

***CITY OF PRESQUE ISLE, MAINE***

**Comprehensive Annual Financial Report**

**For the Fiscal Year Ended  
December 31, 2012**

**Prepared by:  
City of Presque Isle  
Finance Department**



**CITY OF PRESQUE ISLE, MAINE**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended December 31, 2012**

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**Table of Contents**

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	1-6
Certificate of Achievement for Excellence in Financial Reporting	7
Administrative Organizational Structure	9
List of Principal Officials	10
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	13-15
Management's Discussion and Analysis	16-24
	 <u>Statement</u>
Basic Financial Statements:	
<b>Government-wide Financial Statements:</b>	
Statement of Net Position	1      27
Statement of Activities	2      28
<b>Fund Financial Statements:</b>	
Balance Sheet – Governmental Funds	3      29
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4      30
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5      31
Notes to Basic Financial Statements	33-50
Required Supplementary Information:	
Schedule of Funding Progress – Retiree Healthcare Plan	RSI-1      51
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis – General Fund	RSI-2      52-54
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis – Airport Fund	RSI-3      55
	 <u>Exhibit</u>
Combining and Individual Fund Statements:	
<b>General Fund:</b>	
Comparative Balance Sheets	A-1      59
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Reserve Accounts	A-2      60

**CITY OF PRESQUE ISLE, MAINE**  
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**Table of Contents, Continued**

	<u>Exhibit</u>	<u>Page</u>
<b>All Other Governmental Funds:</b>		
Combining Balance Sheet	B-1	63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	B-2	64
<b>Nonmajor Special Revenue Funds:</b>		
Combining Balance Sheet	C-1	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	C-2	68
<b>Special Revenue Funds:</b>		
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	D	69-70
<b>Restricted Reserve Funds:</b>		
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	E	71-73
<b>Nonmajor Capital Project Funds:</b>		
Combining Balance Sheet	F-1	77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	78
<b>Reserve Funds:</b>		
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	G	79-80
<b>Restricted Reserve Funds:</b>		
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	H	81-82
<b>Nonmajor Permanent Funds:</b>		
Combining Balance Sheet	I-1	85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	I-2	86

**STATISTICAL SECTION**

	<u>Table</u>	
<b>Net Position by Component</b>	<b>1</b>	<b>89</b>
<b>Changes in Net Position</b>	<b>2</b>	<b>90</b>
<b>Program Revenues by Function/Program</b>	<b>3</b>	<b>91</b>
<b>Fund Balances of Governmental Funds</b>	<b>4</b>	<b>92</b>
<b>Changes in Fund Balances of Governmental Funds</b>	<b>5</b>	<b>93</b>
<b>Assessed Value and Estimated Actual Value of Taxable Property</b>	<b>6</b>	<b>94</b>
<b>Direct and Overlapping Property Tax Rates</b>	<b>7</b>	<b>95</b>
<b>Principal Property Taxpayers</b>	<b>8</b>	<b>96</b>
<b>Total Property Tax Levies and Collections</b>	<b>9</b>	<b>97</b>
<b>Ratios of Net General Debt Outstanding</b>	<b>10</b>	<b>98</b>
<b>Direct and Overlapping Governmental Activities Debt</b>	<b>11</b>	<b>99</b>
<b>Legal Debt Margin Information</b>	<b>12</b>	<b>100</b>
<b>Principal Employers</b>	<b>13</b>	<b>101</b>
<b>Demographic and Economic Statistics</b>	<b>14</b>	<b>102</b>
<b>Full-time Employees by Function/Program</b>	<b>15</b>	<b>103-104</b>
<b>Operating Indicators by Function/Program</b>	<b>16</b>	<b>105-106</b>

## ***INTRODUCTORY SECTION***



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# City of Presque Isle

12 Second Street  
Presque Isle, ME 04769-2459  
Phone: (207) 760-2700  
Fax: (207) 764-2501

April 8, 2013

To the City Councilors and  
The Citizens of Presque Isle, Maine

Maine state statutes and the Presque Isle City Charter require that the City issue annually a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2012.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that is established for that purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Runyon Kersteen Ouellette, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Presque Isle, Maine's financial statements for the year ended December 31, 2012. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## Profile of the City of Presque Isle, Maine

The City of Presque Isle, Maine is located in central Aroostook County, the northernmost and largest of Maine's sixteen counties and the largest county east of the Mississippi River. The city currently occupies approximately 72 square miles and serves a population of 9,692. Presque Isle was first incorporated as a township on April 4, 1859 and incorporated as a City in 1939. Under Maine statutes, the City is empowered to levy a property tax on both real and personal property within its boundaries.

The City operates under a municipal charter approved by the voters of the community November 2, 1993 that provides for a council-manager form of government. Policy making and legislative authority is vested in a seven-member City Council. Councilors are elected on a non-partisan basis for four-year staggered terms. The City Manager is the chief administrative officer of the City and is appointed by the Council, as are the City Solicitor and City Clerk. The current City Manager was appointed by the City Council in March, 2010.

Accounting 760-2717 - City Clerk 760-2702 - City Manager 760-2785 - Code Enforcement 760-2770  
Economic and Community Development 760-2727 - Library 764-2571 - Payroll 760-2718 - Solid Waste 760-2707  
Public Works 764-2560 - Tax Assessor 760-2714 - Tax Collector 760-2741 - Welfare 760-2715

The City of Presque Isle is an equal opportunity provider. To file a complaint, write to  
Martin Puckell, Deputy City Manager, 12 Second Street Presque Isle, ME 04769, or call (207) 760-2700.

The City of Presque Isle provides a full range of services including police and fire protection; refuse collection; traffic control; on and off-street parking; the construction and maintenance of highways, streets, sidewalks, and other infrastructure; recreational and cultural activities; a secure landfill; regional airport; social welfare; municipal planning, assessing, building inspection and code enforcement; licenses and permits; vital statistics; general administration and economic development.

The annual budget for the general fund serves as the foundation for the City's financial planning and control. The budget, which must be in balance, contains estimates of all non-tax revenue and receipts expected to be received during the next fiscal year, expenditures necessary to support City operations, debt service, and capital expenditures. The initial budget must be presented to the Council by the City Manager no later than 90 days before the beginning of the fiscal year on January 1<sup>st</sup>. The Council may then make any modifications and recommendations. The City Council is required to hold two public hearings on the proposed budget before final approval. The budget must be approved by a two-thirds majority of the City Council before the beginning of the fiscal year on January 1<sup>st</sup>.

The budget includes information, by department, on the current and preceding fiscal years and requested appropriations for the next fiscal year. The City Manager may transfer resources within a department, promptly notifying the Council in writing of the reallocation. Transfers between departments require special approval from the Council. Expenditures may not legally exceed appropriations at the departmental level without Council approval. Budget-to-Actual comparisons are provided on pages 52-54 of this report.

## **Factors Affecting Financial Condition**

### **Local Economy**

The City of Presque Isle is the largest municipality north of Bangor. Through the years, Presque Isle has evolved into a regional service center for commerce, finance, education, health care, recreation, air transportation, and numerous other aspects of life in Aroostook County. This evolutionary process is attributable to several factors including:

- Historical and geographical influences;
- A clear assumption of a leadership role by the municipal government;
- The active involvement of Presque Isle citizens in regional, county, and statewide projects, politics, agencies and organizations;
- The aggressively self-reliant nature that has been characteristic of Aroostook County residents.

These factors have helped to sustain the City in times of economic hardship including the closing of a military installation and a significant downturn in the woods and agriculture industries, all mainstays of the area.

