipal Buildings	64,429	74,288	80,127	72,948	68,920	64,429	77,577	46,930	62,844	80,574	2,997
20 General Assistance	68,655	49,913	98,795	72,455	95,898	68,655	75,901	40,698	54,474	71,435	(4,466)
22 Tax Assessment	137,584	181,771	128,253	149,203	146,163	137,584	147,536	97,070	134,103	149,318	1,782
23 Code Enforcement	41,346	106,328	107,539	85,071	40,525	41,346	34,825	26,022	34,029	24,245	(10,580)
25 Library	232,872	291,767	270,654	265,098	239,475	232,872	228,619	164,630	218,913	246,366	17,748
26 Nylander Museum	18,254	24,875	27,398	23,509	16,604	18,254	-	-	-	-	-
30 Fire Department	442,227	464,337	404,443	437,002	457,883	442,227	530,677	356,624	516,141	561,938	31,261
31 Ambulance	1,607,620	1,814,016	1,696,044	1,705,893	1,639,826	1,607,620	1,500,756	1,164,672	1,571,711	1,563,174	62,418
35 Police Department	1,141,313	1,121,762	1,053,776	1,105,617	1,199,959	1,141,313	1,211,801	911,713	1,190,117	1,264,766	52,965
38 Protection	374,913	518,132	515,318	469,454	397,091	374,913	410,033	275,283	400,577	410,830	797
39 Emergency Management	12,531	22,101	19,622	18,084	15,194	12,531	22,267	8,279	19,493	25,286	3,019
40 Public Works	1,844,678	2,146,041	2,054,079	2,014,932	1,883,912	1,844,678	1,904,181	1,168,459	1,834,263	1,961,234	57,052
50 Recreation	414,725	432,760	432,527	426,671	427,413	414,725	392,690	292,729	395,416	405,739	13,049
51 Parks	120,482	161,339	144,992	142,271	132,242	120,482	137,450	96,827	134,100	143,915	6,465
60 Airport	30,891	41,767	45,613	39,424	33,939	30,891	33,379	26,466	34,609	35,804	2,425
61 Trailer Park	12,479	16,030	14,557	14,355	12,479	12,479	14,698	10,129	14,185	15,616	918
65 Cemeteries	6,900	5,800	6,900	6,533	6,900	6,900	6,900	6,900	6,900	6,900	-
70 Ins. & Retirement	423,582	425,570	423,558	424,237	452,435	423,582	452,966	322,300	356,438	480,943	27,978
75 Contributions	7,253	61,539	57,454	42,082	7,253	7,253	-	-	-	-	-
80 Unclassified	71,089	37,949	12,159	40,399	56,000	71,089	31,000	29,386	32,254	71,000	40,000
85 Capital Improvement Acc	431,298	19,500	513,570	321,456	431,298	431,298	573,153	573,153	573,153	625,294	52,141
Totals	8,438,368	8,989,754	9,027,891	8,818,671	8,684,251	8,438,368	8,697,139	6,327,823	8,506,967	9,079,797	382,658



2015 Budget Breakdown

- | | | | | |
|-----------------------|--------------------------|------------------------|------------------------------|-----------------------|
| 10 General Government | 11 Community Development | 17 Health & Sanitation | 18 Municipal Buildings | 20 General Assistance |
| 22 Tax Assessment | 23 Code Enforcement | 25 Library | 26 Nylander Museum | 30 Fire Department |
| 31 Ambulance | 35 Police Department | 38 Protection | 39 Emergency Management | 40 Public Works |
| 50 Recreation | 51 Parks | 60 Airport | 61 Trailer Park | 65 Cemeteries |
| 70 Ins. & Retirement | 75 Contributions | 80 Unclassified | 85 Capital Improvement Accts | |

General Fund - General Government								
Department	Average Expenditures (11-13)	2013 Approved Budget	2013 Actual Expenditures	2014 Approved Budget	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015	Difference 2014 to 2015
10 General Government								
001 Salaries								
01 Regular Pay	369,591	403,503	401,883	379,799	282,502	376,670	395,392	15,593
002 City Council Salaries	-		-					-
01 Council Salaries	8,090	11,150	10,930	12,450	5,280	10,560	12,450	-
003 Office Supplies	-		-					-
01 Postage	3,984	5,000	3,243	5,500	2,984	3,978	5,000	(500)
02 Advertising	2,719	2,500	3,927	3,500	2,065	2,753	3,500	-
03 Copier Rental	3,777	3,816	3,816	3,900	2,999	3,999	4,500	600
05 Printer Ink	2,637	2,500	2,523	2,750	707	943	2,000	(750)
07 Paper	1,541	1,800	1,269	1,800	1,164	1,551	1,500	(300)
08 Office Supplies	8,197	6,200	9,263	9,500	5,691	7,588	9,000	(500)
10 Annual Report	2,505	1,500	1,392	1,500	-	1,500	1,500	-
005 General Govt. Legal Fees	-		-					-
01 Howes Corner	26		-	-	-			-
04 Legal Fees	21,252	20,000	9,537	20,000	41,878	47,000	20,000	-
007 Audit	-		-					-
01 Audit	21,242	21,000	21,000	15,000	15,000	15,000	16,000	1,000
008 Computer Maintenance	-		-					-
01 Computer Maintenance	28,332	23,000	35,311	36,400	32,196	36,000	36,400	-
02 Hosted Services	5,065	6,000	5,065	6,000	4,398	5,864	6,720	720
009 Professional Dues	-		-					-
01 Subscriptions	84	200	-	200	-			(200)
04 Professional Dues	10,888	12,000	11,058	12,000	11,067	11,775	11,500	(500)
010 Travel Expenses	-		-					-
01 Mileage	2,725	3,000	3,295	3,500	2,355	3,140	5,300	1,800
02 Meals & Lodging	1,279	1,500	1,867	2,500	1,327	1,769	2,500	-
04 Conference Fees	440	1,500	640	1,600	1,442	1,550	1,600	-
05 Travel Expenses	-		-					-
011 Training & Education	-		-					-
02 Training & Education	836	800	1,190	1,200	644	859	1,200	-
012 Elections	-		-					-
01 Elections	3,632	4,900	3,778	9,000	2,240	9,000	4,900	(4,100)
02 Contracted Expenses	1,212	1,100	1,481	2,360	-	2,360	1,750	(610)
013 Car Allowance	-		-					-
01 Car Allowance	727	1,300	781	1,300	480	640	800	(500)
014 New Equipment	-		-					-
01 New Equipment	1,430	1,500	1,627	2,000	762	1,016	1,500	(500)
015 Telephone	-		-					-
01 Cell Phone	166	-	-					-
04 Telephone	5,473	6,600	7,006	7,000	4,926	6,568	7,000	-
017 Communications	-		-					-
01 Web Site	130	200	130	130	59	59	70	(60)
03 Communications	1,862	1,860	1,879	1,320	933	1,244	1,320	-
018 Health Insurance	-		-					-

01 Health Insurance	97,692	98,135	110,323	106,560	90,947	109,136	114,856	8,296
019 Miscellaneous Expenses	-		-					-
01 Misc Expenses	3,670	1,500	940	1,500	197	262	1,500	-
020 Computers & Typewriters	-		-					-
01-Computers & Typewriters	6,667	Moved to 85	-		-			-
181 Soil & Water Conservation	-		-					-
01 Soil & Water Conservation	867	1,300	-		-			-
178 NMDC	-		-					-
01 NMDC	13,439	13,500	13,481		-			-
390 Contracted Services	-		-					-
01 Contracted Services	2,940		-		-			-
Totals	635,117	658,864	668,636	650,269	514,242	662,785	669,758	19,489

General Fund - Health and Sanitation								
<u>Department</u>	3 Year Average Expenditures (11-13)	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	Difference 2014 to 2015	2015 Budget	Difference 2014 to 2015
17 Health & Sanitation								
022 Health Officer								
01 Health Officer	500	500	500	500	500	500	500	-
023 Tri-Community Landfill	-							-
01 Tri-Community Landfill	266,414	263,478	264,110	259,961	194,813	259,961	265,160.22	5,199
	-							-
Totals	266,914	263,978	264,610	260,461	195,313	260,461	265,660	5,199

General Fund - Municipal Buildings								
<u>Department</u>	3 Year Average Expenditures (11-13)	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	Difference 2014 to 2015	2015 Budget	Difference 2014 to 2015
18 Municipal Buildings								
024 Maintenance - Comm. Center	-							
01 Maintenance - Comm. Center	1,049							
02 Water & Sewer	419	421	425	500	259	345	425	(75)
03 Janitorial	444	2,780	-	2,780				(2,780)
04 Electric	2,059	1,550	2,390	2,500	1,702	2,270	2,250	(250)
06 Lions Building	-		-	5,500	638	850	6,500	1,000
025 Heating Fuel - Lions Building	-		-					-
01 Heating Fuel Lions Building	4,346	6,659	1,546	2,000	1,810	2,413	5,000	3,000
026 Heating Fuel	-		-					-
03 Heating Fuel	17,219	16,653	17,353	17,500	10,430	13,907	17,400	(100)
05 Propane-Genset	19		-					-
027 Electricity	-		-					-
11 Electricity	15,536	14,000	14,551	14,500	10,720	14,294	14,500	-
028 Water	-		-					-
05 Water	768	852	742	850	347	462	775	(75)
029 Sewer	-		-					-
01 Sewer	527	510	502	500	353	470	540	40
030 Building Supplies	-		-					-
01 Building Supplies	2,977	2,800	2,299	3,000	1,884	2,512	3,000	-
031 Building Maintenance	-		-					-
01 Building Maintenance	6,348	5,500	7,448	5,500	5,188	6,917	6,000	500
03 Boiler Maintenance	-			7,000	5,525	7,000	12,220	5,220
032 Property Insurance	-		-					-
01 Property Insurance	2,818	2,893	2,482	2,606	382	1,147	1,514	(1,092)
033 Building Insurance-Comm. Ctr.	-		-					-
01 Building Ins. - Comm. Ctr.	1,358	1,302	2,278	2,391	-			(2,391)
271 Contracted Services	-		-					-
01 Janitorial & Supplies	17,073	13,000	12,413	10,450	7,693	10,257	10,450	-
XXX Municipal Building Reserve	2,500		-					-
Totals	75,462	68,920	64,429	77,577	46,930	62,844	80,574	2,997

General Fund - General Assistance								
Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Actual Expenditures	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
20 General Assistance								
001 Salaries								
01 Regular Pay	13,314	16,406	16,419	18,737	12,318	16,424.43	20,830	2,093
2 Overtime	-							-
003 Office Supplies	-							-
01 Postage	124	50	105	100	63	84	100	-
05 Printer Ink	60	50		50	-	25	50	-
08 Office Supplies	95	50	32	50	-	35	50	-
006 Legal Fees	-							-
01 Legal Fees	19	250	57	250	29	39	200	(50)
010 Travel Exp	-							-
04 Conf Fee	121	184	184	200	-	130	150	(50)
011 Training & Education	-							-
02 Training & Education	83	110	110	125	65	87	125	-
018 Health Insurance	-							-
01 Health Insurance	1,950	4,748	3,899	5,239	3,671	4,895	6,920	1,681
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	15	50	-	50	-	20	50	-
044 Reimbursements	-							-
01 Reimbursements	-		-		-			-
051 Equipment Maintenance	-							-
05 Equipment Maintenance	937	1,000	950	1,100	660	880	960	(140)
053 G.A. - City	-							-
01 G. A. City	55,971	73,000	45,654	48,000	23,416	31,222	40,000	(8,000)
02 - G.A. State	1,245		1,245	2,000	475	633	2,000	-
Totals	73,935	95,898	68,655	75,901	40,698	54,474	71,435	(4,466)

General Fund - Tax Assessing								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	Difference 2014 to 2015	2015 Budget	Difference 2014 to 2015
22 Tax Assessment								
001 Salaries								
01 Regular Pay	84,896	86,561	84,827	99,177	69,667	92,890	102,569	3,392
07 Salaries-Bd of Assessors	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-
003 Office Supplies	-							-
01 Postage	-				-			-
05 Printer Ink	222	200	249	200	-	110	200	-
08 Office Supplies	28	400	342	400	204	271	400	-
006 Legal Fees	-		-					-
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-		-					-
04 Professional Dues	225	300	235	260	-	260	400	140
010 Travel Expenses	-		-					-
01 Mileage	1,025	2,130	1,203	2,192	1,502	2,150	2,000	(192)
02 Meal & Lodge	1,694	3,232	1,901	3,172	2,121	2,828	3,000	(172)
011 Training & Education	-		-					-
02 Training & Education	784	1,000	974	1,105	1,401	1,868	1,500	395
013 Car Allowance	-		-					-
01 Car Allowance	3,555	4,035	3,098	4,035	77	103	1,000	(3,035)
015 Telephone	-		-					-
01 Cell Phone	109	132	115	425	78	103	200	(225)
04 Telephone	497	442	502	500	348	464	500	-
018 Health Insurance	-		-					-
01 Health Insurance	34,066	38,746	37,132	26,085	20,157	26,876	27,299	1,214
019 Miscellaneous Expenses	-		-					-
01 Misc. Expense	47	50	18	50	-			(50)
055 Books & Periodicals	-		-					-
03 Books & Periodicals	658	735	659	735	-	660		(735)
056 Contracted Services	-		-					-
00-Contracted Services	-		-					-
01 Registry	1,607	2,200	1,484	2,200	15	20	750	(1,450)
04 Contracted Services	3,301	4,000	3,345	5,000	-	4,000	7,500	2,500
01 Assessment Reserve	35,822	Moved to 85	-					-
Totals	170,035	146,163	137,584	147,536	97,070	134,103	149,318	1,782

