2018 Budget
Historical Financial Expense Update

Prepared by Dennis L. Marker, AICP, MPA
September 15, 2018

The Caribou City Charter requires that a historical financial expense update be provided on or before the 15th of September each year. This update must provide the following detailed expense information

- Three-year average of actual expenditures
- Previous year's expense budget
- Previous year's actual expenditure
- Current year expense budget
- Current Year actual expenditures for the first 8 months, and
- An annualized actual expenditure based on the eighth month actual expenditure.

In keeping with the requirements of the City charter, the following pages are provided for consideration by the City Council and public. A summary of department information is provided in Exhibit A and a more detailed breakdown of the department expenses is provided in Exhibit B. The projected numbers have been reviewed by respective department heads and the finance department. The reported projections are an estimate of anticipated remaining expenditures and will be different than year-end numbers. Actual year end numbers for this budget will not be known until January of 2019.

That being said, there are a few items of note to be made with this report.

Overall, the general expense funds appear to be in good standing with **total projected expenditures being 99% of budgeted amounts**.

The airport fund, budgeted at $37,463, is projected to have expenses over 200% of budget. When the City did not renew the contract for FBO services this year, it was necessary to buy-out the contractor. These unexpected expenses were over $40,000 for items such as heating fuel and aviation fuel. Additionally, the city became responsible for additional utilities and insurance costs. It is the city's intent to bring a new FBO to the airport, which will likely include the city being paid back for some of these expenses. Such compensation is not expected until the 2019 fiscal year.

The projected health and sanitation expenses are in part due to demolition work associated with the new RSU 39 elementary school. The school district has indicated they will compensate the city for loads related to the new school project. Most of the school project demolition will occur in 2019 so this line will need to increase in that budget year.

Insurance and Retirement expenses are slightly above budget. This is primarily due to some long-term employees leaving employment with the city and paying out their banked sick and vacation leave.

The snow trail maintenance account is projected to be significantly over budget. The 2017-2018 winter was nearly a record breaking year for snow fall. The spring included the third wettest April on record. Those two conditions combined for major runoff which caused significant damage to multiple trails throughout the City. Additional maintenance funds are being sought from the state for future work.

I'm happy to discuss any questions about other specific accounts. I can be reached by email at citymanager@cariboumaine.org, by phone at 493-5962, or I'm available in my office in city hall, located at 25 High Street.

Dennis L. Marker, AICP, MPA
Caribou City Manager

Exhibit A:
2018 FY Budget - September Update

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD	2018 % Spent	2018 Projected	2018 Projected %
Expense Accounts								
10 General Government	$ 720,130	$ 979,991	$ 926,269	$ 1,019,415	$ 665,949	65%	$ 977,702	96%
12 Chamber / Nylander Museum	$ 26,623	$ 8,890	$ 14,241	$ 14,241	$ 5,283	45%	$ 8,924	76%
17 Health and Sanitation	$ 217,168	$ 249,737	$ 249,848	$ 250,536	$ 165,310	66%	$ 260,536	104%
18 Municipal Building	$ 63,320	$ 69,940	$ 57,166	$ 70,896	$ 41,923	59%	$ 63,051	89%
20 General Assistance	$ 59,576	$ 71,684	$ 55,940	$ 68,362	$ 37,095	54%	$ 55,698	81%
22 Tax Assessing	$ 169,697	$ 185,745	$ 189,865	$ 256,395	$ 120,341	47%	$ 245,354	96%
24 Library	$ 203,434	$ 215,600	$ 204,539	$ 223,304	$ 143,069	64%	$ 216,777	97%
31 Fire and Ambulance*	$ 2,268,342	$ 2,398,973	$ 2,286,801	$ 1,964,485	$ 1,278,051	65%	$ 1,982,257	101%
35 Police	$ 1,331,074	$ 1,485,259	$ 1,445,691	$ 1,509,892	$ 1,019,742	68%	$ 1,545,063	102%
38 Protection	$ 418,632	$ 439,777	$ 439,777	$ 456,476	$ 288,001	62%	$ 432,002	95%
39 Emergency Management	$ 16,037	$ 23,187	$ 13,435	$ 15,237	$ 5,327	35%	$ 11,722	77%
40 Public Works	$ 1,967,994	$ 2,162,607	$ 2,162,997	$ 2,256,885	$ 1,160,767	51%	$ 2,204,335	98%
50 Recreation	$ 417,917	$ 458,787	$ 491,316	$ 491,316	$ 320,858	65%	$ 481,965	98%
51 Parks	$ 146,567	$ 143,391	$ 142,986	$ 155,360	$ 102,289	66%	$ 150,792	97%
60 Airport	$ 36,772	$ 33,085	$ 39,122	$ 37,463	$ 72,208	193%	$ 87,694	234%
61 Caribou Trailer Park	$ 15,503	$ 17,027	$ 17,027	$ 15,387	$ 6,524	42%	$ 15,387	100%
65 Cemeteries	$ 7,399	$ 6,850	$ 7,125	$ 6,850	$ 4,872	71%	$ 6,850	100%
70 Insurance and Retirements	$ 127,879	$ 109,800	$ 160,054	$ 109,759	$ 87,291	80%	$ 113,866	104%
80 Unclassified	$ 53,665	$ 55,800	$ 39,573	$ 50,250	$ 20,862	42%	$ 50,250	100%
85 Capital Improvements	$ 679,357	$ 444,088	$ 444,088	$ 726,690	$ 726,690	100%	$ 726,690	100%
Sub Totals	$ 8,947,086	$ 9,560,217	$ 9,387,862	**$ 9,699,199**	$ 6,272,453	65%	$ 9,636,915	99%
Enterprise Accounts								
11 Economic Development	$ 347,145	$ 399,171	$ 399,171	$ 344,863	$ 175,841	51%	$ 343,198	100%
24 Housing	$ 78,044	$ 96,452	$ 86,891	$ 89,006	$ 62,394	70%	$ 91,013	102%
52 Snow Trail Maintenance	$ 42,059	$ 42,949	$ 43,364	$ 45,139	$ 53,458	118%	$ 79,428	176%
96 Section 8 FSS	$ 53,986	$ 56,870	$ 56,421	$ 42,075	$ 42,473	69%	$ 44,842	103%
Sub Totals	$ 521,234	$ 595,442	$ 585,847	$ 521,083	$ 334,166	64%	$ 558,481	107%
Total	**$ 9,468,320**	**$ 10,155,659**	**$ 9,973,710**	**$ 10,220,282**	**$ 6,606,619**	65%	**$ 10,195,395**	100%

* City Council voted to deduct $250,000 from the air ambulance contract during their March 12, 2018 council meeting. These values reflect that change from the December 2017 adopted budget.

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
10 General Government								
001 Salaries								
01 Regular Pay	$ 382,738	$ 432,427	$ 375,638	$399,708	$285,536	71%	$ 428,304	107%
09 Ambulance Billing Pay	$ 83,335	$ 82,423	$ 86,068	$92,653	$61,519	66%	$ 92,278	100%
002 City Council Salaries								
01 Council Salaries	$ 12,330	$ 12,450	$ 11,990	$12,550	$5,251	42%	$ 7,877	63%
003 Office Supplies		$ -	$ -					
01 Postage	$ 4,112	$ 4,000	$ 4,076	$6,500	$3,227	50%	$ 4,841	74%
02 Advertising	$ 3,914	$ 4,000	$ 4,250	$3,500	$2,475	71%	$ 3,712	106%
03 Copier Rental	$ 5,124	$ 4,800	$ 5,821	$5,000	$3,343	67%	$ 5,014	100%
05 Printer Ink	$ 1,413	$ 2,000	$ 1,245	$1,950	$957	49%	$ 1,435	74%
07 Paper	$ 1,271	$ 1,400	$ 1,442	$1,400	$495	35%	$ 743	53%
08 Office Supplies	$ 8,733	$ 9,000	$ 7,506	$11,000	$6,923	63%	$ 10,384	94%
09 Ambulance Billing Supplies	$ 6,670	$ 8,500	$ 7,212	$8,000	$9,345	117%	$ 20,235	253%
10 Annual Report	$ 1,111	$ 1,100	$ 1,146	$1,000	$1,111	111%	$ 1,111	111%
13 - Office Supplies - Houlton				$0	$1,410	#DIV/0!		
14 - Office Supplies - Calais				$0	$1,227	#DIV/0!		
16 - Office Supplies - Island Falls				$0	$693	#DIV/0!		
17 - Patten				$0	$882	#DIV/0!		
005 General Govt. Legal Fees								
04 Legal Fees	$ 21,904	$ 15,000	$ 27,788	$20,000	$5,774	29%	$ 8,661	43%
007 Audit		$ -	$ -				$ -	
01 Audit	$ 16,000	$ 16,000	$ 16,000	$16,500	$16,250	98%	$ 16,250	98%
008 Computer Maintenance								
01 Computer Maintenance	$ 41,569	$ 39,800	$ 46,216	$42,500	$16,856	40%	$ 25,284	59%
02 Hosted Services	$ 6,806	$ 6,700	$ 7,496	$6,700	$5,231	78%	$ 7,846	117%
009 Professional Dues		$ -	$ -					
01 Subscriptions	$ -	$ -	$ -	$0	$0	#DIV/0!	$ -	
04 Professional Dues	$ 11,246	$ 12,000	$ 10,294	$12,000	$10,757	90%	$ 11,500	96%
010 Travel Expenses		$ -	$ -					
01 Mileage	$ 1,967	$ 1,500	$ 2,365	$1,200	$1,208	101%	$ 1,803	150%
02 Meals & Lodging	$ 2,831	$ 3,500	$ 2,449	$3,000	$1,645	55%	$ 2,467	82%
04 Conference Fees	$ 1,500	$ 1,800	$ 1,454	$1,500	$244	16%	$ 1,200	80%
05 Training Expenses		$ -	$ 9				$ -	0%
011 Training & Education		$ -	$ -					
02 Training & Education	$ 1,325	$ 1,600	$ 1,215	$1,500	$1,573	105%	$ 1,950	130%
012 Elections		$ -	$ -					
01 Elections	$ 6,096	$ 5,800	$ 5,932	$8,000	$2,510	31%	$ 3,746	47%
02 Contracted Expenses	$ 2,196	$ 2,000	$ 2,036	$3,000	$0	0%	$ -	0%
013 Car Allowance			$ -					
01 Car Allowance	$ 800	$ -	$ -				$ -	0%
014 New Equipment								
01 New Equipment	$ 1,523	$ 1,500	$ 1,588	$1,200	$1,374	115%	$ 1,400	117%
015 Telephone		$ -	$ -					
01 Cell Phone	$ 252	$ -	$ 252	$450	$284	63%	$ 427	95%
04 Telephone	$ 6,742	$ 7,200	$ 6,154	$7,200	$4,057	56%	$ 6,086	85%
017 Communications								
01 Web Site	$ 225	$ -	$ -					
03 Internet	$ 1,481	$ 1,440	$ 1,624	$1,440	$1,020	71%	$ 1,529	106%
018 Health Insurance								
01 Health Insurance	$ 127,511	$ 140,201	$ 130,839	$157,791	$100,050	63%	$ 150,076	95%
02 Ambulance Health Insurance	$ -	$ -	$ -	$25,163	$14,248	57%	$ -	0%
019 Miscellaneous Expenses								
01 Misc Expenses	$ 3,995	$ 1,500	$ 8,360	$1,500	$367	24%	$ 550	37%
020 Computers & Typewriters								
01-Computers & Typewriters	$ -	$ -	$ -	$0	$0	#DIV/0!	$ -	0%
034 Worker's Compensation								
01 Worker's Compensation	$ 2,778	$ 4,825	$ 2,778	$4,815	$4,092	85%	$ 4,900	102%
036 Vehicle Insurance								
01 - Vehicle Insurance	$ 1,669	$ 1,475	$ 1,918	$2,003	$1,100	55%	$ 1,650	82%
038 Social Security								
01 Social Security	$ 28,417	$ 33,081	$ 27,213	$37,666	$28,272	75%	$ 42,407	113%
040 City & State Retirement								
01 City & State Retirement	$ 11,635	$ 17,069	$ 10,253	$16,976	$8,837	52%	$ 13,255	78%
073 Vehicle Repairs								
01 Vehicle repairs	$ 1,092	$ 900	$ 1,748	$750	$2,639	352%	$ 2,850	380%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
074 Vehicle Tires								
01 Tires	$ -	$ -	$ -	$500	$1,203	241%	$ 1,203	241%
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	$ 1,507	$ 1,800	$ 1,761	$1,800	$751	42%	$ 1,121	62%
082 Bad Debt Allowance								
01 Bad Debt Allowance	$ -	$ 100,000	$ 99,854	$100,000	$60,275	60%	$ 90,412	90%
02 Collection Fee	$ -	$ -	$ -	$1,000	$2,130	213%	$ 3,195	320%
Totals	$ 720,130	$ 979,991	$ 926,269	$ 1,019,415	$ 665,949	65%	$ 977,702	96%

