



OFFICE OF THE CITY MANAGER
CARIBOU, MAINE

To: Mayor, Council Members, and Citizens of Caribou
From: Austin Bleess, City Manager
Date: September 13, 2016
Re: September 15 Budget Report

On the following pages you will find the Historical Financial Expense Update in Accordance with Section 5.06 of the Caribou City Charter. It is called the September 15 Budget Report because that is the date the Charter requires it to be completed by.

There are a few items of note to be made.

The amount of money we pay to Tri-Community (E17-01-023-01) annually was reduced this year rather than the city taking a disbursement. While we budgeted for \$249,204 this year we should end the year spending about \$144,000.

In the Fire/Ambulance department we have seen three employees go out on extended medical leave this year. This has caused our overtime line to be greatly above projections for the year. One of those leaves was a Workers Compensation issue. The City has been reimbursed for wages related to that, and that is why the wage line (E31-01-001-01) is under budget for the year.

The Police Department had an open patrol officer position for nearly 6 months, which is the main driver behind their salary line (E35-01-001-01) being under budget.

The city continues to benefit from the lower prices for fuel oil, gasoline, and diesel.

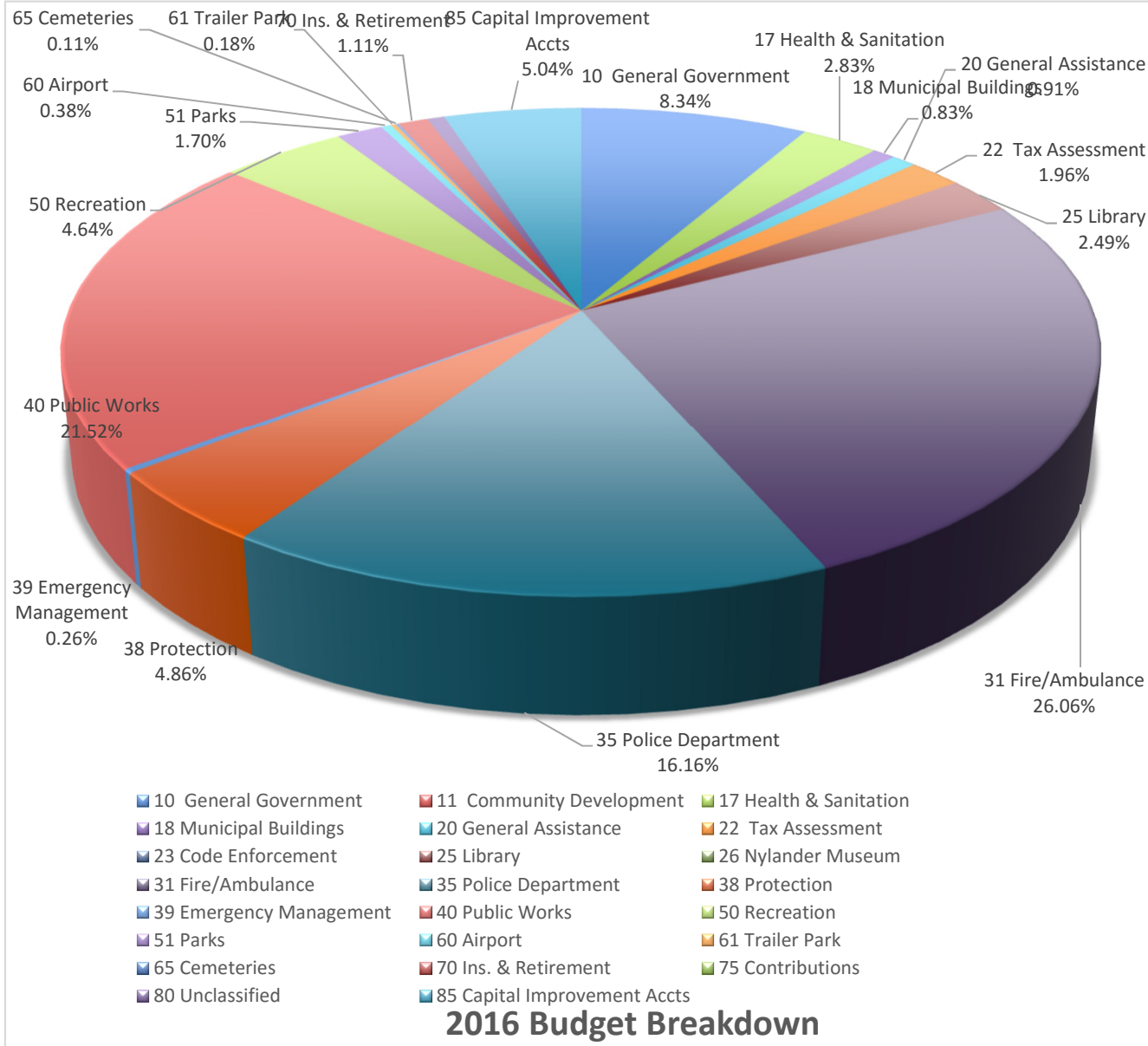
We had some building repairs that had to be completed at the airport terminal building. This caused us to overspend on the building maintenance line item.

I want to emphasize that the estimated year end numbers are simply that: estimates. While staff spends a lot of time to try and estimate as closely as possible these numbers will change. As always, the actual year end numbers for 2016 will not be known until January 2017.

Summary Sheet of Historical Expenditures (Totaled by Department)

General Fund

Department	2011 - 2013 Average Expenditures	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
10 General Government	615,597	650,269	667,792	686,623	627,178	735,357	486,256	735,357
11 Community Development	59,465	-						
17 Health & Sanitation	266,914	260,461	260,203	251,687	253,355	249,740	107,456	144,068
18 Municipal Buildings	72,948	77,577	67,830	79,574	70,410	73,588	39,271	63,775
20 General Assistance	72,455	75,901	54,662	71,823	66,252	79,857	40,645	74,683
22 Tax Assessment	149,203	147,536	130,879	157,628	150,110	172,720	102,880	163,677
23 Code Enforcement	85,071	34,825	33,132	26,361	7,024	-		
25 Library	265,098	228,619	222,059	213,356	210,239	219,336	134,737	212,624
26 Nylander Museum	23,509	-	-	-	-	-		
31 Fire/Ambulance	2,142,896	2,030,241	2,162,522	2,208,433	2,218,176	2,296,880	1,399,976	2,162,230
35 Police Department	1,105,617	1,210,290	1,180,236	1,373,837	1,234,410	1,424,334	863,722	1,337,748
38 Protection	469,454	410,033	417,292	410,830	414,616	428,200	256,165	424,015
39 Emergency Management	18,084	23,650	11,651	25,967	13,879	23,312	6,855	17,018
40 Public Works	2,014,932	1,904,181	1,856,257	1,975,394	1,864,985	1,896,578	991,848	1,808,725
50 Recreation	426,671	392,690	384,530	416,940	381,150	408,960	250,748	403,226
51 Parks	142,271	137,450	132,531	150,799	151,005	149,736	90,729	147,298
60 Airport	39,424	33,379	39,412	35,804	31,782	33,085	29,889	40,227
61 Trailer Park	14,355	14,698	14,698	15,616	15,616	15,505	7,014	13,999
65 Cemeteries	6,533	6,900	6,900	5,900	6,400	9,447	8,816	9,447
70 Ins. & Retirement	424,237	454,487	448,072	121,000	123,733	97,600	92,019	98,488
75 Contributions	42,082	-	-	-				
80 Unclassified	40,399	31,000	35,189	51,000	66,954	55,800	28,370	56,000
85 Capital Improvement Acc	321,456	573,153	573,153	607,294	607,294	444,088	444,088	444,088
Totals	8,818,671	8,697,341	8,699,000	8,885,867	8,514,568	8,814,122	5,381,483	8,356,694



General Fund - General Government

<u>Department</u>	Average Expenditures (12-15)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
10 General Government						
001 Salaries						
01 Regular Pay	371,639	368,863	337,724	401,554	266,073	399,949
002 City Council Salaries	-					
01 Council Salaries	11,033	12,450	11,380	12,450	7,850	12,450
003 Office Supplies	-					
01 Postage	3,834	5,000	3,799	4,400	2,092	3,138
02 Advertising	3,615	3,500	3,211	3,600	2,091	3,137
03 Copier Rental	4,544	4,500	4,597	4,500	3,209	4,814
05 Printer Ink	1,625	2,000	1,491	2,000	493	740
07 Paper	1,247	1,500	1,034	1,400	530	795
08 Office Supplies	8,153	9,000	8,885	8,500	8,685	13,027
10 Annual Report	1,186	1,100	1,075	1,100	1,086	1,086
005 General Govt. Legal Fees	-					
04 Legal Fees	23,759	20,000	11,690	17,000	7,407	13,000
007 Audit	-					
01 Audit	17,167	16,000	15,500	16,000	16,000	16,000
008 Computer Maintenance	-					
01 Computer Maintenance	37,923	36,800	39,763	39,800	17,879	39,800
02 Hosted Services	6,029	6,720	6,384	6,720	3,950	6,400
009 Professional Dues	-					
01 Subscriptions	-					
04 Professional Dues	11,192	11,500	11,118	12,000	11,665	11,950
010 Travel Expenses	-					
01 Mileage	2,851	3,000	1,539	1,000	372	800
02 Meals & Lodging	2,283	2,500	1,787	2,200	2,838	3,800
04 Conference Fees	1,123	1,600	1,044	1,600	648	1,100
011 Training & Education	-					
02 Training & Education	1,018	1,200	1,070	1,300	1,420	1,600
012 Elections	-					
01 Elections	4,954	4,900	4,386	8,000	2,100	8,000
02 Contracted Expenses	1,876	1,750	1,997	2,115	-	2,115
013 Car Allowance	-					
01 Car Allowance	420	800	-			
014 New Equipment	-					
01 New Equipment	1,156	1,500	1,078	1,500	1,380	1,500
015 Telephone	-					
01 Cell Phone	-					
04 Telephone	6,896	7,000	6,986	7,200	4,800	7,200

General Fund - General Government

<u>Department</u>	Average Expenditures (12-15)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
017 Communications	-					
01 Web Site	83	70	59	335	381	381
03 Internet	1,537	1,320	1,439	1,440	960	1,440
018 Health Insurance	-					
01 Health Insurance	108,782	119,077	108,291	124,573	91,281	132,617
019 Miscellaneous Expenses	-					
01 Misc Expenses	1,548	1,500	3,137	1,500	1,188	1,500
020 Computers & Typewriters	-					
01-Computers & Typewriters	-					
036 Vehicle Insurance						
01 - Vehicle Insurance	444		444	2,000	770	1,422
038 Social Security						
01 Social Security	25,151	28,218	25,151	30,719	19,605	30,599
040 City & State Retirement						
01 City & State Retirement	10,290	12,255	10,290	15,851	8,398	12,898
073 Vehicle Repairs						
01 Vehicle repairs	911	1,000	832	1,000	405	700
075 Gas/Oil/Filters						
01 Gas/Oil/Filters				2,000	701	1,400
181 Soil & Water Conservation	-					
01 Soil & Water Conservation	-					
178 NMDC	-					
01 NMDC	13,481					
Totals	687,750	686,623	627,178	735,357	486,256	735,357