General Fund - Code Enforcement								
Department	3 Year Average Expenditures (11-13)	Budget 2013	2013 Year End	2014 Approved	2014 YTD	Difference 2014 to 2015	2015 Budget	Difference 2014 to 2015
23 Code Enforcement								
001 Salaries								
01 Regular Pay	68,265	37,500	38,750	31,750	24,143	31,611	20,800	(10,950)
003 Office Supplies	-							-
01 Postage	51	150	115	125	36	55	100	(25)
02 Advertising	127		-		-			-
05 Printer Ink	5	200	11	200	-	-		(200)
08 Office Supplies	410	200	366	1,000	870	975	400	(600)
006 Legal Fees	-		-					-
01 Legal Fees	382		-		-			-
009 Professional Dues	-		-					-
04 Professional Dues	95	145	20	20	20	20	145	125
010 Travel Expenses	-		-					-
01 Mileage	107	50	-	400	64	96	1,000	600
05 Travel Expenses	84	100	-		-			-
011 Training & Education	-		-					-
02 Training & Education	116	150	125		363	545	1,000	1,000
013 Car Allowance	-		-					-
01 Car Allowance	1,262	1,400	1,462	800	302	453	-	(800)
015 Telephone	-		-					-
01 Cell Phone	151	180	155	180	104	156	-	(180)
04 Telephone	285	-	-		-			-
017 Communications	-		-					-
01 Web Site	(24)		-		-			-
03 Communications	79	250	132	250	-	-	-	(250)
018 Health Insurance	-		-					-
01 Health Insurance	13,580	-	-					-
057 Planning	-		-					-
01 Planning	311		-					-
058 Codes Maintenance	-		-					-
01 Codes Maintenance	210	200	210	100	120	120	500	400
383 Planning Board	-		-					-
02 Misc	-		-				300	300
Totals	85,499	40,525	41,346	34,825	26,022	34,029	24,245	(10,580)

General Fund - Library								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	Difference 2014 to 2015	2015 Budget	Difference 2014 to 2015
25 Library								
001 Salaries								
01 Regular Pay	173,561	147,526	148,640	136,629	100,445	133,927	124,886	(11,743)
02 Overtime	1,053	1,000	1,386	1,000	557	742	-	(1,000)
003 Office Supplies	-		-					-
01 Postage	-	350	-	350	196	261	750	400
02 Advertising	38		14		143	191	250	250
03 Copier Rental	-		-		-		1,500	1,500
05 Printer Ink	-	200	-	200	188	188	-	(200)
07 Paper	-	100	-	100	41	100	-	(100)
08 Office Supplies	3,068	2,100	2,780	2,350	1,132	1,510	1,200	(1,150)
005 Gen Gov't Leg	-		-					-
01 CCC&I	17		-					-
008 Computer Maintenance	-		-					-
01 Computer Maintenance	4,871	13,200	8,053	13,200	9,119	12,159	13,200	-
009 Professional Dues								-
01 Subscriptions					249	332	200	200
010 Travel Expenses	-		-					-
01 Mileage	139		-		-			-
02 Meals & Lodging	89		178		-			-
05 Travel Expenses	776	500	297	500	-	275	500	-
011 Training & Education	-		-					-
02 Training & Education	633	550	230	550	185	300	500	(50)
014 New Equipment	-		-					-
01 New Equipment	2,440	2,250	1,878	2,250	2,259	2,259	2,250	-
015 Telephone	1,937		-					-
04 Telephone	1,586	1,200	2,434	2,500	1,636	2,181	2,500	-
016-02 Misc Income	750		-					-
018 Health Insurance	-		-					-
01 Health Insurance	18,132	17,273	17,273	16,176	9,907	13,210	37,673	21,497
019 Miscellaneous Expenses	-		-					-
01 Misc. Expenses	208	250	181	250	153	204	250	-
026 Heating Fuel	-		-					-
03 Heating Fuel	15,464	18,288	16,167	17,690	10,558	14,077	17,690	-
027 Electricity	-		-					-
11 Electricity	4,165	4,677	4,084	4,217	3,507	4,677	4,217	-
028 Water	-		-					-
05 Water	257	334	167	334	115	153	334	-
029 Sewer	-		-					-
01 Sewer	224	225	150	225	100	133	225	-
031 Building Maintenance	-		-					-
01 Building Maintenance	8,285	8,000	7,509	8,000	10,551	12,000	6,000	(2,000)
032 Property Insurance	-		-					-
01 Property Insurance	2,667	2,452	2,950	3,098	427	854	1,741	(1,357)

XXX Programming								
01 Library Programs							500	500
055 Books & Periodicals	-		-					-
03 Books & Periodicals	21,527	19,000	18,500	19,000	11,761	15,681	19,000	-
271 Contracted Services								-
01 Janitorial & Supplies					1,400	3,500	11,000	11,000
291 Library Computer Reserve	-		-					-
01 Library Computer Reserve	600	Moved to 85	-					-
000 Roof Phase I	-		-					-
01 Roofing Phase I	8,250	Moved to 85	-					-
Totals	270,738	239,475	232,872	228,619	164,630	218,913	246,366	17,748

General Fund - Fire Department								
Department	3 Year Average Expenditures (11-13)	Budget 2013	2013 Actual Expenditures	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015	Difference 2014 to 2015
30 Fire Department								
001 Salaries								
01 Regular Pay	213,389	210,503	215,941	268,045	201,522	268,696	272,926	4,881
02 Overtime	23,264	34,500	25,328	35,535	24,915	33,221	35,535	-
05 Stand By Pay	10,828	13,140	10,138	13,140	6,661	8,881	11,000	(2,140)
07 Salaries	-		-		-			-
003 Office Supplies	-		-					-
01 Postage	115	300	53	300	-	100	150	(150)
05 Printer Ink	132	200	168	200	72	96	200	-
08 Office Supplies	489	500	533	500	297	396	400	(100)
009 Professional Dues	-		-					-
01 Subscriptions	182	100	80	200	80	107	100	(100)
04 Professional Dues	822	2,000	1,116	2,000	470	627	2,000	-
010 Travel Expenses	-		-					-
01 Mileage	327		327					-
02 Meals & Lodging	(68)	500	203	500	113	150	500	-
05 Travel Expenses	1,663	1,500	94	1,500	390	520	1,500	-
06 Travel Reimbursement	(1,549)		-	-	-			-
011 Training & Education	-		-					-
02 Training & Education	2,571	3,000	3,321	4,000	747	996	4,000	-
014 New Equipment	-		-					-
01 New Equipment	5,703	7,000	6,035	7,000	3,163	4,217	7,000	-
015 Telephone	-		-					-
01 Cell Phone	828	785	872	800	613	817	900	100
04 Telephone	1,651	1,314	1,983	2,000	1,227	1,636	2,000	-
017 Internet	-		-					-
03 Internet	222	130	377	500	287	383	500	-
018 Health Insurance	-		-					-
01 Health Insurance	43,656	59,660	60,918	67,097	52,528	70,037	86,402	19,305
019 Miscellaneous Expenses	-		-					-
01 Misc. Expenses	758	1,100	885	1,200	600	800	1,200	-
026 Heating Fuel	-		-					-
03 Heating Fuel	9,200	9,642	9,610	5,700	5,582	7,442	9,600	3,900
027 Electricity	-		-					-
11 Electricity	2,837	1,674	2,476	3,000	2,199	2,932	3,000	-
028 Water	-		-					-
05 Water	197	170	165	200	103	137	200	-
029 Sewer	-		-					-
01 Sewer	118	115	86	150	69	92	150	-
030 Building Supplies	-		-					-
01 Building Supplies	773	1,000	963	1,500	1,683	2,244	2,000	500
031 Building Maintenance	-		-					-
01 Building Maintenance	4,158	5,000	5,457	6,000	3,024	4,032	6,000	-
032 Property Insurance	-		-					-

01 Property Insurance	1,010	1,200	796	835	238	317	970	135
034 Workers Compensation	-		-					-
01 Workers Compensation	11,575	15,436	10,509	11,685	6,130	12,260	12,260	575
035 Unemployment Compensation	-		-					-
01 Unemployment Comp.	532	789	1,108	1,400	2,265	3,020	3,020	1,620
036 Vehicle Insurance	-		-					-
01 Vehicle Insurance	2,354	2,100	3,331	3,498	1,035	2,070	4,223	725
038 Social Security	-		-					-
01 Social Security	20,567	19,632	21,167	21,632	12,493	24,986	24,602	2,970
046 Recognition & Awards	-		-					-
01 Recognitions & Awards	1,051	1,000	939	1,000	152	203	1,000	-
051 Equipment Maintenance	-		-					-
01 Software	298		-	-	-			-
03 Maintenance Contracts	6,417	6,100	6,750	6,100	4,437	6,100	6,100	-
05 Equipment Maintenance	1,948	2,500	2,617	4,000	2,092	2,790	3,000	(1,000)
067 Paid Call Firefighters	-		-					-
01 Paid Call Firefighters	24,603	25,500	24,792	26,000	1,350	25,000	26,000	-
068 Janitorial Services	-		-					-
01 Janitorial Services	1,872	1,250	979	-			-	-
069 Paid Call Insurance	-		-					-
01 Paid Call Insurance	192	410	-	410	141	141	200	(210)
070 Clothing Allowance	-		-					-
00 Clothing Allowance	-							-
01 Uniforms	2,133	2,500	1,149	3,000	1,839	2,452	3,000	-
02 Turnout Gear	864	4,000	1,652	6,500	2,778	3,704	6,500	-
06 Clothing Allowance	2,795	3,500	3,803	2,000	197	263	2,000	-
071 Radio Maintenance	-		-					-
01 Vehicle	84	200	-	1,000	156	208	1,000	-
02 Building	-		-	500	-	500	500	-
03 Radio Maintenance	2,043	3,000	1,697	3,500	3,320	4,426	3,500	-
072 Ladder Testing	-		-					-
01 Ladder Testing	663	1,100	-	1,250	-	1,250	1,500	250
073 Vehicle Repair	-		-					-
01 Vehicle Repair	4,136	4,500	4,209	5,000	6,178	8,237	5,000	-
074 Tires	-		-					-
01 Tires/Repairs	58	500	-	1,500	-			(1,500)
02 Tire Replacement	1,429	1,500	1,107	1,500	-	1,500	2,000	500
075 Gas/Oil/Filters	-		-					-
01 Gas/Oil/Filters	2,528	2,833	3,116	2,500	2,115	2,820	2,500	-
076 Diesel	-		-					-
01 Diesel	2,482	1,900	3,210	2,000	2,661	3,547	3,000	1,000
077 Batteries	-		-					-
02 Equipment	56		-		-			-
03 Batteries	614	1,000	1,179	1,000	-	850	1,000	-
078 Field Expenses	-		-					-
01 Field Expenses	372	600	496	600	189	253	600	-
079 Employee Physicals	-		-					-
01 Employee Physicals	474	1,000	493	1,200	515	687	1,200	-
080 Paid Call Volunteers	-		-					-

01 Paid Call Volunteers	66		-		-			-
222 Fire Equipment Reserve	-		-					-
01 Fire Equipment Reserve	40,000	Moved to 85	-		-			-
223 Fire Hose Reserve	-		-					-
01 Fire Hose Reserve	500	Moved to 85	-		-			-
224 Foam Reserve	-		-					-
01 Foam Reserve	267	Moved to 85	-		-			-
225 Fire Computer Reserve	-		-					-
01 Fire Computer Reserve	200	Moved to 85	-		-			-
000 Furnace Replacement	-		-					-
01 Furnace Replacement	6,000	Moved to 85	-		-			-
Totals	462,450	457,883	442,227	530,677	356,624	516,141	561,938	31,261

