

2016 Town Budget

Town of Boulder Junction

1 December, 2015

2016 Town Budget Summary

	2015 Budget	2016 Budget	% Change
REVENUES			
Property Taxes	908,000.00	924,272.00	1.79%
Taxes (other than property taxes)	104,000.00	115,000.00	
Intergovernmental Revenues	484,055.98	433,773.00	
Licenses and Permits	3,800.00	5,682.00	
Public Charges for Services	71,590.00	80,440.00	
Miscellaneous Revenue	59,489.51	53,770.00	
Other Financing Sources	0.00	93,000.00	
Surplus Funds Supplied from Prior Years	0.00	0.00	
TOTAL REVENUES	1,630,935.49	1,705,937.00	4.60%
EXPENDITURES			
General Government	183,948.00	190,397.00	
Public Safety	168,104.00	128,482.00	
Public Works-Transportation & Airport	675,182.24	623,529.00	
Public Works-Sanitation	118,850.00	116,465.00	
Health and Human Services	5,500.00	4,750.00	
Culture, Recreation and Education	162,983.14	169,835.00	
Conservation and Development	136,252.00	151,252.00	
Capital Outlay	0.00	108,000.00	
Debt Service	180,116.11	213,227.00	
TOTAL EXPENDITURES	1,630,935.49	1,705,937.00	4.60%
Indebtedness:	\$2,779,850.71	2,639,222.71	
Assessed Value	\$470,823,600	\$472,525,700	0.36%
Town Mill Rate	\$1.93	\$1.96	
			0
Fund Balance	1/1/2016	Adjustment	12/31/2015
Beginning of year 1/1/16	1,273,002	0	1,273,002

- Net Result = Minimal +/- \$ impact
- Note Changes from Published Copy
 - Error in 51520 Actg & Audit Fees
 - Increase Fees ~\$9300, lower Public Works account

• Overall Tax Allocations Expected

- | | <u>2015</u> | <u>2016</u> |
|-----------------|-------------|--------------|
| • Town | \$908,000 | to \$924,272 |
| • LUHS | \$992,243 | to \$913,725 |
| • NLES | \$883,124 | to \$889,076 |
| • NATC | \$187,846 | to \$181,598 |
| • Net Reduction | \$62,542 | |

Revenues

Forecasted Town income from all sources

Tax Revenue

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
41000 - PROPERTY TAXES				
41110 - PROPERTY TAX -TOWN SHARE	780,041.87	906,456.86	908,000.00	924,272.00
4111101 - ESCROW OVERPAYMENTS	0.00	10,272.62	0.00	0.00
4111102 - OVERPAYMENTS REFUNDED	0.00	-10,272.61	0.00	0.00
41112 - DELINQUENT PP TAXES	0.00	231.54	0.00	0.00
41150 - FOREST CROP/MFL TAXES	0.00	324.67	0.00	0.00
Total 41000 - PROPERTY TAXES	780,041.87	907,013.08	908,000.00	924,272.00
41200 - OTHER TAXES				
41210 - ROOM TAX	107,633.39	116,658.47	104,000.00	115,000.00
Total 41200 - OTHER TAXES	107,633.39	116,658.47	104,000.00	115,000.00

- Nominal Property Tax impact, <2%
- Expect continued growth in Room Tax (at same rate, 4.5%)

Intergovernmental Revenue

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
43000 - INTERGOVERNMENT REVENUE				
43410 - STATE SHARED REVENUE	21,315.51	24,376.17	22,315.00	22,315.00
43420 - FIRE INSURANCE TAX	10,422.35	9,955.33	10,400.00	9,955.00
43430 - EXEMPT COMPUTER AID	82.00	86.00	82.00	86.00
43529 - OTHER PUBLIC SAFFETY	0.00	160.00	0.00	0.00
43531 - GENERAL TRANSPORTATION AID (GTA	191,567.33	199,258.98	199,258.98	199,259.00
43532 - HIGHWAY CONTRACTS/LRIP AID	25,981.58	60,000.00	60,000.00	90,000.00
43545 - RECYCLING GRANTS	8,006.28	7,551.38	8,000.00	7,551.00
43610 - MUNICIPAL SERVICES AID	6,462.52	4,691.54	4,600.00	4,767.00
43620 - IN LIEU OF TAX-ST LAND	47,518.20	41,778.61	42,000.00	42,000.00
43650 - FOREST CROP/MFL AID	104.38	104.38	100.00	100.00
43660 - DNR STEWARDSHIP AID	0.00	0.00	0.00	50,000.00
43670 - DNR BIKE TRAIL GRANT	180,816.72	201,438.00	0.00	0.00
43690 - OTHER STATE AIDS/LOTTERY CREDIT	2,885.09	3,487.90	2,600.00	3,400.00
43780 - LIBRARY GRANTS	1,940.76	6,900.00	6,900.00	1,540.00
43790 - COUNTY GRANT	15,080.86	2,800.00	2,800.00	2,800.00
43000 - INTERGOVERNMENT REVENUE - Other	0.00	0.00	125,000.00	0.00
Total 43000 - INTERGOVERNMENT REVENUE	512,183.58	562,588.29	484,055.98	433,773.00