General Fund - Health and Sanitation

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
17 Health & Sanitation						
022 Health Officer						
01 Health Officer	500	500	500	500	-	500
023 Tri-Community Landfill						
01 Tri-Community Landfill	264,280	251,187	252,819	249,204	107,456	143,532
038 - Social Security						
01 - Social Security			36	36	-	36
Totals	266,914	251,687	253,355	249,740	107,456	144,068

General Fund - Municipal Buildings

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
18 Municipal Buildings						
024 Maintenance - Comm. Center	-					
01 Maintenance - Comm. Center	-					
02 Water & Sewer	629	425	1,473	900	504	1,000
03 Janitorial	250					
04 Electric	2,388	2,250	2,608	2,500	1,707	2,700
06 Lions Building	413	6,500	6,300	6,500	1,050	2,400
025 Heating Fuel - Lions Building	-					
01 Heating Fuel Lions Building	3,543	5,000	5,579	5,000	1,933	3,132
026 Heating Fuel	-					
03 Heating Fuel	16,045	16,400	11,873	13,000	5,740	9,320
027 Electricity	-					
11 Electricity	15,259	14,500	12,985	14,500	7,645	13,144
028 Water	-					
05 Water	754	775	913	800	447	900
029 Sewer	-					
01 Sewer	545	540	566	630	278	600
030 Building Supplies	-					
01 Building Supplies	2,885	3,000	2,763	3,000	1,934	3,000
031 Building Maintenance	-					
01 Building Maintenance	5,944	6,000	2,606	6,000	7,013	9,000
03 Boiler Maintenance	9,194	12,220	8,761	5,000	3,630	5,000
032 Property Insurance	-					
01 Property Insurance	2,001	1,514	1,343	3,118	631	939
033 Building Insurance-Comm. Ctr.	-					
01 Building Ins. - Comm. Ctr.	1,573					
271 Contracted Services	-					
01 Janitorial & Supplies	13,640	10,450	12,640	12,640	6,760	12,640
XXX Municipal Building Reserve	2,500					
Totals	77,562	79,574	70,410	73,588	39,271	63,775

General Fund - General Assistance

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
20 General Assistance						
001 Salaries						
01 Regular Pay	14,978	19,220	15,587	20,027	11,022	18,641
003 Office Supplies	-					
01 Postage	106	100	99	105	50	105
05 Printer Ink	37	-	60	60		60
08 Office Supplies	51	50	28	-		
006 Legal Fees	-					
01 Legal Fees	37	-				
010 Travel Exp	-					
04 Conf Fee	121	150		150	-	150
011 Training & Education	-					
02 Training & Education	95	125	65	65	65	65
014 New Equipment						
01 New Equipment					200	200
018 Health Insurance	-					
01 Health Insurance	4,153	7,024	5,686	7,353	4,772	6,933
019 Miscellaneous Expenses	-					
01 Misc. Expenses	9	50	9	50	-	25
038 Social Security	-					
01 Social Security	-	1,470	1,091	1,532	767	1,426
040 City & State Retirement	-					
01 City & State Retirement	-	673	610	755	421	626
044 Reimbursements	-					
01 Reimbursements	(21)					
051 Equipment Maintenance	-					
05 Equipment Maintenance	932	960	960	960	665	960
053 G.A. - City	-					
01 G. A. City	38,028	40,000	42,057	46,300	22,388	44,492
02 - G.A. State	890	2,000	-	2,000	295	500
03 - GA - Nonreimbursible				500	-	500
Totals	59,418	71,823	66,252	79,857	40,645	74,683

General Fund - Tax Assessing

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
22 Tax Assessment						
001 Salaries						
01 Regular Pay	88,427	100,751	101,764	112,591	71,760	107,944
02 Overtime Pay	-			2,500	1,427	1,700
07 Salaries-Bd of Assessors	1,500	1,500	1,500	1,500	-	1,500
003 Office Supplies	-					
01 Postage	-					
05 Printer Ink	270	200	277	300	-	300
08 Office Supplies	29	400	294	300	342	400
006 Legal Fees	-					
01 Legal Fees	-	500	-	-		
009 Professional Dues	-					
04 Professional Dues	200	400	372	600	-	600
010 Travel Expenses	-					
01 Mileage	1,388	2,000	413	1,000	909	1,000
02 Meal & Lodge	1,893	3,000	1,614	3,000	661	2,800
011 Training & Education	-					
02 Training & Education	953	1,500	1,191	2,500	290	2,300
013 Car Allowance	-					
01 Car Allowance	2,242	1,000	78	1,000	-	200
015 Telephone	-					
01 Cell Phone	123	200	337	500	221	310
04 Telephone	490	500	487	500	350	525
018 Health Insurance	-					
01 Health Insurance	32,531	27,709	27,709	29,005	19,936	29,005
019 Miscellaneous Expenses	-					
01 Misc. Expense	51					
038 Social Security	-					
01 Social Security	-	7,707	7,264	8,613	5,219	8,258
040 City & State Retirement	-					
01 City & State Retirement	-	2,009	2,044	2,261	1,404	2,085

General Fund - Tax Assessing

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
055 Books & Periodicals	-					
03 Books & Periodicals	470					
056 Contracted Services	-					
01 Registry	1,141	750	1,060	350	269	350
04 Contracted Services	3,231	7,500	3,706	4,500	92	3,700
01 Assessment Reserve	22,734					
058 Codes Maintenance						
01 Codes Maintenance				200	-	200
075 Gas/Oil/Filters						
01 Gas/Oil/Filters				1,500	-	500
Totals	157,673	157,628	150,110	172,720	102,880	163,677

General Fund - Library

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
25 Library						
001 Salaries						
01 Regular Pay	154,496	101,997	102,575	105,752	67,971	104,377
02 Overtime	886	-				
003 Office Supplies	-					
01 Postage	67	750	1,033	750	332	500
02 Advertising	73	250	152	250	194	250
03 Copier Rental	-	1,500	1,839	1,500	1,212	1,876
05 Printer Ink	63	-				
07 Paper	25	-	106	100	102	102
08 Office Supplies	2,659	1,200	1,352	1,200	1,316	1,500
005 Gen Gov't Leg	-					
01 CCC&I	17					
008 Computer Maintenance	-					
01 Computer Maintenance	8,064	13,200	13,095	13,200	6,535	13,200
009 Professional Dues	-					
01 Subscriptions	249	200	240	200	154	200
010 Travel Expenses	-					
01 Mileage	139					
02 Meals & Lodging	178					
05 Travel Expenses	196	500	807	500	625	690
011 Training & Education	-					
02 Training & Education	371	500	504	500	189	300
014 New Equipment	-					
01 New Equipment	2,069	2,250	2,302	2,250	1,076	2,250
015 Telephone	1,937					
04 Telephone	2,304	2,500	2,165	2,170	201	932
016-02 Misc Income	750					
018 Health Insurance	-					
01 Health Insurance	17,371	19,120	19,120	20,016	13,744	20,016
019 Miscellaneous Expenses	-					
01 Misc. Expenses	216	250	250	250	184	250
026 Heating Fuel	-					
03 Heating Fuel	15,547	16,690	11,104	14,000	4,638	10,000
027 Electricity	-					
11 Electricity	4,280	4,217	4,846	5,040	2,570	4,950
028 Water	-					
05 Water	245	334	241	334	115	245
029 Sewer	-					
01 Sewer	217	225	200	225	105	215

General Fund - Library

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
031 Building Maintenance	-					
01 Building Maintenance	9,824	6,000	3,152	6,000	2,828	6,000
032 Property Insurance	-					
01 Property Insurance	2,038	1,741	1,862	1,741	1,150	1,719
038 Social Security	-					
01 Social Security	-	7,841	7,461	8,090	4,917	7,985
040 City & State Retirement	-					
01 City & State Retirement	-	1,591	1,280	1,788	1,092	1,623
055 Books & Periodicals	-					
03 Books & Periodicals	20,181	19,000	19,802	19,000	16,482	19,000
271 Contracted Services	-					
01 Janitorial & Supplies	4,180	11,000	14,127	13,880	6,440	13,880
406 Programming	-					
01 Library Programs	-	500	624	600	564	564
291 Computer Reserve	-					
01 Computer Reserve	300					
000 Roof Phase I	-					
01 Roofing Phase I	5,500				-	
Totals	254,442	213,356	210,239	219,336	134,737	212,624

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
001 Salaries						
01 Regular Pay	652,397	768,999	755,262	792,195	474,423	724,047
02 Overtime	203,220	240,033	283,609	270,905	226,152	350,496
05 Stand By Pay	33,401	39,140	37,740	36,000	31,343	4,516
07 Amb. Billing Salaries	77,870	92,941	88,678	77,277	50,994	77,222
08 Special Transports	242	400	-	400	-	350
003 Office Supplies	-					
01 Postage	1,353	1,550	1,708	1,400	1,749	2,550
03 Copier Rent	15	-				
04 Equipment Repair	69	-				
05 Printer Ink	525	1,000	593	700	389	650
07 Paper	-					
08 Office Supplies	5,167	5,400	5,377	5,400	4,006	5,600
09 Amb. Billing Supplies	194	1,200		500	126	450
13 Houlton Supplies	3,310	3,700	2,320	3,500	1,502	2,700
14 Calais Supplies	2,889	3,700	2,121	3,000	1,180	1,957
15 Van Buren Supplies	1,345	3,100	790		39	39
16 Island Falls Supplies	522	2,000	957	500	545	905
17 Patten Supplies			499	1,000	705	1,118
005 Legal Fees						
04 Legal Fees			450		323	323
009 Professional Dues	-					
01 Subscriptions	217	100	90	200	12	200
04 Professional Dues	2,590	4,000	3,639	3,000	2,289	3,000
010 Travel Expenses	-	-				
01 Mileage	360	500	145	600	270	600
02 Meals & Lodging	114	500	518	-		
05 Travel Expenses	487	2,500	1,422	2,500	-	2,000
011 Training & Education	-					
02 Training & Education	5,597	10,000	9,184	10,000	6,522	9,184
014 New Equipment	-					
01 New Equipment	9,736	13,500	12,836	13,500	4,534	13,350
015 Telephone	-					
01 Cell Phone	1,630	1,900	3,106	3,200	2,163	3,135
04 Telephone	6,346	7,000	5,094	5,600	3,549	5,369
016 Misc Income	-					
01 Insurance Reports	(4)	-				
017 Communications	-					
01 Website	32	-				
03 Internet	911	1,400	989	1,080	630	1,080