Other factors that contribute to the economic stability of the City include:

- Presque Isle is home to Northern Maine Regional Airport, the state's third largest airport,
- The Skyway Industrial Park, the third largest Industrial Park in the state,
- Educational opportunities include:
  - University of Maine at Presque Isle,
  - Northern Maine Community College,
  - An extension of Husson University,
  - An outstanding public school system,
  - A private school for grades pre-K - 8.
- Excellent medical services include a local hospital and ambulance service.
- An active Industrial Council that works to attract new businesses to the area.

The major industries affecting the local economy, agriculture and service, continue to be key components of the region's economic base. The two major agricultural industries, potato and woods, continue to struggle. Planted potato acreage, though lower than historical, remains stable. A third, broccoli, is doing well in the County.

The City has a balanced and fairly diverse tax base with a 55 to 45 split between residential and commercial property values. The largest single tax payer in 2012 comprised 3.95% of the total tax base with the top ten taxpayers combined representing 18.43% of the total tax base.

### **Long-term financial planning**

Each year, in planning for the future, the City identifies those major programs necessary to meet the citizens' needs for services while continuing to meet sharply increasing fixed costs. Among these programs are road construction and repair, vehicle equipment purchases, building renovations, and recreational activities. These initiatives are done in accordance with the City's basic financial planning document, its Five Year Capital Improvement Plan, which is reviewed and updated annually.

The Capital Plan for 2013 calls for:

- Purchase a cruiser for the Police Department,
- Renovations of the passenger terminal on the passenger ramp side of the Airport Terminal,
- Replace a Fire Truck,
- For Public Works:
  - Replace a Plow Truck,
  - Purchase an Excavator,
- Continuing to upgrade and network computer system city-wide,
- Setting aside money for an in-house GIS System,

In addition, this year's Capital Improvement Plan includes continued funding of the reserves for various improvements to buildings at the Industrial Park and to add to the balance in the Emergency Reserve.

### **Relevant financial policies**

The City of Presque Isle has in place a comprehensive set of financial policies including the implementation and use of the City's Emergency Reserve.

By charter, the City maintains an Emergency Reserve to be used only in extraordinary circumstances with unanimous City Council approval. This reserve is funded through an appropriation each year, mandated by the City Charter in the amount of 1.5% of the City's net municipal budget to a maximum of .5% of the current state valuation. Funds in this reserve have been used only once since its inception in 1993.

The City Council adopted a policy in 2009 stating that the amount that should be maintained in the General Fund unassigned fund balance should be 16.6%, or two months of budgeted expenditures. This amount can be reduced to 12% if an additional 4% is maintained in the emergency reserve for a total of 16%. At December 31, 2012, the unassigned fund balance in the general fund is 12.3% of the 2013 budgeted general fund expenditures. The balance in the Emergency Reserve is 10.4% of budgeted expenditures for a total coverage of 22.7% of 2013 budgeted expenditures.

### **Major Initiatives**

**Library Expansion** The Mark and Emily Turner Memorial Library Board of Trustees Charitable Trust received several substantial donations to complement the 2010 Library Expansion Project. The emphasis of the next phase is the interior design and landscaping with special attention to art and design to enhance what was accomplished in 2010. During 2012, community members, staff, Trustees, and members of professional architectural firms planned the next phase of these improvements. This project begins in earnest in May 2013 and is slated for completion in October 2013.

**Airport** As part of its Pavement Management Plan, the next major project planned at the Airport is the reconstruction of the General Aviation Ramp. This ramp was last reconstructed in 1989. Construction will begin in 2013 and when it is completed in 2015, it will be 6 years beyond the 20 year anticipated life projected by the FAA. The expected total cost of the project is \$4,023,000 with 95% to be funded by the FAA, 2.5% by the state and 2.5% from city funds.

**Public Safety Division** In 2012, the Public Safety Division secured a grant in the amount of \$42,000 to purchase new 'computer aided dispatch' (CAD System) software. This system supports both police and fire departments allowing for data to be input and stored onto the system and retrieved and/or checked by either department. It gives departments the ability to input and retrieve data while in the field providing real time information, saving time and providing accurate information to first responders from both departments.

The first part of this project primarily benefited the Police Department. In 2013, The Public Safety Division was awarded a second grant in the amount of \$28,000 that will allow the City to implement the fire reporting piece by mid-2013.

In addition, the Public Safety Division received two grants from the Maine Emergency Management Agency (MEMA): \$23,000 for the purchase of a digital dispatch console to improve communications between the dispatchers and the departments they serve; and, \$21,000 to improve the Emergency Operations Center/Training Room at the Public Safety Building including increasing the space and two 46" flat screen televisions and a 55' Mondopad with smart board technology.

**Downtown Revitalization** The future of the downtown of the City continues to be a major focus. What initially started as a grass roots effort by citizens to revitalize the downtown has become a major movement within the community. The *Downtown Revitalization Committee* is recognized as the formal committee and voice of downtown. Through their efforts, a *Downtown Master Plan* was created in 2008 which included a number of design goals, strategies and proposed investments in the downtown business district in the next five years.

Since that time, the City was able to secure a grant that allowed for construction of additional sidewalks and improvements to a major parking lot. A new logo for branding purposes was created and is being utilized through new gateway signage and banners in the downtown area.

In 2010, additional grant funding was secured to take a comprehensive look at the traffic patterns in the downtown, specifically as they relate to the impacts on the pedestrian usage. The traffic study was completed 2012 which will allow the community to have the policy discussions regarding these issues.

Once the policy directive regarding traffic in the downtown is decided, the City plans to make additional investments which will likely include investments in parking, improved pedestrian facilities, creating a farmer's market location as well as general streetscape investments.

**Strategic Planning Committee** In December of 2010, a Strategic Planning Committee was established. This committee was tasked with establishing a Comprehensive Strategic Plan to outline a vision for the future of our community. The plan was to include a current assessment of the City, identify short and long term goals, and have a strategic direction with clearly defined benchmarks. The committee is composed of 13 members representing local citizens, the school district, the local colleges, the Chamber of Commerce, the local hospital, and members of several advisory boards. The Strategic Plan was adopted by the City Council on November 5, 2012. From this document, a Work Plan was developed at a City Council retreat on February 26, 2013 that established the goals by year for the next three years.

**Community Center** In the fall of 2006, the City Council authorized a Community Center Committee tasked with developing a plan for a new community center to replace the 75 year old William Haskell Recreation Center. Conceptual plans were developed with the assistance of an architect. In 2008 land identified by the Committee as the preferred site was secured.

With the downturn in the economy and pressure on municipal revenue sources from the State of Maine, the project took a back seat to other challenges.

In 2011, the City Council authorized a new Task Force to review the original recommendations and to proceed once again with the project. The completed work of the Task Force was summarized in a report presented to and approved by the Council detailing recommendations including:

- Downsizing the original project, reducing the overall scope to \$7,500,000,
- Funding the project with no more than \$3,750,000 from local taxpayers,
- Facility usage and size, and
- Agreement that the selected location was the ideal location for the new Community Center.

In the fall of 2012, an assessment was made of the current William V. Haskell Community Center to determine the cost to bring that facility up to current safety standards. The Council was then faced with two alternatives; authorize funds necessary to update the current facility; or to commit to constructing a new facility. In order to

gauge community support, an advisory referendum was put on the ballot in November. The result was an overwhelming 2 to 1 vote in support of the construction of a new facility.