- 43532 – assumes Dam grant for culvert repairs

Town License / Permitting Income

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
44000 - LICENSES & PERMITS				
44100 - BUSINESS LICENSES/SIGN PERMITS	160.00	32.00	100.00	32.00
44110 - LIQUOR LICENSES	2,760.00	2,785.00	2,800.00	2,800.00
44120 - CIGARETTE, OPERATOR LIC	1,899.00	112.00	100.00	1,900.00
44200 - DOG LICENSE FEES	680.00	505.00	550.00	600.00
44201 DOG LICENSE FEES-LOCAL	0.00	143.18	0.00	0.00
44210 - DOG LICENSE FEES-COUNTY	-480.66	0.00	0.00	0.00
44910 - CEMETERY PLOTS	200.00	625.00	250.00	350.00
44000 - LICENSES & PERMITS - OTHER	0.00	0.00	0.00	0.00
Total 44000 - LICENSES & PERMITS	5,218.34	4,202.18	3,800.00	5,682.00

- 44120 – Bi-Annual licensing

Town Service Income

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
45000 - FINES & PENALTIES	0.00	0.00	40.00	40.00
46000 - PUBLIC CHRGS FOR SERVICE				0.00
46100 - GENERAL GOVERNMENT FEES	0.00	0.00	0.00	0.00
46101 - COPIES/ADMN SERVICE FEES	87.45	290.80	250.00	200.00
46230 - AMBULANCE FEES	29,200.62	25,000.00	25,000.00	30,000.00
46310 - SNOWPLOWING FEES	20,178.60	18,700.00	18,700.00	19,000.00
46312 - HIGHWAY MAINTENANCE	0.00	0.00	0.00	0.00
46431 - GARBAGE BAG SALES	20,207.92	21,000.00	21,000.00	21,000.00
46435 - RECYCLING SALES	330.00	480.00	200.00	300.00
46710 - LIBRARY	734.11	2,814.66	1,300.00	1,500.00
46743 - COMMUNITY CENTER FEES	2,925.00	2,000.00	2,000.00	2,500.00
46744 - COMM. CTR SECURITY DEPOSIT	395.00	-100.00	0.00	0.00
46745 - COMM. CTR KEY DEPOSIT	1,145.00	-70.00	0.00	0.00
46750 - PARK & RECREATION FEES	3,551.25	0.00	3,000.00	5,500.00
46755 - BASEBALL FEES	75.00	436.00	100.00	400.00
46756 - CONCESSION FEES	0.00	0.00	0.00	0.00
46000 - PUBLIC CHARGES FOR SERVICE - OTHER	0.00	0.00	0.00	0.00
Total 46000 - PUBLIC CHRGS FOR SERVICE	78,829.95	70,551.46	71,550.00	80,400.00

- 46230 – Better collection of Ambulance fees, delinquency focus
- 46750 – Summer Rec Program Fees, restarted + increase

Other Miscellaneous Revenues

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
48000 - MISCELLANEOUS REVENUES				
48110 - INTEREST-GENERAL	2,107.41	941.54	1,700.00	1,300.00
48111 - INTEREST-OTHER FUNDS	1,422.29	1,341.14	700.00	1,220.00
48302 - SALE OF AMBULANCE/FIRE VEHICLE	0.00	1,000.00	0.00	0.00
48500 - CONTRIBUTIONS	171,838.65	18,542.68	5,000.00	0.00
48900 - MISCELLANEOUS INCOME	3,903.62	0.00	0.00	0.00
48901 - REIMBURSEMENTS	204.00	3,749.86	9,089.51	8,857.00
48902 - REFUNDS	0.00	0.00	0.00	0.00
48910 - INSURANCE REIMBURSEMENTS	1,496.00	2,082.87	1,000.00	1,700.00
48912 - AIRPORT FUND	1,600.00	100.00	1,500.00	1,500.00
48913 - FIREWORKS FUND	3,729.47	4,368.71	3,800.00	4,500.00
48918 - BASEBALL DONATIONS	969.00	665.00	0.00	700.00
48919 - BIKE TRAIL DONATIONS/MAPS	2,714.29	1,545.00	1,500.00	3,000.00
48920 - SNOWMOBILE CLB DEBT SERVICE	14,743.14	14,743.14	15,200.00	14,743.00
48925 - SNOWMOBILE CLB EXP REIMB	20,470.09	4,677.22	20,000.00	16,250.00
Total 48000 - MISCELLANEOUS REVENUES	225,197.96	53,757.16	59,489.51	53,770.00

- 48913 – step up donation collection for fireworks

Other Funds

						2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
49000 - OTHER FINANCING SOURCES									
		49200 - BUILDING PROJECT-LONG TERM DEBT				0.00	0.00	0.00	0.00
		49100 - PROCEEDS FROM LONG TERM DEBT				83,994.00	0.00	0.00	93,000.00
Total 49000 - OTHER FINANCING SOURCES						83,994.00	0.00	0.00	93,000.00
		49310 - APPLIED FUNDS - FIRE DEPT				0.00	5,355.00	5,355.00	0.00
		49340 - APPLIED FUNDS - ROADS				0.00	0.00	5,250.00	0.00
Total Income						1,793,099.09	1,720,125.64	1,641,540.49	1,705,937.00