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Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
11 Economic Development								
001 Salaries								
01 Regular Pay	$ 77,398	$ 92,903	$ 77,520	$ 99,984	$ 67,644	68%	$ 101,466	101%
03 Overtime	$ 194	$ 2,500	$ 194	$ -	$ -	0%	$ -	
003 Office Supplies		$ -	$ -	$ -	$ -			
01 Postage	$ -	$ -	$ -	$ -	$ -	0%	$ -	
02 Advertising	$ 10,735	$ 9,000	$ 9,962	$ 9,000	$ 8,144	90%	$ 12,216	136%
04 Equipment Repair	$ 45	$ 100	$ -	$ -	$ -	0%	$ -	
08 Office Supplies	$ 37	$ 100	$ -	$ 100	$ 326	326%	$ 375	375%
005 General Govt. Legal Fees		$ -	$ -	$ -	$ -			
04 Legal Fees	$ 610	$ 500	$ -	$ -	$ 1,085	#DIV/0!	$ 1,085	#DIV/0!
008 Computer Maintenance		$ -	$ -	$ -	$ -			
02 Hosted Services	$ 175	$ -	$ -	$ -	$ -	0%	$ -	
03 GIS License		$ -	$ 1,500	$ 1,000	$ 576	58%	$ 576	58%
009 Professional Dues		$ -	$ -	$ -	$ -			
01 Subscriptions	$ 4,186	$ 4,100	$ 4,459	$ 4,500	$ 1,605	36%	$ 2,800	62%
010 Travel Expenses		$ -	$ -	$ -	$ -			
01 Mileage	$ 230	$ 800	$ -	$ 1,200	$ 301	25%	$ 500	42%
02 Meals & Lodging	$ 644	$ 1,500	$ -	$ 1,200	$ 294	25%	$ 1,050	88%
04 Conference Fees	$ 601	$ 1,700	$ -	$ 1,500	$ 358	24%	$ 800	53%
018 Health Insurance		$ -	$ -	$ -	$ -			
01 Health Insurance	$ 13,638	$ 10,354	$ 22,669	$ 33,857	$ 12,352	36%	$ 33,857	100%
019 Miscellaneous Expenses		$ -	$ -	$ -	$ -			
01 Misc Expenses	$ 11,000	$ -	$ 11,000	$ 1,000	$ -	0%	$ 500	50%
031 Building Maintenance		$ -	$ -	$ -	$ -			
01 Building Maintenance	$ 17,697	$ -	$ -	$ -	$ -	0%	$ -	
038 Social Security		$ -	$ -	$ -	$ -			
01 Social Security	$ 5,555	$ 7,107	$ 5,681	$ 7,649	$ 5,080	66%	$ 7,648	100%
040 City & State Retirement		$ -	$ -	$ -	$ -			
01 City & State Retirement	$ 2,237	$ 4,277	$ 584	$ 4,143	$ -	0%	$ 4,143	100%
238 Trail Groomer Reserve		$ -	$ -	$ -	$ -			
01 Trail Groomer Reserve	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	100%	$ 10,000	100%
280 Revolving Loan Fund		$ -	$ -	$ -	$ -			
01 Revolving Loan Fund	$ 50,000	$ 50,000	$ 50,000	$ -	$ -	0%	$ -	
281 Contracted Services		$ -	$ -	$ -	$ -			
01 Buxton Contract	$ 50,000	$ -	$ -	$ -	$ -	0%	$ -	
03 NMDC	$ 13,808	$ 13,730	$ 13,730	$ 13,730	$ 21,640	158%	$ 21,750	158%
04 Broadband Study	$ 1,000	$ 50,000	$ 1,000	$ 10,000	$ -	0%	$ 10,000	100%
385 - Downtown Infrastructure		$ -	$ -	$ -	$ -			
01 Downtown Infrastructure	$ 125,000	$ -	$ -	$ 5,000	$ -	0%	$ 3,200	64%
392 Ads & Marketing		$ -	$ -	$ -	$ -			
01 Video Ads & Marketing	$ 1,269	$ 20,000	$ 1,269	$ -	$ 176	#DIV/0!	$ 176	#DIV/0!
394 Community Projects		$ -	$ -	$ -	$ -			
01 Project Exp	$ -	$ -	$ -	$ -	$ -	0%	$ -	
08 Winter Carnival	$ 1,197	$ -	$ -	$ -	$ 424	#DIV/0!	$ 636	#DIV/0!
14 Thursday's On Sweden	$ 3,408	$ 3,000	$ 900	$ 3,000	$ 3,872	129%	$ 3,872	129%
15 Heritage Days	$ 3,000	$ 7,000	$ 8,543	$ 8,000	$ 12,831	160%	$ 14,000	175%
16 Caribou Days	$ 1,191	$ 7,000	$ -	$ 1,500	$ 1,129	75%	$ 1,129	75%
17 Moose Lottery	$ 4,999	$ 2,000	$ 2,583	$ 9,000	$ 2,664	30%	$ 2,664	30%
18 New Years Eve	$ 536	$ 5,000	$ 4,999	$ -	$ -	0%	$ -	
20 Miscellaneous	$ 946	$ 2,000	$ 2,874	$ 2,000	$ 141	7%	$ 212	11%
21 New Events	$ -	$ 2,000	$ 536	$ -	$ -	0%	$ -	
405 Slum/Blight Removal		$ -	$ -	$ -	$ -	0%	$ -	
01 Slum/Blight Removal	$ 1,269	$ 20,000	$ 118,662	$ 75,000	$ 200	0%	$ 75,000	100%
411 Façade Improvement		$ -	$ -	$ -	$ -	0%	$ -	
01 Façade Improvement	$ 42,887	$ 22,500	$ -	$ 15,000	$ -	0%	$ 8,000	53%
413 New Fire Station		$ -	$ -	$ -	$ -	0%	$ -	
01 New Fire Station	$ 8,189	$ 50,000	$ 50,000	$ 25,000	$ 25,000	100%	$ 25,000	100%
Totals	$ 347,145	$ 399,171	$ 399,171	$ 344,863	$ 175,841	51%	$ 343,198	100%

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Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
12 Chamber / Nylander Museum								
001 Salaries								
01 Regular Pay	$ -	$ -	$ -	$ -	$ -		$ -	
003 Office Supplies								
01 Postage	$ -	$ -	$ -	$ -	$ -		$ -	
03 Copier Rental	$ -	$ -	$ -	$ -	$ -		$ -	
05 Printer Ink	$ -	$ -	$ -	$ -	$ -		$ -	
07 Paper	$ -	$ -	$ -	$ -	$ -		$ -	
08 Office Supplies	$ 735	$ -	$ 1,205	$ 900	$ 34	4%	$ 200	22%
015 Telephone								
04 Telephone	$ 623	$ 640	$ 602	$ 640	$ 390	61%	$ 640	100%
017 Communications								
01 Website	$ -	$ -	$ -	$ -	$ -		$ -	
03 Internet	$ 760	$ 720	$ 840	$ 720	$ 640	89%	$ 720	100%
018 Health Insurance								
01 Health Insurance	$ -	$ -	$ -	$ -	$ -		$ -	
019 Miscellaneous Expenses								
01 Misc Expenses	$ -	$ -	$ -	$ -	$ -		$ -	
026 Heating Fuel								
03 Heating Fuel	$ 2,015	$ 3,500	$ 1,804	$ 2,500	$ 1,562	62%	$ 2,800	112%
027 Electricity								
11 Electricity	$ 874	$ 1,200	$ 884	$ 954	$ 505	53%	$ 1,000	105%
028 Water								
05 Water	$ 1,143	$ 1,100	$ 1,172	$ 1,200	$ 846	71%	$ 1,300	108%
029 Sewer								
01 Sewer	$ 200	$ 200	$ 200	$ 200	$ 123	62%	$ 300	150%
030 Building Supplies								
01 Building Supplies	$ -	$ -	$ -	$ -	$ -		$ -	
031 Building Maintenance								
01 Building Maintenance	$ 1,872	$ 200	$ 4,077	$ 3,000	$ 369	12%	$ 500	17%
032 Property Insurance								
01 Property Insurance	$ 1,572	$ 1,330	$ 1,410	$ 1,464	$ 814	56%	$ 1,464	100%
038 Social Security								
01 Social Security			$ 146	$ 91	$ -	0%	$ -	0%
068 Janitotrial Services								
01 Property Maintenance	$ 1,903	$ -	$ 1,903	$ -	$ -		$ -	
Total	$ 15,232	$ 8,890	$ 14,241	$ 11,669	$ 5,283	45%	$ 8,924	76%
17 Health and Sanitation								
022 Health Officer								
01 Health Officer	$ 500	$ 500	$ 500	$ 500	$ -	0%	$ 500	100%
023 Tri-Community Landfill								
01 Tri-Community Landfill	$ 216,644	$ 249,201	$ 249,348	$ 250,000	$ 165,310	66%	$ 260,000	104%
038 - Social Security								
01 - Social Security	$ 24	$ 36	$ -	$ 36	$ -	0%	$ 36	100%
Totals	$ 217,168	$ 249,737	$ 249,848	$ 250,536	$ 165,310	66%	$ 260,536	104%