General Fund - Ambulance Department								
<u>Department</u>	<u>5 Year Average Expenditures (11-13)</u>	<u>Budget 2013 Revised</u>	<u>2013 Year End</u>	<u>2014 Approved</u>	<u>2014 YTD</u>	<u>2014 Anticipated Year End</u>	<u>2015 Budget</u>	<u>Difference 2014 to 2015</u>
31 Ambulance								
001 Salaries								
01 Regular Pay	389,612	418,933	384,583	496,887	360,548	480,731	525,535	28,648
02 Overtime	163,191	149,835	155,778	157,075	150,591	223,735	170,000	12,925
05 Stand By Pay	25,045	26,000	23,654	26,000	15,539	20,719	26,000	-
07 Amb. Billing Salaries	79,234	82,179	75,512	81,968	48,471	72,014	92,941	10,973
08 Special Transports	369	800	131	400	300	400	400	-
003 Office Supplies	-		-					-
01 Postage	1,203	1,400	1,052	1,400	1,393	1,857	1,400	-
03 Copier Rent	29		29		-			-
04 Equipment Repair	69		-		-			-
05 Printer Ink	315	500	281	500	571	761	800	300
08 Office Supplies	3,685	3,600	3,911	3,600	6,235	8,313	5,000	1,400
09 Amb. Billing Supplies	36		-	1,200	443	591	1,200	-
13 Houlton Supplies	3,612	3,700	3,749	3,700	1,941	2,589	3,700	-
14 Calais Supplies	3,142	3,100	3,471	3,100	1,769	2,358	3,700	600
15 Van Buren Supplies	2,417		2,417	3,100	890	1,187	3,100	-
16 Island Falls Supplies					1,304	1,739	2,000	2,000
009 Professional Dues	-		-					-
01 Subscriptions	5	200	-	200	-	-	-	(200)
04 Professional Dues	1,918	1,300	1,309	2,000	70	93	2,000	-
010 Travel Expenses	-		-					-
01 Mileage	227	500	454	500	-	500	500	-
05 Travel Expenses	522	500	391		-	1,000	1,000	1,000
011 Training & Education	-		-					-
02 Training & Education	2,416	5,000	2,096	6,000	1,418	6,000	6,000	-
014 New Equipment	-		-					-
01 New Equipment	3,387	5,250	3,985	6,500	2,830	3,773	6,500	-
015 Telephone	-		-					-
01 Cell Phone	990	1,000	611	1,000	408	544	1,000	-
04 Telephone	4,412	3,064	4,791	5,000	2,863	3,817	5,000	-
016 Misc Income	-		-					-
01 Insurance Reports	(4)		-		-			-
017 Internet	-		-					-
01 Website	64		64		-			-
03 Internet	425	534	602	900	570	760	900	-
018 Health Insurance	-		-					-
01 Health Insurance	145,379	145,906	143,619	152,289	138,444	151,030	165,395	13,106
019 Miscellaneous Exp.	397		-					-
01 Misc. Expense	811	1,100	640	1,100	396	528		(1,100)
026 Heating Fuel	-		-					-
03 Heating Fuel	21,527	22,214	22,601	13,300	12,020	16,026	13,500	200
027 Electricity	-		-					-
11 Electricity	6,504	6,240	6,454	7,000	4,891	6,521	7,000	-

028 Water	-	-	-	-	-	-	-	-	-
05 Water	365	350	320	375	240	320	375	-	-
029 Sewer	-	-	-	-	-	-	-	-	-
01 Sewer	319	275	365	300	161	215	300	-	-
030 Building Supplies	-	-	-	-	-	-	-	-	-
01 Building Supplies	1,330	1,500	1,302	2,000	1,958	2,610	2,500	500	-
031 Building Maintenance	-	-	-	-	-	-	-	-	-
01 Building Maintenance	5,500	5,000	4,709	7,000	6,265	8,353	7,000	-	-
032 Property Insurance	-	-	-	-	-	-	-	-	-
01 Property Insurance	2,188	2,600	1,771	1,860	305	407	1,250	(610)	-
034 Workers Comp.	-	-	-	-	-	-	-	-	-
01 Workers Comp.	27,100	33,932	23,201	23,500	11,862	23,724	23,500	-	-
035 Unemployment Comp	-	-	-	-	-	-	-	-	-
01 Unemployment Comp.	1,237	1,505	2,119	3,000	4,884	6,512	5,000	2,000	-
036 Vehicle Insurance	-	-	-	-	-	-	-	-	-
01 Vehicle Insurance	1,939	2,100	1,851	1,943	1,389	4,168	5,669	3,726	-
037 Liability Insurance	-	-	-	-	-	-	-	-	-
01 Liability Insurance	4,636	4,500	4,500	4,500	813	2,438	3,300	(1,200)	-
038 Social Security	-	-	-	-	-	-	-	-	-
01 Social Security	51,408	51,786	49,853	54,209	27,019	54,038	54,209	-	-
046 Recognitions	-	-	-	-	-	-	-	-	-
01 Recognitions	877	1,000	605	1,000	-	877	1,000	-	-
051 Equipment Maint.	-	-	-	-	-	-	-	-	-
01 Software	-	-	-	600	-	-	-	(600)	-
03 Maintenance Contracts	4,481	3,840	3,249	4,000	1,416	1,888	4,000	-	-
05 Equipment Main.	1,491	4,000	2,275	4,000	2,732	3,643	5,500	1,500	-
068 Janitorial Services	-	-	-	-	-	-	-	-	-
01 Janitorial Services	3,793	1,940	1,940	-	-	-	-	-	-
069 Paid Call Insurance	-	-	-	-	-	-	-	-	-
01 Paid Call Insurance	388	395	595	600	563	563	400	(200)	-
070 Clothing Allowance	-	-	-	-	-	-	-	-	-
01 Uniforms	4,522	5,500	4,647	5,500	5,959	7,946	5,500	-	-
03 Clothing	544	-	-	-	-	-	-	-	-
04 Boots	-	-	-	500	-	250	800	300	-
06 Clothing Allowance	132	500	396	500	167	223	1,000	500	-
071 Radio Maintenance	-	-	-	-	-	-	-	-	-
01 Vehicle	566	1,000	557	2,000	838	1,117	2,000	-	-
02 Building	-	-	-	1,000	-	1,000	500	(500)	-
03 Radio Maintenance	1,839	2,000	1,010	2,500	2,909	3,879	2,000	(500)	-
073 Vehicle Repair	-	-	-	-	-	-	-	-	-
01 Vehicle Repair	9,360	7,000	6,960	7,000	8,455	11,274	7,000	-	-
074 Tires	-	-	-	-	-	-	-	-	-
01 Tires	2,667	3,500	2,620	4,000	2,903	3,871	5,000	1,000	-
075 Gas/Oil/Filters	-	-	-	-	-	-	-	-	-
01 Gas/Oil/Filters	958	1,500	772	1,500	954	1,272	1,500	-	-
076 Diesel Fuel	-	-	-	-	-	-	-	-	-
01 Diesel Fuel	35,903	34,901	34,734	39,200	31,998	42,664	39,200	-	-
077 Batteries	-	-	-	-	-	-	-	-	-
01 Vehicle	(544)	500	279	1,000	-	500	1,500	500	-

02 Equipment	139	500	151	500	-	250	1,000	500
03 Batteries	93	250	-	250	-	100	-	(250)
078 Field Expenses	-	-	-	-	-	-	-	-
01 Field Expenses	-	-	-	600	-	600	600	-
079 Employee Physicals	-	-	-	-	-	-	-	-
01 Employee Physicals	608	1,200	654	1,500	402	537	1,500	-
080 Paid Call Volunteers	-	-	-	-	-	-	-	-
01 Paid Call Volunteers	11,574	13,000	10,156	13,000	5,663	7,550	12,000	(1,000)
082 Bad Debt Allowance	-	-	-	-	-	-	-	-
01 Bad Debt Allowance	116,728	121,403	84,042	100,000	75,856	85,000	85,000	(15,000)
083 Contractual Allowance	-	-	-	-	-	-	-	-
01 Contractual Allowance	261,723	224,345	281,146	Moved to Revenues		-	-	-
085 Transport Meals	-	-	-	-	-	-	-	-
01 Transport Meals	7,783	7,000	7,478	7,000	7,501	10,002	10,000	3,000
086 Air Transports	-	-	-	-	-	-	-	-
01 Air Transports	247,545	200,000	214,885	210,000	196,373	261,831	210,000	-
087 Medical Supplies	-	-	-	-	-	-	-	-
01 Ambulance Supplies	4,949	6,000	4,594	7,000	4,274	5,698	7,000	-
02 Oxygen	3,353	3,500	2,825	4,000	2,211	2,948	3,000	(1,000)
03 Medical Supplies	6,701	7,000	7,375	7,000	3,195	4,260	7,000	-
292 EMS Licenses	-	-	-	-	-	-	-	-
01 EMS License	947	1,650	1,495	1,600	1,503	1,600	1,500	(100)
226 Ambulance Reserve	-	-	-	-	-	-	-	-
01 Ambulance Reserve	43,333	Moved to 85	-	-	-	-	-	-
227 Small Equipment Reserve	-	-	-	-	-	-	-	-
01 Small Equipment Reserve	5,485	Moved to 85	-	-	-	-	-	-
228 Amb Computer Reserve	-	-	-	-	-	-	-	-
01 Amb. Computer Reserve	467	Moved to 85	-	-	-	-	-	-
Totals	1,735,367	1,639,826	1,607,620	1,500,756	1,164,672	1,571,711	#####	62,418

General Fund - Police								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
35 Police Department								
001 Salaries								
01 Regular Pay	706,055	748,355	715,146	759,407	570,791	761,055	791,607	32,200
02 Overtime	39,881	45,000	42,242	50,000	42,891	49,000	45,000	(5,000)
06 Police Reserves Salary	1,116	1,500	1,392	1,500	8,175	10,900	10,000	8,500
003 Office Supplies	-							-
01 Postage	369	400	355	400	281	374	400	-
02 Advertising	140	200	100	200	100	133	200	-
03 Copier Rental	1,693	1,800	1,650	1,800	1,350	1,800	1,800	-
05 Printer Ink	378	450	450	450	414	414	450	-
07 Paper	208	300	292	300	64	85	300	-
08 Office Supplies	1,241	1,400	1,375	1,400	1,218	1,624	1,400	-
006 Legal Fees	-							-
01 Legal Fees	-	500	-	500	-	-	500	-
009 Professional Dues	-							-
01 Subscriptions	198	240	232	240	50	232	740	500
04 Professional Dues	343	400	420	400	100	400	400	-
010 Travel Expenses	-							-
01 Mileage	827	1,000		1,000	210	280	1,000	-
02 Meals & Lodging	897	1,200	1,006	2,200	567	755	2,200	-
05 Travel Expenses	274	1,000	268	1,000	248	331	1,000	-
011 Training & Education	-							-
01 St School	-				-			-
02 Training & Education	8,893	13,000	8,825	20,500	13,055	17,407	20,500	-
013 Car Allowance	-							-
01 Car Allowance	3,506	4,200	3,120	4,200		3,500	4,200	-
014 New Equipment	-							-
01 New Equipment	2,085	2,500	1,992	2,500	947	1,263	2,500	-
015 Telephone	-							-
01 Cell Phone	1,849	2,200	1,755	2,200	1,078	1,437	2,200	-
04 Telephone	5,065	5,400	5,004	5,400	3,103	4,137	5,000	(400)
017 Communication Fees	-							-
01 Web Site	236		(17)	-	-			-
03 Communications	1,651	2,400	2,061	2,400	1,681	2,242	2,400	-
018 Health Insurance	-							-
01 Health Insurance	232,522	264,922	255,755	245,406	192,553	231,063	246,233	827
019 Miscellaneous Expenses	-							-
01 Misc. Expense	1,312	1,200	1,892	1,500	1,283	1,710	1,500	-
027 Electricity	-							-
13 Radio Tower	143	200	118	200	103	137	200	-
028 Water	-							-
05 Water	396	300	542	400	414	552	500	100
030 Building Supplies	-							-
01 Building Supplies	1,502	1,500	1,707	1,500	1,368	1,824	1,500	-