- 49100 – Loan for new Patrol Truck

Expenses

Forecasted Town costs / spending for all areas

General Government

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
51000 - GENERAL GOVERNMENT				
51100 - SALARY-TOWN CHAIRMAN	23,988.42	23,100.00	23,100.00	23,100.00
51101 - SALARIES-SUPERVISORS	8,000.00	8,000.00	8,000.00	8,000.00
51300 - LEGAL FEES	2,691.28	945.00	1,200.00	1,200.00
51400 - ADMINISTRATION EXPENSES	1,171.97	823.82	150.00	1,000.00
51420 - SALARY-CLERK/TREASURER	40,500.00	39,000.00	39,000.00	39,000.00
51422 - CLERK-RETIREMENT	0.00	2,466.00	2,563.00	2,563.00
51430 - SALARY-DEPUTY CLERK/TREASURER	8,221.85	7,200.00	7,200.00	7,200.00
51520 - ACCOUNTING/AUDITOR FEES	15,078.18	17,000.00	17,000.00	6,440.00
51760 - ASSESSMENT OF PROPERTY	26,990.00	18,000.00	18,000.00	18,000.00
51440 - ELECTION EXPENSE				
51406 - OFFICE - ELECTION	4,411.01	147.77	4,000.00	5,000.00
51440 - ELECTION EXPENSE - Other	0.00	1,488.84	0.00	9,000.00
Total 51440 - ELECTION EXPENSE	4,411.01	1,636.61	4,000.00	14,000.00
51500 - FINANCE EXPENSES	0.00	361.90	0.00	0.00

- 51520 - Audit Fees lower due to error, add \$9300, new total \$15,740
 - Will lower 53307, general fund for Roads/Transportation
- 51440 - Election Expense increase
 - Required to purchase new voting machine
 - 4 scheduled elections that have to be staffed

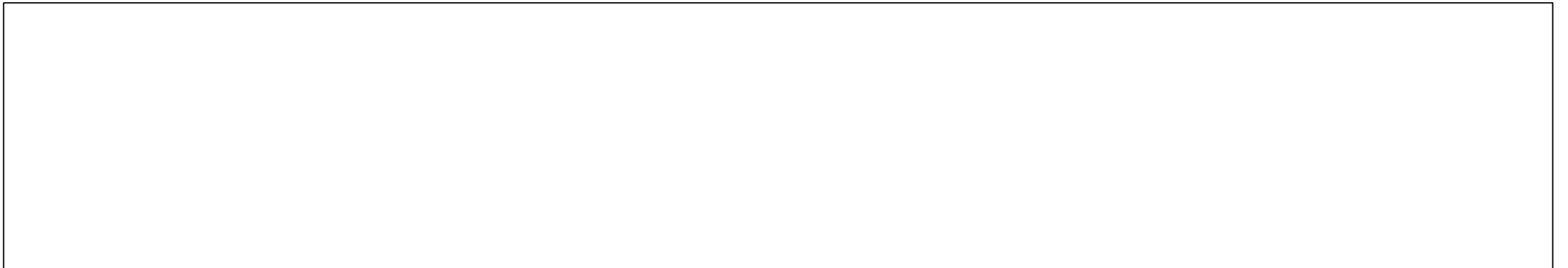
General Government (cont'd)

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
51600 · SOCIAL SECURITY EXPENSE	6,066.59	5,800.46	6,000.00	6,000.00
51610 · HEALTH INSURANCE	900.00	450.00	650.00	650.00
51614 · HEALTH INS - CLERK	14,853.22	18,198.51	11,500.00	15,000.00
51620 · MILEAGE EXPENSE	1,290.98	803.91	1,000.00	1,000.00
51700 · OFFICE EXPENSES				
51701 · WEBSITE & COMMUNICATIONS	0.00	415.00	310.00	689.00
51702 · POSTAGE	161.46	2,488.22	1,500.00	2,500.00
51704 · OFFICE - CLERK	3,220.43	1,663.43	1,700.00	2,000.00
51705 · OFFICE EQUIPMENT	1,496.00	925.00	925.00	500.00
51700 · OFFICE EXPENSES - Other	213.39	94.94	0.00	0.00
Total 51700 · OFFICE EXPENSES	5,091.28	5,586.59	4,435.00	5,689.00