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Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
18 Municipal Building								
024 Maintenance - Comm. Center								
01 Maintenance - Comm. Center		$ -	$ -	$ -	$ -	0%	$ -	0%
02 Water & Sewer	$ 1,022	$ 1,000	$ 621	$ 1,000	$ 489	49%	$ 1,100	110%
03 Janitorial		$ -	$ -	$ -	$ -		$ -	
04 Electric	$ 2,631	$ 2,700	$ 2,516	$ 2,862	$ 1,326	46%	$ 2,862	100%
06 Lions Building	$ 3,150	$ 3,000	$ 1,500	$ 3,000	$ -	0%	$ -	
025 Heating Fuel - Lions Building								
01 Heating Fuel Lions Building	$ 4,110	$ 3,700	$ 3,236	$ 3,700	$ 2,798	76%	$ 4,800	130%
026 Heating Fuel								
03 Heating Fuel	$ 10,318	$ 9,900	$ 10,289	$ 10,000	$ 9,606	96%	$ 12,500	125%
027 Electricity								
11 Electricity	$ 12,272	$ 13,500	$ 11,280	$ 14,310	$ 7,368	51%	$ 13,000	91%
028 Water								
05 Water	$ 854	$ 950	$ 792	$ 975	$ 523	54%	$ 1,000	103%
029 Sewer								
01 Sewer	$ 527	$ 600	$ 483	$ 600	$ 316	53%	$ 750	125%
030 Building Supplies								
01 Building Supplies	$ 3,059	$ 5,000	$ 3,070	$ 4,500	$ 3,701	82%	$ 4,000	89%
031 Building Maintenance								
01 Building Maintenance	$ 7,207	$ 10,000	$ 6,326	$ 13,000	$ 8,508	65%	$ 12,000	92%
03 Boiler Maintenance	$ 6,130	$ 6,000	$ 6,000	$ 5,000	$ -	0%	$ -	
032 Property Insurance								
01 Property Insurance	$ 1,065	$ 950	$ 914	$ 949	$ 528	56%	$ 949	100%
033 Building Insurance-Comm. Ctr.								
01 Building Ins. - Comm. Ctr.		$ -	$ -	$ -	$ -		$ -	
271 Contracted Services								
01 Janitorial & Supplies	$ 10,973	$ 12,640	$ 10,140	$ 11,000	$ 6,760	61%	$ 10,090	92%
Totals	$ 63,320	$ 69,940	$ 57,166	$ 70,896	$ 41,923	59%	$ 63,051	89%
20 General Assistance								
001 Salaries								
01 Regular Pay	$ 16,490	$ 19,352	$ 17,253	$ 19,812	$ 13,170	66%	$ 19,755	100%
003 Office Supplies								
01 Postage	$ 87	$ 110	$ 76	$ 110	$ 58	53%	$ 87	79%
05 Printer Ink	$ 20	$ -	$ -	$ -	$ -		$ -	
08 Office Supplies	$ 38	$ 50	$ 39	$ 50	$ -	0%	$ 50	100%
006 Legal Fees								
01 Legal Fees	$ -	$ -	$ -	$ -	$ -		$ -	
010 Travel Exp								
04 Conf Fee	$ 139	$ 150	$ 238	$ 250	$ 199	80%	$ 199	80%
011 Training & Education								
02 Training & Education	$ 88	$ 65	$ 135	$ 215	$ 30	14%	$ 150	70%
014 New Equipment								
01 New Equipment	$ 100	$ -	$ -	$ -	$ -		$ -	
018 Health Insurance								
01 Health Insurance	$ 6,545	$ 7,737	$ 7,014	$ 8,291	$ 5,359	65%	$ 8,039	97%
019 Miscellaneous Expenses								
01 Misc. Expenses	$ 24	$ 50	$ 51	$ 150	$ 53	35%	$ 79	53%
038 Social Security								
01 Social Security	$ 1,186	$ 1,480	$ 1,307	$ 1,516	$ 920	61%	$ 1,380	91%
040 City & State Retirement								
01 City & State Retirement	$ 644	$ 729	$ 683	$ 693	$ 472	68%	$ 708	102%
044 Reimbursements								
01 Reimbursements	$ -	$ -	$ -	$ -	$ -		$ -	
051 Equipment Maintenance								
05 Equipment Maintenance	$ 942	$ 960	$ 900	$ 1,025	$ 640	62%	$ 960	94%
053 G.A. - City								
01 G. A. City	$ 33,255	$ 39,500	$ 28,244	$ 35,000	$ 16,194	46%	$ 24,291	69%
02 - G.A. State	$ 98	$ 1,000	$ -	$ 750	$ -	0%	$ -	
03 - GA - Nonreimbursible	$ -	$ 500	$ -	$ 500	$ -	0%	$ -	
Totals	$ 59,576	$ 71,684	$ 55,940	$ 68,362	$ 37,095	54%	$ 55,698	81%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
22 Tax Assessing								
001 Salaries								
01 Regular Pay	$ 114,161	$ 122,641	$ 128,821	$ 180,453	$ 80,250	44%	$ 175,500	97%
02 Overtime Pay	$ 2,221	$ 1,500	$ 2,951	$ 1,000	$ 1,091	109%	$ 1,637	164%
07 Salaries-Bd of Assessors	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ -	0%	$ 1,500	100%
003 Office Supplies								
01 Postage		$ -	$ -	$ -	$ 7	#DIV/0!	$ -	
05 Printer Ink	$ 258	$ 300	$ 325	$ 300	$ 34	11%	$ 280	93%
08 Office Supplies	$ 391	$ 300	$ 350	$ 350	$ 92	26%	$ 325	93%
006 Legal Fees								
01 Legal Fees	$ 185	$ 500	$ 370	$ 500	$ -	0%	$ -	
009 Professional Dues								
02 IAOO	$ -	$ -	$ -	$ -	$ -		$ -	
04 Professional Dues	$ 511	$ 600	$ 585	$ 750	$ -	0%	$ -	
010 Travel Expenses								
01 Mileage	$ 2,179	$ 3,000	$ 3,103	$ 2,500	$ 2,201	88%	$ 3,302	132%
02 Meal & Lodge	$ 2,221	$ 3,500	$ 2,318	$ 4,000	$ 1,606	40%	$ 2,409	60%
04 CONF FEE	$ -	$ -	$ -	$ -	$ -		$ -	
05 Travel Expenses	$ -	$ -	$ -	$ -	$ -		$ -	
011 Training & Education								
02 Training & Education	$ 1,215	$ 2,000	$ 666	$ 2,500	$ 2,410	96%	$ 3,614	145%
013 Car Allowance								
01 Car Allowance		$ -	$ -	$ -	$ -		$ -	
015 Telephone								
01 Cell Phone	$ 323	$ 500	$ 323	$ 550	$ 240	44%	$ 360	65%
04 Telephone	$ 477	$ 500	$ 430	$ 510	$ 282	55%	$ 423	83%
018 Health Insurance								
01 Health Insurance	$ 29,074	$ 30,507	$ 30,507	$ 36,499	$ 22,399	61%	$ 33,599	92%
019 Miscellaneous Expenses								
01 Misc. Expense	$ 195	$ -	$ 195	$ -	$ -		$ -	
038 Social Security								
01 Social Security	$ 8,278	$ 9,382	$ 9,468	$ 13,805	$ 5,799	42%	$ 13,426	97%
040 City & State Retirement								
01 City & State Retirement	$ 2,199	$ 2,614	$ 2,428	$ 3,428	$ 1,699	50%	$ 2,548	74%
051 Equipment Maint								
01 Software								
055 Books & Periodicals								
03 Books & Periodicals		$ -	$ -	$ -	$ -		$ -	
056 Contracted Services								
01 Registry	$ 644	$ 500	$ 294	$ 500	$ 48	10%	$ 72	14%
04 Contracted Services	$ 4,164	$ 4,500	$ 4,333	$ 4,500	$ -	0%	$ 3,800	84%
01 Assessment Reserve		$ -	$ -	$ -	$ -		$ -	
058 Codes Maintenance								
01 Codes Maintenance		$ 500	$ -	$ 600	$ 757	126%	$ 1,135	189%
070 Clothing Allowance								
03 Clothing	$ 899	$ 900	$ 899	$ 300	$ -	0%	$ -	
075 Gas/Oil/Filters								
01 Gas/Oil/Filters		$ -	$ -	$ -	$ -		$ -	
Totals	$ 169,697	$ 185,745	$ 189,865	$ 256,395	$ 120,341	47%	$ 245,354	96%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
24 Housing								
001 Salaries								
01 Regular Pay	$ 49,004	$ 51,447	$ 51,447	$ 52,476	$ 35,320	67%	$ 52,980	101%
03-FSS Grant		$ -	$ -	$ -	$ -	0%		0%
003 Office Supplies								
01 Postage	$ 1,083	$ 800	$ 1,159	$ 1,000	$ 728	73%	$ 1,092	109%
02 Advertising	$ 292	$ 150	$ 162	$ 300	$ 159	53%	$ 239	80%
03 Copier Rental	$ 1,944	$ 1,850	$ 1,974	$ 1,900	$ 1,114	59%	$ 1,671	88%
05 Printer Ink	$ 113	$ -	$ 110	$ 100	$ 122	122%	$ 183	183%
07 Paper	$ 104	$ -	$ 104	$ 100	$ 264	264%	$ 300	300%
08 Office Supplies	$ 1,881	$ 1,500	$ 1,369	$ 750	$ 619	83%	$ 929	124%
12 Software	$ 9,158	$ 15,000	$ 11,426	$ 15,000	$ 9,509	63%	$ 14,264	95%
007 Audit								
01 Audit		$ 2,000	$ -	$ -	$ -	0%	$ -	0%
009 Professional Dues								
01 Subscriptions	$ 224	$ 225	$ 224	$ 225	$ 494	220%	$ 500	222%
04 Professional Dues	$ 750	$ 500	$ 500	$ 750	$ 500	67%	$ 750	100%
010 Travel Expenses								
01 Mileage	$ 1,023	$ 0	$ 1,023	$ -	$ 160	#DIV/0!	$ 160	#DIV/0!
02 Meals & Lodging	$ 414	$ 1,000	$ 776	$ 500	$ 153	31%	$ 230	46%
05 Travel Expenses		$ -	$ -	$ 500	$ 367	73%	$ 551	110%
011 Training and Education								
02 Training and Education	$ 1,534	$ 1,500	$ 1,750	$ 1,500	$ 1,261	84%	$ 1,892	126%
015 Telephone								
04 Telephone	$ 495	$ 500	$ 510	$ 500	$ 343	69%	$ 514	103%
017 Communications								
03 Communications		$ -	$ -	$ -	$ -	0%		0%
018 Health Insurance								
01 Health Insurance Housing	$ 6,432	$ 8,000	$ 2,778	$ 2,591	$ 1,871	72%	$ 2,806	108%
02 Health Ins. Stipend FSS	$ -	$ -	$ -	$ -	$ -	0%		0%
034-Workers Comp								
01-Workers Comp Housing	$ 221	$ 460	$ 134	$ 167	$ -	0%	$ 150	90%
01-Workers Comp FSS		$ -	$ -	$ -	$ -	0%		0%
035-Unemployment								
01-Unemployment Housing	$ 296	$ 350	$ 258	$ 296	$ -	0%	$ 275	93%
01-Unemployment FSS		$ -	$ -	$ -	$ -	0%		0%
038-Social Security								
01-Social Security Housing	$ 4,368	$ 4,279	$ 4,279	$ 4,014	$ 2,934	73%	$ 4,402	110%
01-Social Security FSS		$ -	$ -	$ -	$ -	0%		0%
040 City & State Retirement								
01-Retirement Housing	$ 1,934	$ 1,891	$ 1,891	$ 1,837	$ 1,297	71%	$ 1,946	106%
285 Year End Closing								
01-Year End Closing		$ -	$ -	$ -	$ -	0%		0%
412 - Fee Accountant								
01 - Fee Acountant	$ 5,077	$ 5,000	$ 5,017	$ 4,500	$ 5,179	115%	$ 5,179	115%
Totals	$ 78,044	$ 96,452	$ 86,891	**$ 89,006**	**$ 62,394**	**70%**	**$ 91,013**	**102%**