031 Building Maintenance	-								-
01 Building Maintenance	1,767	2,000	2,339	2,500	1,469	1,958	2,500		-
032 Property Insurance									-
01 Property Insurance					153	460	625		625
036 Vehicle Insurance	-								-
01 Vehicle Insurance	3,789	4,100	3,986	4,100	2,237	6,710	9,126		5,026
037 Liability Insurance									-
01 Liability Insurance					2,595	7,786	10,588		10,588
044 Reimbursement	-								-
01 Reimbursement	(100)				-				-
068 Janitorial Services	-								-
01 Janitorial Services	4,699	5,485	4,744	4,940	3,558	4,744	4,940		-
070 Clothing Allowance	-								-
01 Uniforms	4,310	4,600	4,484	5,600	1,633	2,178	5,600		-
071 Radio Maintenance	-								-
01 Vehicle	534	500	65	500	105	140	500		-
03 Radio Maintenance	739	1,500	578	1,500	228	304	1,500		-
073 Vehicle Repair	-								-
01 Vehicle Repair	3,511	5,000	5,061	5,000	3,985	5,313	5,000		-
074 Tires	-								-
01 Tires	3,394	3,680	3,242	3,680	2,348	3,131	3,680		-
075 Gas/Oil/Filters	-								-
01 Gas/Oil/Filters	39,755	40,929	39,317	40,929	27,303	36,404	40,929		-
079 Employee Physicals	-								-
01 Employee Physicals	71	200	15	200	-		200		-
02 Psychological Evaluations	1,213	1,000	1,213	1,000	-	1,213	1,000		-
03 Poly Graph Testing	-	1,000		1,000	-		1,000		-
089 Equipment Reserves	-								-
01 Equipment Reserves	(26)	500	100	500	-	100	500		-
090 Dog Constable	-								-
01 Dog Constable	7,697	6,158	6,956	7,659	4,377	5,836	7,659		-
093 Meals for Prisoners	-								-
01 Meals for Prisoners	567	700	2,127	2,400	1,525	2,033	2,400		-
094 Video Equipment	-								-
01 Video Equipment	591	500	456	500	426	426	500		-
095 Bicycle Licenses	-								-
01 Bicycle Licenses	489				-				-
097 Uniform Maintenance	-								-
01 Uniform Maintenance	624	1,000	170	1,000	427	570	1,000		-
098 Medical Tests/Supplies	-								-
01 Medical Tests/Supplies	463	300	838	2,550	1,024	1,366	1,830		(720)
02 Laundry							720		720
102 Computer Tech Support	-								-
01 Computer Tech Support	2,518	3,000	3,200	3,000	1,536	2,049	3,000		-
02 Recorder Maint	-	1,500		1,500	-		1,500		-
179 Animal Shelter Services	-								-
01 Animal Shelter Services	14,435	14,740	14,740	14,740	14,740	14,740	14,740		-
229 Small Equipment Reserve	-								-
01 Small Equipment Reserve	6,000	Moved to 85			-				-

02 Taser Replacement	-				-			-
230 Police Car Reserve	-							-
01 Police Car Reserve	18,000	Moved to 85			-			-
Totals	1,127,819	1,199,959	1,141,313	1,211,801	911,713	1,190,117	1,264,766	52,965

Animal Shelter Services was moved to this account in 2013

General Fund - Protection								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
38 Protection								
105 Street Lights								
01 Street Lights	141,773	99,000	77,831	103,000	74,087	98,783	103,000	-
106 Hydrant Fees								-
01 Hydrant Fees	287,142	298,091	297,083	307,033	201,196	301,794	307,830	797
107 Ambulance Service								-
01 Ambulance Service	86,143	-			-			-
								-
Totals	510,140	397,091	374,913	410,033	275,283	400,577	410,830	797

General Fund - Emergency Management								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year Emd	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
39 Emergency Management								
001 Salaries								
01 Regular Pay								
07 Salaries	5,781	5,483	5,482	6,108	4,581	9,162	6,858	750
003 Office Supplies	-							-
01 Postage	-	50		50	-	-	50	-
08 Office Supplies	239	100	163	100	-	-	100	-
010 Travel Expenses								-
05 Travel Expenses	161	100	161	100	-	-	100	-
011 Training & Education	-							-
02 Training & Education	251	325	192	325	221	295	325	-
014 New Equipment	-							-
01 New Equipment	2,201	1,500	2,169	1,500	1,026	1,369	1,500	-
015 Telephone	-							-
04 Telephone	1,053	1,520	932	1,520	474	632	700	(820)
017 Communications	-							-
03 Communications	668	100	513	564	-		564	-
019 Miscellaneous Expenses	-							-
01 Misc. Expenses	136	100	(60)	200	92	123	200	-
024-02 Water & Sewer	233							-
027 Electricity	-							-
01 EOC Building Electricity	-	-			-			-
11 Electricity	684	300	162	300	139	185	300	-
030 Building Supplies	-							-
01 Building Supplies	6	100	-	1,000	97	130	1,000	-
031 Building Maintenance	-							-
01 Building Maintenance	1,188	3,000	587	3,000	1,016		3,000	-
032 Property Insurance	-							-
01 Property Insurance	189	190	207		119	239	487	487
036 Vehicle Insurance	-							-
01 Vehicle Insurance	955	1,026	1,110		200	401	802	802
046 Recognition & Awards	-							-
01 Recognitions & Awards	215	-			-			-
051 Equipment Maintenance	-							-
01 Software	144				-			-
05 Equipment Maintenance	725	400	64	400	-	150	400	-
068 Janitorial Services	1,561							-
01 Janitorial Services					150	450	1,800	1,800
071 Radio Maintenance	-							-
03 Radio Maintenance	155				-			-
073 Vehicle Repair	-							-
01 Vehicle Repair	373	200	579	200	98	131	200	-
074 Tires	-							-
01 Tires	-	400		400	-		400	-

075 Gas/Oil/Filters	-							-
01 Gas/Oil/Filters	210	150	250	300	40	53	300	-
078 Field Expenses	-							-
01 Field Expenses	176	100	20	150	-	150	150	-
084 Vehicle Licenses	-							-
03 Vehicle Licenses	-	50		50	-		50	-
097 Uniform Maintenance								-
01 Uniform Maintenance					24	24		-
108 CEM Rent	-							-
01 CEM Rent	2,667			6,000	-	6,000	6,000	-
Totals	19,971	15,194	12,531	22,267	8,279	19,493	25,286	3,019

General Fund - Public Works								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
40 Public Works								
001 Salaries								
01 Regular Pay	626,363	608,301	605,408	601,351	435,880	581,173	610,045	8,694
02 Overtime	98,175	93,130	99,256	94,000	85,150	104,498	99,000	5,000
07 Salaries	5,140	3,960		-	-			-
003 Office Supplies	-							-
01 Postage	51	50	50	50	136	181	50	-
02 Advertising	308	150	534	150	243	323	150	-
05 Printer Ink	42	50	50	50	18	24	50	-
07 Paper	42	25	25	25	52	69	50	25
08 Office Supplies	542	400	468	400	245	327	375	(25)
11 Equipment Rental	1,500	1,500	1,375	1,500	1,000	1,333	1,500	-
12 Software	313	250	425	425	525	700	425	-
010 Travel Expenses	-							-
01 Mileage	-				-			-
02 Meal & Lodging	277	-	347	250	777	900	250	-
05 Travel Expenses	115	8	39	200	591	650	200	-
011 Training & Education	-							-
02 Training & Education	696	750	480	750	404	750	750	-
014 New Equipment	-							-
01 New Equipment	4,097	3,950	3,576	4,500	2,667	3,556	4,500	-
02 Office	189	-			-			-
03 Shop	491	500	500		-			-
04 Building	-				-			-
015 Telephone	-							-
01 Cell Phone	720	720	720	720		720	720	-
04 Telephone	2,226	2,000	2,858	2,800	2,095	2,793	2,800	-
017 Internet	-							-
03 Internet	258	220	349	250	450	599	540	290
018 Health Insurance	-							-
01 Health Insurance	240,752	236,368	230,928	217,933	173,424	208,109	244,015	26,082
019 Misc. Expense	-							-
01 Misc. Expense	1,939	1,250	1,437	1,500	415	554	1,500	-
026 Heating Fuel	-							-
03 Heating Fuel	18,124	11,870	11,876	10,000	10,810	14,413	12,500	2,500
027 Electricity	-							-
01 P.W. Main Garage	10,929	11,000	10,009	11,000	8,410	11,213	11,000	-
02 P.W. Cold Storage	404	425	389	425	371	494	475	50
03 P.W. Sand Dome	206	325	216	250	134	178	200	(50)
04 P.W. Outside Lights	203	200	198	200	158	210	200	-
11 Electricity	363	450	313	350	254	339	350	-
12 P.W. Pump House	382	400	376	400	289	385	400	-
028 Water	-							-
05 Water	1,311	1,400	1,337	1,400	1,024	1,365	1,400	-

029 Sewer	-								-
01 Sewer	407	500	386	500	282	376	500		-
030 Building Supplies	-								-
01 Building Supplies	1,395	1,150	1,237	1,000	826	1,101	1,000		-
031 Building Maintenance	-								-
01 Building Maintenance	4,546	4,000	4,360	4,000	1,910	5,730	4,000		-
032 Property Insurance	-								-
01 Property Insurance	4,123	5,000	3,076	3,230	704	1,409	2,875		(355)
036 Vehicle Insurance	-								-
01 Vehicle Insurance	20,233	24,600	22,132	23,238	6,374	12,747	26,004		2,766
051 Equipment Maintenance	-								-
01 Software	-				-				-
05 Equipment Maintenance	126,898	124,628	128,459	125,000	110,868	122,890	130,000		5,000
06 Air Compressor					24	24			-
08 Snow Plow repairs	10,241	13,000	11,110	13,000	10,804	12,725	10,000		(3,000)
070 Clothing Allowance	-								-
03 Clothing	3,927	3,400	3,461	3,400	3,076	4,101	3,600		200
04 Boots	1,316	2,800	1,237	2,800	940	1,253	2,800		-
06 Clothing Allowance	3,926	4,000	3,708	4,000	1,403	1,871	3,900		(100)
071 Radio Maintenance	-								-
01 Vehicle	588	1,100	1,460	800	-	-	700		(100)
03 Radio Maintenance	246			300	-	200	300		-
074 Tires	-								-
01 Tires others	2,000	2,000	2,000	2,000	3,239	4,319	2,000		-
03 Heavy Equipment	7,090	8,000	7,354	8,000	419	558	8,000		-
04 Trucks	3,771	5,000	4,706	5,000	5,023	6,697	5,000		-
075 Gas/Oil/Filters	-								-
01 Gas/Oil/Filters	16,469	15,000	15,636	15,000	10,279	13,706	15,000		-
076 Diesel Fuel	-								-
01 Diesel	137,541	156,500	138,966	156,000	107,677	155,000	156,000		-
103 Salary Reimbursement	-								-
01 Salary Reimbursement	-				-				-
109 Safety Material	-								-
01 Safety Material	2,326	2,500	2,500	2,500	206	2,500	2,500		-
110 Equipment Rental	-								-
01 Equipment Rental	724	-			-				-
111 Tools - Shop	-								-
01 Tools - Shop	1,864	1,900	943	2,000	542	2,000	2,000		-
112 Tools-Road/Ground	-								-
01 Tools - Road/Ground	1,494	1,000	971	1,000	273	364	1,000		-
113 Propane	-								-
01 Propane	483	525	422	500	126	168	250		(250)
114 Industrial Gas/Solvent	-								-
01 Ind. Gas	1,133	1,000	1,404	1,200	1,857	2,476	1,500		300
02 Solvents/Cleaners	385	400		200	-		200		-
115 Lubricants	-								-
01 Lubricants	11,711	9,500	11,105	10,500	7,999	10,666	10,500		-
116 Salt & Calcium	-								-
01 Rock Salt	121,124	134,598	116,680	120,600	71,777	95,703	132,210		11,610

02 Liquid Deicer	26,986	21,000	33,326	27,900	18,208	24,277	27,900	-
117 Gravel	-							-
01 Gravel	4,183	4,000	2,548	4,000	-	-	4,000	-
118 Crushed Stone	-							-
01 Crushed Stone	15,319	16,300	16,300		75	75		-
119 Liquid Asphalt	-							-
01 Liquid Asphalt	159,358	193,433	193,433		-			-

120 Shim and Patch	-								-
01 Shim/Paver	40,221	42,077	37,050	50,000	20,608	50,000	50,000		-
02 Patch	14,848	15,800	19,997	16,000	15,264	16,000	16,000		-
121 Asphalt	-								-
01 Asphalt	129,199			254,284	-	254,284	254,000		(284)
122 Culverts & Guard Rails	-								-
01 Culverts & Guard Rails	10,434	10,500	9,471	10,500	7,617	8,417	10,000		(500)
123 Signs	-								-
01 Signs	2,993	3,000	2,374	3,000	1,671	2,229	2,500		(500)
124 Sidewalks	-								-
01 Sidewalks	4,000	3,500	3,500	3,000	-	3,000	3,000		-
125 Street Curbing	-								-
01 Street Curbing	2,000	2,000	2,000	2,000	1,543	2,000			(2,000)
126 Traffic Paint	-								-
01 Traffic Paint	10,752	12,500	12,096	12,500	13,345	13,345	12,500		-
127 Vehicle Paint	-								-
01 Vehicle Paint	3,702	3,500	3,782	3,800	618	823	3,800		-
130 Construction Material	-								-
01 Construction Material	4,079	5,000	4,041	4,500	4,853	4,853	4,500		-
131 Sand Account	-								-
01 Sand Account	36,407	35,000	34,485	40,000	-	46,125	42,000		2,000
132 Municipal Maintenance	-								-
01 Municipal Maintenance	6,798	7,000	6,703	7,000	6,593	6,593	7,000		-
133 Tools Insurance	-								-
01 Tools Insurance	-	300		300	-				(300)
134 Drug/Alcohol Testing	-								-
01 Drug/Alcohol Testing	668	750	423	750	517	600	750		-
89 PW Equipment Reserves	-								-
01 Equipment Reserves	55,433	Moved to 85							-
232 Street Reconstruction	-								-
01 Street Reconstruction	70,000	Moved to 85			-				-
271 Contracted Services	-								-
01 Janitorial & Supplies	6,300	6,500	6,300	8,000	5,400	7,200	8,000		-
Totals	2,099,499	1,883,912	1,844,678	1,904,181	1,168,459	1,834,263	#####		57,052