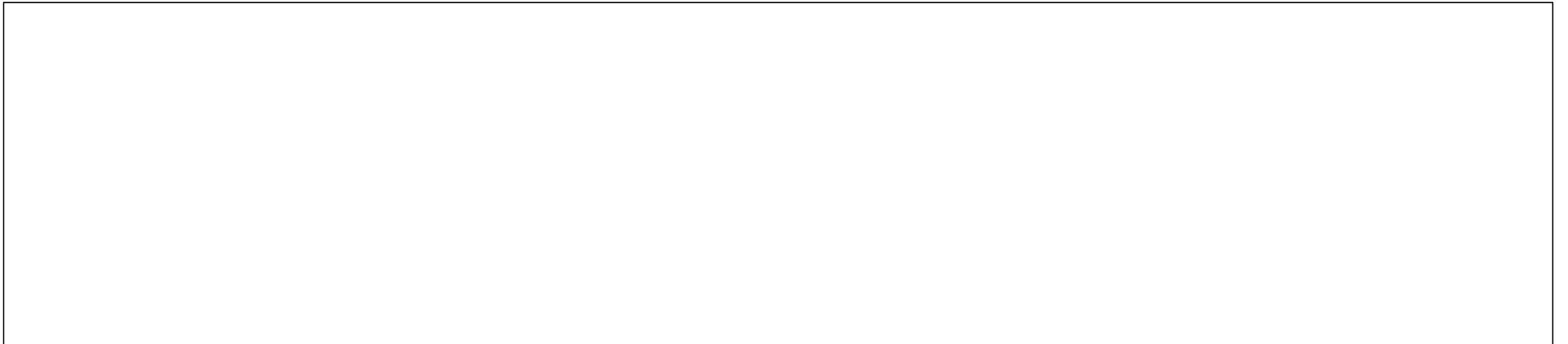
General Government (cont'd)

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
51720 · DUES & FEES				
51721 · DUES TOWN BOARD	496.20	0.00	500.00	500.00
51724 · DUES & FEES - CLERK	0.00	90.00	750.00	750.00
51720 · DUES & FEES - Other	325.00	496.43	0.00	0.00
Total 51720 · DUES & FEES	821.20	586.43	1,250.00	1,250.00
51728 · WORKSHOPS & CONV. - BOARD	180.00	477.25	1,500.00	1,500.00
51729 · WORKSHOPS & CONV. - CLERK	610.00	944.20	1,500.00	1,500.00
51740 · PRINTING & PUBLISHING				
51744 · PRINTING-CLERK	479.29	137.00	0.00	600.00
51740 · PRINTING & PUBLISHING - Other	623.69	470.63	2,500.00	1,000.00
Total 51740 · PRINTING & PUBLISHING	1,102.98	607.63	2,500.00	1,600.00



General Government (cont'd)

					2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
				51930 - PROPERTY & LIAB. INSURANCE	25,216.93	34,711.00	23,000.00	25,305.00
				51938 - OTHER INSURANCE				
				51640 - UNEMPLOYMENT CONTRIBUTION	90.37	90.94	400.00	400.00
				51920 - WORKERS COMPENSATION INSURANCE	9,044.00	80.11	10,000.00	10,000.00
				51938 - OTHER INSURANCE - Other	0.00	0.00	0.00	0.00
				Total 51938 - OTHER INSURANCE	9,134.37	171.05	10,400.00	10,400.00
				Total 51000 - GENERAL GOVERNMENT	196,320.26	186,870.36	183,948.00	190,397.00



Public Safety – Fire & EMS

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
522000 - FIRE/RESCUE EXPENSES				
522100 - FIRE MEMBERS				
522110 - PERSONNEL & WAGES	22,994.00	21,853.91	0.00	18,250.00
522120 - SOCIAL SECURITY EXPENSE	1,719.57	1,668.32	0.00	1,700.00
522125 - FIRE DEPT UNEMPLOYMENT EXPENSE	195.32	115.59	0.00	125.00
522130 - LOSA FUND	7,263.98	6,005.32	0.00	6,500.00
522140 - HEALTH/VACCINES/FITNESS	550.10	0.00	0.00	500.00
522150 - RESCUE TRAINING	1,057.06	88.98	0.00	750.00
522160 - FIRE TRAINING	3,851.21	2,163.68	0.00	2,000.00
522170 - UNIFORMS/GEAR	1,344.94	2,265.38	0.00	0.00
522175 - REHAB	370.67	278.37	0.00	500.00
522180 - MEMBER DUES & FEES	2,548.76	3,689.50	0.00	2,250.00
5221901 - FIRE DEPT SUTA EXPENSE & 522126 WRS	304.60	50.00	0.00	150.00
522100 - FIRE MEMBERS - Other	79.00	0.00	21,000.00	0.00
Total 522100 - FIRE MEMBERS	42,279.21	38,179.05	21,000.00	32,725.00

- **General Note**

- New Fire Dept leadership team has provided a net lower budget for 2016
- No significant 'changes', primarily attention to details/reality

Public Safety – Fire & EMS (cont'd)