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
25 Library								
001 Salaries								
01 Regular Pay	$ 101,400	$ 103,647	$ 107,983	$ 121,906	$ 81,270	67%	$ 121,905	100%
02 Overtime		$ -	$ -	$ -	$ -	0%	$ -	0%
003 Office Supplies								
01 Postage	$ 639	$ 500	$ 440	$ 550	$ 249	45%	$ 516	94%
02 Advertising	$ 322	$ 350	$ 494	$ 250	$ 208	83%	$ 232	93%
03 Copier Rental	$ 1,893	$ 1,800	$ 1,967	$ 1,650	$ 1,570	95%	$ 2,499	151%
05 Printer Ink		$ -	$ -	$ -	$ -	0%	$ -	0%
07 Paper	$ 168	$ 200	$ 263	$ 200	$ 112	56%	$ 226	113%
08 Office Supplies	$ 1,617	$ 1,400	$ 1,962	$ 1,600	$ 1,008	63%	$ 1,575	98%
11 Equip Rental		$ 0	$ -	$ -	$ -	0%	$ -	0%
005 Gen Gov't Leg								
01 CCC&I	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%
008 Computer Maintenance								
01 Computer Maintenance	$ 12,825	$ 13,200	$ 13,184	$ 12,800	$ 8,788	69%	$ 12,242	96%
009 Professional Dues								
01 Subscriptions	$ 150	$ 200	$ 55	$ 150	$ 134	89%	$ 134	89%
010 Travel Expenses								
01 Mileage		$ -	$ -	$ -	$ -	0%	$ -	0%
02 Meals & Lodging		$ -	$ -	$ -	$ -	0%	$ -	0%
05 Travel Expenses	$ 725	$ 800	$ 452	$ 800	$ 564	70%	$ 564	71%
011 Training & Education								
02 Training & Education	$ 403	$ 500	$ 475	$ 500	$ 200	40%	$ 300	60%
014 New Equipment								
01 New Equipment	$ 1,613	$ 2,250	$ 700	$ 2,000	$ 956	48%	$ 1,856	93%
015 Telephone								
04 Telephone	$ 1,580	$ 2,170	$ 1,705	$ 2,000	$ 1,135	57%	$ 1,702	85%
016-02 Misc Income								
018 Health Insurance								
01 Health Insurance	$ 14,956	$ 19,318	$ 8,868	$ 10,127	$ 6,952	69%	$ 10,427	103%
019 Miscellaneous Expenses								
01 Misc. Expenses	$ 284	$ 250	$ 314	$ 250	$ 50	20%	$ 207	83%
026 Heating Fuel								
03 Heating Fuel	$ 9,926	$ 12,000	$ 10,965	$ 12,000	$ 7,215	60%	$ 10,823	90%
027 Electricity								
11 Electricity	$ 4,198	$ 5,040	$ 3,641	$ 5,342	$ 2,361	44%	$ 3,542	66%
028 Water								
05 Water	$ 244	$ 255	$ 250	$ 275	$ 272	99%	$ 409	149%
029 Sewer								
01 Sewer	$ 202	$ 225	$ 200	$ 250	$ 185	74%	$ 278	111%
031 Building Maintenance								
01 Building Maintenance	$ 6,943	$ 6,000	$ 8,511	$ 6,000	$ 4,366	73%	$ 5,000	83%
032 Property Insurance								
01 Property Insurance	$ 1,757	$ 1,736	$ 1,690	$ 1,757	$ 977	56%	$ 1,757	100%
034 Worker's Compensation								
01 Worker's Compensation	$ 668	$ 664	$ 668	$ 283	$ 240	85%	$ 361	127%
038 Social Security								
01 Social Security	$ 7,451	$ 7,929	$ 8,044	$ 8,905	$ 6,085	68%	$ 9,128	103%
040 City & State Retirement								
01 City & State Retirement	$ 843	$ 1,687	$ -	$ 2,009	$ -	0%	$ -	0%
055 Books & Periodicals								
01 Mars and Swift	$ -	$ 0	$ -	$ -	$ -	#DIV/0!	$ -	#DIV/0!
03 Books & Periodicals	$ 20,004	$ 19,000	$ 18,709	$ 18,000	$ 9,558	53%	$ 18,000	100%
271 Contracted Services								
01 Janitorial & Supplies	$ 12,444	$ 13,880	$ 12,454	$ 13,000	$ 8,263	64%	$ 12,394	95%
406 Programming								
01 Library Programs	$ 625	$ 600	$ 547	$ 700	$ 350	50%	$ 700	100%
291 Computer Reserve								
01 Computer Reserve		$ -	$ -	$ -	$ -	0%	$ -	0%
000 Roof Phase I		$ -	$ -	$ -	$ -	0%	$ -	0%
01 Roofing Phase I		$ -	$ -	$ -	$ -	0%	$ -	0%
Totals	$ 203,434	$ 215,600	$ 204,539	**$ 223,304**	**$ 143,069**	**64%**	**$ 216,777**	**97%**