General Fund - Recreation								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
50 Recreation								
001 Salaries								
01 Regular Pay	154,329	154,913	156,045	160,583	121,609	162,144.77	160,526	(57)
02 Overtime	243	400		400	-	200		(400)
07 Salaries	116,438	112,267	94,340	91,326	55,780	82,872.76	93,152	1,826
003 Office Supplies	-							-
01 Postage	221	300	262	325	98	131	300	(25)
02 Advertising	1,471	1,500	1,272	1,500	1,205	1,607	1,500	-
03 Copier Rental	614	540	608	540	370	494	500	(40)
04 Equipment Repair	209	400	380	400	86	300	400	-
05 Printer Ink	-	75	-	75	-	75	75	-
07 Paper	244	500	278	350	235	313	350	-
08 Office Supplies	1,945	750	688	750	703	938	750	-
008 Computer Maintenance	-							-
01 Computer Maintenance	333	600	-	600	944	1,259	600	-
009 Professional Dues	-							-
01 Subscriptions	-	20	-	-	-	-	-	-
04 Professional Dues	202	290	140	230	140	187	200	(30)
010 Travel Expenses	-							-
01 Mileage					334	334		-
02 Meals & Lodging	-			-	125	125		-
04 Conference Fee	60	200	120	200	-	100	200	-
05 Travel Expenses	303	300	162	300	139	185	300	-
011 Training & Education	-							-
02 Training & Education	753	800	1,402	1,000	439	585	800	(200)
013 Car Allowance	-							-
01 Car Allowance	513	-		-	-		-	-
015 Telephone	-							-
01 Cell Phone	543	600	526	600	563	751	500	(100)
02 Rec Center	1,494	2,300	2,806	2,300	2,094	2,792	2,300	-
04 Telephone	2,541	410	1,016	900	758	1,011	900	-
017 Internet	-							-
03 Internet	924	1,084	1,018	970	809	1,079	970	-
018 Health Insurance	-							-
01 Health Insurance	33,597	39,237	39,360	36,764	30,624	40,832	48,727	11,963
026 Heating Fuel	-							-
01 Recreation Center	32,606	28,517	40,047	22,000	19,044	25,392	22,440	440
02 Teague Park	1,174	1,250	1,280	1,300	1,335	1,780	1,400	100
03 Heating Fuel	134		197		1,270	1,693		-

027 Electricity	-							-
05 Recreation Center	23,361	22,604	20,255	22,700	16,515	22,019	22,800	100
06 Teague Park	1,921	2,125	1,024	1,900	1,190	1,587	1,800	(100)
07 Soucy Sports Complex	757	250	780	600	287	382	600	-
08 Pool	388	360	384	230	108	144	200	(30)
028 Water	-							-
01 Recreation Center	1,352	800	843	700	645	861	700	-
02 Teague Park	350	300	346	300	57	76	300	-
03 Pool	1,303	1,000	1,296		-			-
04 Soucie Complex	116	150	120	150	-		150	-
029 Sewer	-							-
01 Sewer	727	600	682	600	304	405	600	-
030 Building Supplies	-							-
01 Building Supplies	2,995	4,000	2,433	4,000	2,119	2,825	2,500	(1,500)
031 Building Maintenance	-							-
01 Building Maintenance	24,005	25,000	21,531	23,000	20,626	24,500	23,000	-
032 Property Insurance	-							-
01 Property Insurance	4,759	4,600	5,759	6,047.13	1,811	2,415	7,400	1,353
051 Equipment Maintenance							-	-
015 Equipment Maintenance					-	-		-
135 Water Tests	-							-
01 Water Tests	83	250	25	250	-			(250)
136 Youth Center Equipment	-							-
01 Youth Center Equipment	1,356	1,000	907	900	693	924	900	-
137 Rink Equipment	-							-
01 Rink Equipment	7	71	71	-	-		-	-
138 Program Equipment	-							-
01 Baseball/Softball	1,308	1,200	1,633	1,200	2,145	2,145	1,200	-
02 Tennis	145	100	103	100	-		100	-
03 Soccer	549	700	949	800	924	924	800	-
04 Basketball	586	500	579	500	204	500	500	-
05 Arts & Crafts	-	-		-	-			-
06 Program Equipment	3,211	2,200	2,254	2,200	3,345	4,460	2,200	-
139 Rink Maintenance	-							-
01 Rink Maintenance	229	-		-	-		-	-
140 Pool Supplies	-							-
01 Pool Supplies	1,013	1,250	1,395		-		-	-
141 Trophies & Awards	-							-
01 Trophies & Awards	409	600	1,018	600	715	954	600	-
142 Pool Maintenance	-							-
01 Pool Maintenance	5,956	7,900	3,887		-			-
145 Special Events	-							-
01 Special Events	2,725	2,500	4,503	2,500	2,336	3,114	2,500	-
286 Rent Expense	-							-
01 Rent Expense	8	100		-	-			-
243-Rec Center Improvement	-							-
Totals	430,510	427,413	414,725	392,690	292,729	395,416	405,739	13,049

General Fund - Parks								
Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
51 Parks								
001 Salaries								
01 Regular Pay	42,726	43,259	43,236	44,663	34,036	45,381.05	42,355	(2,308)
02 Overtime	-	200	-	200	-	-		(200)
07 Salaries	35,918	29,228	17,577	32,232	23,178	34,436	39,558	7,326
014 New Equipment	-		-					-
01 New Equipment	1,334	1,000	1,566	1,000	800	1,067	1,300	300
015 Telephone	-		-					-
01 Cell Phone	270	360	360	360	-	360	360	-
04 Telephone	685	450	1,016	650	758	1,011	1,015	365
018 Health Insurance	-		-					-
01 Health Insurance	12,670	13,178	13,178	13,418	10,967	12,500	8,462	(4,956)
026 Heating Fuel	-		-					-
03 Heating Fuel	6,209	7,261	6,964	7,200	6,498	8,663	7,400	200
027 Electricity	-		-					-
09 Park Shop	1,839	1,974	1,581	1,800	1,201	1,601	1,800	-
10 Park Security Lighting	755	1,109	1,274	1,200	858	1,143	1,100	(100)
11 Electricity	159	170	271	280	146	194	150	(130)
029 Sewer	-		-					-
01 Sewer	200	200	200	200	207	276	300	100
030 Building Supplies	-		-					-
01 Building Supplies	1,116	1,000	890	1,100	784	1,046	1,100	-
031 Building Maintenance	-		-					-
01 Building Maintenance	1,180	1,200	975	1,100	176	235	1,100	-
032 Property Insurance	-		-					-
01 Property Insurance	772	1,150	194	204				(204)
036 Vehicle Insurance	-		-					-
01 Vehicle Insurance	1,201	1,026	1,851	1,943	1,817	5,452	7,414	5,471
051 Equipment Maintenance	-		-					-
04 Repairs	207	1,000	62	800	32	42	800	-
05 Equipment Maintenance	5,715	3,000	5,243	4,200	1,416	1,888	4,200	-
070 Clothing Allowance	-		-					-
03 Clothing	238	200	204	200	-	200	200	-
073 Vehicle Repairs	-		-					-
01 Vehicle Repairs	2,907	2,500	4,017	3,000	1,005	1,339	3,000	-
074 Tires	-		-					-
01 Tires	877	900	963	900	667	890	1,000	100
075 Gas/Oil/Filters	-		-					-
01 Gas/Oil/Filters	10,768	12,662	9,172	12,000	6,499	8,665	11,500	(500)
076 Diesel	-		-					-
01 Diesel	1,381	1,115	917	800	928	1,238	1,300	500
111 Tools - Shop	-		-					-
01 Tools - Shop	386	500	406	500	119	158	500	-
147 Parks Maintenance	-		-					-

01 Parks Maintenance	7,993	7,600	8,366	7,500	4,736	6,314	8,000	500
234 Parks Improvements	-		-					-
01 Parks Improvements	5,500		-					-
01 Parks Vehicle Reserve	4,167	Moved to 85	-		-			-
236 Lawn Mower Reserve	-		-					-
01 Lawn Mower Reserve	1,200	Moved to 85	-		-			-
237 Civic Beautification	-		-					-
01 Civic Beautification	3,333	Moved to 85	-		-			-
Totals	151,704	132,242	120,482	137,450	96,827	134,100	143,915	6,465

General Fund - Airport								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
60 Airport								
015 Telephone								
04 Telephone	395	400	295	400	225	300	400	-
019 Miscellaneous Expense	-		-					-
01 Misc. Expense	459	400	476	550	58	77	550	-
027 Electricity	-		-					-
11 Electricity	624	630	613	650	828	1,104	1,000	350
028 Water	-		-					-
05 Water	424	450	472	450	474	474	475	25
029 Sewer	-		-					-
01 Sewer	200	225	200	225	250	250	250	25
031 Building Maintenance	-		-					-
01 Building Maintenance	1,402	2,000	1,028	3,400	4,474	5,965	3,400	-
032 Property Insurance	-		-					-
01 Property Insurance	1,012	1,100	1,059	1,112	332	665	1,350	238
037 Liability Insurance	-		-					-
01 Airport Liability	3,131	3,300	3,040	3,192	1,979	1,979	1,979	(1,213)
076 Diesel	-		-					-
01 Diesel	4,934	5,454	5,416	5,400	3,618	4,824	5,400	-
153 Air Consultant Contract	-		-					-
01 Air Consultant Contract	16,000	12,000	12,000	12,000	9,000	12,000	12,000	-
155 Snow Plowing	-		-					-
01 Snow Plowing	5,338	6,000	6,291	6,000	5,228	6,971	6,000	-
156 Runway Lights	-		-					-
01 Runway Lights	894	1,980	-		-		1,000	1,000
157 Runway Maintenance	-		-					-
01 Runway Maintenance	2,944	-	-		-		2,000	2,000
239-Airport Improvement	-		-					-
01-Airport Improvement	79,771		-		-			-
	-		-					-
Totals	117,529	33,939	30,891	33,379	26,466	34,609	35,804	2,425

General Fund - Trailer Park

<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
61 Trailer Park								
006 Legal Fees					-			
01 Legal Fees	-	-						
027 Electricity								
11 Electricity	946	1,000	1,027	1,200	1,814	2,419	2,400	1,200
028 Water	-		-					-
05 Water	1,901	2,000	1,906	4,500	4,133	5,510	4,500	-
029 Sewer	-		-					-
01 Sewer	3,367	3,600	3,100	3,600	2,650	3,300	3,300	(300)
032 Property Insurance	-		-					-
01 Property Insurance	33	52	27	30	12	36	48	18
105 Street Lights	-		-					-
01 Street Lights	1,496	1,500	788	1,200	122	162	1,200	-
147 Park Maintenance	-		-					-
01 Park Maintenance	-	200	-	200	-	-	200	-
158 CTP License Fee	-		-					-
01 CTP License Fee	318	477	318	318	318	318	318	-
160 CTP Park Maintenance	-		-					-
01 CTP Park Maintenance	1,641	2,000	850	2,000	-	1,000	2,000	-
161 Garbage Collection	-		-					-
01 Garbage Collection	1,620	1,650	1,755	1,650	1,080	1,440	1,650	-
385 Year End CTP	-		-					-
01 Year End CTP	4,551		2,708		-			-
	-		-					-
Totals	15,872	12,479	12,479	14,698	10,129	14,185	15,616	918

General Fund - Cemeteries								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
65 Cemeteries								
165 Evergreen Cemetery								
01 Evergreen Cemetery	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-
166 Grimes Cemetery	-							-
01 Grimes Cemetery	1,550	1,550	1,550	1,550	1,550	1,550	1,550	-
167 Sacred Heart Cemetery	-							-
01 Sacred Heart Cemetery	350	350	350	350	350	350	350	-
168 Holy Rosary Cemetery	-							-
01 Holy Rosary Cemetery	350	350	350	350	350	350	350	-
169 Green Ridge Cemetery	-							-
01 Green Ridge Cemetery	150	150	150	150	150	150	150	-
170 Lyndon Cemetery	-							-
01 Lyndon Cemetery	300	300	300	300	300	300	300	-
171 Bubar Cemetery	-							-
01 Bubar Cemetery	100	100	100	100	100	100	100	-
172 Memorial Day Flags	-							-
01 Memorial Day Flags	400	600	600	600	600	600	600	-
190 Veterans Cemetery Fund	-							-
01 Veterans Cemetery Fund	333	500	500	500	500	500	500	-
	-				-			-
Totals	6,533	6,900	6,900	6,900	6,900	6,900	6,900	-