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
522200 - INSPECTION SERVICE	2,301.40	2,452.54	2,600.00	2,500.00
522300 - BUILDING & GROUNDS				
522310 - IMPROVEMENTS	0.00	0.00	0.00	0.00
522320 - REPAIRS & MAINTENANCE/SUPPLIES	0.00	0.00	0.00	0.00
522330 - UTILITIES-HEAT/GAS	4,350.81	2,961.02	5,000.00	3,500.00
522340 - UTILITIES-ELECTRIC	3,792.07	3,854.66	3,300.00	4,000.00
522300 - BUILDING & GROUNDS - Other	1,020.88	2,557.66	0.00	1,500.00
Total 522300 - BUILDING & GROUNDS	9,163.76	9,373.34	8,300.00	9,000.00
522400 - VEHICLES				
522410 - TRUCK PURCHASES	0.00	0.00	0.00	0.00
522420 - VEHICLE LEASE	89.01	9,089.51	9,089.51	8,857.00
522440 - GASOLINE, OIL & REPAIRS	1,826.01	1,649.31	0.00	1,750.00
522400 - VEHICLES - Other	12,665.66	11,503.08	27,000.00	6,000.00
Total 522400 - VEHICLES	14,580.68	22,241.90	36,089.51	16,607.00

- 522420 – refi vehicle lease, lower payment

Public Safety – Fire & EMS (cont'd)

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
522500 - EQUIPMENT				
522510 - COMMUNICATIONS REPAIRS & MAINT	0.00	1,500.00	3,000.00	1,500.00
522520 - COMMUNICATIONS PURCHASES	0.00	0.00	0.00	0.00
522530 - TELEPHONE	2,149.29	2,636.47	2,000.00	2,750.00
522540 - EQUIPMENT REPAIRS & MAINTENANCE	0.00	2,500.00	2,000.00	2,000.00
522550 - TOOLS & EQUIP PURCHASE	35,860.93	2,000.00	0.00	0.00
522500 - EQUIPMENT - OTHER	0.00	13,423.23	5,355.00	1,500.00
Total 522500 - EQUIPMENT	38,010.22	22,059.70	12,355.00	7,750.00
522600 - SUPPLIES				
522610 - FIRE SUPPLIES	2,287.30	1,841.51	0.00	1,250.00
522620 - RESCUE SUPPLIES	10,877.92	6,664.21	0.00	6,500.00
522600 - SUPPLIES - Other	0.00	280.00	1,800.00	500.00
Total 522600 - SUPPLIES	13,165.22	8,785.72	1,800.00	8,250.00

- No major purchases planned

Public Safety – Fire & EMS (cont'd)

		2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
	522700 · OFFICE EXPENSE				
	522710 · POSTAGE	1,234.77	60.00	1,500.00	0.00
	522720 · OFFICE SUPPLIES	0.00	0.00	0.00	0.00
	522730 · OFFICE EQUIPMENT	0.00	150.00	0.00	0.00
	522740 · OFFICE COMPUTERS	0.00	150.00	0.00	0.00
	522700 · OFFICE EXPENSE - OTHER	0.00	878.46	0.00	1,250.00
	Total 522700 · OFFICE EXPENSE	1,234.77	1,238.46	1,500.00	1,250.00
	522900 · COMMUNITY OUTREACH				
	522910 · FIRE COMMUNITY EDUCATION	0.00	500.00	0.00	0.00
	522900 · COMMUNITY OUTREACH - OTHER	2,030.71	650.13	500.00	2,000.00
	Total 522900 · COMMUNITY OUTREACH	2,030.71	1,150.13	500.00	2,000.00
	522000 · FIRE/RESCUE EXPENSES - Other	75.00	0.00	0.00	4,500.00
	Total 522000 · FIRE/RESCUE EXPENSES	122,840.97	105,480.84	84,144.51	84,582.00

- 522000 reflects charges to inspect and certify equipment
 - Hoses, pumps, ladders

Public Safety – FIRE & EMS (cont'd)

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
523000 - EMS EXPENSES				
523100 - EMS MEMBERS				
523150 - EMS TRAINING & 523170 UNIFORMS/GEAR	6,123.29	4,867.29	0.00	4,000.00
Total 523100 - EMS MEMBERS	6,123.29	4,867.29	0.00	4,000.00
523200 - EMS AMBULANCE BILLING	400.00	425.00	0.00	400.00
523400 - EMS VEHICLES	632.98		0.00	0.00
523430 - EMS MAJOR REPAIRS	0.00	0.00	0.00	0.00
523440 - EMS GASOLINE, OIL & REPAIRS	507.28	1,062.13	0.00	0.00
Total 523400 - EMS VEHICLES	1,140.26	1,062.13	0.00	0.00
523600 - EMS SUPPLIES				
523610 - EMS DISPOSABLE SUPPLIES	0.00	600.00	1,210.49	0.00
523620 - EMS OXGEN & MEDICINE	0.00	350.00	0.00	0.00
Total 523600 - EMS SUPPLIES	0.00	950.00	1,210.49	0.00
523000 - EMS EXPENSES - Other	1,858.82	646.08	5,000.00	1,500.00
Total 523000 - EMS EXPENSES	9,522.37	7,950.50	6,210.49	5,900.00
Total FIRE DEPARTMENT	132,363.34	113,431.34	90,355.00	90,482.00