A professional fundraising firm has been engaged to assist the community in raising the necessary funds. The optimistic goal is to begin the final stages of the design work on the project late in 2013 producing the documents necessary to place the project out to bid in 2014.

**Municipal Government Reorganization** In this era of a depressed economy and grass roots interest in minimizing government expenditures, municipalities must be innovative in containing costs while continuing to provide citizens with the services they expect. To accomplish this goal, management has undertaken a significant reorganization, combining departments and moving personnel. These reductions have not had any direct impact on the services the citizens were receiving. This project is still in process.

#### **Awards and acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Presque Isle, Maine for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2011. This was the 13<sup>th</sup> consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the staff of the Finance Department. We wish to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Appreciation is also extended to the accounting firm of Runyon Kersteen Quелlette for its assistance in the preparation and review of this report. Credit must also be given to the City Council for their unfailing support in maintaining the highest standards of professionalism in the City of Presque Isle's finances.

Respectfully submitted,

Priscilla Webb,  
Finance Director

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Presque Isle  
Maine

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Christopher P. Morrill*

President

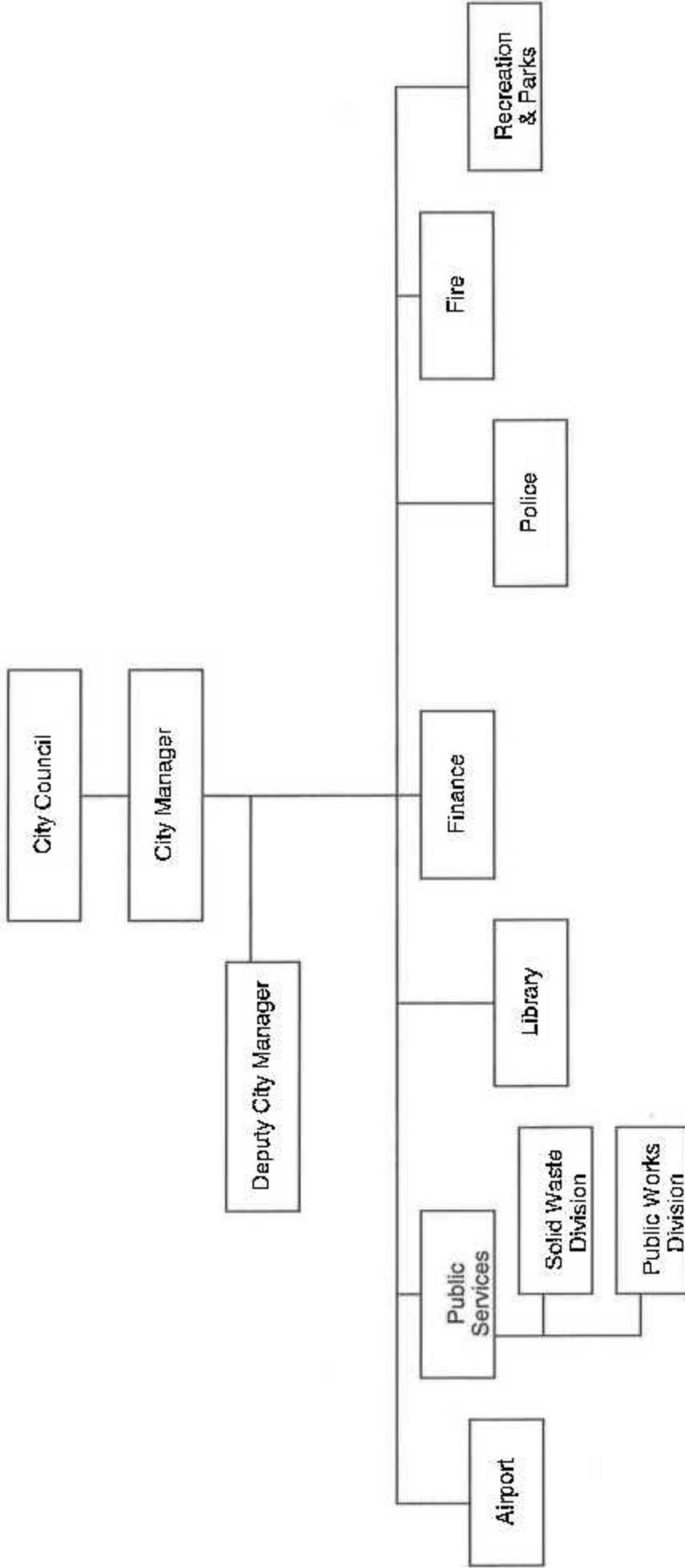
*Jeffrey R. Enos*

Executive Director



**The City of Presque Isle  
Administrative Organizational Structure**

at December 31, 2012



**CITY OF PRESQUE ISLE  
LIST OF PRINCIPAL OFFICIALS  
AT DECEMBER 31, 2012**

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**Elected Officials**

City Council Chair	Emily Smith
City Council Vice Chair	Randy Smith
Council Member	Peter Hallowell
Council Member	Bruce Sargent
Council Member	Richard Engels
Council Member	Micah Desmond
Council Member	Craig Green

**Appointed Officials**

City Manager	James A Bennett
Airport Manager	Scott Wardwell
Finance Director	Priscilla Webb
Fire Chief	Darrell White
Librarian, Mark and Emily Turner Memorial Library	Sonja Plummer-Morgan
Police Chief	Matthew Irwin
Recreation and Parks Director	Christopher Beaulieu
Public Services Director	Dana Fowler

## ***FINANCIAL SECTION***



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## Independent Auditor's Report

City Council  
City of Presque Isle, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Presque Isle, Maine, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Presque Isle, Maine, as of December 31, 2012, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress, and the respective budgetary comparisons for the General Fund and Airport Fund as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Presque Isle, Maine's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

City Council  
City of Presque Isle, Maine

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated April 8, 2013, on our consideration of the City of Presque Isle, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Presque Isle, Maine's internal control over financial reporting and compliance.



April 8, 2013  
South Portland, Maine

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

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As management of the City of Presque Isle, we offer this narrative overview and analysis of the financial activities of the City of Presque Isle for the fiscal year ended December 31, 2012. We encourage readers to consider the information presented here along with additional information that is furnished in our letter of transmittal which can be found on pages 1-6 of this report.

**Financial Highlights**

- The assets of the City of Presque Isle exceeded its liabilities at the close of 2012 by \$58,073,885 (*net position*). Of this amount, \$3,242,563 represents unrestricted net position, which may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position decreased by \$1,058,076 from December 31, 2011:
  - Total assets net of depreciation decreased \$1,153,642, while
  - Associated debt decreased \$95,566.
- As of the close of the current fiscal year, the City of Presque Isle's governmental funds reported a combined ending fund balance of \$11,195,087 a decrease of \$136,415 from the previous year. 15.5% of this total amount, \$1,735,097, is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current year, unassigned fund balance for the general fund was \$2,089,444 or 13.8% of total general fund expenditures.
- The City of Presque Isle's total debt decreased \$286,502 during the current year:
  - Notes payable increased \$38,200 to finance a compact tractor for the Recreation and Parks Department and had note payments of \$28,910.
  - Bonds payable decreased \$295,792 from bond payments.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City of Presque Isle's basic financial statements. The City's financial statements have three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information intended to furnish additional to support the basic financial statements themselves.

**Government-wide Financial Statements** are designed to provide readers with a broad overview of the City of Presque Isle's finances. These statements are presented using the accrual basis of accounting which is similar to the accounting method used by most private sector businesses. There are two Government-wide Financial Statements, the *statement of net position* and the *statement of activities*.