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
018 Health Insurance	-					
01 Health Insurance	204,006	276,546	272,344	289,822	183,395	266,658
019 Miscellaneous Exp.	-					
01 Misc. Expense	1,624	1,200	763	1,500	376	1,400
026 Heating Fuel	-					
03 Heating Fuel	29,525	23,100	25,354	23,000	10,665	19,000
027 Electricity	-					
11 Electricity	9,524	10,000	9,969	10,500	5,101	10,101
028 Water	-	-				
05 Water	572	575	649	650	371	650
029 Sewer	-	-				
01 Sewer	432	450	422	430	230	430
030 Building Supplies	-					
01 Building Supplies	2,892	4,500	3,399	4,000	2,536	3,862
031 Building Maintenance	-					
01 Building Maintenance	9,501	13,000	8,325	12,000	12,881	15,000
032 Property Insurance	-					
01 Property Insurance	2,292	2,220	2,249	1,980	1,304	1,944
034 Workers Comp.	-					
01 Workers Comp.	36,985	35,760	40,410	41,000	20,134	41,000
035 Unemployment Comp	-					
01 Unemployment Comp.	4,616	8,020	7,442	8,300	6,968	8,300
036 Vehicle Insurance	-					
01 Vehicle Insurance	4,379	9,892	11,453	12,000	8,660	13,635
037 Liability Insurance	-					
01 Liability Insurance	3,588	3,300	3,251	3,252	2,167	3,252
038 Social Security	-					
01 Social Security	76,785	87,295	87,394	84,916	62,310	87,467
040 City & State Retirement	-					
01 City & State Retirement	-	42,912	31,382	61,273	39,520	63,358
046 Recognitions	-					
01 Recognitions	1,864	2,000	2,097	-		
051 Equipment Maint.	-					
01 Software	-	-				
03 Maintenance Contracts	10,339	10,100	6,994	10,000	9,223	9,223
05 Equipment Main.	5,478	8,500	11,718	8,500	5,720	8,500
067 Paid Call Firefighters	-					
01 Paid Call Firefighters	24,780	26,000	25,943	26,000	1,200	26,000
068 Janitorial Services	-					
01 Janitorial Services	4,630	-		-		

General Fund - Fire/Ambulance Department

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
069 Paid Call Insurance	-					
01 Paid Call Insurance	621	600	676	700	571	571
070 Clothing Allowance	-					
01 Uniforms	6,179	8,500	7,305	9,000	2,895	8,300
02 Turnout Gear	2,721	6,500	4,351	7,000	1,307	6,723
03 Clothing	816	-				
04 Boots	-	800	762	700	260	700
06 Clothing Allowance	3,446	3,000		2,500	856	2,467
071 Radio Maintenance	-					
01 Vehicle	882	3,000	1,943	2,000	336	1,700
02 Building	167	1,000	-	1,000	80	400
03 Radio Maintenance	4,320	5,500	4,117	6,000	2,500	5,000
072 Ladder Testing	-					
01 Ladder Testing	748	1,500	1,403	1,300	-	1,300
073 Vehicle Repair	-					
01 Vehicle Repair	13,491	12,000	11,936	15,000	7,470	12,000
074 Tires	-					
01 Tires	3,327	5,000	4,079	7,000	5,726	6,834
02 Tire Replacement	816	2,000	1,535			
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	3,953	4,000	4,282	5,000	1,867	4,763
076 Diesel Fuel	-					
01 Diesel Fuel	42,829	42,200	27,827	30,000	13,823	20,823
077 Batteries	-					
01 Vehicle	(327)	1,500	823	1,000	197	850
02 Equipment	176	1,000	530	500	56	400
03 Batteries	423	1,000	137	100	-	100
078 Field Expenses	-					
01 Field Expenses	496	1,200	856	1,200	929	1,200
079 Employee Physicals	-					
01 Employee Physicals	1,084	2,700	1,147	2,700	268	1,000
080 Paid Call Volunteers	-					
01 Paid Call Volunteers	10,000	12,000	1,953	3,000	2,529	3,500
082 Bad Debt Allowance	-					
01 Bad Debt Allowance	116,768	85,000	85,013	100,000	24,073	52,073
02 Collection Fee					20	100
083 Contractual Allowance	-					
01 Contractual Allowance	292,839	-				
085 Transport Meals	-					
01 Transport Meals	9,011	10,000	8,999	10,000	4,793	8,753

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
086 Air Transports	-					
01 Air Transports	243,155	210,000	261,657	240,000	131,541	212,541
087 Medical Supplies	-					
01 Ambulance Supplies	4,947	7,000	6,593	7,000	3,581	6,800
02 Oxygen	3,214	3,000	3,206	4,000	2,433	4,000
03 Medical Supplies	6,574	7,000	7,059	7,000	5,556	7,111
292 EMS Licenses	-					
01 EMS License	1,218	1,500	1,304	1,600	100	1,600
226 Ambulance Reserve	-					
01 Ambulance Reserve	32,500	-				
228 Amb Computer Reserve	-	-				
01 Amb. Computer Reser	350	-				
222 Fire Equipment Reserve	-					
01 Fire Equipment Reserve	27,500	-				
223 Fire Hose Reserve	-	-				
01 Fire Hose Reserve	500	-				
224 Foam Reserve	-	-				
01 Foam Reserve	200	-				
225 Fire Computer Reserve	-	-				
01 Fire Computer Reserve	150	-				
000 Furnace Replacement	-	-				
01 Furnace Replacement	6,000	-				
Totals	2,285,439	2,208,433	2,218,176	2,296,880	1,399,976	2,162,230

General Fund - Police

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
35 Police Department						
001 Salaries						
01 Regular Pay	726,420	780,749	708,652	799,571	491,814	769,091
02 Overtime	48,048	55,000	70,403	80,000	49,424	74,300
06 Police Reserves Salary	4,147	10,000	18,943	15,000	15,215	22,822
003 Office Supplies	-					
01 Postage	408	400	544	400	212	400
02 Advertising	100	200	184	200	384	400
03 Copier Rental	1,750	1,800	1,800	1,800	1,050	1,800
05 Printer Ink	435	450	571	450	262	400
07 Paper	317	300	210	300	190	240
08 Office Supplies	1,343	1,400	1,378	1,400	761	1,100
006 Legal Fees	-					
01 Legal Fees	-	500	450			
009 Professional Dues	-					
01 Subscriptions	164	740	874	740	276	740
04 Professional Dues	353	400	430	400	280	400
010 Travel Expenses	-					
01 Mileage	524	1,000	-	1,000	-	
02 Meals & Lodging	1,259	2,200	2,492	2,200	671	2,200
05 Travel Expenses	500	1,000	557	1,000	-	600
011 Training & Education	-					
02 Training & Education	12,133	20,500	16,482	20,500	12,569	19,745
013 Car Allowance	-					
01 Car Allowance	3,210	4,200	3,677	3,200	1,564	2,646
014 New Equipment	-					
01 New Equipment	1,772	2,500	2,112	2,500	1,740	2,300
015 Telephone	-					
01 Cell Phone	1,732	2,200	2,440	2,200	1,340	1,685
04 Telephone	5,091	5,000	3,514	4,300	2,692	4,272
017 Communication Fees	-					
01 Web Site	109					
03 Internet	1,998	2,400	2,210	2,900	1,355	2,155
018 Health Insurance	-					
01 Health Insurance	238,725	255,860	220,408	258,725	154,031	228,656
019 Miscellaneous Expenses	-					
01 Misc. Expense	1,466	1,500	944	1,500	1,350	1,500
027 Electricity	-					
13 Radio Tower	126	200	168	200	94	160
028 Water	-					

General Fund - Police

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
05 Water	498	500	480	500	240	380
030 Building Supplies	-					
01 Building Supplies	1,632	1,500	1,399	1,500	1,048	1,500
031 Building Maintenance	-					
01 Building Maintenance	2,071	2,500	1,327	2,500	1,287	2,500
032 Property Insurance	-					
01 Property Insurance	255	625	641	580	376	561
036 Vehicle Insurance	-					
01 Vehicle Insurance	3,902	9,126	9,995	9,180	5,858	8,022
037 Liability Insurance	-					
01 Liability Insurance	4,325	10,588	10,150	10,100	6,526	9,660
038 Social Security	-					
01 Social Security	-	64,669	59,180	68,403	41,095	66,266
040 City & State Retirement	-					
01 City & State Retirement	-	35,632	19,803	46,875	24,140	37,491
044 Reimbursement	-					
01 Reimbursement	(100)					
068 Janitorial Services	-					
01 Janitorial Services	4,742	4,940	4,839	4,940	3,322	5,032
070 Clothing Allowance	-					
01 Uniforms	4,535	5,600	4,897	5,600	4,011	5,600
071 Radio Maintenance	-					
01 Vehicle	85	500	421	500	80	400
03 Radio Maintenance	771	1,500	1,150	1,500	-	1,500
073 Vehicle Repair	-					
01 Vehicle Repair	4,269	5,000	4,709	5,000	2,792	4,800
074 Tires	-					
01 Tires	3,325	3,680	3,494	3,680	1,063	3,680
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	39,282	40,929	24,996	27,000	14,031	25,000
079 Employee Physicals	-					
01 Employee Physicals	13	200	34	200	-	-
02 Psychological Evaluations	1,213	1,000	1,300	1,000	650	650
03 Poly Graph Testing	-	1,000		1,000	-	-
089 Equipment Reserves	-					
01 Equipment Reserves	51	500	381	500	-	500
090 Dog Constable	-					
01 Dog Constable	6,479	7,659	50	6,000	-	1,000
093 Meals for Prisoners	-					
01 Meals for Prisoners	1,602	2,400	5,486	3,500	1,381	3,367

General Fund - Police

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
094 Video Equipment	-					
01 Video Equipment	540	500	466	500	40	487
095 Bicycle Licenses	-					
01 Bicycle Licenses	489					
097 Uniform Maintenance	-					
01 Uniform Mainenance	444	1,000	45	1,000	30	800
098 Medical Tests/Supplies	-					
01 Medical Tests/Supplies	821	1,830	306	1,830	-	400
02 Laundry	-	720	711	720	678	800
102 Computer Tech Support	-					
01 Computer Tech Support	2,551	3,000	2,200	3,000	1,600	3,000
02 Recorder Maint	-	1,500	1,765	2,000	1,465	2,000
179 Animal Shelter Services	-					
01 Animal Shelter Services	14,740	14,740	14,740	14,740	14,740	14,740
229 Small Equipment Reserve	-					
01 Small Equipment Reserve	6,000					
230 Police Car Reserve	-					
01 Police Car Reserve	18,000					
Totals	1,174,669	1,373,837	1,234,410	1,424,334	863,722	1,337,748

General Fund - Protection

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
38 Protection						
105 Street Lights						
01 Street Lights	109,173	103,000	104,053	116,200	75,003	113,453
106 Hydrant Fees	-					
01 Hydrant Fees	298,262	307,830	310,563	312,000	181,162	310,562
107 Ambulance Service	-					
01 Ambulance Service	88,032					
Totals	495,467	410,830	414,616	428,200	256,165	424,015