- Overall Budget reductions proposed by new Fire/EMS Leadership

Public Safety - Police

					2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
POLICE DEPARTMENT								
		52100 · POLICE WAGES			48,708.00	16,236.00	46,904.00	25,000.00
		52101 · POLICE EXPENSES			9,051.44	1,765.86	9,000.00	3,000.00
		52102 · POLICE-SOCIAL SECURITY EXPENSE			3,608.90	1,207.54	3,550.00	1,500.00
		52103 · POLICE-HEALTH INSURANCE			21,705.53	13,396.20	18,000.00	7,500.00
		52104 · POLICE-RETIREMENT			5,304.69	1,568.24	5,600.00	500.00
		52106 · POLICE-OTHER			0.00	0.00	0.00	500.00
		52107 · POLICE-UNEMPLOYMENT			108.01	60.67	50.00	0.00
Total POLICE DEPARTMENT					88,486.57	34,234.51	83,104.00	38,000.00
Total 52000 · PUBLIC SAFETY					220,849.91	147,665.85	173,459.00	128,482.00

- Assumes coverage for < ½ year. Decision to rehire has not been settled
 - Excess funds from 2015, will be carried over and placed in Police budget
 - Reallocation will be accomplished when, and if, appropriate

Transportation

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
53000 - TRANSPORTATION				
53300 - ROADS - WAGES	109,896.90	121,350.00	121,350.00	110,000.00
53300.1 - ROADS-WAGES-OVERTIME	6,033.85	5,000.00	5,000.00	5,000.00
53301 - ROADS - SOCIAL SECURITY	8,972.58	9,475.28	8,800.00	9,000.00
53302 - ROADS - HEALTH INSURANCE	50,525.08	39,645.92	46,600.00	40,000.00
53303 - ROADS - RETIREMENT	7,045.20	8,899.36	6,884.00	7,000.00
53305 - UNEMPLOYMENT CONTRIBUTION	158.36	270.16	0.00	250.00
53306 - ROADS PRINTING & PUBLISHING	360.84	375.83	350.00	350.00
53307 - ROADS & GRAVEL				
53307.1 - GRAVEL	0.00	0.00	0.00	0.00
53307.2 - MILLING	0.00	154.70	0.00	0.00
53307.3 - COLD PATCH	7,805.58	30,223.53	27,000.00	25,000.00
53307.4 - SAND/SALT	6,773.41	8,999.96	9,000.00	9,000.00
53307.5 - ROADS CONTRACTS	0.00	125,000.00	125,000.00	200,000.00
53307.6 - SIGNAGE	979.29	1,565.42	1,200.00	1,200.00
53307.7 - SHOULDER REPAIRS	32,669.75	22,206.80	25,000.00	30,000.00
53307 - ROADS & GRAVEL - Other	1,031.79	8,343.74	114,656.24	52,979.00
Total 53307 - ROADS & GRAVEL	49,259.82	196,494.15	301,856.24	318,179.00

- 53307.5 – Road Contract funding for < 3 miles
- 53307 – ‘Other’ budget will be reduced \$9300 to cover Acctg/Audit

Transportation (Cont'd)

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
53308 · SHOP EXPENSES	20,136.15	20,000.00	20,000.00	25,000.00
53309 · GAS AND OIL	35,998.03	35,940.85	40,000.00	36,000.00
53310 · NEW MACHINERY, MAJOR REPAIRS	8,938.78	100,000.00	100,000.00	5,000.00
53311 · REPAIRS <\$1,000.00	14,516.53	16,470.17	8,000.00	8,000.00
53312 · MOWER REPAIRS	541.36	2,122.19	3,000.00	1,500.00
53319 · NEW MACHINERY	0.00	209.00	0.00	42,500.00
53402 · LAND EXPENSES	0.00	7.83	0.00	0.00
53405 · CLAIMS EXPENSE	0.00	0.00	0.00	0.00
53419 · FIRE #'S	1,374.10	235.03	1,000.00	250.00
53420 · STREET LIGHTING	11,506.98	12,837.19	15,500.00	14,000.00
Total 53000 · TRANSPORTATION	325,264.56	569,332.96	678,340.24	622,029.00
53510 · AIRPORT	1,500.00	0.00	1,500.00	1,500.00

- 53308 – Adding /Updating lighting in Town Garage
- 53310 – Carried new truck here last year
- 53319 – New mower planned
- 53510 – Airport is pass through expense, may drop off for 2017