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
31 Fire and Ambulance								
001 Salaries								
01 Regular Pay	$ 759,673	$ 828,992	$ 806,902	$ 853,974	$ 534,887	63%	$ 802,331	94%
02 Overtime	$ 311,965	$ 300,000	$ 297,521	$ 290,000	$ 221,046	76%	$ 331,569	114%
05 Stand By Pay	$ 45,396	$ 39,140	$ 50,068	$ 52,000	$ 34,342	66%	$ 51,513	99%
07 Amb. Billing Salaries	$ 83,335	$ 82,423	$ 86,068	$ -	$ -	0%	$ -	0%
08 Special Transports	$ -	$ 400	$ -	$ 400	$ -	0%	$ 154	39%
003 Office Supplies								
01 Postage	$ 2,294	$ 1,400	$ 2,447	$ -	$ -	#DIV/0!	$ -	#DIV/0!
03 Copier Rent		$ -	$ -	$ -	$ -		$ -	0%
04 Equipment Repair	$ 188	$ -	$ 188	$ -	$ -		$ -	0%
05 Printer Ink		$ 700	$ -	$ -	$ 65	#DIV/0!	$ 65	#DIV/0!
07 Paper		$ -	$ -	$ -	$ -		$ -	0%
08 Office Supplies	$ 6,345	$ 5,400	$ 6,672	$ 500	$ 128	26%	$ 400	80%
09 Amb. Billing Supplies	$ 63	$ 500	$ -	$ -	$ -		$ -	0%
13 Houlton Supplies	$ 2,559	$ 3,500	$ 2,663	$ -	$ -		$ -	0%
14 Calais Supplies	$ 2,050	$ 3,000	$ 2,118	$ -	$ -		$ -	0%
15 Van Buren Supplies		$ -	$ -	$ -	$ -		$ -	0%
16 Island Falls Supplies	$ 983	$ 500	$ 1,068	$ -	$ -		$ -	0%
17 Patten Supplies	$ 1,015	$ 1,000	$ 1,364	$ -	$ -		$ -	0%
005 Legal Fees								
04 Legal Fees		$ -	$ -	$ -	$ -		$ -	0%
009 Professional Dues								
01 Subscriptions	$ 61	$ 200	$ -	$ 200	$ -	0%	$ -	0%
04 Professional Dues	$ 3,018	$ 3,000	$ 2,646	$ 3,000	$ 2,760	92%	$ 2,760	92%
010 Travel Expenses								
01 Mileage	$ 285	$ 600	$ 246	$ 500	$ -	0%	$ -	0%
02 Meals & Lodging		$ -	$ -	$ -	$ -		$ -	0%
05 Travel Expenses	$ 1,936	$ 2,500	$ 2,869	$ 2,250	$ 93	4%	$ 2,000	89%
011 Training & Education								
02 Training & Education	$ 9,378	$ 10,000	$ 9,163	$ 10,000	$ 6,225	62%	$ 9,338	93%
014 New Equipment								
01 New Equipment	$ 11,810	$ 13,500	$ 10,159	$ 13,000	$ 7,080	54%	$ 13,000	100%
015 Telephone								
01 Cell Phone	$ 3,134	$ 3,200	$ 3,160	$ 3,000	$ 2,632	88%	$ 3,948	132%
04 Telephone	$ 5,311	$ 5,600	$ 5,471	$ 5,400	$ 3,682	68%	$ 5,523	102%
016 Misc Income								
01 Insurance Reports		$ -	$ -	$ -	$ -		$ -	0%
017 Communications								
01 Website		$ -	$ -	$ -	$ -	0%	$ -	0%
03 Internet	$ 1,048	$ 1,080	$ 1,074	$ 1,080	$ 718	66%	$ 1,077	100%
018 Health Insurance								
01 Health Insurance	$ 268,788	$ 286,753	$ 268,585	$ 263,263	$ 181,783	69%	$ 272,675	104%
019 Miscellaneous Exp.								
01 Misc. Expense	$ 847	$ 1,500	$ 964	$ 1,000	$ 870	87%	$ 870	87%
026 Heating Fuel								
03 Heating Fuel	$ 19,641	$ 23,000	$ 17,304	$ 20,150	$ 16,048	80%	$ 21,000	104%
027 Electricity								
11 Electricity	$ 8,830	$ 10,400	$ 7,075	$ 10,000	$ 3,660	37%	$ 5,490	55%
028 Water								
05 Water	$ 715	$ 675	$ 766	$ 675	$ 534	79%	$ 801	119%
029 Sewer								
01 Sewer	$ 449	$ 430	$ 470	$ 430	$ 322	75%	$ 483	112%
030 Building Supplies								
01 Building Supplies	$ 3,830	$ 4,000	$ 3,982	$ 4,000	$ 2,198	55%	$ 4,000	100%
031 Building Maintenance								
01 Building Maintenance	$ 10,355	$ 15,000	$ 9,197	$ 14,000	$ 8,919	64%	$ 13,379	96%
032 Property Insurance								
01 Property Insurance	$ 2,049	$ 1,980	$ 1,955	$ 2,087	$ 1,161	56%	$ 1,742	83%
034 Workers Comp.								
01 Workers Comp.	$ 45,079	$ 51,626	$ 54,175	$ 77,840	$ 66,164	85%	$ 99,246	128%
035 Unemployment Comp								
01 Unemployment Comp.	$ 7,219	$ 8,300	$ 6,625	$ 8,500	$ -	0%	$ 6,800	80%
036 Vehicle Insurance								
01 Vehicle Insurance	$ 13,708	$ 13,771	$ 16,036	$ 16,800	$ 9,344	56%	$ 16,600	99%
037 Liability Insurance								
01 Liability Insurance	$ 3,251	$ 3,252	$ 3,251	$ 3,414	$ 2,458	72%	$ 3,687	108%
038 Social Security								
01 Social Security	$ 93,303	$ 96,262	$ 96,480	$ 94,475	$ 58,443	62%	$ 87,665	93%
040 City & State Retirement								
01 City & State Retirement	$ 51,380	$ 72,889	$ 62,471	$ 60,007	$ 44,464	74%	$ 66,696	111%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
046 Recognitions								
01 Recognitions		$ -	$ -	$ -	$ -		$ -	0%
051 Equipment Maint.								
01 Software	$ -	$ -	$ -	$ -	$ -		$ -	0%
03 Maintenance Contracts	$ 8,811	$ 10,000	$ 9,996	$ 10,000	$ 1,755	18%	$ 10,000	100%
05 Equipment Main.	$ 8,734	$ 8,500	$ 8,126	$ 8,500	$ 1,661	20%	$ 8,500	100%
067 Paid Call Firefighters								
01 Paid Call Firefighters	$ 25,733	$ 26,000	$ 25,805	$ 26,000	$ 1,196	5%	$ 26,000	100%
068 Janitorial Services								
01 Janitorial Services		$ -	$ -	$ -	$ -		$ -	0%
069 Paid Call Insurance								
01 Paid Call Insurance	$ 603	$ 700	$ 563	$ 600	$ -	0%	$ 600	100%
070 Clothing Allowance								
01 Uniforms	$ 7,585	$ 9,000	$ 7,538	$ 8,000	$ 6,305	79%	$ 8,000	100%
02 Turnout Gear	$ 4,354	$ 7,000	$ 1,712	$ 2,500	$ 598	24%	$ 2,000	80%
03 Clothing	$ -	$ -	$ -	$ -	$ -		$ -	0%
04 Boots	$ 862	$ 700	$ 483	$ 800	$ 443	55%	$ 800	100%
06 Clothing Allowance	$ 624	$ -	$ -	$ -	$ -		$ -	0%
071 Radio Maintenance								
01 Vehicle	$ 1,944	$ 2,000	$ 1,890	$ 2,000	$ 28	1%	$ 1,000	50%
02 Building	$ 379	$ 1,000	$ 137	$ 1,000	$ -	0%	$ 1,000	100%
03 Radio Maintenance	$ 5,285	$ 6,000	$ 5,739	$ 6,000	$ 841	14%	$ 6,000	100%
072 Ladder Testing								
01 Ladder Testing	$ 2,068	$ 1,500	$ 1,500	$ 3,500	$ -	0%	$ 3,500	100%
073 Vehicle Repair								
01 Vehicle Repair	$ 14,517	$ 15,000	$ 11,890	$ 12,000	$ 12,807	107%	$ 15,000	125%
074 Tires								
01 Tires	$ 5,606	$ 7,000	$ 6,482	$ 7,000	$ 1,122	16%	$ 6,500	93%
02 Tire Replacement	$ 767	$ -	$ -	$ -	$ -		$ -	0%
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	$ 3,506	$ 5,000	$ 3,788	$ 4,500	$ 1,217	27%	$ 4,500	100%
076 Diesel Fuel								
01 Diesel Fuel	$ 26,795	$ 25,000	$ 31,095	$ 25,000	$ 21,810	87%	$ 32,715	131%
077 Batteries								
01 Vehicle	$ 608	$ 1,000	$ -	$ 1,000	$ -	0%	$ -	0%
02 Equipment	$ 359	$ 500	$ 187	$ 400	$ 96	24%	$ 212	53%
03 Batteries	$ 46	$ 100	$ -	$ 240	$ -	0%	$ -	0%
078 Field Expenses								
01 Field Expenses	$ 972	$ 1,200	$ 1,131	$ 1,200	$ 609	51%	$ 1,200	100%
079 Employee Physicals								
01 Employee Physicals	$ 529	$ 2,500	$ 171	$ 1,250	$ 496	40%	$ 1,000	80%
080 Paid Call Volunteers								
01 Paid Call Volunteers	$ 2,323	$ 3,000	$ 1,189	$ 3,000	$ 1,365	46%	$ 1,800	60%
082 Bad Debt Allowance								
01 Bad Debt Allowance	$ 94,379	$ 100,000	$ 99,836	$ -	$ -	0%	$ -	#DIV/0!
02 Collection Fee	$ 1,131	$ 1,200	$ 1,772	$ -	$ 2	#DIV/0!	$ 2	#DIV/0!
083 Contractual Allowance								
01 Contractual Allowance		$ -	$ -	$ -	$ -		$ -	0%
085 Transport Meals								
01 Transport Meals	$ 9,691	$ 9,000	$ 10,004	$ 8,500	$ 5,531	65%	$ 8,297	98%
086 Air Transports								
01 Air Transports	$ 239,224	$ 240,000	$ 195,670	$ -	$ -		$ -	#DIV/0!
087 Medical Supplies								
01 Ambulance Supplies	$ 6,706	$ 7,000	$ 6,410	$ 7,000	$ 3,573	51%	$ 7,000	100%
02 Oxygen	$ 3,904	$ 4,000	$ 4,516	$ 4,000	$ 2,509	63%	$ 3,800	95%
03 Medical Supplies	$ 6,771	$ 7,000	$ 6,484	$ 7,000	$ 3,060	44%	$ 6,500	93%
292 EMS Licenses								
01 EMS License	$ 1,436	$ 1,600	$ 1,484	$ 1,550	$ 1,001	65%	$ 1,520	98%
Totals	$ 2,268,342	$ 2,398,973	$ 2,286,801	$ 1,964,485	$ 1,278,051	65%	$ 1,982,257	101%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
35 Police								
001 Salaries								
01 Regular Pay	$ 774,697	$ 809,742	$ 846,550	$ 843,426	$ 598,346	71%	$ 897,519	106%
02 Overtime	$ 60,518	$ 90,000	$ 51,214	$ 70,000	$ 37,182	53%	$ 55,773	80%
06 Police Reserves Salary	$ 21,229	$ 25,000	$ 23,678	$ 22,000	$ 12,046	55%	$ 18,069	82%
003 Office Supplies								
01 Postage	$ 528	$ 400	$ 644	$ 450	$ 355	79%	$ 533	118%
02 Advertising	$ 261	$ 200	$ 216	$ 200	$ -	0%	$ 175	88%
03 Copier Rental	$ 1,800	$ 1,800	$ 1,800	$ 1,800	$ 900	50%	$ 1,350	75%
05 Printer Ink	$ 643	$ 450	$ 803	$ 500	$ 605	121%	$ 908	182%
07 Paper	$ 268	$ 300	$ 295	$ 300	$ 182	61%	$ 273	91%
08 Office Supplies	$ 1,248	$ 1,400	$ 1,034	$ 1,400	$ 667	48%	$ 1,001	72%
006 Legal Fees								
01 Legal Fees	$ 225	$ -	$ -	$ -	$ -		$ -	
009 Professional Dues								
01 Subscriptions	$ 563	$ 740	$ 480	$ 600	$ 369	62%	$ 554	92%
04 Professional Dues	$ 490	$ 400	$ 340	$ 400	$ 130	33%	$ 350	88%
010 Travel Expenses								
01 Mileage	$ 204	$ 1,000	$ 374	$ 600	$ -	0%	$ 350	58%
02 Meals & Lodging	$ 2,436	$ 2,200	$ 2,198	$ 2,200	$ 245	11%	$ 2,200	100%
05 Travel Expenses	$ 722	$ 1,000	$ 1,000	$ 750	$ -	0%	$ 800	107%
011 Training & Education								
02 Training & Education	$ 18,922	$ 22,000	$ 21,083	$ 20,000	$ 5,364	27%	$ 21,000	105%
013 Car Allowance								
01 Car Allowance	$ 3,401	$ 3,200	$ 3,247	$ 3,200	$ 1,966	61%	$ 3,200	100%
014 New Equipment								
01 New Equipment	$ 2,369	$ 2,500	$ 2,490	$ 2,500	$ 1,881	75%	$ 2,822	113%
015 Telephone								
01 Cell Phone	$ 2,195	$ 2,200	$ 2,065	$ 2,200	$ 1,354	62%	$ 2,031	92%
04 Telephone	$ 3,909	$ 4,300	$ 4,144	$ 4,200	$ 2,791	66%	$ 4,187	100%
017 Communication Fees								
01 Web Site		$ -	$ -	$ -	$ -		$ -	
03 Internet	$ 2,016	$ 2,900	$ 1,882	$ 2,900	$ 1,277	44%	$ 1,916	66%
018 Health Insurance								
01 Health Insurance	$ 232,132	$ 258,725	$ 248,660	$ 267,098	$ 189,527	71%	$ 284,291	106%
019 Miscellaneous Expenses								
01 Misc. Expense	$ 1,423	$ 1,500	$ 1,370	$ 1,500	$ 367	24%	$ 1,390	93%
027 Electricity								
13 Radio Tower	$ 155	$ 200	$ 147	$ 212	$ 98	46%	$ 147	69%
028 Water								
05 Water	$ 470	$ 500	$ 510	$ 500	$ 378	76%	$ 567	113%
030 Building Supplies								
01 Building Supplies	$ 1,456	$ 1,500	$ 1,677	$ 1,600	$ 751	47%	$ 1,127	70%
031 Building Maintenance								
01 Building Maintenance	$ 2,062	$ 2,500	$ 3,119	$ 3,000	$ 1,975	66%	$ 2,963	99%
032 Property Insurance								
01 Property Insurance	$ 583	$ 570	$ 548	$ 570	$ 317	56%	$ 476	84%
034 Worker's Compensation								
01 Worker's Compensation	$ 15,873	$ 18,113	$ 15,873	$ 21,310	$ 18,114	85%	$ 27,171	128%
036 Vehicle Insurance								
01 Vehicle Insurance	$ 8,202	$ 8,100	$ 6,588	$ 7,019	$ 3,904	56%	$ 5,856	83%
037 Liability Insurance								
01 Liability Insurance	$ 9,984	$ 9,760	$ 10,143	$ 11,428	$ 6,356	56%	$ 9,534	83%
038 Social Security								
01 Social Security	$ 63,159	$ 71,235	$ 67,565	$ 72,077	$ 46,720	65%	$ 70,080	97%
040 City & State Retirement								
01 City & State Retirement	$ 31,850	$ 48,854	$ 39,903	$ 47,552	$ 27,328	57%	$ 40,992	86%
044 Reimbursement								
01 Reimbursement		$ -	$ -	$ -	$ -		$ -	
051 Equipment Maintenance								
01 Equipment Maintenance		$ -	$ -	$ 1,000	$ -	0%	$ 850	85%
068 Janitorial Services								
01 Janitorial Services	$ 6,826	$ 11,440	$ 10,608	$ 11,440	$ 10,007	87%	$ 15,011	131%
070 Clothing Allowance								
01 Uniforms	$ 5,153	$ 5,600	$ 4,934	$ 5,600	$ 2,124	38%	$ 3,186	57%
071 Radio Maintenance								
01 Vehicle	$ 875	$ 500	$ 2,124	$ 250	$ -	0%	$ -	0%
03 Radio Maintenance	$ 1,842	$ 1,500	$ 3,775	$ 1,500	$ 889	59%	$ 1,334	89%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
073 Vehicle Repair								
01 Vehicle Repair	$ 6,093	$ 6,000	$ 6,333	$ 6,000	$ 5,963	99%	$ 6,163	103%
074 Tires								
01 Tires	$ 3,742	$ 3,680	$ 3,809	$ 3,680	$ 1,160	32%	$ 3,480	95%
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	$ 24,148	$ 27,000	$ 25,808	$ 26,000	$ 17,600	68%	$ 26,269	101%
077 Batteries								
01 Vehicle	$ 80	$ -	$ 80	$ 200	$ -	0%	$ 160	80%
079 Employee Physicals								
01 Employee Physicals	$ 42	$ 200	$ 78	$ 500	$ -	0%	$ 100	20%
02 Psycological Evaluations	$ 1,083	$ 1,000	$ 650	$ 1,000	$ -	0%	$ 450	45%
03 Poly Graph Testing	$ 250	$ 1,000	$ 250	$ 500	$ -	0%	$ 300	60%
089 Equipment Reserves								
01 Equipment Reserves	$ 605	$ 500	$ 471	$ 4,500	$ -	0%	$ 3,900	87%
090 Dog Constable								
01 Dog Constable	$ 33	$ 6,760	$ 50	$ 6,760	$ 50	1%	$ 50	1%
093 Meals for Prisoners								
01 Meals for Prisioners	$ 4,751	$ 3,500	$ 4,365	$ 4,500	$ 2,365	53%	$ 3,548	79%
094 Video Equipment								
01 Video Equipment	$ 317	$ 500	$ 443	$ 400	$ 585	146%	$ 585	146%
097 Uniform Maintenance								
01 Uniform Mainenance	$ 38	$ 500	$ 14	$ 500	$ -	0%	$ 50	10%
098 Medical Tests/Supplies								
01 Medical Tests/Supplies	$ 505	$ 1,830	$ 864	$ 1,830	$ 162	9%	$ 486	27%
02 Laundry	$ 746	$ 720	$ 592	$ 1,000	$ 487	49%	$ 731	73%
102 Computer Tech Support								
01 Computer Tech Support	$ 2,375	$ 3,000	$ 2,400	$ 2,500	$ 2,115	85%	$ 2,365	95%
02 Recorder Maint	$ 1,631	$ 2,000	$ 1,665	$ 2,000	$ -	0%	$ 1,700	85%
179 Animal Shelter Services								
01 Animal Shelter Services	$ 14,740	$ 14,740	$ 14,740	$ 14,740	$ 14,740	100%	$ 14,740	100%
229 Small Equipment Reserve								
01 Small Equipment Reserve		$ -	$ -	$ -	$ -		$ -	
230 Police Car Reserve								
01 Police Car Reserve		$ -	$ -	$ -	$ -		$ -	
Totals	$ 1,331,074	$ 1,485,259	$ 1,445,691	**$ 1,509,892**	**$ 1,019,742**	**68%**	**$ 1,545,063**	**102%**
38 Protection								
105 Street Lights								
01 Street Lights	$ 109,657	$ 116,857	$ 111,063	$ 123,868	$ 73,712	60%	$ 110,568	89%
106 Hydrant Fees								
01 Hydrant Fees	$ 308,975	$ 322,920	$ 321,433	$ 332,608	$ 214,289	64%	$ 321,434	97%
107 Ambulance Service								
01 Ambulance Service	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%
Totals	$ 418,632	$ 439,777	$ 439,777	**$ 456,476**	**$ 288,001**	**62%**	**$ 432,002**	**95%**