General Fund - Emergency Management

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
39 Emergency Management						
001 Salaries						
07 Salaries	5,902	6,858	6,858	6,858	3,429	6,858
003 Office Supplies	-					
01 Postage	-	50				
08 Office Supplies	239	100	-	50	-	
010 Travel Expenses						
05 Travel Expenses	161	100	100	100	-	
011 Training & Education	-					
02 Training & Education	251	325	143	250	-	
014 New Equipment	-					
01 New Equipment	2,201	1,500	-	1,500	578	
015 Telephone	-					
04 Telephone	1,053	700	653	730	462	
017 Communications	-					
03 Communications	668	564	-	564	-	
019 Miscellaneous Expenses	-					
01 Misc. Expenses	136	200	30	200	-	
024-02 Water & Sewer	233					
027 Electricity	-					
01 EOC Building Electricity	-					
11 Electricity	684	300	173	300	115	175
030 Building Supplies	-					
01 Building Supplies	6	1,000	155	500	-	
031 Building Maintenance	-					
01 Building Maintenance	1,188	3,000	1,650	1,500	16	
032 Property Insurance	-					
01 Property Insurance	189	487	490	424	274	398
036 Vehicle Insurance	-					
01 Vehicle Insurance	955	802	912	886	585	867
038 Social Security						
01 Social Security		467	620	525	248	495
040 City & State Retirement						
01 City & State Retirement		214	-			
046 Recognition & Awards	-					
01 Recognitions & Awards	215					
051 Equipment Maintenance	-					
01 Software	144					
05 Equipment Maintenance	1,524	400	32	400		

General Fund - Emergency Management

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
068 Janitorial Services	-					
01 Janitorial Services		1,800	1,650	1,800	1,050	1,800
071 Radio Maintenance	-					
03 Radio Maintenance	155					
073 Vehicle Repair	-					
01 Vehicle Repair	373	200	8	200	91	150
074 Tires	-					
01 Tires	-	400	400			
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	210	300	4	200	7	25
078 Field Expenses	-					
01 Field Expenses	176	150	-	75		
084 Vehicle Licenses	-					
03 Vehicle Licenses	-	50				
108 CEM Rent	-					
01 CEM Rent	2,667	6,000		6,250	-	6,250
Totals	19,331	25,967	13,879	23,312	6,855	17,018

General Fund - Public Works

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
40 Public Works						
001 Salaries						
01 Regular Pay	609,187	593,506	569,564	583,507	373,958	575,837
02 Overtime	105,498	99,000	87,510	106,000	53,982	89,982
07 Salaries	3,960					
003 Office Supplies	-					
01 Postage	84	50	73	75	1	70
02 Advertising	359	150	684	250	158	200
05 Printer Ink	23	50	83	50	-	50
07 Paper	26	50	55	50	-	50
08 Office Supplies	391	375	328	375	99	300
11 Equipment Rental	1,458	1,500	1,500	1,500	1,000	1,500
12 Software	366	425	425	400	-	300
010 Travel Expenses	-					
02 Meal & Lodging	487	250	247	250	-	200
05 Travel Expenses	303	200	263	200	62	180
011 Training & Education	-					
02 Training & Education	442	750	195	500	65	500
014 New Equipment	-					
01 New Equipment	3,592	4,500	4,500	4,000	1,389	4,000
02 Office	33					
03 Shop	486					
015 Telephone	-					
01 Cell Phone	720	720	720	720	-	720
04 Telephone	2,631	2,800	2,795	2,800	1,897	2,819
017 Communications	-					
03 Internet	382	540	494	540	360	540
018 Health Insurance	-					
01 Health Insurance	229,443	211,561	210,116	234,878	158,498	222,574
019 Misc. Expense	-					
01 Misc. Expense	1,540	1,500	1,397	1,500	737	1,500
026 Heating Fuel	-					
03 Heating Fuel	17,341	12,500	12,134	13,500	5,504	11,000
027 Electricity	-					
01 P.W. Main Garage	10,594	11,000	10,849	11,000	5,408	10,900
02 P.W. Cold Storage	429	475	467	475	288	475
03 P.W. Sand Dome	199	200	210	200	116	200
04 P.W. Outside Lights	204	200	213	200	140	200
11 Electricity	343	350	367	350	239	350
12 P.W. Pump House	384	400	393	400	265	400

General Fund - Public Works

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
028 Water	-					
05 Water	1,343	1,400	1,543	1,450	716	1,450
029 Sewer	-					
01 Sewer	381	500	244	500	210	450
030 Building Supplies	-					
01 Building Supplies	1,219	1,000	756	1,000	582	1,000
031 Building Maintenance	-					
01 Building Maintenance	4,316	4,000	3,968	4,000	2,369	4,000
032 Property Insurance	-					
01 Property Insurance	2,917	2,875	3,123	2,988	1,958	2,915
036 Vehicle Insurance	-					
01 Vehicle Insurance	17,756	26,004	28,320	26,145	17,612	25,939
038 Social Security	-					
01 Social Security	-	52,594	47,568	52,671	32,184	50,935
040 City & State Retirement	-					
01 City & State Retirement	-	20,560	15,571	22,784	9,630	14,981
051 Equipment Maintenance	-					
01 Software	-				(48)	
05 Equipment Maintenance	130,575	128,000	148,766	130,000	76,015	130,000
06 Air Compressor	24					
08 Snow Plow repairs	11,851	10,000	10,509	10,000	10,393	10,500
070 Clothing Allowance	-					
03 Clothing	3,887	3,600	3,625	3,600	2,437	3,600
04 Boots	1,226	2,800	1,588	2,300	1,115	2,300
06 Clothing Allowance	3,857	3,900	3,298	3,500	2,373	3,500
071 Radio Maintenance	-					
01 Vehicle	710	700	386	1,000	-	900
03 Radio Maintenance	161	300	163			
074 Tires	-					
01 Tires others	2,433	2,000	1,658	1,000	1,000	1,000
03 Heavy Equipment	7,844	8,000	7,943	10,000	9,941	9,941
04 Trucks	4,310	5,000	5,600	4,000	4,000	4,000
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	15,918	14,000	8,304	11,220	3,508	10,000
076 Diesel Fuel	-					
01 Diesel	141,623	149,000	93,240	108,000	36,973	72,000
109 Safety Material	-					
01 Safety Material	2,176	2,500	2,306	2,500	1,398	2,500
110 Equipment Rental	-					
01 Equipment Rental	634					

General Fund - Public Works

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
111 Tools - Shop	-					
01 Tools - Shop	1,621	2,000	1,999	1,750	1,324	1,700
112 Tools-Road/Ground	-					
01 Tools - Road/Ground	1,147	1,000	938	1,000	335	1,000
113 Propane	-					
01 Propane	349	250	18	150	72	72
114 Industrial Gas/Solvent	-					
01 Ind. Gas	1,746	1,500	1,500	1,700	977	1,600
02 Solvents/Cleaners	178	200	200			
115 Lubricants	-					
01 Lubricants	12,590	10,500	10,574	10,000	2,301	9,700
116 Salt & Calcium	-					
01 Rock Salt	116,228	132,210	119,870	132,200	74,804	132,200
02 Liquid Deicer	32,641	27,900	28,146	27,000	13,198	27,000
117 Gravel	-					
01 Gravel	3,516	4,000	1,430	4,000	-	4,000
118 Crushed Stone	-					
01 Crushed Stone	10,362			20,000	14,535	20,000
119 Liquid Asphalt	-					
01 Liquid Asphalt	172,538			180,000	-	180,000
120 Shim and Patch	-					
01 Shim/Paver	33,313	50,000	41,555	50,000	16,803	50,000
02 Patch	17,052	16,000	17,380	16,000	11,842	16,000
121 Asphalt	-					
01 Asphalt	130,038	254,000	254,000			
122 Culverts & Guard Rails	-					
01 Culverts & Guard Rails	10,488	10,000	4,677	8,000	8,347	8,347
123 Signs	-					
01 Signs	2,672	2,500	2,041	2,400	1,463	1,463
124 Sidewalks	-					
01 Sidewalks	2,759	3,000	-	2,000	-	2,000
125 Street Curbing	-					
01 Street Curbing	1,916					
126 Traffic Paint	-					
01 Traffic Paint	11,897	12,500	11,884	12,000	10,885	10,885
127 Vehicle Paint	-					
01 Vehicle Paint	3,796	3,800	4,159	3,500	602	1,200

General Fund - Public Works

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
130 Construction Material	-					
01 Construction Material	4,631	4,500	4,587	4,500	1,251	4,000
131 Sand Account	-					
01 Sand Account	39,798	42,000	49,482	42,000	-	42,000
132 Municipal Maintenance	-					
01 Municipal Maintenance	7,065	7,000	7,571	7,250	8,600	10,000
133 Tools Insurance	-					
01 Tools Insurance	-					
134 Drug/Alcohol Testing	-					
01 Drug/Alcohol Testing	612	750	859	750	478	800
89 PW Equipment Reserves	-					
01 Equipment Reserves	28,150					
232 Street Reconstruction	-					
01 Street Reconstruction	30,000					
271 Contracted Services	-					
01 Janitorial & Supplies	6,750	8,000	8,050	8,000	5,500	8,000
Totals	2,023,167	1,975,394	1,864,985	1,896,578	991,848	#####

General Fund - Recreation

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
50 Recreation						
001 Salaries						
01 Regular Pay	157,515	160,280	160,468	167,342	112,325	171,423
02 Overtime	146					
07 Salaries	93,240	79,277	51,510	68,000	43,824	65,814
003 Office Supplies	-					
01 Postage	213	300	380	275	102	200
02 Advertising	1,586	1,500	1,504	1,500	1,042	1,500
03 Copier Rental	606	500	613	700	405	700
04 Equipment Repair	204	400	389	300	-	300
05 Printer Ink	-	75	66	75	-	75
07 Paper	290	350	303	350	176	300
08 Office Supplies	861	750	903	800	636	800
008 Computer Maintenance	-					
01 Computer Maintenance	458	600	600	300	234	300
009 Professional Dues	-					
04 Professional Dues	212	200	20	150	50	150
010 Travel Expenses	-					
01 Mileage	334					
02 Meals & Lodging	42					
04 Conference Fee	173	200	213	200	-	200
05 Travel Expenses	256	300	327	300	260	300
011 Training & Education	-					
02 Training & Education	982	800	850	750	912	912
013 Car Allowance	-					
01 Car Allowance	513	-				
015 Telephone	-					
01 Cell Phone	606	100	154	100	-	-
02 Rec Center	1,924	2,300	2,753	2,780	1,864	2,795
04 Telephone	1,772	900	997	1,000	675	1,015
017 Internet	-					
03 Internet	1,007	970	959	970	570	870
018 Health Insurance	-					
01 Health Insurance	37,658	49,421	44,665	51,612	31,896	47,570
026 Heating Fuel	-					
01 Recreation Center	33,222	22,440	20,844	18,000	4,311	16,000
02 Teague Park	1,245	1,400	1,121	1,000	541	1,000
03 Heating Fuel	513					

