

	A	B	C	D	E	F	G	H	I	J	K
1				Jan-Sept	Budget 2014	Deviation	Oct-Dec	Year End 2014	2015 Budget	Explanations	
2	Income							\$125,319	\$0	Needed to Balance	
3	Intergovernmental Revenues										
4		State Shared Revenues	\$17,129	\$114,193	\$97,064	\$97,064	\$114,193	\$114,193	\$114,193	Per State, same as last yr	x
5		LRIP Road Grant	\$0	\$0	\$0	\$0	\$0	\$27,940	\$27,940	LRIP \$27,940 available?	x
6		Property Tax Income - Levy	\$100,435	\$101,600	\$1,165	\$0	\$100,435	\$101,909	\$101,909	Inc per State (cap + unused inc)	x
7		Exempt Computer Aid	\$8	\$0	(\$8)	\$0	\$0	\$8	\$0	\$3.52 In levy	x
8		Lottery & Gaming Credit	\$1,157	\$899	(\$258)	\$0	\$1,157	\$1,157	\$1,157	Same as last yr actual	x
9		State Road Aids	\$40,916	\$54,555	\$13,639	\$13,639	\$54,555	\$56,745	\$56,745	Per State, 4% inc	x
10		Tribal Road Aids	\$27,321	\$36,624	\$9,303	\$9,303	\$36,624	\$38,095	\$38,095	New State Rate per mile	x
11		Tribal Extrodinary Services	\$20,405	\$7,000	(\$13,405)	\$103,700	\$139,105	\$7,000	\$7,000	Same as last yr budget	x
12		State Excise Fuel Tax Refund	\$0	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065	\$1,000	Off road fuel use	x
13		State Sales Tax Retained	\$10	\$90	\$80	\$60	\$70	\$70	\$70	Based on sales	x
14		Fire Dues	\$755	\$644	(\$111)	\$0	\$755	\$755	\$755	Same as last yr actual	x
15		Municipal Services Payment	\$1,845	\$1,845	\$0	\$0	\$1,845	\$1,796	\$1,796	Per State estimate	x
16		DNR in Lieu	\$136	\$136	\$0	\$0	\$136	\$136	\$136	Same as last yr actual	x
17		Severence Yield/Withdrawal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	None planned	x
18		County Forest Law-Timber	\$19,754	\$13,641	(\$6,113)	\$0	\$19,754	\$19,754	\$19,754	Same as last yr actual	x
19		Forest Crop Revenue	\$0	\$482	\$482	\$0	\$0	\$0	\$0	None planned	x
20		Managed Forest Revenue	\$1,901	\$1,838	(\$63)	\$0	\$1,901	\$1,901	\$1,901	Same as last yr actual	x
21		County Forest Law-Timber	\$2,571	\$2,571	\$0	\$0	\$2,571	\$2,571	\$2,571	Same as last yr actual	x
22		State Grants	\$0	\$10,300	\$10,300	\$19,703	\$19,703	\$0	\$0	None planned	x
23		DNR Recycling Grant-Flow Thru	\$8,888	\$8,889	\$1	\$0	\$8,888	\$8,888	\$8,888	Same as last yr actual	x
24		Federal Grants	\$0	\$85,750	\$85,750	\$0	\$0	\$0	\$0	None planned	x
25		Other Intergovmntal Revenues	\$3,635	\$100,635	\$97,000	\$100,000	\$103,635	\$3,635	\$3,635	Cty Frst Rd Grant & Holt Rd	x
26	Total Intergovernmental Revenues		\$246,866	\$542,757	\$295,891	\$344,534	\$606,400	\$387,545	\$387,545	-28.60%	
27	Licenses & Permits										
28		Liquor & Beer	\$3,125	\$2,225	(\$900)	\$0	\$3,125	\$3,125	\$3,125	Same as last yr actual	x
29		Operator	\$450	\$625	\$175	\$0	\$450	\$450	\$450	Same as last yr actual	x