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
39 Emergency Management								
001 Salaries								
07 Salaries	$ 6,858	$ 6,858	$ 6,858	$ 6,858	$ 3,429	50%	$ 6,858	100%
003 Office Supplies								
01 Postage		$ -	$ -	$ -	$ -	0%	$ -	0%
08 Office Supplies	$ -	$ 50	$ -	$ 50	$ -	0%	$ -	0%
010 Travel Expenses								
05 Travel Expenses	$ 33	$ 100	$ -	$ 50	$ -	0%	$ -	0%
011 Training & Education								
02 Training & Education	$ 48	$ 250	$ -	$ 125	$ 300	240%	$ 300	240%
014 New Equipment								
01 New Equipment	$ 926	$ 1,500	$ 1,278	$ 1,250	$ -	0%	$ 1,250	100%
015 Telephone								
04 Telephone	$ 685	$ 730	$ 705	$ 730	$ 473	65%	$ 715	98%
017 Communications								
03 Communications (Internet)	$ 188	$ 564	$ -	$ 564	$ -	0%	$ -	0%
019 Miscellaneous Expenses								
01 Misc. Expenses	$ 104	$ 200	$ 81	$ 200	$ 68	34%	$ 120	60%
024-02 Water & Sewer								
027 Electricity								
11 Electricity	$ 211	$ 175	$ 233	$ 250	$ 102	41%	$ 153	61%
12 PWPUMP HOUSE		$ -	$ -	$ -	$ -	0%	$ -	0%
030 Building Supplies								
01 Building Supplies	$ 206	$ 500	$ 248	$ 250	$ -	0%	$ -	0%
031 Building Maintenance								
01 Building Maintenance	$ 610	$ 1,500	$ 164	$ 1,500	$ -	0%	$ -	0%
032 Property Insurance								
01 Property Insurance	$ 419	$ 424	$ 369	$ 383	$ 213	56%	$ 320	84%
036 Vehicle Insurance								
01 Vehicle Insurance	$ 875	$ 886	$ 846	$ 887	$ 494	56%	$ 741	84%
038 Social Security								
01 Social Security	$ 538	$ 525	$ 498	$ 525	$ 248	47%	$ 525	100%
040 City & State Retirement								
01 City & State Retirement		$ -	$ -	$ 240	$ -	#DIV/0!	$ 240	100%
051 Equipment Maintenance								
01 Software		$ -	$ -	$ -	$ -	0%	$ -	0%
05 Equipment Maintenance	$ 143	$ 400	$ -	$ 400	$ -	0%	$ 300	75%
068 Janitorial Services								
01 Janitorial Services	$ 1,908	$ 1,800	$ 2,025	$ 500	$ -	0%	$ -	0%
071 Radio Maintenance								
03 Radio Maintenance		$ -	$ -	$ -	$ -	0%	$ -	0%
073 Vehicle Repair								
01 Vehicle Repair	$ 35	$ 200	$ 7	$ 200	$ -	0%	$ 50	25%
074 Tires								
01 Tires		$ -	$ -	$ -	$ -	0%	$ -	0%
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	$ 45	$ 200	$ 125	$ 200	$ -	0%	$ 150	75%
078 Field Expenses								
01 Field Expenses	$ -	$ 75	$ -	$ 75	$ -	0%	$ -	0%
108 CEM Rent								
01 CEM Rent	$ 4,167	$ 6,250	$ -	$ -	$ -	0%	$ -	0%
Totals	$ 16,037	$ 23,187	$ 13,435	**$ 15,237**	**$ 5,327**	**35%**	**$ 11,722**	**77%**