Moved 172 Memorial Day Flags to this acct in 2013

General Fund - Insurance and Retirement								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
70 Ins. & Retirement								
007 Audit								
02 GASB 45					2,000	2,000	2,000	2,000
018 Health Insurance								-
01 Employee Assistance Prog	2,195	1,500	2,308	750	175	175	-	(750)
034 Worker's Compensation	-		-					-
01 Worker's Compensation	49,402	73,032	39,037	53,000	59,093	38,000	37,000	(16,000)
035 Unemployment Comp.	-		-					-
01 Unemployment Comp.	7,159	21,424	12,235	15,000	559	746	15,000	-
037 Liability Insurance	-		-					-
01 Liability Insurance	69,890	67,800	87,684	92,068	12,420	19,699	29,700	(62,368)
038 Social Security	-		-					-
01 Social Security	197,091	195,101	189,023	200,666	169,109	198,101	213,880	13,215
039 Bonds	-		-					-
01 Bonds	320	320	320	320	-	320	320	-
040 City & State Retirement	-		-					-
01 City & State Retirement	67,100	60,413	62,887	56,162	48,677	64,902.24	72,743	16,581
041 \$1000 Ded. Payments	-		-					-
01 \$1000 Ded. Payments	1,645	2,500	2,500	2,500	-		2,500	-
043 Compensated Absences	-		-					-
01 Compensated Absences	25,000	25,000	25,000	25,000	25,000	25,000	100,000	75,000
044 - Reimbursements	-		-					-
01 Reimbursements	(1,278)		(1,489)	-	-			-
046 Recognitions & Awards	-		-					-
01 Recognitions & Awards	3,692	2,845	2,038	3,000	1,148	3,000	3,000	-
311 Section 125 Expense	-		-					-
01 Section 125 Expense	2,121	2,500	2,040	4,500	4,120	4,494.55	4,800	300
	-		-					-
Totals	424,337	452,435	423,582	452,966	322,300	356,438	480,943	27,978

General Fund - Unclassified								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
80 Unclassified								
045 Refunds/Reimbursements								
01 Refunds/Reimbursements	(857)	200	(2,538)	200	(38)	-		(200)
200 Tax Lien Costs	-							-
01 Tax Lien Costs	11,779	10,800	13,830	15,800	12,469	15,300	15,800	-
201 Abatements	-							-
01 Abatements	29,476	45,000	59,797	15,000	16,954	16,954	15,200	200
202 Bad Debt Write-Off								-
01 Bad Debt Write-Off							40,000	40,000
Totals	18,142	56,000	71,089	31,000	29,386	32,254	71,000	40,000

General Fund - Capital Improvements								
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
85 Capital Expense Accounts								
249-Airport Improvement								
01-Airport Improvement	79,771	-	-					
239 Airport Reserve	-		-					
01 Airport Reserve	1,706		-	10,000	10,000	10,000	10,000	-
257-Parking Lot Reserve	-		-					-
01-Parking Lot Reserve	3,500	5,000	5,000	-	-	-	5,000	5,000
309-Xmas Lights	-		-					-
01-Xmas Lights	3,098	3,000	3,000	-	-	-		-
349-LED Street Lights	-		-					-
01-LED Street Lights	6,558	6,558	6,558	2,000	2,000	2,000	2,000	-
385-Downtown	-		-					-
01-Downtown Infrastructure	1,013	1,500	1,500	1,500	1,500	1,500	1,500	-
10 General Government	-		-					-
020 Computers & Typewriters	-		-					-
01-Computers & Typewriters	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
02-Vital Record Restoration	1,500	1,500	1,500	2,000	2,000	2,000	2,000	-
282 - Fleet Vehicles	-							-
01 - Fleet Vehicles	-			5,000	5,000	5,000	8,000	3,000
18 Municipal Building	-		-					-
395 Municipal Building Reserve	-		-					-
01 Municipal Building Reserve	5,000	5,000	5,000	5,000	5,000	5,000	30,000	25,000
22 Tax Assessment	-		-					-
220 Assessment Reserve	-		-					-
01 Assessment Reserve	57,650	53,300	53,300	35,393	35,393	35,393		(35,393)
02 Trio Software P/P Update	3,070	3,070	3,070					-
03 Parcel Information Reserve	-	-	-	12,500	12,500	12,500	20,000	7,500
04 Computer Replacement	1,700	1,700	1,700	350	350	350	500	150
05 Filing Storage	-			730	730	730		(730)
25 Library	-		-					-
291 Library Computer Reserve	-		-					-
01 Library Computer Reserve	900	900	900	600	600	600	2,000	1,400
000 Roof Phase I	-		-					-
01 Roofing Phase I	9,000	9,000	9,000	-				-
000 Building Maintenance								-
01 Building Maintenance					-		20,000	20,000

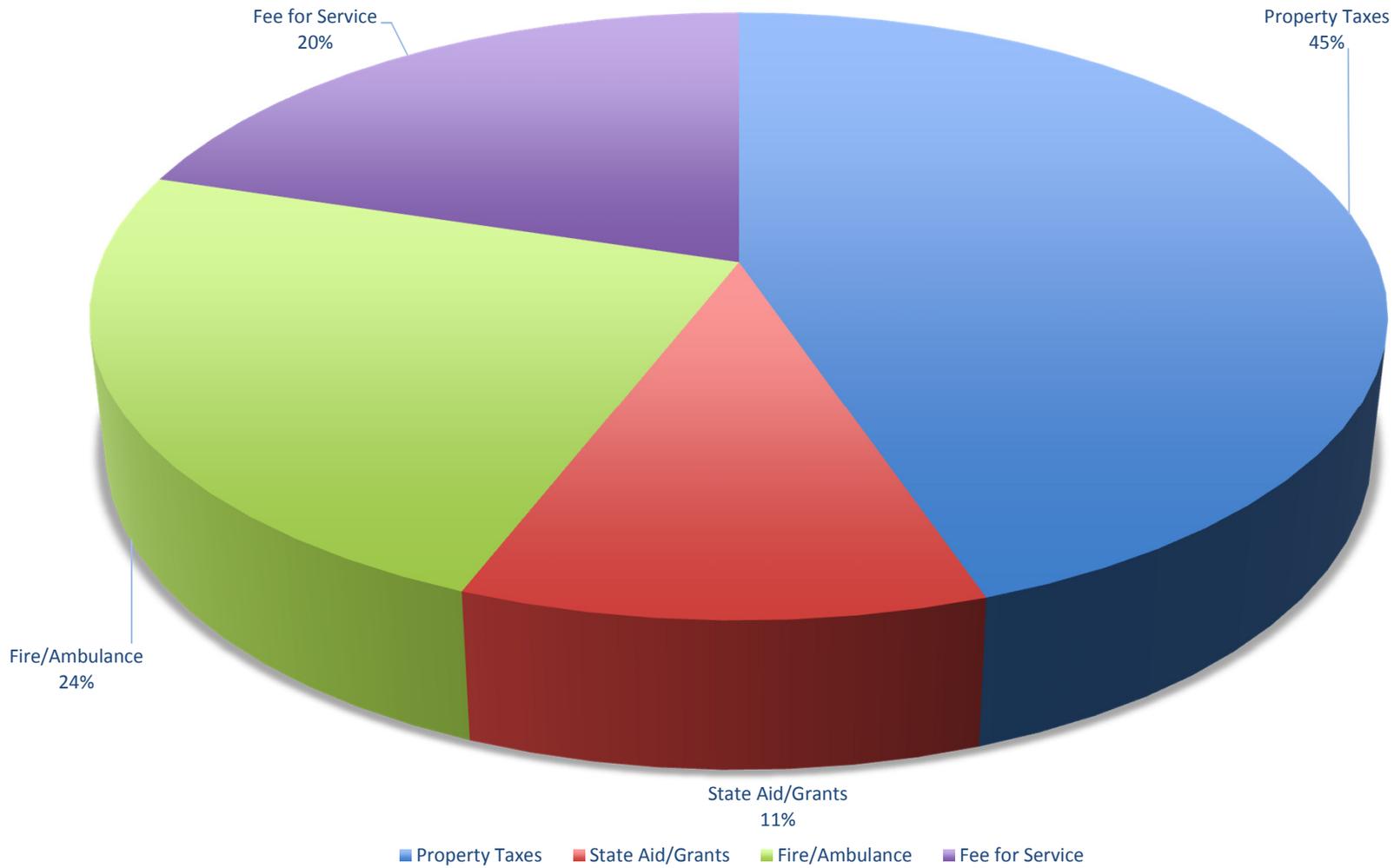
30 Fire Department	-		-					-
222 Fire Equipment Reserve	-		-					-
01 Fire Equipment Reserve	39,000	13,000	13,000	73,000	73,000	73,000	73,000	-
223 Fire Hose Reserve	-		-					-
01 Fire Hose Reserve	750	1,000	1,000	-				-
224 Foam Reserve	-		-					-
01 Foam Reserve	400	400	400	-				-
225 Fire Computer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

51 Parks Department	-		-					-
234 Parks Improvements	-		-					-
01 Parks Improvements	11,000	11,000	11,000	11,000	11,000	11,000	11,000	-
235 Parks Vehicle Reserve	-		-					-
01 Parks Vehicle Reserve	6,250	7,500	7,500	6,000	6,000	6,000	6,000	-
236 Lawn Mower Reserve	-		-					-
01 Lawn Mower Reserve	1,800	1,800	1,800	1,500	1,500	1,500	1,500	-
237 Civic Beautification	-		-					-
01 Civic Beautification	4,000	3,000	3,000	3,000	3,000	3,000	3,000	-
52 Snowmobile Trail Maintenance	-		-					-
238 Trail Groomer Reserve	-		-					-
01 Trail Groomer Reserve	10,000	10,000	10,000	-				-
Debt Reduction	-		-					-
404 BioMass Boilers for City Bldgs	-		-					-
01 BioMass Boiler Debt	44,205	44,205	44,205	88,500	88,500	88,500	91,214	2,714
Totals	520,273	431,298	431,298	573,153	573,153	573,153	625,294	52,141

Summary Sheet of Historical Revenue (Totaled by Department)

General Fund	2010 - 2012 Average Receipts	Budgeted 2013 Revenues	2013 Year End Revenues	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
10 General Government	3,659,587	5,929,287	5,865,237	6,041,783	5,747,102	6,271,789	6,044,675	2,892
11 Community Development	-							-
17 Health & Sanitation	255,013	134,639	134,639	-	-	-	-	-
18 Municipal Buildings	8,092	8,000	4,000	4,000	3,000	4,000	4,000	-
20 General Assistance	33,005	41,300	33,686	28,800	16,864	21,852	24,800	(4,000)
22 Tax Assessment	261,924	190,100	291,638	302,870	128,646	302,894	302,870	-
23 Code Enforcement	87,732	28,340	21,558	23,640	26,970	27,095	24,280	640
25 Library	3,265	4,500	5,862	5,400	4,704	6,272	8,400	3,000
30 Fire Department	100,374	132,753	124,943	129,269	131,617	131,741	135,016	5,747
31 Ambulance	1,927,774	1,946,422	1,789,702	1,948,222	1,390,021	1,848,914	1,970,161	21,939
35 Police Department	50,369	45,000	54,379	18,275	33,563	38,713	34,900	16,625
39 Emergency Management	3,222	800	800	9,800	800	800	12,600	2,800
40 Public Works	184,915	204,641	307,041	220,918	49,358	201,584	191,400	(29,518)
50 Recreation	12,215	24,800	27,888	26,700	18,274	24,365	26,000	(700)
51 Parks	6,828	6,700	3,184	5,000	1,907	2,000	3,000	(2,000)
60 Airport	138	138	138	138	138	138	-	(138)
61 Trailer Park	22,800	22,800	22,800	14,698	15,785	21,047	15,616	918
70 Ins. & Retirement	25,156	6,000	6,938	6,000	6,214	6,214	6,000	-
75 Contributions	-	-	-	-	-	-	-	-
Totals	6,528,354	8,726,220	8,694,432	8,785,513	7,574,965	8,909,418	8,803,718	18,206