30		Cigarette	\$300	\$400	\$100	\$0	\$300	\$300	\$300	Same as last yr actual	x
31		Dog Licenses	\$12	\$33	\$21	\$0	\$12	\$12	\$12	Same as last yr actual	x
32	Total Licenses & Permits		\$3,887	\$3,283	(\$604)	\$0	\$3,887	\$3,887	\$3,887	18.40%	
33	Public Charges / Services										
34		Snow Plowing	\$19,937	\$10,000	(\$9,937)	\$3,500	\$23,437	\$20,000	\$20,000	Estimated	x
35		Campground	\$38,975	\$40,000	\$1,025	\$0	\$38,975	\$40,000	\$40,000	Assumes no early ice	x
36		Boat Ramp Daily	\$15,515	\$3,000	(\$12,515)	\$0	\$15,515	\$3,000	\$3,000	Assumes normal year	x
37		Boat Ramp Seasonal	\$1,678	\$1,500	(\$178)	\$0	\$1,678	\$1,700	\$1,700	Same as actual	x
38		Wood Sales	\$2,564	\$3,200	\$636	\$0	\$2,564	\$2,600	\$2,600	Same as actual	x
39		Ice Sales	\$1,675	\$2,400	\$725	\$0	\$1,675	\$1,700	\$1,700	Same as actual	x
40		Shower Fees	\$462	\$2,700	\$2,238	\$500	\$962	\$1,000	\$1,000	Same as actual	x
41		Reservations	\$1,696	\$1,550	(\$146)	\$0	\$1,696	\$1,700	\$1,700	Same as actual	x

	A	B	C	D	E	F	G	H	I	J	K
42			Services Rendered	\$1,598	\$0	(\$1,598)	\$0	\$1,598	\$0	None anticipated	x
43			Community Center Hall Rental	\$608	\$341	(\$267)	\$0	\$608	\$608	Same as last yr actual	x
44			Total Public Charges / Services	\$84,708	\$64,691	(\$20,017)	\$4,000	\$88,708	\$72,308	11.77%	
45			Interest Income	\$287	\$360	\$73	\$105	\$392	\$392	Estimated	x
46			Capitol Credits	\$182	\$135	(\$47)	\$0	\$182	\$0	None expected	x
47			Fall Fest - Turkey Shoot								
48			Turkey Shoot & Fall Festival	\$0	\$0	\$0	\$0	\$0	\$0	None planned	x
49			Insurance Recoveries	\$9,557	\$0	(\$9,557)	\$0	\$9,557	\$0	None planned	x
50			Sale of Used Equipment	\$0	\$0	\$0	\$0	\$0	\$0	None planned	
51			Miscellaneous Income	\$207	\$0	(\$207)	\$0	\$207	\$0	None planned	x
52			Total Above	\$9,764	\$0	(\$9,764)	\$0	\$9,764	\$0		
53			Loan Proceeds	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$0	None planned	x
54			Excess Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$111,405	None planned	
55			Total Income	\$345,694	\$661,226	\$265,532	\$348,639	\$709,333	\$575,537	-12.96%	
56											
57			Expenses								
58			Cultural & Recreation Expenses								
59			Campground Expenses								
60			Repairs & Maintenance	\$3,200	\$2,500	\$700	\$0	\$3,200	\$2,500	Same as last yr budget	x
61			Supplies	\$1,019	\$900	\$119	\$100	\$1,119	\$1,200	Estimated	x
62			Firewood	\$0	\$2,000	(\$2,000)	\$1,930	\$1,930	\$2,000	Same as last yr actual	x
63			Ice Purchases	\$817	\$1,700	(\$883)	\$0	\$817	\$1,000	Assumes normal summer	x
64			Promotional Expenses	\$355	\$490	(\$135)	\$0	\$355	\$350	Same as last yr actual	x
65			Reservation Services	\$5,300	\$6,163	(\$863)	\$828	\$6,128	\$6,200	Estimated	x
66			Host Services	\$2,114	\$1,800	\$314	\$0	\$2,114	\$2,100	Estimated	x