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
40 Public Works								
001 Salaries								
01 Regular Pay	$ 572,588	$ 615,878	$ 585,458	$ 636,724	$ 416,108	65%	$ 624,162	98%
02 Overtime	$ 89,968	$ 105,000	$ 92,945	$ 105,000	$ 74,932	71%	$ 98,000	93%
07 Salaries		$ -	$ -	$ -	$ -		$ -	
003 Office Supplies								
01 Postage	$ 27	$ 75	$ 7	$ 40	$ 2	5%	$ 25	63%
02 Advertising	$ 602	$ 250	$ 962	$ 500	$ 171	34%	$ 750	150%
05 Printer Ink	$ 45	$ 50	$ 38	$ 50	$ -	0%	$ 50	100%
07 Paper	$ 32	$ 50	$ 40	$ 50	$ -	0%	$ 50	100%
08 Office Supplies	$ 320	$ 350	$ 329	$ 300	$ 174	58%	$ 260	87%
11 Equipment Rental	$ 1,366	$ 1,500	$ 1,098	$ 850	$ 497	58%	$ 742	87%
12 Software	$ 515	$ 400	$ 295	$ 400	$ -	0%	$ 300	75%
010 Travel Expenses								
02 Meal & Lodging	$ 207	$ 250	$ 270	$ 250	$ 69	28%	$ 260	104%
05 Travel Expenses	$ 175	$ 200	$ 97	$ 200	$ 108	54%	$ 161	81%
011 Training & Education								
02 Training & Education	$ 228	$ 500	$ 150	$ 400	$ 290	73%	$ 350	88%
014 New Equipment								
01 New Equipment	$ 4,190	$ 4,000	$ 3,613	$ 4,000	$ -	0%	$ 3,750	94%
02 Office		$ -	$ -	$ -	$ -		$ -	
03 Shop		$ -	$ -	$ -	$ -		$ -	
015 Telephone								
01 Cell Phone	$ 720	$ 720	$ 720	$ 720	$ -	0%	$ 720	100%
04 Telephone	$ 2,264	$ 2,800	$ 1,158	$ 1,500	$ 737	49%	$ 1,106	74%
017 Communications								
03 Internet	$ 524	$ 540	$ 539	$ 540	$ 360	67%	$ 540	100%
018 Health Insurance								
01 Health Insurance	$ 224,329	$ 252,518	$ 238,163	$ 283,424	$ 188,637	67%	$ 282,956	100%
019 Misc. Expense								
01 Misc. Expense	$ 1,528	$ 1,500	$ 1,555	$ 1,500	$ 693	46%	$ 1,040	69%
026 Heating Fuel								
03 Heating Fuel	$ 11,136	$ 13,500	$ 11,052	$ 13,500	$ 9,336	69%	$ 14,004	104%
027 Electricity								
01 P.W. Main Garage	$ 9,026	$ 11,330	$ 8,356	$ 12,010	$ 6,226	52%	$ 9,339	78%
02 P.W. Cold Storage	$ 435	$ 489	$ 410	$ 519	$ 320	62%	$ 480	92%
03 P.W. Sand Dome	$ 263	$ 206	$ 358	$ 218	$ 123	56%	$ 185	85%
04 P.W. Outside Lights	$ 207	$ 206	$ 201	$ 218	$ 135	62%	$ 203	93%
11 Electricity	$ 384	$ 361	$ 422	$ 382	$ 250	65%	$ 375	98%
12 P.W. Pump House	$ 391	$ 412	$ 391	$ 437	$ 260	59%	$ 390	89%
028 Water								
05 Water	$ 1,488	$ 1,510	$ 1,488	$ 1,500	$ 992	66%	$ 1,488	99%
029 Sewer								
01 Sewer	$ 314	$ 500	$ 356	$ 400	$ 275	69%	$ 413	103%
030 Building Supplies								
01 Building Supplies	$ 945	$ 1,000	$ 1,078	$ 1,200	$ 169	14%	$ 254	21%
031 Building Maintenance								
01 Building Maintenance	$ 4,770	$ 4,000	$ 4,972	$ 5,000	$ 1,929	39%	$ 2,894	58%
032 Property Insurance								
01 Property Insurance	$ 2,959	$ 2,945	$ 2,838	$ 2,945	$ 1,638	56%	$ 2,457	83%
034 Worker's Compensation								
01 Worker's Compensation	$ 26,741	$ 24,248	$ 26,741	$ 39,358	$ 33,454	85%	$ 50,181	127%
036 Vehicle Insurance								
01 Vehicle Insurance	$ 26,728	$ 26,200	$ 25,927	$ 28,218	$ 15,694	56%	$ 23,541	83%
038 Social Security								
01 Social Security	$ 48,789	$ 55,147	$ 49,852	$ 56,742	$ 34,953	62%	$ 52,430	92%
040 City & State Retirement								
01 City & State Retirement	$ 13,886	$ 23,653	$ 12,278	$ 25,095	$ 9,272	37%	$ 13,908	55%
051 Equipment Maintenance								
01 Software		$ -	$ -	$ -	$ -		$ -	
05 Equipment Maintenance	$ 139,578	$ 132,000	$ 135,944	$ 135,000	$ 79,531	59%	$ 119,297	88%
06 Air Compressor		$ -	$ -	$ -	$ -		$ -	
08 Snow Plow repairs	$ 9,008	$ 10,000	$ 6,121	$ 10,500	$ 10,901	104%	$ 16,352	156%
070 Clothing Allowance								
03 Clothing	$ 4,400	$ 5,600	$ 5,859	$ 5,600	$ 504	9%	$ 5,500	98%
04 Boots	$ 1,894	$ 2,200	$ 2,301	$ 2,000	$ 565	28%	$ 2,200	110%
06 Clothing Allowance		$ -	$ -	$ -	$ -		$ -	
071 Radio Maintenance								
01 Vehicle	$ 745	$ 1,000	$ 980	$ 700	$ -	0%	$ 350	50%
03 Radio Maintenance		$ -	$ -	$ 300	$ -	0%	$ 300	100%
074 Tires								
01 Tires others	$ 1,452	$ 1,500	$ 1,698	$ 1,500	$ -	0%	$ 1,350	90%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
03 Heavy Equipment	$ 6,994	$ 3,000	$ 3,000	$ 5,000	$ 232	5%	$ 4,800	96%
04 Trucks	$ 6,283	$ 9,000	$ 9,000	$ 7,000	$ 2,127	30%	$ 6,850	98%
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	$ 7,010	$ 7,000	$ 7,380	$ 6,500	$ 4,770	73%	$ 7,155	110%
076 Diesel Fuel								
01 Diesel	$ 80,564	$ 96,750	$ 78,999	$ 95,000	$ 71,045	75%	$ 106,598	112%
109 Safety Material								
01 Safety Material	$ 2,503	$ 2,500	$ 2,604	$ 2,500	$ 416	17%	$ 2,500	100%
110 Equipment Rental								
01 Equipment Rental		$ -	$ -	$ -	$ -		$ -	
111 Tools - Shop								
01 Tools - Shop	$ 1,833	$ 1,750	$ 1,750	$ 1,750	$ 461	26%	$ 1,750	100%
112 Tools-Road/Ground								
01 Tools - Road/Ground	$ 995	$ 1,000	$ 1,048	$ 1,000	$ 98	10%	$ 1,000	100%
113 Propane								
01 Propane	$ 91	$ 150	$ 104	$ 75	$ -	0%	$ -	
114 Industrial Gas/Solvent								
01 Ind. Gas	$ 1,633	$ 1,700	$ 1,700	$ 1,700	$ 1,342	79%	$ 2,013	118%
02 Solvents/Cleaners		$ -	$ -	$ -	$ -		$ -	
115 Lubricants								
01 Lubricants	$ 10,142	$ 10,000	$ 9,951	$ 11,000	$ 1,600	15%	$ 10,000	91%
116 Salt & Calcium								
01 Rock Salt	$ 130,001	$ 144,090	$ 142,282	$ 145,800	$ 95,119	65%	$ 142,679	98%
02 Liquid Deicer	$ 26,644	$ 27,125	$ 26,267	$ 30,000	$ 13,133	44%	$ 19,700	66%
117 Gravel								
01 Gravel	$ 2,440	$ 4,000	$ 2,459	$ 4,000	$ (186)	-5%	$ 2,500	63%
118 Crushed Stone								
01 Crushed Stone	$ 29,919	$ 28,284	$ 32,303	$ 30,000	$ -	0%	$ 30,000	100%
119 Liquid Asphalt								
01 Liquid Asphalt	$ 170,832	$ 163,020	$ 161,664	$ 163,020	$ -	0%	$ 163,020	100%
120 Shim and Patch								
01 Shim/Paver	$ 43,895	$ 50,000	$ 50,841	$ 50,000	$ 42,012	84%	$ 51,000	102%
02 Patch	$ 16,355	$ 16,000	$ 16,343	$ 16,000	$ 17,040	107%	$ 17,040	107%
121 Asphalt								
01 Asphalt	$ 231,350	$ 208,700	$ 208,700	$ 224,000	$ -	0%	$ 224,000	100%
122 Culverts & Guard Rails								
01 Culverts & Guard Rails	$ 7,199	$ 9,000	$ 8,573	$ 9,000	$ 6,620	74%	$ 8,960	100%
123 Signs								
01 Signs	$ 1,755	$ 2,400	$ 1,565	$ 2,000	$ 325	16%	$ 488	24%
124 Sidewalks								
01 Sidewalks	$ 1,333	$ 2,000	$ 2,000	$ 2,000	$ -	0%	$ 2,000	100%
126 Traffic Paint								
01 Traffic Paint	$ 11,961	$ 12,000	$ 12,000	$ 11,000	$ 6,631	60%	$ 9,947	90%
127 Vehicle Paint								
01 Vehicle Paint	$ 3,720	$ 3,500	$ 3,500	$ 3,500	$ 1,050	30%	$ 2,575	74%
130 Construction Material								
01 Construction Material	$ 4,383	$ 4,500	$ 4,500	$ 4,500	$ 378	8%	$ 4,500	100%
131 Sand Account								
01 Sand Account	$ 43,337	$ 42,000	$ 38,300	$ 42,000	$ -	0%	$ 41,500	99%
132 Municipal Maintenance								
01 Municipal Maintenance	$ 8,159	$ 7,800	$ 8,306	$ 8,000	$ 6,982	87%	$ 8,100	101%
133 Tools Insurance								
01 Tools Insurance		$ -	$ -	$ -	$ -		$ -	
134 Drug/Alcohol Testing								
01 Drug/Alcohol Testing	$ 723	$ 750	$ 447	$ 750	$ 267	36%	$ 550	73%
271 Contracted Services								
01 Janitorial & Supplies	$ 5,837	$ -	$ 1,560	$ -	$ -	0%	$ -	
Totals	$ 1,967,994	$ 2,162,607	$ 2,162,997	$ 2,256,885	$ 1,160,767	51%	$ 2,204,335	98%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Aug 31)	2018 % Spent	2018 Projected Year End	2018 Project %
50 Recreation								
001 Salaries								
01 Regular Pay	$ 174,781	$ 186,095	$ 192,722	$ 192,569	$ 132,540	69%	$ 197,821	103%
02 Overtime	$ 86	$ -	$ -	$ -	$ -	0%	$ -	
07 Salaries	$ 60,870	$ 94,832	$ 75,583	$ 101,868	$ 59,341	58%	$ 88,569	87%
003 Office Supplies								
01 Postage	$ 274	$ 250	$ 197	$ 250	$ 198	79%	$ 297	119%
02 Advertising	$ 1,507	$ 1,300	$ 1,298	$ 1,300	$ 424	33%	$ 675	52%
03 Copier Rental	$ 1,002	$ 1,800	$ 1,690	$ 1,800	$ 910	51%	$ 1,720	96%
04 Equipment Repair	$ 230	$ 250	$ -	$ 250	$ -	0%	$ 185	74%
05 Printer Ink	$ 62	$ 70	$ 120	$ 50	$ -	0%	$ 75	150%
07 Paper	$ 299	$ 350	$ 277	$ 350	$ 305	87%	$ 305	87%
08 Office Supplies	$ 866	$ 800	$ 866	$ 1,000	$ 387	39%	$ 925	93%
008 Computer Maintenance								
01 Computer Maintenance	$ 384	$ 300	$ 318	$ 250	$ -	0%	$ -	
009 Professional Dues								
04 Professional Dues	$ 112	$ 150	$ 175	$ 200	$ 225	113%	$ 225	113%
010 Travel Expenses								
01 Mileage	$ -	$ -	$ -	$ 500	$ -	0%	$ -	
02 Meals & Lodging	$ -	$ -	$ -	$ 500	$ -	0%	$ 450	90%
04 Conference Fee	$ 71	$ 200	$ -	$ 200	$ -	0%	$ 200	100%
05 Travel Expenses	$ 459	$ 300	$ 728	$ 500	$ -	0%	$ 250	50%
011 Training & Education								
02 Training & Education	$ 737	$ 850	$ 450	$ 800	$ -	0%	$ 500	63%
013 Car Allowance								
01 Car Allowance		$ -	$ -	$ -	$ 2,154	0%	$ 3,231	0%
015 Telephone								
01 Cell Phone	$ 51	$ 100	$ -	$ 100	$ 100	100%	$ 150	150%
02 Rec Center	$ 2,526	$ 2,780	$ 2,091	$ 2,800	$ 1,371	49%	$ 2,057	73%
04 Telephone	$ 914	$ 1,000	$ 757	$ 400	$ 496	124%	$ 744	186%
017 Internet								
03 Internet	$ 946	$ 970	$ 1,010	$ 970	$ 560	58%	$ 840	87%
018 Health Insurance								
01 Health Insurance	$ 49,943	$ 55,466	$ 55,466	$ 58,972	$ 40,914	69%	$ 61,371	104%
026 Heating Fuel								
01 Recreation Center	$ 15,502	$ 15,000	$ 15,008	$ 15,000	$ 9,864	66%	$ 14,796	99%
02 Teague Park	$ 922	$ 1,000	$ 823	$ 500	$ 587	117%	$ 587	117%
03 Heating Fuel	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%
027 Electricity								
01 PW MAIN GAR		$ -	$ -	$ -	$ -	0%	$ -	
05 Recreation Center	$ 19,113	$ 12,910	$ 17,208	$ 26,000	$ 11,390	44%	$ 17,085	66%
06 Teague Park	$ 1,945	$ 1,915	$ 2,053	$ 600	$ 889	148%	$ 1,334	222%
07 Soucy Sports Complex	$ 710	$ 758	$ 693	$ 1,500	$ 279	19%	$ 419	28%
08 Pool	$ 121	$ -	$ 18	$ -	$ -	0%	$ -	0%
028 Water								
01 Recreation Center	$ 1,001	$ 1,050	$ 938	$ 1,000	$ 611	61%	$ 917	92%
02 Teague Park	$ 281	$ 315	$ 350	$ 100	$ 125	125%	$ 188	188%
03 Pool	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%
04 Soucie Complex	$ 87	$ 110	$ 131	$ 300	$ 62	21%	$ 93	31%
029 Sewer								
01 Sewer	$ 585	$ 600	$ 605	$ 600	$ 373	62%	$ 560	93%
030 Building Supplies								
01 Building Supplies	$ 3,007	$ 2,800	$ 3,857	$ 3,200	$ 1,770	55%	$ 2,655	83%
031 Building Maintenance								
01 Building Maintenance	$ 23,519	$ 22,000	$ 25,063	$ 24,000	$ 19,309	80%	$ 28,964	121%
032 Property Insurance								
01 Property Insurance	$ 6,731	$ 6,484	$ 6,328	$ 6,567	$ 3,652	56%	$ 5,478	83%
034 Worker's Compensation								
01 Worker's Compensation	$ 6,005	$ 7,114	$ 6,005	$ 9,606	$ 8,165	85%	$ 12,248	128%
038 Social Security								
01 Social Security	$ 17,722	$ 22,959	$ 19,375	$ 22,524	$ 14,556	65%	$ 21,834	97%
040 City & State Retirement								
01 City & State Retirement	$ 6,043	$ 7,709	$ 6,511	$ 6,740	$ 4,673	69%	$ 7,010	104%
051 Equipment Maintenance								
01 Equip Maint	$ 204	$ -	$ 204	$ -	$ -		$ -	0%
073 Vehicle Repair								
01 Vehicle Repair	$ 224	$ -	$ -	$ -	$ -	0%	$ -	
135 Water Tests								
01 Water Tests		$ -	$ -	$ -	$ -	0%	$ -	0%
136 Youth Center Equipment								
01 Youth Center Equipment	$ 308	$ 900	$ 333	$ 800	$ 211	26%	$ 317	40%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
137 Rink Equipment								
01 Rink Equipment		$ -	$ -	$ -	$ -	0%	$ -	0%
138 Program Equipment								
01 Baseball/Softball	$ 772	$ 1,000	$ 472	$ 800	$ 657	82%	$ 986	123%
02 Tennis	$ 63	$ 100	$ 60	$ 100	$ -	0%	$ -	
03 Soccer	$ 681	$ 600	$ 630	$ 600	$ 242	40%	$ 720	120%
04 Basketball	$ 477	$ 500	$ 445	$ 450	$ -	0%	$ 450	100%
05 Arts & Crafts		$ -	$ -	$ -	$ -	0%	$ -	0%
06 Program Equipment	$ 1,751	$ 2,000	$ 1,419	$ 1,800	$ 1,358	75%	$ 1,680	93%
139 Rink Maintenance								
01 Rink Maintenance		$ -	$ -	$ -	$ -	0%	$ -	0%
141 Trophies & Awards								
01 Trophies & Awards	$ 455	$ 600	$ 457	$ 500	$ 490	98%	$ 550	110%
142 Pool Maintenance								
01 Pool Maintenance		$ -	$ -	$ -	$ -	0%	$ -	0%
145 Special Events								
01 Special Events	$ 2,513	$ 2,500	$ 2,695	$ 2,400	$ 1,670	70%	$ 2,505	104%
243-Rec Center Improvement		$ -	$ -	$ -	$ -	0%	$ -	
Totals	$ 417,917	$ 458,787	$ 491,316	$ 491,316	$ 320,858	65%	$ 481,965	98%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
51 Parks								
001 Salaries								
01 Regular Pay	$ 42,540	$ 45,147	$ 41,519	$ 48,432	$ 27,659	57%	$ 41,489	86%
02 Overtime	$ 1,727	$ 2,605	$ 2,530	$ 2,605	$ 2,212	85%	$ 3,318	127%
07 Salaries	$ 40,470	$ 33,959	$ 37,918	$ 37,559	$ 26,313	70%	$ 39,470	105%
014 New Equipment								
01 New Equipment	$ 1,119	$ 1,200	$ 963	$ 1,200	$ 838	70%	$ 1,257	105%
015 Telephone								
01 Cell Phone		$ -	$ -	$ -	$ -		$ -	
04 Telephone	$ 976	$ 1,000	$ 942	$ 1,000	$ 496	50%	$ 744	74%
018 Health Insurance								
01 Health Insurance	$ 8,884	$ 9,434	$ 9,074	$ 10,127	$ 5,814	57%	$ 8,721	86%
019 Misc. Expense								
01 Misc. Expense		$ -	$ -	$ -	$ -		$ -	
026 Heating Fuel								
03 Heating Fuel	$ 4,268	$ 4,000	$ 3,990	$ 5,000	$ 4,253	85%	$ 6,380	128%
027 Electricity								
01 PW MAIN GAR		$ -	$ -	$ -	$ -	0%	$ -	
09 Park Shop	$ 1,458	$ 1,800	$ 1,243	$ 1,908	$ 1,025	54%	$ 1,538	81%
10 Park Security Lighting	$ 862	$ 900	$ 871	$ 954	$ 411	43%	$ 617	65%
11 Electricity	$ 204	$ 200	$ 244	$ 212	$ 111	52%	$ 167	79%
029 Sewer								
01 Sewer	$ 238	$ 250	$ 213	$ 250	$ 100	40%	$ 150	60%
030 Building Supplies								
01 Building Supplies	$ 1,204	$ 1,000	$ 1,097	$ 1,300	$ 1,545	119%	$ 2,318	178%
031 Building Maintenance								
01 Building Maintenance	$ 1,132	$ 1,000	$ 997	$ 1,200	$ 2,590	216%	$ 3,885	324%
032 Property Insurance								
01 Property Insurance		$ -	$ -	$ -	$ -		$ -	
036 Vehicle Insurance								
01 Vehicle Insurance	$ 6,181	$ 5,846	$ 5,528	$ 5,719	$ 3,181	56%	$ 4,772	83%
038 Social Security								
01 Social Security	$ 6,665	$ 6,251	$ 6,842	$ 6,778	$ 4,197	62%	$ 6,296	93%
040 City & State Retirement								
01 City & State Retirement	$ 1,491	$ 1,799	$ 1,704	$ 1,916	$ 347	18%	$ 521	27%
051 Equipment Maintenance								
04 Repairs	$ 992	$ 800	$ 1,417	$ 900	$ 422	47%	$ 633	70%
05 Equipment Maintenance	$ 4,800	$ 3,500	$ 4,783	$ 4,000	$ 2,990	75%	$ 4,485	112%
070 Clothing Allowance								
03 Clothing	$ 334	$ 400	$ 300	$ 400	$ 473	118%	$ 473	118%
073 Vehicle Repairs								
01 Vehicle Repairs	$ 3,145	$ 2,600	$ 2,667	$ 3,000	$ 5,774	192%	$ 6,250	208%
074 Tires								
01 Tires	$ 1,069	$ 1,500	$ 1,357	$ 1,200	$ 1,149	96%	$ 1,724	144%
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	$ 7,524	$ 8,200	$ 7,295	$ 8,000	$ 4,026	50%	$ 6,039	75%
076 Diesel								
01 Diesel	$ 1,273	$ 900	$ 904	$ 900	$ 806	90%	$ 1,209	134%
111 Tools - Shop								
01 Tools - Shop	$ 708	$ 600	$ 704	$ 800	$ 1,030	129%	$ 1,545	193%
147 Parks Maintenance								
01 Parks Maintenance	$ 7,826	$ 8,000	$ 7,357	$ 8,000	$ 4,039	50%	$ 6,059	76%
02 Civic Beautification		$ -	$ -	$ -	$ -		$ -	
237 Civic Beaut								
01 Civic Beaut	$ 265	$ 500	$ 530	$ 2,000	$ 488	24%	$ 732	37%
Totals	$ 146,567	$ 143,391	$ 142,986	$ 155,360	$ 102,289	66%	$ 150,792	97%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
52 Snow Trail Maintenance								
001 Salaries								
01 Regular Pay	$ 11,342	$ 12,000	$ 11,200	$ 13,320	$ 15,060	113%	$ 22,590	170%
02 Overtime	$ 598	$ 850	$ 655	$ -	$ -		$ -	0%
07 Salaries		$ -	$ -	$ -	$ -		$ -	
015 Telephone								
01 Cell Phone	$ 395	$ 466	$ 299	$ 200	$ 524	262%	$ 786	393%
04 Telephone		$ -	$ -	$ -	$ -		$ -	
019 Misc. Expense								
01 Misc. Expense	$ 3,518	$ 4,000	$ 3,979	$ 3,500	$ 3,719	106%	$ 3,969	113%
034 Work Comp								
01 Work Comp	$ 140	$ 500	$ 160	$ 500	$ -	0%	$ 500	100%
035 Unemployment								
01 Unemployment	$ 224	$ 350	$ 159	$ 350	$ -	0%	$ 350	100%
036 Vehicle Insurance								
01 Vehicle Insurance		$ -	$ -	$ -	$ -		$ -	
038 Social Security								
01 Social Security	$ 820	$ 983	$ 907	$ 1,019	$ 1,152	113%	$ 1,728	170%
051 Equipment Maintenance								
04 Repairs		$ -	$ -	$ -	$ -		$ -	
05 Equipment Maintenance	$ 7,958	$ 7,000	$ 7,906	$ 7,500	$ 10,068	134%	$ 15,102	201%
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	$ 310	$ 300	$ 536	$ 500	$ 1,217	243%	$ 1,826	365%
076 Diesel								
01 Diesel	$ 13,144	$ 13,000	$ 14,501	$ 14,000	$ 17,908	128%	$ 26,862	192%
148 Trail Maint								
01 Trail Maint	$ 1,865	$ 2,000	$ 1,563	$ 2,250	$ 1,810	80%	$ 2,715	121%
286 Rent Exp								
01 Rent Exp	$ 1,500	$ 1,500	$ 1,500	$ 2,000	$ 2,000	100%	$ 3,000	150%
Totals	$ 42,059	$ 42,949	$ 43,364	$ 45,139	$ 53,458	118%	$ 79,428	176%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
60 Airport								
008 Computer Maintenance								
04 Computer Maintenance	$ -	$ -	$ -	$ -	$ 468	0%	$ 468	468%
015 Telephone								
04 Telephone	$ 300	$ 300	$ 264	$ 300	$ 176	59%	$ 264	88%
017 Communications								
03 Internet	$ -	$ -	$ -	$ -	$ 424	0%	$ 636	0%
019 Miscellaneous Expense								
01 Misc. Expense	$ 374	$ 500	$ 505	$ 450	$ 263	58%	$ 395	88%
026 Heating Fuel								
03 Heating Fuel	$ -	$ -	$ -	$ -	$ 2,948	0%	$ 4,422	0%
027 Electricity								
11 Electricity	$ 1,367	$ 1,436	$ 1,590	$ 1,889	$ 1,329	70%	$ 1,984	105%
14 Airport Hangar	$ -	$ -	$ -	$ -	$ 333	0%	$ 500	0%
028 Water								
05 Water	$ 752	$ 890	$ 506	$ 900	$ 351	39%	$ 527	59%
029 Sewer								
01 Sewer	$ 350	$ 400	$ 200	$ 500	$ 134	27%	$ 201	40%
031 Building Maintenance								
01 Building Maintenance	$ 6,350	$ 3,000	$ 9,379	$ 4,000	$ 1,234	31%	$ 1,851	46%
032 Property Insurance								
01 Property Insurance	$ 1,058	$ 1,250	$ 1,223	$ 1,236	$ 687	56%	$ 1,031	83%
037 Liability Insurance								
01 Airport Liability	$ 1,879	$ 1,850	$ 1,829	$ 1,829	$ 1,672	91%	$ 2,508	137%
038 Social Security								
01 Social Security	$ 248	$ 459	$ 433	$ 459	$ 734	160%	$ 1,101	240%
051 Equipment Maintenance								
05 Equipment Maintenance	$ -	$ -	$ -	$ -	$ 1,924	0%	$ 2,886	0%
076 Diesel								
01 Diesel	$ 3,764	$ 3,500	$ 2,700	$ 3,500	$ 3,673	105%	$ 5,510	157%
153 Air Consultant Contract								
01 Air Consultant Contract	$ 12,000	$ 12,000	$ 12,000	$ 14,500	$ 7,375	51%	$ 11,007	76%
155 Snow Plowing								
01 Snow Plowing	$ 7,188	$ 6,000	$ 6,371	$ 6,000	$ 5,970	100%	$ 8,955	149%
156 Runway Lights								
01 Runway Lights	$ 1,060	$ 500	$ 1,579	$ 900	$ 253	28%	$ 380	42%
157 Runway Maintenance								
01 Runway Maintenance	$ 500	$ 1,000	$ 500	$ 1,000	$ 1,315	132%	$ 1,973	197%
420 AVGas								
01 AVGas	$ -	$ -	$ -	$ -	$ 40,945	0%	$ 40,945	0%
Totals	$ 36,772	$ 33,085	$ 39,122	$ 37,463	$ 72,208	193%	$ 87,694	234%