General Fund - Recreation

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
027 Electricity	-					
05 Recreation Center	22,312	22,800	22,729	23,500	11,598	23,100
06 Teague Park	1,885	1,800	1,881	1,850	1,037	1,850
07 Soucy Sports Complex	751	600	733	600	132	600
08 Pool	309	200	173	190	101	180
028 Water	-					
01 Recreation Center	870	700	985	1,000	558	990
02 Teague Park	327	300	244	300	60	280
03 Pool	869					
04 Soucie Complex	77	150	122	100	-	100
029 Sewer	-					
01 Sewer	673	600	572	600	269	580
030 Building Supplies	-					
01 Building Supplies	3,342	2,500	2,469	2,500	2,382	2,500
031 Building Maintenance	-					
01 Building Maintenance	24,891	23,000	24,140	22,500	11,122	22,500
032 Property Insurance	-					
01 Property Insurance	4,301	7,400	7,446	6,500	4,286	6,420
038 Social Security	-					
01 Social Security	-	19,418	16,033	18,004	11,771	18,148
040 City & State Retirement	-					
01 City & State Retirement	-	5,610	5,707	6,312	3,913	6,300
135 Water Tests	-					
01 Water Tests	50					
136 Youth Center Equipment	-					
01 Youth Center Equipment	1,179	900	369	900	140	700
137 Rink Equipment	-					
01 Rink Equipment	15	-				
138 Program Equipment	-					
01 Baseball/Softball	1,618	1,200	1,018	1,000	454	454
02 Tennis	55	100	50	100	-	-
03 Soccer	665	800	791	700	115	700
04 Basketball	397	500	500	500	179	400
05 Arts & Crafts	-					
06 Program Equipment	3,102	2,200	2,467	2,100	1,273	2,000
139 Rink Maintenance	-					
01 Rink Maintenance	190	-				
140 Pool Supplies	-					
01 Pool Supplies	1,275	-				

General Fund - Recreation

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
141 Trophies & Awards	-					
01 Trophies & Awards	660	600	525	700	352	700
142 Pool Maintenance	-					
01 Pool Maintenance	5,081					
145 Special Events	-					
01 Special Events	2,777	2,500	2,559	2,500	1,185	2,500
243-Rec Center Improvement	-					
Totals	413,253	416,940	381,150	408,960	250,748	403,226

General Fund - Parks

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
51 Parks						
001 Salaries						
01 Regular Pay	43,532	42,355	42,180	44,204	28,883	43,838
02 Overtime	-					
07 Salaries	30,667	38,972	43,373	41,238	27,000	40,959
014 New Equipment	-					
01 New Equipment	1,084	1,300	1,265	1,200	-	900
015 Telephone	-					
01 Cell Phone	150	-				
04 Telephone	885	1,015	997	1,000	675	1,010
018 Health Insurance	-					
01 Health Insurance	12,814	8,589	8,589	8,988	6,192	8,988
026 Heating Fuel	-					
03 Heating Fuel	6,628	7,400	5,970	5,000	1,865	4,693
027 Electricity	-					
09 Park Shop	1,773	1,800	1,718	1,800	1,019	1,770
10 Park Security Lighting	1,033	1,100	846	950	521	829
11 Electricity	168	150	180	200	111	170
029 Sewer	-					
01 Sewer	236	300	250	300	150	300
030 Building Supplies	-					
01 Building Supplies	1,123	1,100	1,509	1,000	798	1,000
031 Building Maintenance	-					
01 Building Maintenance	986	1,100	1,035	1,100	286	1,050
032 Property Insurance	-					
01 Property Insurance	406					
036 Vehicle Insurance	-					
01 Vehicle Insurance	1,937	7,414	7,225	5,954	3,919	5,789
038 Social Security	-					
01 Social Security	-	6,222	6,440	6,536	4,514	6,487
040 City & State Retirement	-					
01 City & State Retirement	-	1,482	1,193	1,666	1,018	1,541
051 Equipment Maintenance	-					
04 Repairs	184	800	729	800	281	700
05 Equipment Maintenance	5,573	4,200	4,278	4,000	1,899	4,000
070 Clothing Allowance	-					
03 Clothing	379	200	272	400	200	400
073 Vehicle Repairs	-					
01 Vehicle Repairs	3,388	3,000	2,873	3,000	895	2,800
074 Tires	-					

General Fund - Parks

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
01 Tires	830	1,000	1,115	1,000	403	940
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	9,844	11,500	8,045	9,500	4,368	9,250
076 Diesel	-					
01 Diesel	1,455	1,300	2,033	1,300	643	1,284
111 Tools - Shop	-					
01 Tools - Shop	486	500	800	600	327	600
147 Parks Maintenance	-					
01 Parks Maintenance	7,791	8,000	8,092	8,000	4,762	8,000
235 Parks Vehicle Reserve	-					
01 Parks Vehicle Reserve	3,750					
236 Lawn Mower Reserve	-					
01 Lawn Mower Reserve	900					
237 Civic Beautification	-					
01 Civic Beautification	2,500					
Totals	140,500.35	150,799	151,005	149,736	90,729	147,298

General Fund - Airport

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
60 Airport						
015 Telephone						
04 Telephone	309	400	300	300	204	305
019 Miscellaneous Expense	-					
01 Misc. Expense	413	550	535	500	362	500
027 Electricity	-					
11 Electricity	776	1,000	1,278	1,436	1,170	1,722
028 Water	-					
05 Water	572	475	859	890	253	500
029 Sewer	-					
01 Sewer	305	250	334	400	100	200
031 Building Maintenance	-					
01 Building Maintenance	3,513	3,400	1,251	3,000	9,299	10,000
032 Property Insurance	-					
01 Property Insurance	856	1,350	1,396	1,250	821	1,223
037 Liability Insurance	-					
01 Airport Liability	2,686	1,979	1,829	1,850	1,829	1,829
038 Social Security						
01 Social Security			62	459	279	459
076 Diesel	-					
01 Diesel	5,197	5,400	3,574	3,500	1,407	3,500
153 Air Consultant Contract	-					
01 Air Consultant Contract	14,000	12,000	12,000	12,000	8,000	12,000
155 Snow Plowing	-					
01 Snow Plowing	6,173	6,000	7,540	6,000	4,177	6,000
156 Runway Lights	-					
01 Runway Lights	259	1,000	825	500	1,489	1,489
157 Runway Maintenance	-					
01 Runway Maintenance	947	2,000		1,000	500	500
239-Airport Improvement	-					
01-Airport Improvement	2,500					
	-					
Totals	38,506	35,804	31,782	33,085	29,889	40,227

General Fund - Trailer Park

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
61 Trailer Park						
006 Legal Fees						
01 Legal Fees	-					
027 Electricity						
11 Electricity	1,522	2,400	1,653	2,400	830	1,254
028 Water	-					
05 Water	3,238	4,500	5,493	4,500	3,797	5,200
029 Sewer	-					
01 Sewer	3,133	3,300	1,500	3,000	-	3,000
032 Property Insurance	-					
01 Property Insurance	27	48	47	42	26	40
105 Street Lights	-					
01 Street Lights	930	1,200	1,177	1,375	1,131	1,770
147 Park Maintenance	-					
01 Park Maintenance	42	200	-	200	-	150
158 CTP License Fee	-					
01 CTP License Fee	318	318	368	368	265	265
160 CTP Park Maintenance	-					
01 CTP Park Maintenance	283	2,000	539	2,000	20	700
161 Garbage Collection	-					
01 Garbage Collection	1,620	1,650	1,620	1,620	945	1,620
385 Year End CTP	-					
01 Year End CTP	3,289		3,219			
	-					
Totals	14,402	15,616	15,616	15,505	7,014	13,999

General Fund - Cemeteries

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
65 Cemeteries						
165 Evergreen Cemetery						
01 Evergreen Cemetery	3,000	3,000	3,000	3,000	3,000	3,000
166 Grimes Cemetery	-					
01 Grimes Cemetery	1,550	1,550	1,550	1,550	919	1,550
167 Sacred Heart Cemetery	-					
01 Sacred Heart Cemetery	350	350	350	350	350	350
168 Holy Rosary Cemetery	-					
01 Holy Rosary Cemetery	350	350	350	350	350	350
169 Green Ridge Cemetery	-					
01 Green Ridge Cemetery	150	150	150	150	150	150
170 Lyndon Cemetery	-					
01 Lyndon Cemetery	300	300	300	300	300	300
171 Bubar Cemetery	-					
01 Bubar Cemetery	100	100	100	100	100	100
172 Memorial Day Flags	-					
01 Memorial Day Flags	400	100	600	3,647	3,647	3,647
190 Veterans Cemetery Fund	-					
01 Veterans Cemetery Fund	333					
	-					
Totals	6,533	5,900	6,400	9,447	8,816	9,447

General Fund - Insurance and Retirement

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
70 Ins. & Retirement						
007 Audit						
02 GASB 45	2,000	2,000				
018 Health Insurance	-					
01 Employee Assistance Prog	1,333	-	175	-		
034 Worker's Compensation	-					
01 Worker's Compensation	39,518	37,000	34,818	41,000	52,776	41,000
035 Unemployment Comp.	-					
01 Unemployment Comp.	15,638	20,000	23,018	20,000	14,876	21,870
037 Liability Insurance	-					
01 Liability Insurance	55,530	29,700	32,567	28,600	19,129	28,492
038 Social Security	-					
01 Social Security	194,278					
039 Bonds	-					
01 Bonds	213					
040 City & State Retirement	-					
01 City & State Retirement	65,190					
041 \$1000 Ded. Payments	-					
01 \$1000 Ded. Payments	833	2,500	3,500	2,500	-	-
043 Compensated Absences	-					
01 Compensated Absences	54,182	25,000	25,000			
044 - Reimbursements	-					
01 Reimbursements	(1,278)					
046 Recognitions & Awards	-					
01 Recognitions & Awards	2,529					
311 Section 125 Expense	-					
01 Section 125 Expense	3,350	4,800	4,655	5,500	5,239	7,126
	-					
Totals	433,315	121,000	123,733	97,600	92,019	98,488

General Fund - Unclassified

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
80 Unclassified						
045 Refunds/Reimbursements						
01 Refunds/Reimbursements	(794)		(25)			
200 Tax Lien Costs	-					
01 Tax Lien Costs	13,231	15,800	17,676	15,800	17,970	19,000
201 Abatements	-					
01 Abatements	35,639	15,200	29,303	20,000	10,400	17,000
202 Bad Debt Write-Off						
01 Bad Debt Write-Off		20,000	20,000	20,000	-	20,000
Totals	48,075.76	51,000	66,954	55,800	28,370	56,000