67			Wages Campground Attendants	\$984	\$2,400	(\$1,416)	\$0	\$984	\$2,400	Estimated	x
68			Payroll Tax Exp - Campgrnd	\$75	\$184	(\$109)	\$0	\$75	\$184	Estimated	x
69			License Renewal	\$250	\$250	\$0	\$0	\$250	\$250	Same as last yr actual	x
70			Telephone-internet	\$1,376	\$2,200	(\$824)	\$220	\$1,596	\$1,600	Same as last yr actual	x
71			Garbage	\$2,369	\$3,200	(\$831)	\$1,200	\$3,569	\$3,600	Same as last yr actual	x
72			Electric	\$2,020	\$3,200	(\$1,180)	\$900	\$2,920	\$3,000	Same as last yr actual	x
73			Boat Ramp Improvements	\$0	\$20,600	(\$20,600)	\$0	\$0	\$14,000	Boat Ramp improvements	x
74			Capital Improvements	\$250	\$1,500	(\$1,250)	\$0	\$250	\$0	None planned	x
75			Signs	\$420	\$200	\$220	\$0	\$420	\$100	Replacements	x
76			Refunds & Funds Exchange	\$61	\$0	\$61	\$0	\$61	\$0	None planned	x
77			Total Campground Expenses	\$20,610	\$49,287	(\$28,677)	\$5,178	\$25,788	\$40,484	-17.86%	
78			Other Cultural / Education Exp								
79			Experience Works	\$0	\$0	\$0	\$0	\$0	\$0	None planned	x
80			Total Other Cultural / Education	\$0	\$0	\$0	\$0	\$0	\$0		
81			Total Cultural & Recreation	\$20,610	\$49,287	(\$28,677)	\$5,178	\$25,788	\$40,484		
82			General Government Expenses								

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83			Clerk / Treasurer Expenses								
84			Wages & Salaries Clerk/ Depty	\$22,537	\$28,570	(\$6,033)	\$7,140	\$29,677	\$28,570	Clerk + Deputy no pay inc	x
85			Payroll Tax Expenses - Clerk	\$1,724	\$2,186	(\$462)	\$546	\$2,270	\$2,186	Based on payroll	x
86			Clerk Mileage and Expenses	\$388	\$100	\$288	\$100	\$488	\$400	Estimated	x
87			Office Expenses - Misc	\$0	\$1,800	(\$1,800)	\$0	\$0	\$0	New budget lines	x
88			Office Supplies	\$945	\$0	\$945	\$0	\$945	\$1,000	Same as last yr budget	x
89			Computer/Software Expense	\$1,009	\$500	\$509	\$140	\$1,149	\$700	Virus/Office/GoToPC	x
90			Checks/Forms/Envelopes	\$353	\$700	(\$347)	\$50	\$403	\$500		x
91			Website Expenses	\$187	\$160	\$27	\$0	\$187	\$250	Hosting/Domain Reg only	x
92			Copier Expense	\$1,297	\$1,200	\$97	\$300	\$1,597	\$1,600	Replace copier/same as last year	x
93			Telephone - internet	\$904	\$1,200	(\$296)	\$300	\$1,204	\$1,204	Same as last year actual	x
94			Bank Fees	\$44	\$120	(\$76)	\$50	\$94	\$66	check view	x
95			Postage & Delivery Expense	\$958	\$1,500	(\$542)	\$450	\$1,408	\$1,500	estimated less	x
96			Training & Training Expense	\$100	\$200	(\$100)	\$0	\$100	\$100	Mileage & fees	x
97			Discounts	(\$26)	\$0	(\$26)	\$0	(\$26)	\$0	Is what it is	x
98			Total Clerk / Treasurer	\$30,420	\$38,236	(\$7,816)	\$9,076	\$39,496	\$38,076		
99			Board Member Expenses								
100			Stipends Board	\$8,775	\$11,700	(\$2,925)	\$2,925	\$11,700	\$11,700	Same as last yr actual	x