Sanitation

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
53600 - SANITATION				
53619 - TRANSFER SITE-EQUIPMENT	490.16	300.00	2,500.00	300.00
53620 - LANDFILL VENTURE GROUP	23,708.32	23,708.26	27,000.00	27,000.00
53622 - LANDFILL-WAGES	12,694.59	13,000.00	13,000.00	13,000.00
53622.1 - LANDFILL-WAGES - OVERTIME	0.00	80.11	0.00	100.00
53623 - SOCIAL SECURITY-TRANSFER SITE	1,070.12	1,269.81	1,000.00	1,100.00
53625 - LANDFILL-RETIREMENT	834.78	941.29	800.00	800.00
53627 - LANDFILL-UNEMPLOYMENT	92.40	38.97	0.00	95.00
53628 - LANDFILL-MATERIALS & SUPPLIES	22,050.23	23,045.80	26,000.00	24,000.00
53630 - RECYCLING-WAGES	23,693.81	25,250.00	25,250.00	25,250.00
53630.1 - RECYCLING-WAGES - OVERTIME	0.00	920.08	0.00	1,000.00
53631 - RECYCLING-SOCIAL SECURITY	1,642.81	1,417.59	2,000.00	2,000.00
53632 - RECYCLING-HEALTH INSURANCE	11,607.40	11,607.20	10,000.00	11,750.00
53633 - RECYCLING-RETIREMENT	2,262.28	2,278.62	2,900.00	2,300.00
53635 - RECYCLE-UNEMPLOYMENT	167.59	167.54	0.00	170.00
53636 - RECYCLING-SUPPLIES & EXPENSE	4,070.79	4,045.63	8,400.00	7,600.00
53638 - TRANSFER-SUPPLIES & EXP	101.05	0.00	0.00	0.00
Total 53600 - SANITATION	104,486.33	108,070.90	118,850.00	116,465.00

- Town portion remains constant
- Transport costs increasing, recycling now receiving charges

Health & Human Services

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
54000 - HEALTH & HUMAN SERVICES				
54110 - ANIMAL CONTROL	0.00	0.00	500.00	150.00
54910 - CEMETERY	20,587.70	5,500.00	5,000.00	4,600.00
54000 - HEALTH & HUMAN SERVICES - Other	0.00	0.00	0.00	0.00
Total 54000 - HEALTH & HUMAN SERVICES	20,587.70	5,500.00	5,500.00	4,750.00

- 54910 – Normal maintenance for Cemetery
- Note: 2014 included resurvey of the property

Culture & Recreation - Library

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
55109 · LIBRARY EXPENSES				
55110 · LIBRARY-WAGES	36,256.46	35,000.06	35,000.00	41,870.00
55111 · LIBRARY-SOCIAL SECURITY	2,811.06	2,811.55	2,700.00	3,238.00
55113 · LIBRARY-UNEMPLOYMENT	239.73	239.76	296.00	212.00
55114 · LIBRARY-MAT & SUPPLIES	70,053.16	5,234.00	5,234.00	8,537.00
55115 · LIBRARY-RETIREMENT	1,718.50	1,570.00	1,570.00	2,096.00
55109 · LIBRARY EXPENSES - Other	13,214.47	17,000.00	17,000.00	10,038.00
Total 55109 · LIBRARY EXPENSES	124,293.38	61,855.37	61,800.00	65,991.00

- Assumes some increase for salaries
- Library supported by other funds that don't all flow through the Town

Culture & Recreation – Community Center

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
55189 - COMMUNITY CENTER				
55190 - COMMUNITY CENTER CLEANING	9,597.72	10,140.00	10,140.00	11,000.00
55191 - COMM CENTER-SOCIAL SECURITY	0.00	17.69	0.00	0.00
55194 - COMMUNITY CENTER EXPENSES	19,271.85	18,000.00	18,000.00	20,000.00
55189 - COMMUNITY CENTER - Other	367.10	0.00	10,000.00	0.00
Total 55189 - COMMUNITY CENTER	29,236.67	28,157.69	38,140.00	31,000.00

- Basic operating expenses for the Community Center
 - Assumes slight increase in usage

Culture & Recreation – Parks and Rec

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
55200 · PARK & RECREATION				
55305 · RECREATION UNEMPLOYMENT	3.58	0.00	0.00	0.00
55199 · PARK BOARD & RECREATION	15.10	0.00	1,500.00	500.00
55204 · PARK-SUPPLIES & MATERIALS	-51.69	3,566.33	750.00	6,850.00
55303 · RECREATION-WAGES	10,319.35	2,534.01	15,000.00	12,250.00
55304 · RECREATION-SOCIAL SECURITY	890.02	152.59	1,150.00	850.00
55304.1 · RECREATION-UNEMPLOYMENT	0.00	7.62	0.00	50.00
55307 · RECREATION-EXPENSES	4,307.17	2,880.11	4,900.00	0.00
55308 · BASEBALL COSTS	1,367.21	562.77	750.00	1,000.00
55309 · WINTER PARK	371.90	465.00	750.00	500.00
55200 · PARK & RECREATION - Other	0.00	0.00	0.00	0.00
Total 55200 · PARK & RECREATION	17,222.64	10,168.43	24,800.00	22,000.00

- 55303 – Summer Rec Program planned for 2016 (didn't happen in 2015)
- 55307 – using funds from 2015 to procure & update Rec Program supply