General Fund - Capital Improvements

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

General Fund - Capital Improvements

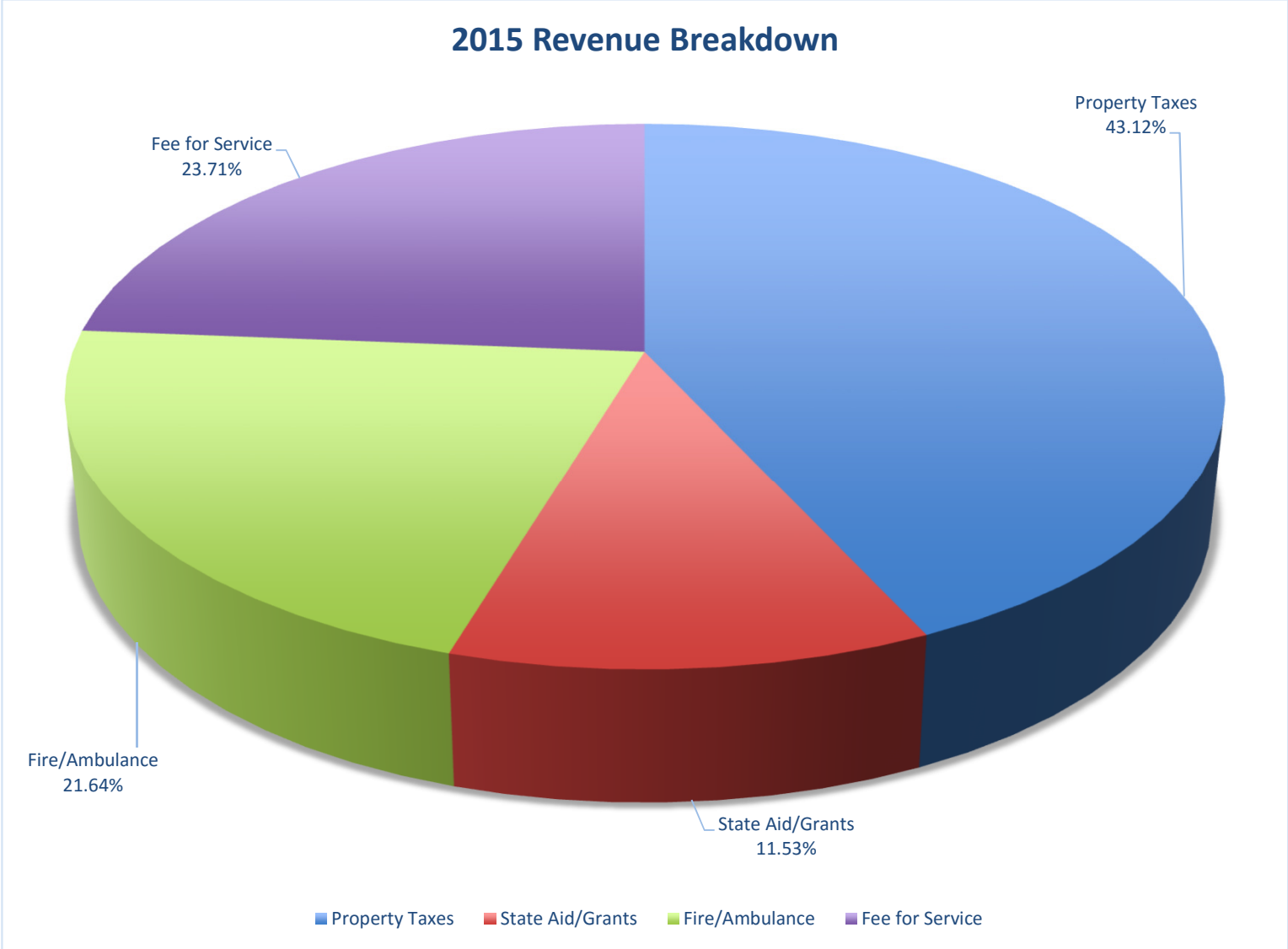
<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget
31 Fire /Ambulance Department	-			
222 Fire Equipment Reserve	-			
01 Fire Equipment Reserve	43,000	63,000	63,000	22,000
223 Fire Hose Reserve	-			
01 Fire Hose Reserve	1,000			
224 Foam Reserve	-			
01 Foam Reserve	400			
225 Fire/Ambulance Computer	-			
01 Fire/Ambulance Computer	700	700	700	2,700
227 Small Equipment Reserve	-			
01 Small Equipment Reserve	700	1,400	1,400	1,400
409 Building Maintenance	-			
01 Building Maintenance	-	10,000	10,000	30,000
226 Ambulance Reserve	-			
01 Ambulance Reserve	87,500	100,000	100,000	
227 Amb Small Equipment	-			
01 Amb Small Equipment	30,000	50,000	50,000	50,000
228 Amb Computer Reserve	-			
01 Amb. Computer Reserve	700			
02 Amb. Billing Computer	2,000	2,000	2,000	
35 Police	-			
229 Small Equipment Reserve	-			
01 Small Equipment Reserve	6,000	2,500	2,500	2,500
02 Taser Replacement	-			
02 Gun Replacement	3,160	3,160	3,160	1,500
230 Police Car Reserve	-			
01 Police Car Reserve	27,200	31,500	31,500	32,000
02 Police Car Video System	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	65,100	65,000	65,000	
232 Street Reconstruction	-			
01 Street Reconstruction	25,000	25,000	25,000	25,000
257-Parking Lot Reserve	-			
01-Parking Lot Reserve	2,333	5,000	5,000	5,000

General Fund - Capital Improvements

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget
50 Recreation	-			
020 Computers & Typewriters				
01 Computer Reserve				
243-Rec Center Improvement	-			
01-Rec Center Imp	4,667	4,000	4,000	14,000
297 Community Pool	-			
01-Community Pool	11,000	29,000	29,000	29,000
410- Rec Van Reserve				
01- Rec Van Reserve				7,000
51 Parks Department	-			
234 Parks Improvements	-			
01 Parks Improvements	11,000	11,000	11,000	6,000
235 Parks Vehicle Reserve	-			
01 Parks Vehicle Reserve	6,750	6,000	6,000	13,000
236 Lawn Mower Reserve	-			
01 Lawn Mower Reserve	1,650	1,500	1,500	1,500
237 Civic Beautification	-			
01 Civic Beautification	3,000	3,000	3,000	1,000
52 Snowmobile Trail Maintenance	-			
238 Trail Groomer Reserve	-			
01 Trail Groomer Reserve	10,000			
70 Debt Reduction	-			
70 BioMass Boilers	-			
01 BioMass Boiler Debt	66,353	91,214	91,214	92,732
Totals	532,131	607,294	607,294	444,088

Summary Sheet of Historical Revenue (Totaled by Department)

General Fund	2012 - 2014 Average Revenue	2014 Approved	2014 Year End	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
10 General Government	5,964,658	6,044,283	6,211,275	6,176,361	6,339,916	6,216,529	5,569,102	6,239,075
17 Health & Sanitation	134,639	-	-	-	-	-		
18 Municipal Buildings	6,667	4,000	4,000	4,000	3,676	4,000	2,667	4,000
20 General Assistance	14,429	28,800	21,877	24,800	31,263	37,210	16,725	35,944
22 Tax Assessment	261,809	302,870	308,050	319,334	323,985	459,442	284,363	459,443
23 Code Enforcement	33,109	23,640	29,290	24,280	16,724	22,300	18,108	21,235
25 Library	4,151	5,400	5,171	8,400	5,798	5,300	4,600	5,750
31 Fire/Ambulance	2,025,263	2,077,491	1,955,670	2,128,440	2,002,084	1,906,358	1,252,517	1,844,194
35 Police Department	64,495	18,275	57,521	34,900	50,401	41,675	21,192	38,931
39 Emergency Management	2,011	9,800	14,845	12,600	12,140	12,725	6,945	15,059
40 Public Works	232,541	220,918	203,342	191,400	197,303	192,718	37,619	192,718
50 Recreation	17,630	26,700	25,325	26,000	22,658	25,500	15,211	25,000
51 Parks	5,496	5,000	2,782	3,000	4,075	2,300	1,184	2,400
60 Airport	138	138	138	138	138	138	138	138
61 Trailer Park	22,800	14,698	14,698	15,616	15,616	15,505	13,430	20,190
70 Ins. & Retirement	16,047	6,000	6,214	6,000	5,264	5,000	-	5,000
Totals	6,427,979	8,788,013	8,860,198	8,975,269	9,031,040	8,946,700	7,243,800	8,909,077



General Government Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
10 General Government						
01 - TAX LIEN COSTS COLLECTED	13,005	15,000	18,161	15,000	14,286	18,000
02 - DELINQ. TAX INTEREST	50,145	40,000	61,908	50,000	39,660	45,000
03 - SUPPLEMENTAL TAX	29,198	3,000	1,637	2,000	52	2,000
04 - PYMTS IN LIEU OF TAX	55,680	60,000	65,769	62,000	45,552	62,000
05 - CITY OWNED PROPERTY	89,296	60,000	34,366	25,000	50,810	50,900
06 - EXCISE TAX	1,248,701	1,250,000	1,371,264	1,400,000	977,125	1,400,000
07 - BOAT EXCISE TAX	4,174	4,100	4,198	4,100	4,304	4,500
08 - BOAT REG FEE (LOCAL)	593	600	532	550	413	500
09 - SNOWMOBILE REGISTRATION	596	500	570	570	305	570
10 - ATV REGISTRATION LOCAL FEE	822	800	899	850	873	873
11 - Aircraft Excise	1,360	1,200	1,471	1,471	328	1,471
12 - Travel Reimbursement	997	1,800	834	825	315	1,000
15 - MISC. LICENSES	1,160	1,000	1,611	1,400	1,515	1,600
16 - VEHICLE REGISTRATION	17,352	16,000	16,382	16,200	11,721	16,000
17 - FAME PLYMOUTH DISTRIB	1,004					
18 - STATE REVENUE SHARING	713,890	538,437	568,158	527,936	361,121	517,121
19 - CONNOR EXCISE FEE	2,780	2,800	2,524	2,750	1,422	2,750
21 - BIRTH RECORDS	10,395	10,750	8,879	9,000	6,301	9,000
22 - DEATH RECORDS	7,879	7,800	7,749	7,800	5,004	7,700
23 - MARRIAGE RECORDS	3,649	3,600	3,737	3,600	2,663	3,500
25 - DOG LICENSES	5,706	5,000	7,338	5,700	4,911	6,200
26 - FISHING LICENSES	635	600	572	550	466	550
28 - CABLE TV FRANCHISE	57,567	65,000	85,997	86,857	88,070	88,070
29 - MISC. INTEREST	4,878	5,500	5,466	4,500	9,480	12,000
30 - MISC. INCOME	5,483	3,200	19,342	3,200	2,958	3,200
32 - PROPERTY TAXES	3,648,887	3,925,438	3,925,438	3,798,651	3,798,457	3,798,457
34 - PROPERTY TAX OVERLAY	51,067	89,128	89,129	92,853	92,853	92,853
41 - CDC REVOLVING LOAN INT	86					
42 - CDC LOAN IRP INTEREST	1,999	1,783	1,783			
47 - HUNTING LICENSES	1,040	1,000	877	1,000	400	900
51 - Contracted Fees Elections	1,751	1,325	3,176	2,360	1,750	2,360
52 - Investment Interest		61,000	30,151	90,000	45,987	90,000
Totals	6,031,776	6,176,361	6,339,916	6,216,723	5,569,102	6,239,075