2015 Revenue Breakdown



General Government Revenues								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
10 General Government								
01 - TAX LIEN COSTS COLLECTED	12,629	12,000	14,205	15,800	10,419	13,893	15,000	(800)
02 - DELINQ. TAX INTEREST	48,018	40,000	52,364	40,000	35,259	47,012	40,000	-
03 - SUPPLEMENTAL TAX	28,352	1,500	5,482	1,500	3,007	3,007	3,000	1,500
04 - PYMTS IN LIEU OF TAX	56,441	56,000	53,763	53,500	40,261	53,682	60,000	6,500
05 - CITY OWNED PROPERTY	74,088	40,000	114,325	53,000	80,333	80,333	60,000	7,000
06 - EXCISE TAX	1,207,981	1,170,000	1,251,942	1,175,000	1,039,566	1,386,088	1,250,000	75,000
07 - BOAT EXCISE TAX	4,118	4,100	4,224	4,200	4,051	4,051	4,100	(100)
08 - BOAT REG FEE (LOCAL)	590	550	611	600	571	571	600	-
09 - SNOWMOBILE REGISTRATION LOCAL	556	500	520	500	303	404	500	-
10 - ATV REGISTRATION LOCAL FEE	808	800	839	800	805	772	800	-
11 - Aircraft Excise	1,360		1,360	1,000	1,291	1,291	1,200	200
12 - Travel Reimbursement	420		420	-		-	1,800	1,800
15 - MISC. LICENSES	832	850	970	800	1,445	1,395	1,000	200
16 - VEHICLE REGISTRATION LOCAL FEE	17,869	18,000	17,800	16,000	13,520	18,027	16,000	-
17 - FAME PLYMOUTH DISTRIBUTION	1,004			-		-		-
18 - STATE REVENUE SHARING	845,514	709,999	742,561	538,437	393,973	525,297	538,437	-
19 - CONNOR EXCISE FEE	2,846	2,800	2,727	2,800	2,020	2,693	2,800	-
21 - BIRTH RECORDS	11,019	11,400	10,199	11,000	7,807	10,410	10,750	(250)
22 - DEATH RECORDS	8,144	7,500	7,916	7,800	4,985	6,646	7,800	-
23 - MARRIAGE RECORDS	3,811	3,700	3,417	3,700	2,818	3,757	3,600	(100)
25 - DOG LICENSES	6,337	6,500	5,072	6,000	3,368	4,491	5,000	(1,000)
26 - FISHING LICENSES	698	700	712	700	502	502	600	(100)
28 - CABLE TV FRANCHISE	59,405	65,000	57,045	65,000	55,015	55,015	65,000	-
29 - MISC. INTEREST	4,611	4,000	5,743	5,000	2,233	2,977	5,000	-
30 - MISC. INCOME	3,150	1,500	5,414		8,122	10,829	3,200	3,200
32 - PROPERTY TAXES	3,467,058	3,717,319	3,450,006	3,944,380	3,944,380	3,944,380	3,944,380	0
34 - PROPERTY TAX OVERLAY	29,993	49,889	49,891	89,014	89,014	89,014		
41 - CDC REVOLVING LOAN INTEREST	184	200	-					-
42 - CDC LOAN IRP INTEREST PAYMENT	2,105	2,200	2,000	1,892	-	1,892	1,783	(109)
47 - HUNTING LICENSES	1,087	1,100	1,019	1,000	507	1,000	1,000	-
51 - Contracted Fees Elections	897	1,180	2,690	2,360	1,527	2,360	1,325	(1,035)
								-
Totals	5,901,923	5,929,287	5,865,237	6,041,783	5,747,102	6,271,789	6,044,675	91,906

Health & Sanitation Revenues

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

Municipal Building Revenues

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

General Assistance Revenues

<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
20 General Assistance								
01 - Connor Administration Fees	4,800	4,800	6,045	4,800	4,075	4,800	4,800	-
02-State Reimbursement	29,805	36,500	27,641	24,000	12,789	17,052	20,000	(4,000)
Totals	34,605	41,300	33,686	28,800	16,864	21,852	24,800	(4,000)

Tax Assessment Revenues

<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
22 Tax Assessment								
01 - TREE GROWTH REIMBURSE	608	600	1,239	600	-	600	600	-
02 - VETERANS EXEMPTION REI	9,992	10,000	10,081	10,000	-	10,000	10,000	-
04 - HOMESTEAD EXEMPTION R	223,244	158,000	225,631	240,217	124,872	240,217	240,217	-
05 - BETE REIMBURSEMENT	28,079	20,000	52,863	50,953	2,650	50,953	50,953	-
06 - Printing Fees		1,500	1,824	1,100	1,124	1,124	1,100	-
Totals	261,924	190,100	291,638	302,870	128,646	302,894	302,870	-

Code Enforcement Revenues								
<u>General Fund</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
23 Code Enforcement								
01 - ELECTRICAL PERMITS	3,733	3,000	3,240	3,000	920	920	-	(3,000)
02 - BUILDING PERMITS LOCAL FEE	20,034	20,000	12,570	16,000	17,546	17,546	17,400	1,400
03 - PLUMBING PERMITS LOCAL FEE	4,059	3,500	4,453	3,500	2,743	2,368	3,500	-
07 - SITE DESIGN REVIEW APP FEES	580	1,000	370	500	560	560	500	-
10 - DEMO PERMIT FEES	250	200	350	300	150	150	150	(150)
11 - SIGN PERMITS	67	50	70	50	150	150	100	50
12 - SUBDIVISION REVIEW	133	90	220	90	90	90	90	-
13 - MISCELLANEOUS INCOME	25		25		4,082	4,082	-	-
14 - Heating Permits	357	500	220	200	280	280	300	100
15 - LDA Inspection Service	520		40		450	450	200	200
16 - Woodland Services						500	2,040	2,040
Totals	29,757	28,340	21,558	23,640	26,970	27,095	24,280	640

Caribou Public Library Revenues								
<u>Department</u>	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
25 Library								
01 Miscellaneous Income	1,603	1,700	3,429	3,000	3,074	4,098.13	3,000	-
02 Non-Resident Fees	2,548	2,800	2,495	2,400	1,630	2,174	2,400	-
03 Passport Services							3,000	3,000
Totals	4,151	4,500	5,924	5,400	4,704	6,272	8,400	3,000

Fire Department Revenues								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015	Difference 2014 to 2015
30 Fire Department								
01 - FIRE PROTECTION CONNOR	23,841	25,986	24,244	25,749	26,054	26,054	26,836	1,087
02 - FIRE PROTECTION NEW SWEDEN	27,698	32,097	32,098	31,435	31,807	31,807	32,763	1,328
03 - FIRE PROTECTION WESTMANLAND	5,652	9,602	9,602	10,086	10,205	10,205	10,512	426
04 - FIRE PROTECTION WOODLAND	53,022	57,873	57,873	56,999	57,674	57,674	59,405	2,406
05 - T16 R4	1,137	1,125	1,126					-
06 - Insurance Reports	57	70						-
07 Insurance Recovery		6,000						-
08 - Fire Permits				5,000	5,876	6,000	5,500	500
Totals	111,408	132,753	124,943	129,269	131,617	131,741	135,016	5,747

Ambulance Revenues								
Department	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015	Difference 2014 to 2015
31 Ambulance								
01 - MAINECARE	336,923	255,133	350,772	226,739	281,604	375,472	305,235	78,496
02 - MEDICARE	531,712	817,322	500,815	1,153,244	562,728	750,304	966,605	(186,639)
03 - PRIVATE INSURANCE	306,629	220,045	302,045	223,596	301,150	401,534	404,396	180,800
04 - SELF PAY	131,989	63,541	122,965	60,059	113,124	150,832	74,337	14,278
05 - MAINECARE AIR AMBULANCE	42,475	29,159	31,810	74,792	30,458	40,611	31,200	(43,592)
06 - MEDICARE AIR AMBULANCE	200,847	156,765	204,636	194,338	165,014	220,019	254,530	60,192
07 - PRIVATE INS AIR AMBULANCE	93,805	215,357	96,461	113,143	61,412	81,883	184,034	70,891
08 - SELF PAY AIR AMBULANCE	39,553	33,385	19,304	32,823	46,692	62,256	24,336	(8,487)
09 - CARIBOU PER CAPITA FEE	87,654	-					-	-
10 - WOODLAND PER CAPITA FEE	13,705	13,343	13,343	13,343	13,343	13,343	13,646	303
11 - NEW SWEDEN PER CAPITA FEE	6,538	6,622	6,622	6,622	4,967	6,622	6,773	151
12 - WESTMANLAND PER CAPITA FEE	698	682	682	682	512	682	698	16
13 - STOCKHOLM PER CAPITA FEE	2,783	2,783	2,783	2,783	2,087	2,783	2,846	63
14 - CONNOR PER CAPITA FEE	4,797	5,027	5,027	5,027	3,770	5,027	5,141	114
15 - PERHAM PER CAPITA FEE	4,318	4,246	4,246	4,246	3,185	4,246	4,343	97
16 - MADAWASKA LAKE PER CAPITA	1,192	1,210	1,210	1,210	908	1,210	1,238	28
18 - LORING DEV PER CAPITA FEE	8,008	-	2,966	-			-	-
19 - MISC. INTEREST	94	60	46	60	56	75	75	15
21 - RECOVERY OF BAD DEBT	8,370	10,000	4,001	10,000	8,109	10,812	10,812	812
24 - VA Air	48,070		37,510		56,031	74,708		-
25 - VA Land Contract	50,146	54,642	24,100	30,010	31,287	41,716	43,780	13,770
26 - Amb Billing Houlton	30,383	30,000	29,987	31,920	25,080	33,440	35,127	3,207
27 - Amb Billing Calais	18,607	17,000	19,057	19,152	19,171	25,561	26,792	7,640
29 - Insurance Reports	75	100	72	100	69	92	100	-
30 - Amb Billing Van Buren	9,244	10,000	9,244	16,834	8,797	11,729	16,357	(477)
31 - Amb Billing Island Falls				2,500	3,349	4,465	1,760	(740)
32 - MaineCare Contractual Allowance				(188,881)	(161,382)	(215,176)	(204,290)	(15,409)
33 - MediCare Contractual Allowance				(76,119)	(176,831)	(235,775)	(224,513)	(148,394)
34 - Other Contractual Allowance					(8,199)	(10,931)	(10,931)	(10,931)
35 - Dis Contract - Self Pay					(2,327)	(3,103)	(3,103)	(3,103)
36 - Contractual Allow - Other				(10,000)	(870)	(1,161)	(1,161)	8,839
37 - Contractual Allow - VA					(3,270)	(4,361)		-
Totals	1,978,612	1,946,422	1,789,702	1,948,222	1,390,021	1,848,914	1,970,161	21,939

Police Department Revenues								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
35 Police Department								
01 - MISC. FEES INSURANCE	1,424	1,300	1,579	1,300	931	1,241	1,500	200
02 - POLICE DISPATCHING	2,613	2,000	1,250	2,000	3,500	3,500	2,000	-
03 - FINGERPRINTING FEES	94	75	69	75	92	89	100	25
04 - CONCEALED WEAPON P	817	800	1,085	800	665	959	800	-
05 - COPS GRANT REIMBURS	44,380	30,000	30,786	-		-		-
06 - Prisoner Boarding Reimburs	9,532	9,000	11,946	9,000	7,540	10,053	9,000	-
07 - Dog Violation	491	1,000	491	500	441	588	500	-
08 - Prisoner Meals	2,265	500	2,265	1,000	2,604	3,472	2,500	1,500
09 - Court Reimbursement	3,419		3,419	2,500	1,954	2,606	2,500	-
10 - Lamination Fees	614		614	500	270	360	400	(100)
11 - Misc Fees	875	325	875	500	668	891		(500)
12 - False Alarm Fees	-		-		25	33	500	500
13 - Fines	-	500	-	100	142	189	100	-
14 - Salary Reimbursement					14,731	14,731	15,000	15,000
Totals	66,525	45,000	54,379	18,275	33,563	38,713	34,900	16,625

Caribou Emergency Management Revenues								
<u>Department</u>	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
39 Emergency Management								
01 -Fees Woodland	200	200	200	200	200	200	200	-
02 - Fees New Sweden	200	200	200	200	200	200	200	-
03 - Fees Westmandland	200	200	200	200	200	200	200	-
04 - Fees Perham	200	200	200	200	200	200	200	-
05 - State EOC Reimbursment	6,211			9,000		-	10,000	1,000
06 - Tower Rent							1,800	1,800
Totals	7,011	800	800	9,800	800	800	12,600	2,800

2011 Was First Year

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

Recreation Department Revenues

<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
50 Recreation	-							
01 Rental Income	10,714	10,000	9,401	8,000	6,559	8,745	9,000	1,000
02 Program Fees	4,693	800	12,388	14,000	10,407	13,876	14,000	-
03 Special Events	2,790		2,790	4,700	1,309	1,745	3,000	(1,700)
04 Swimming Pool Fees	3,309	5,000	3,309					-
05 Rec Program Fees	-	9,000	-	-				-
Totals	21,506	24,800	27,888	26,700	18,274	24,365	26,000	(700)

Parks Revenue

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

2011 History Only

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

Trailer Park Revenue								
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
61 Trailer Park								
01 - Lot Rent Receipts	22,108	22,800	20,725	14,698	15,785	21,046.67	15,616	918
02 - Year End Close			2,075					-
Totals	22,108	22,800	22,800	14,698	15,785	21,047	15,616	918