Culture & Recreation – Community Center

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
55310 · CELEBRATIONS				
55311 · CHRISTMAS DECORATIONS	386.83	2,500.00	0.00	7,500.00
55312 · FIREWORKS DISPLAY	9,629.00	9,783.00	8,500.00	10,000.00
55313 · OTHER CELEBRATIONS	293.63	194.32	0.00	350.00
55310 · CELEBRATIONS - Other	0.00	775.20	5,000.00	500.00
Total 55310 · CELEBRATIONS	10,309.46	13,252.52	13,500.00	18,350.00
55314 · OTHER CONTRIBUTIONS	833.25	751.75	0.00	0.00
59911 · SNOWMOBILE CLUB EXPENSES				
59911.1 · GROOMER PAYMENT	631.66	14,743.14	14,743.14	14,744.00
59911 · SNOWMOBILE CLUB EXPENSES - Other	20,128.26	10,897.22	10,000.00	17,750.00
Total 59911 · SNOWMOBILE CLUB EXPENSES	20,759.92	25,640.36	24,743.14	32,494.00
Total 55000 · CULTURE & RECREATION	202,655.32	139,826.12	162,983.14	169,835.00

- 55311 – Replacing old decorations, & beginning “light the town” effort
- 55312 – Still funding 3 firework events
- 59911 – Snowmobile club is primarily a pass through

Conservation & Development

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
BIKE TRAIL				
56704 · BIKE TRAIL EXPENSE				
56704.1 · BIKE TRAIL GRANT-ENG&CONSULTING	0.00	0.00	0.00	0.00
56704.2 · BIKE TRAIL GRANT - CONSTRUCTION	66,585.29	0.00	0.00	0.00
56704.3 · BIKE TRAIL WAGES	1,659.59	2,520.58	3,000.00	3,000.00
56704.4 · BIKE TRAIL SOCIAL SECURITY	93.62	175.14	109.00	109.00
56704.5 · BIKE TRAIL UNEMPLOYMENT EXPENSE	2.03	8.19	13.00	13.00
56704.6 · BIKE TRAIL RETIREMENT EXPENSE	80.02	0.00	30.00	30.00
56704 · BIKE TRAIL EXPENSE - Other	2,769.40	4,013.88	5,000.00	5,000.00
Total 56704 · BIKE TRAIL EXPENSE	71,189.95	6,717.79	8,152.00	8,152.00
OTHER CONSERV & DEVELOPMNT				
56705 · AIS LAKE FUND	7,000.00	7,000.00	7,000.00	8,000.00
56899 · ZONING EXPENSES	0.00	0.00	0.00	0.00
Total OTHER CONSERV & DEVELOPMNT	7,000.00	7,000.00	7,000.00	8,000.00

- 56704 – Basic Trail maintenance, non-routine covered by savings accts
- 56705 – Revisiting Lake Funds, increase town role in long term mgmt.
 - Lakes are community asset
 - Historical: \$5K to NLDC for M-W Chain (Island Lake) & \$2K to Gresham Lake Assoc.
 - Will revisit allocations, planning to offer smaller amounts to all Lake Assoc's

Conservation & Development (Cont'd)

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
ROOM TAX EXPENSES				
56700 · ECONOMIC DEV - ADVERTISING	15,100.00	17,100.00	17,100.00	15,100.00
56701 ECO DEV-NEW BUSINESSES WKGRP/BOARD APPRVL	0.00	0.00	0.00	5,000.00
56702 · ROOM TAX PAID TO CHAMBER	80,782.93	85,404.87	80,000.00	86,250.00
56703 · ECONOMIC DEVEL-ROOM TAX	0.00	0.00	24,000.00	28,750.00
Total ROOM TAX EXPENSES	95,882.93	102,504.87	121,100.00	135,100.00
Total 56000 · CONSERVATION & DEVELOPMENT	174,072.88	116,222.66	136,252.00	151,252.00

- 56700 - \$15.1K standard Contribution to Chamber for 20+ yrs (pre-Room Tax)
- 56701 - \$5K added for “economic development” efforts
 - Chamber Budget, New committee, plan is required
 - Focus to be ‘bringing in new or replacement businesses’
 - Sell our town to ‘businesses’
- 56702 & 56703 – allocation of room tax remains 75% / 25%,
 - projecting growth for 3rd year in a row

Capital & Debt

	2014 Actual	Estimated & Actual 2015	FINAL 2015 Budget	PROPOSED 2016 Budget
57000 · CAPITAL OUTLAY				
57212 · BIKE TRAIL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
57324 ROADS-EQUIPMENT/VEHICLES	83,994.00	0.00	0.00	93,000.00
57640 · BLDG PROJECT CAPITAL OUTLAY	653,736.15	7,764.10	0.00	15,000.00
Total 57000 · CAPITAL OUTLAY	737,730.15	7,764.10	0.00	108,000.00
58000 · DEBT SERVICE				
58099 · PRINCIPAL	75,445.02	148,466.46	140,868.43	153,353.57
58210 · INTEREST	30,684.09	46,989.99	54,582.82	58,373.43
Total 58000 · DEBT SERVICE	106,129.11	195,456.45	195,451.25	211,727.00
59000 · OTHER EXPENDITURES				
59902 · BANK SERVICE CHARGES	983.05	2,047.91	0.00	1,500.00
Total Expense	2,090,579.27	1,478,757.31	1,656,283.63	1,705,937.00

- 57324 – New Patrol Truck planned