Health & Sanitation Revenues

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

Municipal Building Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
18 Municipal Buildings						
01 EOC Rentals	8,092	4,000	3,676	4,000	2,667	4000
Totals	8,092	4,000	3,676	4,000	2,667	4,000

General Assistance Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
20 General Assistance						
01 - Connor Administration Fees	4,800	4,800	4,800	4,800	3,095	4,800
02-State Reimbursement	29,805	20,000	26,463	32,410	13,630	31,144
Totals	34,605	24,800	31,263	37,210	16,725	35,944

Tax Assessment Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
22 Tax Assessment						
01 - TREE GROWTH REIMBURSE	608	600	2,751	2,500	-	2,500
02 - VETERANS EXEMPTION REI	9,992	10,000	12,154	12,000	10,231	12,000
04 - HOMESTEAD EXEMPTION R	223,244	240,790	240,790	362,101	274,016	362,101
05 - BETE REIMBURSEMENT	28,079	66,844	66,909	82,742	108	82,742
06 - Printing Fees		1,100	1,381	100	8	100
Totals	261,924	319,334	323,985	459,442	284,363	459,443

Code Enforcement Revenues

<u>General Fund</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
23 Code Enforcement						
01 - ELECTRICAL PERMITS	2,666	-				
02 - BUILDING PERMITS LOCAL FEE	19,778	17,400	10,476	16,000	14,431	15,000
03 - PLUMBING PERMITS LOCAL FEE	4,095	3,500	2,685	3,000	2,981	3,000
07 - SITE DESIGN REVIEW APP FEES	660	500	830	500	270	360
10 - DEMO PERMIT FEES	242	150	150	100	125	125
11 - SIGN PERMITS	147	100	300	150	300	300
12 - SUBDIVISION REVIEW	133	90	-			
13 - MISCELLANEOUS INCOME	1,374	-				
14 - Heating Permits	320	300	120	200	-	100
15 - LDA Inspection Service	497	200	-	-		
16 - Woodland Services		2,040	2,163	2,350	-	2,350
Totals	29,911	24,280	16,724	22,300	18,108	21,235

Caribou Public Library Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
25 Library						
01 Miscellaneous Income	1,603	3,000	3,615	3,000	3,013	3,500
02 Non-Resident Fees	2,548	2,400	1,783	1,800	1,163	1,700
03 Passport Services		3,000	400	500	425	550
Totals	4,151	8,400	5,798	5,300	4,600	5,750

Fire/Ambulance Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
31 Ambulance						
01 - MAINECARE	369,286	315,235	380,714	370,965	269,484	375,660
02 - MAINECARE AIR AMBULANCE	45,869	31,200	31,160	36,300	23,636	38,376
03 - MaineCare Contractual Allowance	(221,741)	(194,290)	(191,125)	(203,633)	(136,348)	(192,527)
04 - MEDICARE	604,288	966,605	692,599	740,000	422,466	622,393
05 - MEDICARE AIR AMBULANCE	196,702	254,530	288,412	235,000	146,778	205,850
06 - MediCare Contractual Allowance	(275,704)	(224,513)	(324,820)	(292,500)	(191,070)	(248,473)
07 - PRIVATE INSURANCE	340,606	404,396	428,579	415,000	250,661	402,661
08 - PRIVATE INS AIR AMBULANCE	98,588	184,034	169,638	145,000	61,802	126,922
09 - Contractual Allowance - Private	(8,758)	(8,758)	(5,147)	(6,384)	(3,532)	(6,037)
10 - SELF PAY	134,053	74,337	149,794	135,000	112,172	157,521
11 - SELF PAY AIR AMBULANCE	42,298	24,336	60,024	46,000	46,376	76,248
12 - Dis Contract - Self Pay	(2,327)	(2,327)	(8,353)	(5,919)	(271)	(7,644)
13 - VA Air	47,720					
14 - VA Land	39,202	43,780	69,233	46,000	33,787	35,000
15 - Contractual Allow - VA	(3,813)		(1,703)	(1,495)	(552)	(1,138)
16 - Contractual Allow - Other	(870)	(870)	(1,441)	(1,500)	(1,433)	(1,500)
20 - CARIBOU PER CAPITA FEE	88,032	-				
21 - WOODLAND PER CAPITA FEE	13,242	13,646	13,646	13,950	10,463	13,950
22 - NEW SWEDEN PER CAPITA FEE	6,547	6,773	6,773	6,923	5,192	6,923
23 - WESTMANLAND PER CAPITA FEE	674	698	698	713	535	713
24 - STOCKHOLM PER CAPITA FEE	2,751	2,846	2,846	2,909	2,182	2,909
25 - CONNOR PER CAPITA FEE	4,970	5,141	5,141	5,244	3,933	5,244
26 - PERHAM PER CAPITA FEE	4,214	4,343	4,343	4,343	3,329	4,343
27 - MADAWASKA LAKE PER CAPITA FEE	1,207	1,238	1,238	1,265	949	1,265
28 - LORING DEV PER CAPITA FEE	6,809	-				
35 - MISC. INTEREST	83	97	455	100	44	
36 - RECOVERY OF BAD DEBT	8,437	10,812	7,128	10,000	598	7,000
37 - Ambulance Insurance Reports	108	100	297	100	64	100
40 - Amb Billing Houlton	30,813	35,127	39,061	32,780	27,300	40,950
41 - Amb Billing Calais	20,514	26,792	30,898	26,180	19,338	29,007
42 - Amb Billing Van Buren	10,302	16,357	8,643			
43 - Amb Billing Island Falls	3,653	1,760	2,069	1,410	1,616	2,424
44 - Amb Billing Patten			3,897	5,500	5,947	8,920
50 - FIRE PROTECTION CONNOR	23,141	26,836	26,836	27,373	27,373	27,373
51 - FIRE PROTECTION NEW SWEDEN	29,908	32,763	32,763	33,418	33,418	33,418
52 - FIRE PROTECTION WESTMANLAND	7,818	10,512	10,512	10,722	10,722	10,722
53 - FIRE PROTECTION WOODLAND	55,026	59,405	59,405	60,593	60,593	60,593

Fire/Ambulance Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
54 - T16 R4	1,142					
60 - Fire Insurance Reports	72				28	28
61 - Fire Insurance Recovery						
62 - Fire Permits	6,046	5,500	4,468	5,000	4,938	5,000
63 - Misc Income			3,403			
Totals	1,730,908	2,128,440	2,002,084	1,906,358	1,252,517	1,844,194

Police Department Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
35 Police Department						
01 - MISC. FEES INSURANCE	1,346	1,500	1,899	1,500	873	1,300
02 - POLICE DISPATCHING	3,613	2,000	2,000	500	500	500
03 - FINGERPRINTING FEES	82	100	42	50	51	51
04 - CONCEALED WEAPON PI	928	800	715	800	205	400
05 - COPS GRANT REIMBURS	29,200					
06 - Prisoner Boarding Reimburs	10,749	9,000	13,018	12,000	6,116	10,000
07 - Dog Violation	526	500	350	400	250	400
08 - Prisoner Meals	3,096	2,500	5,648	5,000	3,024	5,000
09 - Court Reimbursement	3,452	2,500	1,759	2,500	1,123	2,500
10 - Lamination Fees	477	400	295	300	130	290
11 - Misc Fees	789		492	425	316	415
12 - False Alarm Fees	200	500		100	-	-
13 - Fines	220	100		100	25	75
14 - Salary Reimbursement	31,237	15,000	24,184	18,000	8,579	18,000
Totals	85,915	34,900	50,401	41,675	21,192	38,931

Caribou Emergency Management Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
39 Emergency Management						
01 -Fees Woodland	200	200	200	200	200	200
02 - Fees New Sweden	200	200	200	200	200	200
03 - Fees Westmandland	200	200	200	200	200	200
04 - Fees Perham	267	200	200	200	200	200
05 - State EOC Reimbursment	7,159	10,000	9,540	10,125	2,011	10,125
06 - Tower Rent	1,950	1,800	1,800	1,800	4,134	4,134
Totals	9,975	12,600	12,140	12,725	6,945	15,059

Public Works Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
40 Public Works						
01 - URIP/LRAP	172,580	135,000	135,872	135,872	-	135,872
03 - Salary Reimbursement	7,586					
04 - Equipment Rental	9,774				35	
05 - FEMA Reimbursement	1,290					
07 - Connor Contract	53,447	53,000	58,048	56,846	37,584	56,846
08 - Presque Isle Contract	11,475					
09 - School Dept Snow Plowing	3,429	3,400	3,382			
Totals	256,152	191,400	197,303	192,718	37,619	192,718

Recreation Department Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
50 Recreation	-					
01 Rental Income	10,113	9,000	11,908	9,000	6,938	9,000
02 Program Fees	8,580	14,000	8,881	13,500	7,388	13,500
03 Special Events	2,790	3,000	1,869	3,000	885	2,500
04 Swimming Pool Fees	3,309					
05 Rec Program Fees	-				-	
Totals	24,792	26,000	22,658	25,500	15,211	25,000

Parks Revenue

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
51 Parks						
01 Miscellaneous Income	1,733	1,000	2,875	500	609	900
02 Rental Income	2,607	2,000	1,200	1,800	575	1,500
Totals	4,340	3,000	4,075	2,300	1,184	2,400

Airport Revenue

<u>General Fund</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approve d Budget	2016 YTD	2016 Estimated Year End
60 Airport						
02 - AIRPORT RENT	138	138	138	138	138	138
					-	
Totals	138	138	138	138	138	138

Trailer Park Revenue

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approve d Budget	2016 YTD	2016 Estimated Year End
61 Trailer Park						
01 - Lot Rent Receipts	21,390	15,616	21,310	15,505	13,430	20,190
02 - Year End Close			(5,694)		-	
Totals	21,390	15,616	15,616	15,505	13,430	20,190

Insurance & Retirement Revenues

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

ENTEPRRISE FUNDS SUMMARY

ECONOMIC DEVLEOPMENT (TIF) FUNDS - Expenses

<u>Department</u>	2012 - 2014 Average Expenditures	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
Economic Development	112,610	647,855	405,197	349,006	117,220	237,267
Chamber	66,227	26,623	23,482	8,890	4,900	7,554
Totals	178,837	674,478	428,678	357,896	122,121	244,821