101			Payroll Tax Expenses - Board	\$671	\$895	(\$224)	\$224	\$895	\$895	Same as last yr budget	x
102			Board Training & Expenses	\$78	\$100	(\$22)	\$0	\$100	\$100	Board of Review Training needed	x
103			Total Board Member Expenses	\$9,524	\$12,695	(\$3,171)	\$3,149	\$12,695	\$12,695	0.00%	
104			Town Garage Expenses								
105			Improvements - TG	\$0	\$3,000	(\$3,000)	\$0	\$0	\$0	None planned	x
106			Repairs & Maintenance - TG	\$688	\$1,000	(\$312)	\$200	\$888	\$1,000	Same as last yr budget	x
107			Supplies - TG	\$720	\$1,200	(\$480)	\$400	\$1,120	\$1,200	Same as last yr budget	x
108			Utilities - TG Electric	\$4,173	\$5,600	(\$1,427)	\$1,120	\$5,293	\$5,600	Same as last yr budget	x
109			Utilities - TG Propane	\$0	\$5,500	(\$5,500)	\$675	\$675	\$2,850	Pay as you use	x
110			Utilities - TG Garbage	\$90	\$250	(\$160)	\$0	\$90	\$120	Estimated	x
111			Utilities - TG Security	\$405	\$393	\$12	\$0	\$405	\$410	Same as last yr actual	x
112			Utilities - TG Septic	\$805	\$1,200	(\$395)	\$360	\$1,165	\$1,200	Same as last yr actual	x
113			Total Town Garage Expenses	\$6,881	\$18,143	(\$11,262)	\$2,755	\$9,636	\$12,380	-31.76%	
114			Community Center								
115			Supplies - CC	\$100	\$400	(\$300)	\$50	\$150	\$150	Estimated	x
116			Repairs and Maintenance - CC	\$429	\$1,000	(\$571)	\$100	\$529	\$500	Estimated - no major repairs	x
117			Utilities - CC Electric	\$1,906	\$2,700	(\$794)	\$550	\$2,456	\$2,550	Estimated	x
118			Utilities - CC Propane	\$835	\$2,900	(\$2,065)	\$675	\$1,510	\$2,700	Pay as you use	x
119			Utilities - CC Security	\$1,327	\$854	\$473	\$0	\$1,327	\$900	Estimated	x
120			Improvements - CC	\$0	\$750	(\$750)	\$0	\$0	\$0	None planned	x
121			License & Fees - CC	\$330	\$330	\$0	\$0	\$330	\$340	Same as last year	x
122			Shooting Range	\$0	\$250	(\$250)	\$0	\$0	\$0	None expected	x
123			Total Community Center	\$4,927	\$9,184	(\$4,257)	\$1,375	\$6,302	\$7,140	-22.26%	

	A	B	C	D	E	F	G	H	I	J	K
124				\$72,362	\$127,545	(\$55,183)	\$21,533	\$93,917	\$110,775	-13.15%	
125			Assessor Exp								
126			Assessor Contract Fees	\$7,227	\$7,227	\$0	\$0	\$7,227	\$7,227	No increase	x
127			Supplies	\$29	\$28	\$1	\$0	\$29	\$29	Same as last yr actual	x
128		Ger	Total Assessor Exp	\$7,256	\$7,255	\$1	\$0	\$7,256	\$7,256	0.01%	
129											
130			General Town Expenses	\$946	\$8,667	(\$7,721)	\$100	\$1,046	\$1,000	Estimated	x
131			Loan Payments	\$20,183	\$35,406	(\$15,223)	\$15,223	\$35,406	\$44,654	Current 4 loans, trk pd Nov 2015	x
132			Property Tax Refunds	\$0	\$0	\$0	\$0	\$0	\$0	Tribal Tax Exempt Lands	x
133			Plan Commission	\$30	\$0	\$30	\$0	\$30	\$0	None planned	x
134			Recycling Contribution	\$924	\$924	\$0	\$0	\$924	\$924	Same as last yr actual	x