The *statement of net position* presents information on all of the City of Presque Isle's assets and liabilities with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. However, you may also need to consider other non-financial factors, such as changes in the City's property tax base and the condition of the City's infrastructure, to assess the overall health of the City's financial position.

The *statement of activities* presents information showing how the City of Presque Isle's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event causing the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused employee vacation leaves).

For the City of Presque Isle, all activities are classified as *governmental activities* because they are principally supported by taxes and intergovernmental revenues.

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

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The government-wide financial statements can be found on pages 27-28 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Presque Isle, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal documents. All of the funds of the City are categorized as governmental.

**Governmental Funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *government funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the city's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The City of Presque Isle maintains individual governmental funds for specific purposes. Information is presented separately in the *governmental fund balance sheet* and in the *governmental funds statement of revenues, expenditures and changes in fund balances* for the general fund, airport, landfill operations, UDAG revolving loan fund and landfill closure fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Presque Isle adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 29-31 of this report.

**Notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33-50 of this report.

**Other information** In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning:

- The City of Presque Isle's progress in funding its obligation to provide OPEB benefits to its employees;
- A budgetary comparison statement for the general fund to demonstrate compliance with budget; and
- A budgetary comparison statement for the airport fund to demonstrate compliance with budget.

Required supplementary information can be found on pages 51-55 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information. Combining and individual fund statements can be found on pages 59-86 of this report.

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

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**Government-wide Overall Financial Analysis**

As noted earlier, net position may serve as a useful indicator over time of a government's financial position. For the City of Presque Isle, assets exceeded liabilities by \$58,073,885 at December 31, 2012.

**City of Presque Isle**  
**Statement of Net Position**

	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 12,745,367	\$ 12,824,108
Capital assets	<u>59,821,218</u>	<u>60,896,119</u>
<b>Total Assets</b>	<b>\$ 72,566,585</b>	<b>\$ 73,720,227</b>
Long-term debt outstanding	13,698,812	13,806,164
Other liabilities	<u>793,888</u>	<u>782,102</u>
<b>Total liabilities</b>	<b>\$ 14,492,700</b>	<b>\$ 14,588,266</b>
Net investment in capital assets	\$ 51,509,110	\$ 52,297,509
Restricted	3,322,212	3,389,997
Unrestricted	<u>3,242,563</u>	<u>3,444,455</u>
<b>Total net position</b>	<b>\$ 58,073,885</b>	<b>\$ 59,131,961</b>

By far the largest portion of the City of Presque Isle's net position (88.7%) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide a wide variety of services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

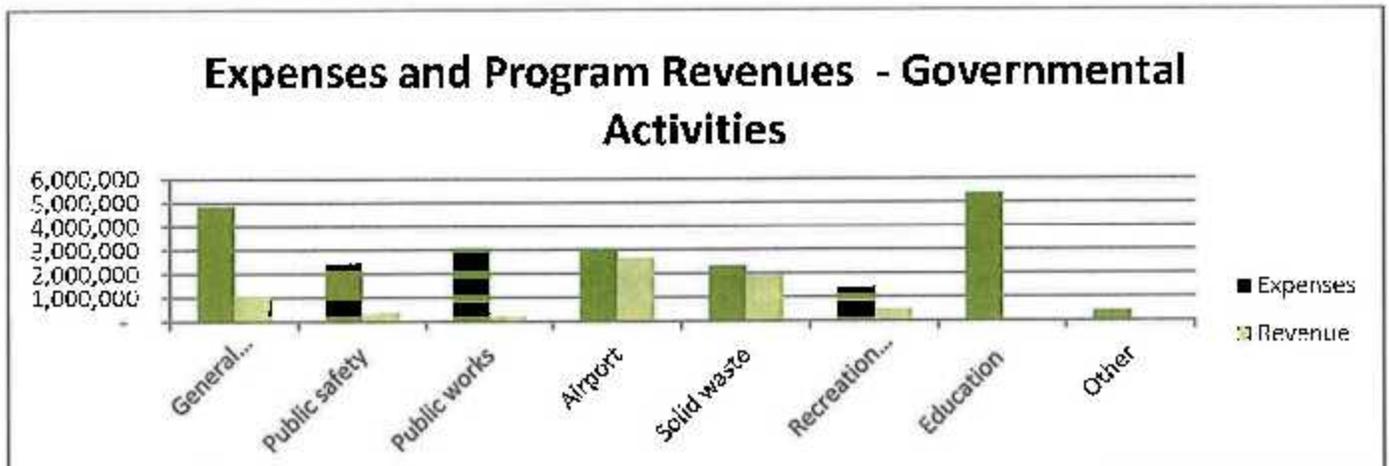
An additional portion of the City of Presque Isle's net position (5.72%) represents resources that are subject to external restrictions on how they may be spent. The remaining balance of \$3,242,563 (5.58%) is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the City of Presque Isle is able to report a positive balance in all reported categories of net position for the government as a whole. The same situation held true for the prior fiscal year.

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

**City of Presque Isle**  
**Statement of Changes in Net Position**

	2012	2011
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 4,549,598	\$ 4,279,288
Operating grants and contributions	663,864	545,679
Capital grants and contributions	1,488,310	1,776,696
General Revenues:		
Property taxes	11,955,543	12,050,893
Excise taxes	1,454,296	1,421,656
Grants and contributions not		
Restricted to specific programs	1,562,793	1,607,047
Unrestricted investment earnings	141,344	95,424
Other	<u>147,783</u>	<u>157,559</u>
Total Revenues	<u>\$ 21,963,531</u>	<u>\$ 21,934,242</u>
<b>Expenditures</b>		
General government	\$ 4,849,992	\$ 4,610,357
Public safety	2,486,138	2,634,579
Public works	3,077,507	2,815,777
Airport	3,064,007	2,712,857
Solid waste	2,319,919	2,355,571
Recreation and culture	1,430,088	1,544,757
Education	5,379,470	5,375,744
Outside requests	39,850	64,250
Interest on debt service	<u>374,636</u>	<u>398,620</u>
Total Expenditures	<u>23,021,067</u>	<u>22,512,512</u>
Increase (decrease) in net position	(1,058,076)	(578,270)
Net position – January 1	<u>59,131,961</u>	<u>59,710,231</u>
Net Position– December 31	<u>\$ 58,073,885</u>	<u>\$ 59,131,961</u>