Exhibit B: 2018 Expense Budget - September Update Report

Department	3 Year Average Actual Expenses (15-17)	2017		2018				
		Approved Budget	Year End Actual	Approved Budget	YTD Actuals (Aug 31)	% Spent	Projected Year End	Project %
61 Caribou Trailer Park								
006 Legal Fees								
01 Legal Fees		$ -	$ -	$ -	$ -		$ -	0%
027 Electricity								
11 Electricity	$ 1,359	$ 1,600	$ 1,215	$ 1,600	$ 812	51%	$ 1,218	76%
028 Water								
05 Water	$ 4,799	$ 6,500	$ 4,521	$ 5,000	$ 2,104	42%	$ 3,156	63%
029 Sewer								
01 Sewer	$ 2,317	$ 3,000	$ 2,600	$ 3,000	$ 1,300	43%	$ 1,950	65%
032 Property Insurance								
01 Property Insurance	$ 44	$ 42	$ 42	$ 44	$ 25	57%	$ 38	86%
105 Street Lights								
01 Street Lights	$ 1,456	$ 1,800	$ 1,556	$ 1,908	$ 1,044	55%	$ 1,566	82%
147 Park Maintenance								
01 Park Maintenance	$ -	$ 200	$ -	$ 200	$ -	0%	$ 200	100%
158 CTP License Fee								
01 CTP License Fee	$ 299	$ 265	$ 265	$ 265	$ 265	100%	$ 265	100%
160 CTP Park Maintenance								
01 CTP Park Maintenance	$ 531	$ 2,000	$ 1,034	$ 1,750	$ 29	2%	$ 44	3%
161 Garbage Collection								
01 Garbage Collection	$ 1,620	$ 1,620	$ 1,620	$ 1,620	$ 945	58%	$ 1,418	88%
385 Year End CTP								
01 Year End CTP	$ 3,626	$ -	$ 4,174	$ -	$ -	0%	$ 5,532	0%
Totals	$ 15,503	$ 17,027	$ 17,027	$ 15,387	$ 6,524	42%	$ 15,387	100%
65 Cemeteries								
165 Evergreen Cemetery								
01 Evergreen Cemetery	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	100%	$ 3,000	100%
166 Grimes Cemetery								
01 Grimes Cemetery	$ 1,700	$ 2,000	$ 1,800	$ 2,000	$ 622	31%	$ 2,000	100%
167 Sacred Heart Cemetery								
01 Sacred Heart Cemetery	$ 350	$ 350	$ 350	$ 350	$ 350	100%	$ 350	100%
168 Holy Rosary Cemetery								
01 Holy Rosary Cemetery	$ 350	$ 350	$ 350	$ 350	$ 350	100%	$ 350	100%
169 Green Ridge Cemetery								
01 Green Ridge Cemetery	$ 150	$ 150	$ 150	$ 150	$ 150	100%	$ 150	100%
170 Lyndon Cemetery								
01 Lyndon Cemetery	$ 300	$ 300	$ 300	$ 300	$ 300	100%	$ 300	100%
171 Bubar Cemetery								
01 Bubar Cemetery	$ 100	$ 100	$ 100	$ 100	$ 100	100%	$ 100	100%
172 Memorial Day Flags								
01 Memorial Day Flags	$ 1,449	$ 600	$ 1,075	$ 600	$ -	0%	$ 600	100%
190 Veterans Cemetery Fund								
01 Veterans Cemetery Fund		$ -	$ -	$ -	$ -		$ -	0%
Totals	$ 7,399	$ 6,850	$ 7,125	$ 6,850	$ 4,872	71%	$ 6,850	100%