135			Contributions	\$400	\$650	(\$250)	\$250	\$650	\$650	Same as last yr actual	x
136			BRB Recycling Grant Flow Thru	\$8,888	\$8,889	(\$1)	\$0	\$8,888	\$8,888	Same as last yr grant	x
137			Bus/Prop/Liab Insurance	\$0	\$8,800	(\$8,800)	\$9,335	\$9,335	\$9,500	Based on claims	x
138			Legal / Professional Fees	\$168	\$200	(\$32)	\$0	\$168	\$200	Guess	x
139			Legal Advertising	\$914	\$910	\$4	\$230	\$1,144	\$1,200	Same as last yr actual	x
140			Town Audit	\$4,650	\$4,500	\$150	\$0	\$4,650	\$4,800	Inc base on past fees	x
141			Turkey Shoot - Fall Festival Exp	\$0	\$0	\$0	\$0	\$0	\$0	None planned	x
142			Bad Debts	\$148	\$0	\$148	\$0	\$148	\$0	None planned	x
143		Tot	Small Balance Charge-offs	\$1	\$0	\$1	\$0	\$1	\$0	None planned	x
144				\$37,252	\$68,946	-\$31,694	\$25,138	\$62,390	\$71,816	4.16%	
145			Election Expenses								
146			Election Ads, Printing, Misc	\$1,474	\$2,600	(\$1,126)	\$500	\$1,974	\$1,500	3 elections max	x
147		Tot	Election Wages & Salaries	\$2,154	\$4,000	(\$1,846)	\$1,500	\$3,654	\$3,000	3 elections max	x
148			Public Works	\$3,628	\$6,600	(\$2,972)	\$2,000	\$5,628	\$4,500		
149											
150			Road Maintenance Expense								
151			Major Road Construction or TRIF	\$0	\$0	\$0	\$0	\$0	\$53,000	None planned	x
152			Contract Services	\$15,791	\$42,875	(\$27,084)	\$15,750	\$31,541	\$0	None planned	x
153			Fuel & Oil Expense	\$25,011	\$26,000	(\$989)	\$5,900	\$30,911	\$26,000	Same as last yr bdgtl	x
154			Gasoline	\$2,227	\$3,000	(\$773)	\$750	\$2,977	\$3,000	same as last yr actual	x
155			Erosin Contro Materials	\$1,039	\$0	\$1,039	\$0	\$1,039	\$0	None planned	x
156			Rock & Rip Rap	\$1,320	\$0	\$1,320	\$0	\$1,320	\$0	None planned	x
157			Sand & Pit Run & Screening	\$0	\$4,200	(\$4,200)	\$0	\$0	\$4,200	For salt/sand every 2nd yr	x
158			Gravel	\$77,625	\$150,000	(\$72,375)	\$16,875	\$94,500	\$0	None planned	x
159			Salt	\$0	\$8,000	(\$8,000)	\$8,000	\$8,000	\$8,000	Same as last yr budget	x
160			Dust Control	\$0	\$1,800	(\$1,800)	\$0	\$0	\$0	Same as last yr budget	x
161			Culverts	\$19,699	\$0	\$19,699	\$0	\$19,699	\$0	None planned	x
162			Patch/Crack Sealing	\$8,968	\$0	\$8,968	\$0	\$8,968	\$0	None planned	x
163			Line Painting	\$0	\$0	\$0	\$0	\$0	\$0	None planned	x
164			Union Meal-Clothing Expense	\$2,860	\$2,840	\$20	\$35	\$2,895	\$2,895	Not negotiated	x

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165			Road Signs	\$513	\$750	(\$237)	\$0	\$513	\$500	Estimated	x
166			Advertising / Notices/Printing	\$77	\$180	(\$103)	\$80	\$157	\$160	Load Limits Spring	x
167			Employee Drug - CDL Checks	\$85	\$311	(\$226)	\$75	\$160	\$160	Required by law	x
168			Education/Training	\$100	\$100	\$0	\$0	\$100	\$100	Same as last yr actual	x
169			Equipment Rental	\$1,200	\$8,000	(\$6,800)	\$0	\$1,200	\$0	None planned	x