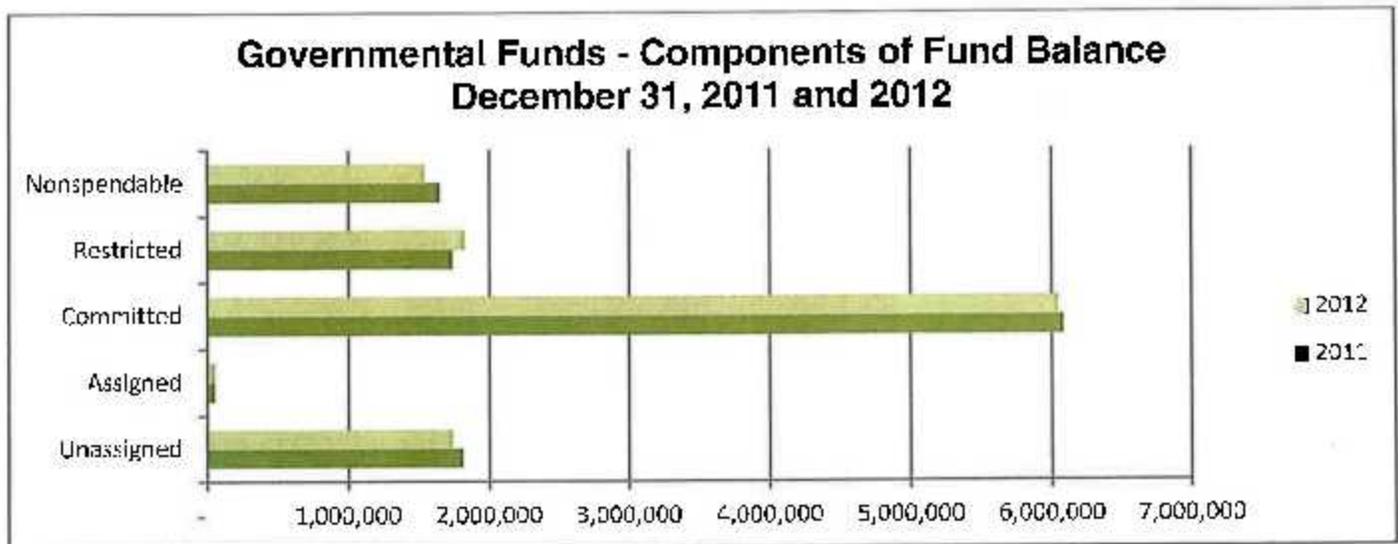
**Governmental Activities** Governmental activities resulted in a decrease in the City of Presque Isle's net position of \$1,058,076 from the previous year for an ending balance of \$58,073,885.



**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

As noted earlier, the City of Presque Isle uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The financial reporting focus of the City of Presque Isle's *governmental funds* is to provide information on near-term inflows, outflows and balance of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City of Presque Isle itself, or a group or individuals that has been delegated authority to assign resources for use for particular purposes by the City of Presque Isle's Council.

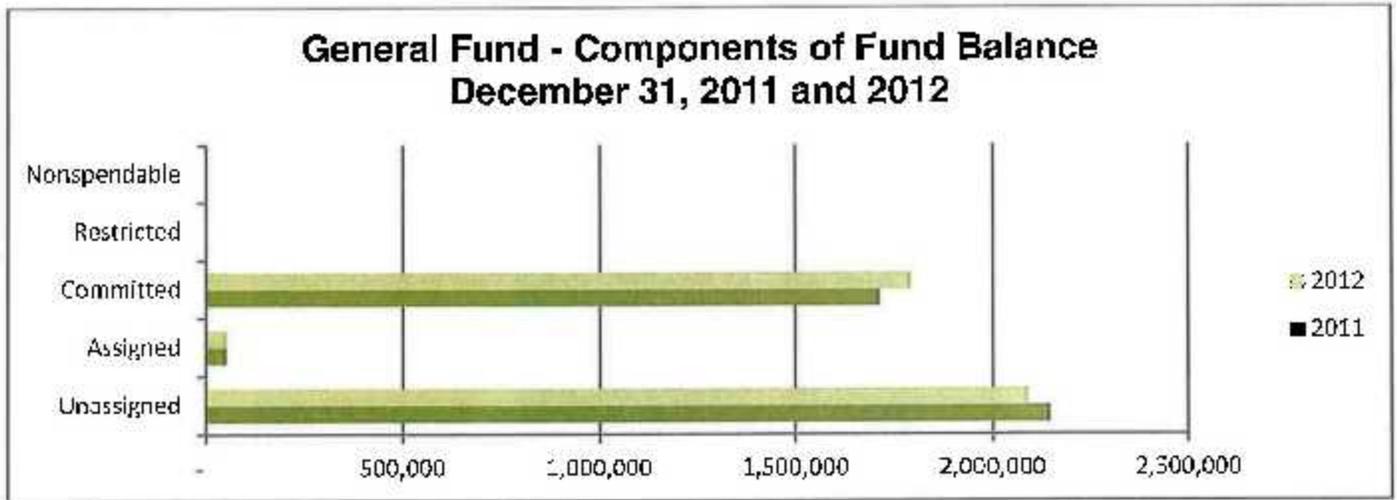


As of December 31, 2012, the City of Presque Isle's governmental funds reported combined fund balance of \$11,195,087, a decrease of \$136,415 from 2011. Approximately 15.5% of the total amount (\$1,735,097) constitutes *unassigned fund balance*, which is available to meet the future financial needs of the City. The remainder of the fund balance (\$9,459,990) consists of:

- \$1,542,951 (13.8%) is *nonspendable* to indicate that it is not available for new spending:
  - \$1,257,898 to account for loans receivable in the UDAG Revolving Fund,
  - \$221,450 to account for an interfund advance from the UDAG Revolving Fund,
  - \$43,603 is fuel inventory for resale at the Airport, and
  - \$20,000 in nonspendable principal in Permanent Funds.
- \$1,822,864 (16.3%) is *restricted* to indicate that it can only be spent for specific purposes stipulated by external resource providers, for example grant providers:
  - \$590,222 to account for the funds available for lending in the UDAG Revolving Fund,
  - \$1,232,642 to account for various grants and donations throughout the City.
- \$6,042,744 (54%) is *committed* to indicated amounts that can be used only for specific purposes formally designated by the City Council:
  - \$1,772,321 to account for the Emergency Reserve Fund,
  - \$19,821 to account for future Retirement Payouts,
  - \$2,044,021 for landfill closure, and
  - \$2,206,581 for various capital projects throughout the City.
- \$51,431 (.5%) is *assigned* to indicate amounts that are intended for specific purposes but are neither restricted nor committed.
- \$1,735,097 is *unassigned* to indicate amounts that have not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes in the General Fund.

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

The *general fund* is the central operating fund of the City of Presque Isle. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,089,444 while the total fund balance was \$3,933,017, an increase of \$22,771 from 2011. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 13.8% of total general fund expenditures, while total fund balance represents approximately 26% of that same amount.



The general fund balance of the City of Presque Isle of \$3,933,017 at December 31, 2012 includes the Emergency Reserve (\$1,772,321) and the Retirement Reserve (\$19,821) due to the implementation of GASB 54. The *unassigned* decreased \$56,750 because:

- \$30,000 of unassigned surplus was assigned to be used for emergency equipment repairs, and
- \$25,000 of unassigned surplus was used to fund a reserve to initiate fund raising for the anticipated new community center project.

The *Airport Fund* is used to monitor the activities of the City's airport. During 2012 the airport generated \$1,601,459 in revenue, expended \$1,822,290, had a net interfund transfer out of \$32,030, and the difference of \$252,861 was transferred in from the City's General Fund.

The *Landfill Operations Fund* is used to monitor the revenue and expenses of the secure landfill. The secure landfill is a joint project with six other surrounding communities. The City of Presque Isle funds approximately 80% of the operating costs.

The *UDAG Revolving Fund* manages funds from the Federal Government and is used as a revolving fund for the purpose of lending money for economic development. Currently there are 14 loans outstanding totaling \$1,257,898, one inter-city loan in the amount of \$221,450 and \$590,222 available for lending.

At the end of the year, the *UDAG Revolving Fund* had a nonspendable fund balance of \$1,479,348 and a restricted fund balance of \$590,222. The fund balance decreased \$28,891 from 2011, which represents the net of Interest Earned (\$45,002) and administrative fees (\$25,300), less the amount set aside to provide for doubtful loans (\$48,593).

The *Landfill Closure Fund* is used to monitor funds for the costs of closure. During 2012, \$291,658 was used to fund the permanent closure of the Construction/Demolition Debris (CCD) Landfill; \$50,832 was contributed to the reserve by the City, and \$2,725 constituted a loss on investments.