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

ENTEPRISE FUNDS SUMMARY

ECONOMIC DEVLEOPMENT (TIF) FUNDS							
<u>Department</u>	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
Economic Development (expense)	99,756	58,197	59,458	237,493	132,503	260,308	674,587
Totals	99,756	58,197	59,458	237,493	132,503	260,308	674,587

<u>Department</u>	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
Economic Development (revenue)	116,580	333,024	333,024	331,862	-	331,862	342,279
Totals	116,580	333,024	333,024	331,862	-	331,862	342,279

HOUSING							
<u>Department</u>	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
24 Housing	54,115	70,148	52,481	73,798	55,696	73,485	74,539
96 Section 8 FSS	28,236	36,436	36,435	37,942	27,269	38,982	48,000
Totals	82,452	106,584	88,916	111,740	82,964	112,467	122,539

<u>Department</u>	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
24 Housing	78,601	70,000	70,681	69,996	52,499	73,485	74,539
96 FSS	44,403	36,004	48,731	47,904	35,938	47,917	48,000
Totals	124,908	106,004	119,411	117,900	88,437	121,403	122,539

SNOWMOBILE TRAILS							
<u>Department</u>	2011 - 2013 Average Expenditures	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
52 Snowmobile Trail Maintenance	57,799	44,500	44,500	39,133	43,344	58,500	43,963
Totals	57,799	44,500	44,500	39,133	43,344	58,500	43,963

<u>Department</u>	2011 - 2013 Average Receipts	Budgeted 2013 Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
52 Snowmobile Trail Maintenance	54,383	44,500	44,500	39,133	45,983		43,963

Enterprise Fund - Economic Development							
<u>Department</u>	Average 2011 and 2013	2013 Approved Budget	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015
Economic Development							
01 Regular Pay Mgr	-			41,016	30,762	41,016.31	76,853
003 Office Supplies	-		-				
01 Postage	1,081			500	-		
02 Advertising					4,839	7,258	9,000
005 General Govt. Legal Fees							
05 Legal Fees							1,000
008 Hosted Maintenance							
02 Hosted Services					300	450	450
009 Professional Dues	-		-				
01 Subscriptions	311			500	3,975	3,975	4,000
010 Travel Expenses	-						
01 Mileage	1,037			500	449	673	800
02 Meals & Lodging	-				356	600	1,000
04 Conference Fees	354			1,000	190	300	1,000
018 Health Insurance	-		-				
01 Health Insurance	10,501			3,507	4,105	6,158	25,851
019 Miscellaneous Expenses	-		-				
01 Misc Expenses	1,072			400	496	744	
031 Building Maintenance							
01 Building Maintenance					585	585	
038 Social Security							
01 Social Security							5,879
040 City & State Retirement							
01 City & State Retirement							3,331
XX Slum/Blight Removal							
01 Slum/Blight Removal							250,000
238 Trail Groomer Reserve							
01 Trail Groomer Reserve				10,000	10,000	10,000	10,000
280 Revolving Loan Fund	-						
01 Revolving Loan Fund	-			50,000		50,000	50,000
281 Contracted Services							
01 Buxton Contract	-			50,000		50,000	50,000
03 NMDC	13,439	13,500	13,481	13,500	13,768	13,768	13,800
385 - Downtown Infrastructure							
01 Downtown Infrastructure					9,958	9,958	125,000
392 Ads & Marketing							
01 Ads & Marketing					2,112	3,300	
394 Community Projects	-						
08 Winter Carnival	-		-	1,000		1,000	1,000
14 Thursday's On Sweden	-			3,000	6,726	6,726	7,000
15 Heritage Days	-			7,000		7,000	7,000
392 Ads & Marketing	-		-				

01 Ads & Marketing	4,505			5,000			
Sub Total	-	13,500	13,481	186,923	88,620	213,512	642,964
Chamber							
281 Contracted Services				38,000	38,000	38,000	20,000
01 Payment to Chamber							
001 Salaries							
01 Regular Pay	26,182	32,530	32,463				
003 Office Supplies			-				
01 Postage	1,081	1,200	314				
03 Copier Rental	1,423	2,220	2,035				
05 Printer Ink	1,227	1,500	1,185				
07 Paper	304	400	38				
08 Office Supplies	1,487	1,500	409				
008 Computer Maintenance			-				
01 Computer Maintenance	150	150	-				
009 Professional Dues			-				
01 Subscriptions	311	155	264				
010 Travel Expenses			-				
01 Mileage	1,037	500	207				
02 Meals & Lodging	-		-				
04 Conference Fees	354	250	-				
015 Telephone			-				
04 Telephone	1,150	1,000	1,235	1,370	466	698	700
017 Communications			-				
01 Website	393		-				
03 Communications	931		-		470	626.55	630
018 Health Insurance			-				
01 Health Insurance	10,501	2,592	2,720				
019 Miscellaneous Expenses	-		-				
01 Misc Expenses	1,072		551	400			
026 Heating Fuel	-		-				
03 Heating Fuel			-	4,000	3,453	5,179	5,000
027 Electricity			-				
11 Electricity			-		865	1,297	1,200

028 Water			-				
01 Water			-	1,200	530	796	800
029 Sewer			-				
01 Sewer			-	200	100	200	200
030 Building Supplies			-				
01 Building Supplies			-	500			
031 Building Maintenance			-				
01 Building Maintenance			-	3,000			
032 Property Insurance			-				
01 Property Insurance			-	900			3,093
068 Janitorial Services			-				
01 Property Maintenance	711	1,000	715	1,000			
390 Contracted Expenses			-				
01 Storage	-	1,000	720				
392 Ads & Marketing			-				
01 Ads & Marketing	4,505	5,000	5,256				
393 UPS Shipping			-				
01 UPS Shipping	1,298	-	-				
394 Community Projects			-				
01 Project Expense	-		325				
02 Arts & Crafts	1,857	1,200	2,463				
03 Annual Dinner	2,634	4,000	190				
04 Caribou Cares	6,871		-				
05 City Wide Yard Sale	832	1,500	748				
06 Santa	1,785		-				
07 Farmers	1,830		-				
08 Winter Carnival	35		-				
09 Community Projects OT	1,660	-	6,350				
10 Golf Tournament	-	-	-				
11 Lets Move	-	-	-				
12 Membership Meeting	-	500	111				
13 2013 HOG Rally	-		1,000				
398 Storage Rent			-				
01 Storage Rent			160				
Sub Total	71,621	58,197	59,458	50,570	43,883	46,796	31,623
Total Expense Budget	71,621	71,697	72,939	237,493	132,503	260,308	674,587

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

Economic Development (TIF FUND) Revenues

<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015
Downtown TIF Funds	333,024	333,024	333,024	331,862		331,862	342,279
Totals	333,024	333,024	333,024	331,862	-	331,862	342,279

Enterprise Fund - Housing							
Department	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015
24 Housing							
001 Salaries	-						
01 Regular Pay	47,217	47,216	47,217	48,918	36,688	48,917.48	48,918
03-FSS Grant	24,942		-				
003 Office Supplies	-		-				
01 Postage	531		-				
05 Printer Ink	348		-				
010 Travel Expenses	-		-				
02 Meals & Lodging	184		-				
05 Travel Expenses	518		-				
015 Telephone	-		-				
04 Telephone	367		367	300	380	507	500
017 Communications	-		-				
03 Communications	(81)		(81)				
018 Health Insurance	-		-				
01 Health Insurance Housing	17,667	17,667		18,836	15,170	18,203.70	18,836
02 Health Ins. Stipend FSS	2,137		-				
034-Workers Comp	-		-				
01-Workers Comp Housing	89		89	67	248	331	331
01-Workers Comp FSS	61		-				
035-Unemployment	-		-				
01-Unemployment Housing	149		149	223	350	467	500
01-Unemployment FSS	98		-				
038-Social Security	-		-				
01-Social Security Housing	3,612	3,612	3,612	3,742	1,871	3,742	3,742
01-Social Security FSS	1,866		-				
040 City & State Retirement	-		-				
01-Retirement Housing	1,653	1,653	1,653	1,712	988	1,317	1,712
285 Year End Closing FSS	15,764		-				
01-Year End Closing FSS	7,620		(524)				
Totals	58,558	70,148	52,481	73,798	55,696	73,485	74,539

Housing Revenues							
Department	Average Revenues 2010 to 2012	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
24 Housing							
01 - SECTION 8 ADMINISTRATION	82,152	70,000	70,000	69,996	52,499	73,485	74,539
02 - Transfer from Housing Reserve							
Totals	82,152	70,000	70,000	69,996	52,499	73,485	74,539

Enterprise Fund - FSS							
<u>Department</u>	3 Year Average Expenditures (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015
96 Section 8 FSS							
001-Salaries							
01-Regular Pay	28,230	29,806	29,602	30,885	20,788	30,885	30,885
003-Office Supplies	-	-	-				
01-Postage	94	100	124	100	57	76	100
05-Printer Ink	433	522	604	300	387	516	300
08-Office Supplies	843		1,439				
12-Software					865	865	
010-Travel Expense	-	-	-				
01-Mileage	588	-	588	550	149	149	550
02-Meal & Lodging	514	245	845	350	743	743	350
04-Conference Fee	-	-	-				
05-Travel Expense	404	691	289	500	916	916	1,000
018-Health Insurance	-	-	-				
01-Health Insurance	2,441	2,591	2,699	2,591	1,818	2,591	2,591
034-Workers Comp	-	-	-				
01-Workers Comp	69	56	58	70	15	19	70
035-Unemployment	-	-	-				
01-Unemployment	119	144	149	233	350	467	467
038-Social Security	-	-	-				
01-Social Security	2,330	2,280	2,364	2,363	1,181	1,755	2,363
040 City & State Retirement							
01-Retirement Housing							1,081
285 Year End Closing FSS	-		-				
01-Year End Closing FSS	9,240		(2,325)			8,936	8,243
288 FSS Reimbursement	-		-				
01-FSS Reimbursement	(48,274)		-				
Totals	(2,967)	36,436	36,435	37,942	27,269	38,982	48,000

FSS							
<u>Department</u>	Average Revenues 2011 to 2013	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget
96 FSS							
01-FSS Reimbursement	44,403	36,004	48,731	47,904	35,938	47,917	48,000
02 - Year End Close			(12,727)				
Totals	44,403	36,004	36,004	47,904	35,938	47,917	48,000

Enterprise Fund - Snowmobile Trail Maintenance

<u>Department</u>	3 Year Average Revenues (11-13)	Budget 2013 Revised	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	Difference 2014 to 2015	Difference 2014 to 2015
52 Snowmobile Trail Maintenance								
001 Salaries								
01 Regular Pay	9,611	12,000	8,118	10,000	10,198	13,597	12,000	2,000
02 Overtime	3,456	3,000	635	550	741	1,100	850	300
015 Telephone	-		-					-
01 Cell Phone	423	400	406	400	272	407	400	-
019 Miscellaneous Expense	-		-					-
01 Misc. Expense	4,000	4,000	4,000	4,000		4,000	4,000	-
034 Work Comp	-	-	-					-
01 Work Comp	472	1,000	138	970	173	259	500	(470)
035 Unemployment	-		-					-
01 Unemployment	121	200	109	130	319	319	130	-
038 Soc Security	-	-	-					-
01 Soc Security	368	200	670	283	837	1,116	283	-
051 Equipment Maintenance	-		-					-
01 Software	192		-					-
04 Repairs	486	1,700	-	-	468	702	-	-
05 Equipment Maintenance	18,082	6,000	11,256	7,000	6,106	9,159	7,000	-
075 Gas/Oil/Filters	-		-					-
01 Gas/Oil/Filters	450	500	119	300	89	134	300	-
076 Diesel	-		-					-
01 Diesel	14,913	12,000	14,822	12,000	23,004	26,000	15,000	3,000
148 Trail Maintenance	-		-					-
01 Trail Maintenance	3,054	2,000	688	2,000	1,138	1,707	2,000	-
149 Snow Transfer	(8,104)		2,041					-
238 Trail Groomer Reserve	-							-
01 Trail Groomer Reserve	10,000		-					-
286 Rent Exp	-		-					-
01 Rent Exp	1,500	1,500	1,500	1,500	-		1,500	-
Totals	59,025	44,500	44,500	39,133	43,344	58,500	43,963	4,830

Snowmobile Trail Maintenance Revenue

<u>Department</u>	3 Year Average Revenues (11-13)	2013 Budgeted Revenues	2013 Year End	2014 Approved	2014 YTD	2014 Anticipated Year End	2015 Budget	Difference 2014 to 2015
52 Snowmobile Trail Maintenance								
01 Miscellaneous Income	4,733	3,000	9,650	3,000	4,036	6,053	4,000	1,000
02 State Grant Revenue	48,675	38,500	38,500	33,133	41,947	49,447	36,963	3,830
03 Snow Sled Reg (State)	2,191	3,000	-	3,000	-	3,000	3,000	-
04 Year End Close			(3,650)					-
Totals	60,108	44,500	44,500	39,133	45,983	58,500	43,963	4,830