170			Equipment Purchases	\$1,260	\$0	\$1,260	\$0	\$1,260	\$75,000	None planned	x
171			Repair Parts	\$9,621	\$8,000	\$1,621	\$0	\$9,621	\$10,000	Estimated	x
172			Repair Services	\$6,794	\$8,000	(\$1,206)	\$0	\$6,794	\$8,000	Estimated	x
173			Small Tools & Equipment	\$293	\$1,000	(\$707)	\$0	\$293	\$1,000	Same as last yr budget	x
174			Shop Materials & Fastners	\$2,059	\$2,000	\$59	\$0	\$2,059	\$2,000	Same as last yr budget	x
175			Roads Office Expenses	\$42	\$250	(\$208)	\$0	\$42	\$50	Same as last yr actual	x
176			Radio/Telephone Communicator	\$904	\$1,200	(\$296)	\$296	\$1,200	\$1,200	Tele/internet/radio	x
177		Dir	Total Road Maintenance	\$177,488	\$268,506	(\$91,018)	\$47,761	\$225,249	\$195,265		
178											
179			Wages & Salaries	\$69,253	\$85,603	(\$16,350)	\$22,000	\$91,253	\$86,000	Not negotiated yet	x
180			Payroll Tax Expenses - Roads	\$5,298	\$6,398	(\$1,100)	\$1,683	\$6,981	\$6,579	Based on payroll	x
181			Employee Pension	\$7,814	\$10,419	(\$2,605)	\$2,605	\$10,419	\$10,419	Not negotiated yet	x
182			Unemployment	\$2,050	\$1,539	\$511	\$135	\$2,185	\$2,200	Same as last yr actual	x
183			Employee Health Insurance	\$28,770	\$38,472	(\$9,702)	\$9,360	\$38,130	\$38,130	Per contract not negociated	x
184			Workman's Comp Insurance	\$4,462	\$4,027	\$435	\$423	\$4,885	\$4,885	Same as last yr actual	x
185		Tot	Total Direct Road Maintenance	\$117,647	\$146,458	(\$28,811)	\$36,206	\$153,853	\$148,213		
186				\$295,135	\$414,964	(\$119,829)	\$83,967	\$379,102	\$343,478		
187			Public Safety								
188			Ambulance Services	\$12,122	\$16,162	(\$4,040)	\$3,848	\$15,970	\$16,970	Per contract	x
189			Fire Department Services	\$14,815	\$19,754	(\$4,939)	\$4,703	\$19,518	\$20,742	Per contract	x
190			Total Public Safety	\$26,937	\$35,916	(\$8,979)	\$8,551	\$35,488	\$37,712		
191		Total Ex	Miscellaneous Expenses	\$233	\$0	\$233	\$0	\$233	\$0		x
192				\$442,803	\$661,226	(\$218,423)	\$141,189	\$584,014	\$575,537		
193											
194								\$125,319	\$0	SHORT or OVER	
195											
196											
197								Cash - 9/30/2014	\$396,300		
198								Year End Estimate	\$110,000		
199								Payroll Related Liabilities	(\$2,500)		
200								Restricted Funds			
201								Elderly Housing	(\$185,000)		
202								Gravel Site Restoration	(\$30,000)		
203								Boat Ramp (NPS Funds)	(\$14,000)		
204								Unrestricted funds	\$274,800		
205								Funds to Meet Cash Flow	(\$125,000)		

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206							Funds to Balance 2015 Budget		\$0		
207							Net Excess Revenues Available		\$149,800		
208											
209							Accts Receivable Estimate		\$40,600	Assumes no additional unpaid bills	
210							Actual Cash Onhand		\$109,200		