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

*Other governmental funds* include the activities of all other nonmajor special revenue funds, nonmajor capital projects funds and nonmajor permanent funds.

**General Fund Budgetary Highlights**

The General Fund budget overall (on a budgetary basis of accounting), ended the year with revenue \$27,580 below estimates and expenses were \$33,554 below budget, an additional amount of \$62,724 (budgeted use of surplus) was budgeted, for a decrease in surplus of \$56,750 at year end.

Revenues and other financing sources for the General Fund (on the budgetary basis of accounting) totaled \$16,434,984 in 2012:

- For both the current and prior years, real estate taxes represent the largest revenue source--\$11,888,391 or 72.3% of all general fund revenues, a decrease of \$124,351 or 1% from 2011. Excise tax collections of \$1,454,296, a \$32,640 increase, represent 8.8% of total revenues.
- Intergovernmental revenues of \$1,654,349 or 10.1% of total revenues decreased \$50,807 (3%) from 2011 primarily due to a decrease in state revenue sharing.

Expenditures and other financing uses from the General Fund (on the budgetary basis of accounting) totaled \$16,491,734 during the year ended December 31, 2012, a decrease of \$232,756:

- Education expenditures of \$5,379,470, 32.6% of total expenditures, increased \$3,726 from 2012.
- General Government expenditures of \$3,273,824 (19.9% of the total) increased \$121,821 from 2011.
- Solid Waste net appropriation of \$424,878 (2.6% of the total) increased \$208,817 from 2011 due to debt service on the expansion bond, first payment was made in 2012.

The following schedule provides a summary of General Fund revenues and expenditures on the budgetary basis of accounting for the year 2012 and the change from 2011.

**City of Presque Isle**  
**General Fund Analysis of Revenues and Expenditures**

	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2011</u>
<b>Revenue</b>			
<b>Taxes:</b>			
Real estate	\$ 11,888,391	72.3%	\$ (124,351)
Excise	1,454,296	8.8%	32,640
Licenses, permits and fees	169,345	1.0%	(11,600)
Intergovernmental	1,654,349	10.1%	(50,807)
Charges for services	984,589	6.1%	(1,180)
Unclassified	176,825	1.1%	(60,054)
Interest earned	17,840	0.1%	(604)
Transfers from other funds	<u>89,349</u>	<u>0.5%</u>	<u>27,274</u>
<b>Total Revenue</b>	<b>\$ 16,434,984</b>	<b>100.0%</b>	<b>\$ (195,282)</b>

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

<b>Expenditures</b>			
General government	\$ 3,273,824	19.9%	121,821
Public safety	2,082,000	12.6%	(81,973)
Public works	2,192,081	13.3%	(13,178)
Airport	252,861	1.5%	87,890
Solid waste	424,878	2.6%	208,817
Recreation	1,143,370	6.9%	(139,201)
Education	5,379,470	32.6%	3,726
Outside requests	39,850	0.2%	(24,400)
Intergovernmental	605,109	3.7%	30,352
Unclassified	121,689	0.6%	(122,125)
Debt service	297,983	1.8%	(149,294)
Capital outlay	-	0.0%	(10,411)
Transfers out	<u>678,619</u>	<u>4.1%</u>	<u>(144,780)</u>
<b>Total Expenditures</b>	<b>\$ 16,491,734</b>	<b>100.0%</b>	<b>\$ (232,756)</b>

**Capital Asset and Debt Administration**

**Capital Assets** As of December 31, 2012, the City of Presque Isle's investment in capital assets was \$59,821,218 (net of depreciation), a decrease of \$1,074,901 or 1.8% from December 31, 2011. The decrease was attributable more to increases in depreciation (\$3,061,904) than to decreases in physical assets (\$126,813). This investment in capital assets includes building, improvements, machinery, equipment, roads and airport improvements and runways.

Major capital asset events during the current fiscal year include:

- Equipment purchases:
  - Fire rescue truck at the Airport, \$600,460; 95% funded by an FAA Grant;
  - Plow truck at the Airport, \$167,487; 95% funded by an FAA Grant;
  - Sidewalk snowplow \$108,000.
- Road improvements \$44,917.

**City of Presque Isle**  
**Schedule of Capital Assets (net of depreciation)**  
**At December 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
Land	\$ 5,670,341	\$ 5,673,841
Construction in progress	914,384	1,056,303
Works of art and historical treasures	698,990	698,990
Buildings and improvements	12,796,278	13,097,743
Improvements other than buildings	1,477,677	1,598,846
Machinery and equipment	2,444,485	2,437,040
Vehicles	2,635,682	2,005,448
Infrastructure	<u>33,183,381</u>	<u>34,327,908</u>
<b>Total assets net of depreciation</b>	<b>\$ 59,821,218</b>	<b>\$ 60,896,119</b>

Additional information about the City of Presque Isle's capital assets can be found in the notes to the financial statements on page 41 of this report.

**CITY OF PRESQUE ISLE**  
**Management's Discussion and Analysis**  
**December 31, 2012**

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**Long-term debt** At the end of the current year, the City of Presque Isle had total bonded debt outstanding of \$8,273,908, a decrease of \$295,792 or 3.5% from 2011 from regularly scheduled note payments. The City has no current debt outstanding as of December 31, 2012. All of City's outstanding debt is backed by the full faith and credit of the City.

State statutes limit the amount of general obligation debt a municipality may incur to 7.5 % of its total state assessed valuation. The current debt limitation for the City is \$44,276,250 which is significantly in excess of the City's outstanding general obligation debt at December 31, 2012.

Additional information on the City of Presque Isle's long-term debt can be found in the notes to the financial statements on pages 42-43 of this report.

### **Economic Factors and Next Year's Budget**

In preparing the City's 2013 budget, City management and officials considered many factors in making judgments and estimates about the finances of the upcoming year. A primary objective was to continue to provide basic services to the citizens of the City while attempting to keep the property tax low.

During the 2013 fiscal year, the City's management will continue to monitor and evaluate local economic conditions. Items of concern include:

Revenue projections:

- A possible continued reduction in the Municipal Revenue Sharing pool resulting from a slowdown in the state's tax receipts and possible changes in how the State calculates the revenue sharing pool;
- A possible reduction in the funding by the State for its General Assistance programs may result in increased requests for aid at the local level. In addition, the State is proposing to reduce the amount of reimbursements it makes to municipalities for their General Assistance programs.
- A continued weakening in consumer confidence may translate into lower vehicle excise revenues, tax collections and building permits;
- A decline in taxable assessed values is resulting in decreased property tax revenue.

Expenditure projections:

- Continuing uncertainty in the State budget regarding local school funding is a concern. While the school district is separate from the City, the City is responsible for 73.6% of the School District's funding at this time. Currently the school district requires an increase of 3% each year to maintain its current level of services. If the state should decrease its funding, the City would need to proportionately increase its share to keep the same level of services.
- An unfunded pension liability has caused a sharp increase in the rate charged by MainePers (Maine State Retirement).
- The state of unrest in global conditions may easily lead to significant increases in the cost of fuel and electricity.
- In 2013, contracts with all of the City's unions expire and will be renegotiated for the next 3 years.

### **Requests for Information**

This financial report is designed to provide a general overview of the City of Presque Isle's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 12 Second Street, Presque Isle, Maine 04769.