ECONOMIC DEVLEOPMENT (TIF) FUNDS - Revenues

<u>Department</u>	2012 - 2014 Average Expenditures	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
Economic Development	221,629	331,862	363,353	366,270	-	375,001
Interest		-	2,500	2,917	2,500	2,917
Totals	221,629	331,862	365,853	369,187	2,500	377,918

HOUSING - Expenses

<u>Department</u>	2012 - 2014 Average Expenditures	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
24 Housing	57,312	63,703	64,939	71,081	54,092	78,586
96 Section 8 FSS	24,325	53,986	49,829	56,870	37,596	56,362
Totals	81,295	117,689	114,767	127,951	91,688	134,948

HOUSING - Revenues

<u>Department</u>	2012 - 2014 Average Expenditures	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
24 Housing	73,800	63,703	70,000	70,000	62,352	96,968
96 FSS	44,283	53,986	48,391	56,870	32,486	56,362
Totals	124,908	117,689	118,391	126,870	94,838	153,330

SNOWMOBILE TRAILS - Expenses

<u>Department</u>	2012 - 2014 Average Expenditures	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
52 Snowmobile Trail Maint	56,399	43,963	43,918	42,883	23,797	39,146
Totals	56,399	43,963	43,918	42,883	23,797	39,146

SNOWMOBILE TRAILS - Revenues

<u>Department</u>	2012 - 2014 Average Expenditures	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
52 Snowmobile Trail Maint	52,174	43,963	45,343	42,883	2,507	45,883
Totals	52,174	43,963	45,343	42,883	2,507	45,883

Enterprise Fund - Economic Development

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
Economic Development						
01 Regular Pay	41,160	79,013	66,192	88,545	58,330	88,482
003 Office Supplies	-					
01 Postage	684					
02 Advertising	10,764	9,000	12,241	10,000	6,539	10,000
04 Equipment Repair			89	100	-	
08 Office Supplies			74	100	-	
005 General Govt. Legal Fees	-					
04 Legal Fees	-	1,000	1,329	1,500		500
008 Hosted Maintenance	-					
02 Hosted Services	300	450	175	450	-	
009 Professional Dues	-					
01 Subscriptions	2,079	4,000	4,050	4,050	4,050	4,050
010 Travel Expenses	-					
01 Mileage	1,429	800	190	800		500
02 Meals & Lodging	602	2,000	1,063	1,200	469	870
04 Conference Fees	765	2,000	904	1,500	649	900
018 Health Insurance	-					
01 Health Insurance	8,845	26,238	8,103	30,025	7,010	10,141
019 Miscellaneous Expenses	-					
01 Misc Expenses	972					
031 Building Maintenance	-					
01 Building Maintenance	641		52,142	300	950	950
038 Social Security	-					
01 Social Security	-	6,044	5,013	6,774	4,548	5,973
040 City & State Retirement	-					
01 City & State Retirement	-	3,331	2,270	4,057	2,543	3,857
238 Trail Groomer Reserve	-					
01 Trail Groomer Reserve	10,000	10,000	10,000	10,000	10,000	10,000
280 Revolving Loan Fund	-					
01 Revolving Loan Fund	50,000	50,000	50,000	50,000		50,000
281 Contracted Services	-					
01 Buxton Contract	50,000	50,000	50,000			
03 NMDC	13,625	13,979	13,979	13,715	13,715	13,715
385 - Downtown Infrastructure	-					
01 Downtown Infrastructure	11,455	125,000	125,000			
392 Ads & Marketing	-					
01 Ads & Marketing	2,112					

Enterprise Fund - Economic Development

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
394 Community Projects	-					
08 Winter Carnival	35	1,000	-	3,000	2,691	2,691
14 Thursday's On Sweden	6,726	7,000	88	7,000	1,593	1,593
15 Heritage Days	2,000	7,000	1,999	7,000	13	7,000
16 Caribou Days						
17 Moose Lottery						
20 Miscellaneous			298		(333)	(333)
392 Ads & Marketing	-					
01 Ads & Marketing	7,934					
405 Slum/Blight Removal	-					
01 Slum/Blight Removal	-	250,000	-	50,000		10,000
411 Façade Improvement						
01 Façade Improvement				50,000	4,454	16,378
Sub Total	222,126	647,855	405,197	340,116	117,220	237,267

Chamber						
281 Contracted Services	38,000	15,000	15,000			
02 Payment to Chamber	-					
015 Telephone	-					
04 Telephone	1,055	700	640	640	421	633
017 Communications	-					
01 Website	785					
03 Internet	972	630	720	720	480	720

Enterprise Fund - Economic Development

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
026 Heating Fuel	-					
03 Heating Fuel	3,936	5,000	2,696	3,500	427	1,500
027 Electricity	-					
11 Electricity	1,402	1,200	990	1,200	424	664
028 Water	-					
01 Water	1,058	800	1,127	1,100	785	1,100
029 Sewer	-					
01 Sewer	200	200	200	200	100	200
031 Building Maintenance	-					
01 Building Maintenance	1,761		180	200	1,360	1,360
032 Property Insurance	-					
01 Property Insurance	733	3,093	1,928	1,330	902	1,377
Sub Total	121,033	26,623	23,482	8,890	4,900	7,554
Total Expense Budget	343,159	674,478	428,678	349,006	122,121	244,821

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

Economic Development (TIF FUND) Revenues

<u>Department</u>	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
Downtown TIF Funds	333,024	331,862	363,353	363,353		375,001
Interest			2,500	2,917	2,500	2,917
Totals	333,024	331,862	365,853	366,270	2,500	377,918

Enterprise Fund - Housing

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approve d Budget	2016 YTD	2016 Estimated Year End
24 Housing						
001 Salaries	-					
01 Regular Pay	48,067	48,918	49,197	51,447	28,794	46,367
03-FSS Grant	22,654					
003 Office Supplies	-					
01 Postage	954				425	550
02 Advertising					87	150
03 Copier Rental					1,074	1,614
05 Printer Ink	391					
08 Office Supplies					879	1,200
12 Software					6,890	6,890
009 Professional Dues						
01 Subscriptions					224	224
04 Professional Dues					500	500
010 Travel Expenses	-					
02 Meals & Lodging	184				29	100
05 Travel Expenses	518					
011 Training and Education						
02 Training and Education					542	600
015 Telephone	-					
04 Telephone	437	500	474	518	332	500
017 Communications	-					
03 Communications	(75)		(204)		(119)	187
018 Health Insurance	-					
01 Health Insurance Housing	17,818	8,000	8,180	8,000	5,507	8,000
02 Health Ins. Stipend FSS	1,872					
034-Workers Comp	-					
01-Workers Comp Housing	293	331	460	500	30	460
01-Workers Comp FSS	42					
035-Unemployment	-					
01-Unemployment Housing	250	500	322	500	308	350
01-Unemployment FSS	108					
038-Social Security	-					
01-Social Security Housing	3,677	3,742	4,510	4,548	2,706	4,305
01-Social Security FSS	1,437					
040 City & State Retirement	-					
01-Retirement Housing	1,682	1,712	2,002	2,240	1,196	1,903
285 Year End Closing	-					
01-Year End Closing	(524)			3,329		
412 - Fee Accountant						
01 - Fee Accountant					4,686	4,686
Totals	99,786	63,703	64,939	71,081	54,092	78,586

Housing Revenues

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Estimated Year End	2016 Approve d Budget	2016 YTD	2016 Estimated Year End
24 Housing						
01 - SECTION 8 ADMINISTRATION	73,573	63,703	70,000	70,000	62,352	96,968
02 - Transfer from Housing Reserve					-	
Totals	73,573	63,703	70,000	70,000	62,352	96,968

Enterprise Fund - FSS

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
96 Section 8 FSS						
001-Salaries						
01-Regular Pay	29,452	30,885	27,337	32,478	21,328	32,359
003-Office Supplies	-					
01-Postage	187					
05-Printer Ink	547					
08-Office Supplies	616					
018- Health Insurance	-					
01-Health Insurance	2,474	19,120	19,120	20,016	13,744	20,016
034-Workers Comp	-					
01-Workers Comp	150	70	255	200	20	200
035-Unemployment	-					
01-Unemployment		467	322	467	308	467
038 Social Security						
01-Social Security	2,381	2,363	1,838	2,485	1,449	2,187
040 City & State Retirement	-					
01-Retirement Housing	-	1,081	957	1,224	746	1,133
285 Year End Closing FSS	-					
01-Year End Closing FSS	5,978					
288 FSS Reimbursement	-					
01-FSS Reimbursement	(48,274)					
Totals	(6,488)	53,986	49,829	56,870	37,596	56,362

FSS Revenues

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Estimated Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
96 FSS						
01-FSS Reimbursement	44,283	48,000	48,391	48,729	32,486	48,729
02 - From/To Reserve		5,986		8,141		7,633
Totals	44,283	53,986	48,391	56,870	32,486	56,362

Enterprise Fund - Snowmobile Trail Maintenance

<u>Department</u>	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
52 Snowmobile Trail Maintenance						
001 Salaries						
01 Regular Pay	10,321	12,000	11,724	12,000	9,388	12,000
02 Overtime	2,036	850	1,025	850		400
015 Telephone	-					
01 Cell Phone	405	400	415	400	381	466
019 Miscellaneous Expense	-					
01 Misc. Expense	4,000	4,000	2,424	4,000	1,030	3,000
034 Work Comp	-					
01 Work Comp	526	500	184	500	60	188
035 Unemployment	-					
01 Unemployment	204	130	342	350	147	350
038 Soc Security	-					
01 Soc Security	640	283	975	983	437	918
051 Equipment Maintenance	-					
05 Equipment Maintenance	18,433	7,000	7,606	7,000	4,572	7,000
075 Gas/Oil/Filters	-					
01 Gas/Oil/Filters	330	300	97	300	298	400
076 Diesel	-					
01 Diesel	18,593	15,000	15,701	13,000	5,561	11,000
148 Trail Maintenance	-					
01 Trail Maintenance	1,481	2,000	1,925	2,000	1,924	1,924
149 Snow Transfer	(8,104)					
238 Trail Groomer Reserve	-					
01 Trail Groomer Reserve	10,000					
286 Rent Exp	-					
01 Rent Exp	1,500	1,500	1,500	1,500	-	1,500
Totals	60,364	43,963	43,918	42,883	23,797	39,146

Snowmobile Trail Maintenance Revenue

<u>Department</u>	3 Year Average Revenues (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End
52 Snowmobile Trail Maintenance						
01 Miscellaneous Income	4,733	4,000	5,380	4,000	2,493	4,000
02 State Grant Revenue	48,675	36,963	36,963	38,883	-	38,883
03 Snow Sled Reg (State)	2,191	3,000	3,000		15	3,000
04 Year End Close					-	
Totals	60,108	43,963	45,343	42,883	2,507	45,883