## BASIC FINANCIAL STATEMENTS



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**CITY OF PRESQUE ISLE, MAINE**  
**Statement of Net Position**  
**December 31, 2012**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,152,593
Investments	1,451,686
Due from other governments	209,591
Accounts receivable	339,334
Taxes receivable	955,526
Tax liens and tax acquired property	335,136
Loans receivable, net of allowance of \$48,593	1,257,898
Inventory	43,603
Capital assets, not being depreciated	7,283,715
Capital assets, net of accumulated depreciation	52,537,503
Total assets	72,566,585
<b>LIABILITIES</b>	
Accounts payable	421,718
Accrued liabilities	110,562
Accrued interest	261,608
Non-current liabilities:	
Due within one year	536,735
Due in more than one year	13,162,077
Total liabilities	14,492,700
<b>NET POSITION</b>	
Net investment in capital assets	51,509,110
Restricted for:	
Revolving loans	2,069,570
Grants and other purposes	588,615
Permanent funds - Nonspendable principal	20,000
Permanent funds - Expendable	644,027
Unrestricted	3,242,563
Total net position	\$ 58,073,885

*See accompanying notes to financial statements.*

**CITY OF PRESQUE ISLE, MAINE**  
**Statement of Activities**

For the year ended December 31, 2012

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	
Primary government:					
Governmental activities:					
General government	\$ 4,849,992	753,999	74,763	263,404	(3,757,826)
Public safety	2,486,138	44,691	320,197	4,563	(2,116,687)
Public works	3,077,507	5,526	-	203,450	(2,868,531)
Airport	3,064,007	1,644,060	-	1,004,009	(415,938)
Solid waste	2,319,919	1,670,927	234,849	500	(413,643)
Recreation and culture	1,430,088	430,395	34,055	12,384	(953,254)
Education	5,379,470	-	-	-	(5,379,470)
Outside requests	39,850	-	-	-	(39,850)
Interest on debt service	374,636	-	-	-	(374,636)
Total governmental activities	23,021,607	4,549,598	663,864	1,488,310	(16,319,835)
<b>Total primary government</b>	<b>\$ 23,021,607</b>	<b>4,549,598</b>	<b>663,864</b>	<b>1,488,310</b>	<b>(16,319,835)</b>

General revenues:

Property taxes, levied for general purposes	\$ 11,955,543
Motor vehicle excise taxes	1,454,296
Cable television franchise taxes	64,438
Grants and contributions not restricted to specific programs:	
State Revenue Sharing	1,156,451
Homestead and BETE exemptions	367,952
Other State aid	38,390
Unrestricted investment earnings	141,344
Miscellaneous	83,345
<b>Total general revenues</b>	<b>15,261,759</b>

Change in net position

(1,058,076)

Net position - beginning

59,131,961

**Net position - ending**

**\$ 58,073,885**

See accompanying notes to financial statements.

CITY OF PRISQUE ISLE, MAINE  
Balance Sheet  
Governmental Funds  
December 31, 2012

	General	Airport	Landfill Operations	UDAG Revolving Fund	Landfill Closure	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 8,042,091	-	-	-	-	109,902	8,152,593
Investments	697,561	-	-	-	-	554,125	1,451,686
Due from other governments	209,591	-	-	-	-	-	209,591
Accounts receivable	339,334	-	-	-	-	-	339,334
Taxes receivable	955,526	-	-	-	-	-	955,526
Tax liens and tax acquired property	333,136	-	-	-	-	-	333,136
Loans receivable, net of allowance of \$18,593	-	-	-	1,257,898	-	-	1,257,898
Inventory	-	43,603	-	-	-	-	43,603
Interfund loans receivable	-	-	-	590,222	2,044,021	2,705,902	5,340,145
Interfund advance	-	-	-	221,450	-	-	221,450
<b>Total assets</b>	<b>\$ 10,779,839</b>	<b>43,603</b>	<b>-</b>	<b>2,069,570</b>	<b>2,044,021</b>	<b>3,369,929</b>	<b>18,306,962</b>
<b>LIABILITIES</b>							
Accounts payable	421,718	-	-	-	-	-	421,718
Accrued liabilities	110,562	-	-	-	-	-	110,562
Interfund loans payable	5,296,572	43,603	-	-	-	-	5,340,145
Interfund advance	-	-	-	-	-	221,450	221,450
<b>Total liabilities</b>	<b>5,828,822</b>	<b>43,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,450</b>	<b>6,093,875</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	1,018,000	-	-	-	-	-	1,018,000
<b>Total deferred inflows of resources</b>	<b>1,018,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,018,000</b>
<b>FUND BALANCES</b>							
Nonspendable	-	43,603	-	1,479,348	-	20,000	1,542,951
Restricted	-	-	-	590,222	-	1,232,642	1,822,864
Committed	1,792,142	-	-	-	2,044,021	2,206,581	6,042,744
Assigned	51,431	-	-	-	-	-	51,431
Unassigned	7,089,444	(43,603)	-	-	-	(310,744)	1,735,097
<b>Total fund balances</b>	<b>3,933,017</b>	<b>-</b>	<b>-</b>	<b>2,069,570</b>	<b>2,044,021</b>	<b>3,148,479</b>	<b>11,195,087</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 10,779,839</b>	<b>43,603</b>	<b>-</b>	<b>2,069,570</b>	<b>2,044,021</b>	<b>3,369,929</b>	
Amounts reported for governmental activities in the statement of net position are different because:							
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.							59,821,218
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.							1,018,000
Long-term liabilities that are not due and payable in the current period and therefore are not reported in the funds:							
Accrued compensated absences							(431,042)
Accrued interest							(261,608)
Other postemployment benefit liability							(792,500)
Landfill closure							(4,163,162)
Bonds and notes payable							(8,313,108)
<b>Net position of governmental activities</b>							<b>\$ 58,073,885</b>

See accompanying notes to financial statements.

**CITY OF PRESQUE ISLE, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended December 31, 2012**

	General	Airport	Landfill Operations	UDAG Revolving Fund	Landfill Closure	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Taxes	\$ 13,368,839	-	-	-	-	-	13,368,839
Intergovernmental	1,656,464	-	234,849	-	-	1,710,830	3,602,143
Licenses, permits, and fees	169,345	-	8,320	-	-	-	177,665
Charges for services	984,589	1,562,297	1,662,607	-	-	56,771	4,266,264
Unclassified	176,825	39,162	-	-	-	110,289	366,276
Interest earned	30,304	-	-	45,002	(2,725)	68,703	141,344
<b>Total revenues</b>	<b>16,386,426</b>	<b>1,601,459</b>	<b>1,905,776</b>	<b>45,002</b>	<b>(2,725)</b>	<b>1,986,593</b>	<b>21,922,531</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	3,303,512	-	-	48,503	-	317,427	3,669,462
Public safety	2,083,850	-	-	-	-	296,016	2,379,866
Public works	2,048,581	-	-	-	-	27,514	2,076,095
Airport	-	1,822,290	-	-	-	32,131	1,854,421
Solid waste	86,742	-	1,712,729	-	-	-	1,799,471
Recreation and culture	1,140,370	-	-	-	-	130,099	1,270,469
Education	5,379,470	-	-	-	-	-	5,379,470
Outside requests	39,850	-	-	-	-	-	39,850
Intergovernmental	605,109	-	-	-	-	-	605,109
Unclassified	121,689	-	-	-	-	4,695	126,384
Debt service	297,983	-	376,076	-	-	30,167	704,225
Capital outlay	38,200	-	-	-	291,658	1,862,265	2,192,123
<b>Total expenditures</b>	<b>15,145,486</b>	<b>1,822,290</b>	<b>2,088,805</b>	<b>48,503</b>	<b>291,658</b>	<b>2,700,314</b>	<b>22,097,146</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,240,940</b>	<b>(220,831)</b>	<b>(183,029)</b>	<b>(3,591)</b>	<b>(294,383)</b>	<b>(713,721)</b>	<b>(174,615)</b>
<b>Other financing sources (uses):</b>							
Transfers in	185,800	262,861	338,136	-	50,832	1,044,797	1,882,526
Transfers out	(1,442,268)	(42,030)	(172,048)	(25,300)	-	(200,879)	(1,882,525)
Issuance of debt	38,200	-	-	-	-	-	38,200
<b>Total other financing sources (uses)</b>	<b>(1,218,169)</b>	<b>220,831</b>	<b>166,088</b>	<b>(25,300)</b>	<b>50,832</b>	<b>843,918</b>	<b>38,200</b>
<b>Net change in fund balances</b>	<b>22,771</b>	<b>-</b>	<b>(16,941)</b>	<b>(28,691)</b>	<b>(243,551)</b>	<b>130,197</b>	<b>(136,415)</b>
<b>Fund balances, beginning of year</b>	<b>3,210,246</b>	<b>-</b>	<b>16,941</b>	<b>2,095,461</b>	<b>2,287,572</b>	<b>3,018,282</b>	<b>11,331,502</b>
<b>Fund balances, end of year</b>	<b>\$ 3,933,017</b>	<b>-</b>	<b>-</b>	<b>2,069,570</b>	<b>2,044,021</b>	<b>3,148,479</b>	<b>11,195,087</b>

*See accompanying notes to financial statements.*

**CITY OF PRESQUE ISLE, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes In Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended December 31, 2012**

Net change in fund balances - total governmental funds (from Statement 4)	\$	(136,415)
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$3,061,904) and book value of disposed assets (\$3,500) exceeded capital outlays (\$1,990,503).		(1,074,901)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This represents the change in unearned revenues - property taxes.		41,000
Change in accruals that are recorded on the statement of net position, but not on the governmental fund balance sheet - decrease in accrued interest (\$4,888) and accrued compensated absences (\$53,319), and increase in other postemployment benefits liability (\$150,051).		(91,844)
Changes in long-term liabilities on the statement of net position, are expenditures in the governmental funds. This is the increase in the landfill closure liability.		(82,418)
Proceeds from the issuance of debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments (\$324,702) exceeded proceeds (\$38,200).		286,502
<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>(1,058,076)</b>

*See accompanying notes to financial statements.*

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**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The City of Presque Isle, Maine functions under a City Manager - City Council form of government.

The financial statements of the City of Presque Isle have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

**A. Reporting Entity**

This report includes all funds of the City of Presque Isle, Maine. An analysis of certain criteria was made to determine if other governmental units should be included in this report. In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens.

It is the City's judgment, based on all pertinent facts derived from the analysis of these criteria, that there are no entities that would be considered potential component units within the City of Presque Isle that should be included as part of these financial statements.

Related Organization

The Presque Isle Industrial Council is organized to formulate and implement an industrial development program for the City of Presque Isle, Maine. The Industrial Council is also responsible for the management of the Skyway Industrial Park. All debt held by the Presque Isle Industrial Council is guaranteed by the City.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The City does not have business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The City does not have proprietary or fiduciary funds.

**C. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The City reports the following major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Airport Fund accounts for the operations at the municipal airport.
- The Landfill Operations fund accounts for the operations at the landfill.
- The UDAG Revolving Loan Fund accounts for the UDAG loan funds held by the City.
- The Landfill Closure fund accounts for funds set aside by the City to be used for the closure of the landfill.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**D. Cash, Cash Equivalents and Investments**

Cash and cash equivalents include amounts in demand deposits as well as time deposits and certificates of deposit owned by the City. State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, money market mutual funds and repurchase agreements.

Investments are stated at fair value.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**E. Inventory**

Inventory is valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventory is generally recorded as expenditures when consumed rather than when purchased.

**F. Interfund Loans**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "interfund loans receivable" or "interfund loans payable" on the balance sheet.

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. If material, interest incurred during the construction phase of capital assets of governmental activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	5 - 50
Buildings	25 - 50
Building improvements	5 - 40
Furniture and fixtures	5 - 50
Vehicles	5 - 30
Machinery and equipment	2 - 30
Infrastructure	5 - 50

**H. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The City provides vesting for vacation and sick leave benefits based upon length of employment. All vacation and sick leave pay is accrued when incurred in the government-wide financial statements. Balances are not accrued unless an employee is eligible for retirement. At retirement, the accrued amounts for sick leave, vacation, and comp time are charged to the retirement payout reserve. This reserve is funded with an annual appropriation from the General Fund based on anticipated retirements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**I. Long-term Obligations**

In the government-wide financial statements, long term debt and other long-term obligations are reported as liabilities in the applicable governmental activities on the statement of net position.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**J. Deferred Inflows of Resources**

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**K. Fund Equity**

Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the City imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The City Council has the responsibility for committing fund balance amounts through the passage of an ordinance, which requires a majority vote, and likewise would be required to modify or rescind those commitments in the same fashion. Likewise, the City Council or a body or official delegated by the City Council by a majority vote may assign unspent budgeted amounts to specific purposes in the General Fund at year end based on Department requests.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the City's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the City's intent to use committed or assigned resources first, and then unassigned resources as they are needed.

The City has a policy to maintain an adequate unassigned fund balance in the general fund. The unassigned fund balance is based on total budgeted expenditures of the City, School and County. A target of 16% (two months expenditures) is to be maintained, but may be reduced to a range of 8% to 12% if a minimum of 4% of budgeted expenditures is maintained in the emergency fund.

The emergency reserve account may not accumulate to more than 0.5% of the City's then current State valuation. The reserve must be funded each year at a rate of 1.5% of the City's net annual budget appropriations. Expenditures from the emergency reserve may only be made upon unanimous vote of all City Councilors, and only to meet unanticipated, extraordinary means.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**L. Interfund Transactions**

Interfund services provided and used are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except internal services provided and used for transactions and reimbursements, are reported as transfers.

**M. Comparative Data**

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative data has not been presented in all statements because its inclusion would make certain statements unduly complex and difficult to understand.

**N. Use of Estimates**

Preparation of the City's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**O. Net Position**

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there is limitations imposed on its use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City's net investment in capital assets was calculated as follows at December 31, 2012:

	<u>Governmental activities</u>
Capital assets	\$ 107,384,087
Accumulated depreciation	(47,562,869)
<u>Bonds and notes payable</u>	<u>(8,312,108)</u>
<u>Net investment in capital assets</u>	<u>\$ 51,509,110</u>

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**NEW PRONOUNCEMENTS AND ACCOUNTING CHANGES**

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For the fiscal year ended December 31, 2012, the City has elected to implement the following Statements of the Governmental Accounting Standards Board:

- *Statement No. 63 – Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- *Statement No. 65 – Items Previously Reported as Assets and Liabilities*

The City has also elected to report the activities of the airport in a newly created Airport Fund. In prior years, the activity for the airport was reported as a function of the General Fund.

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**STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**A. Budgetary Information**

An annual budget is adopted by the City Council for the General Fund that includes net appropriations for the Airport Fund and Landfill Operations Fund. The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the department level.

The City employs encumbrance accounting in the governmental funds. Encumbrances outstanding at year-end are reported as assigned fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The City did not have outstanding encumbrances at year-end.

**B. Excess of Expenditures Over Appropriations**

For the year ended December 31, 2012, expenditures exceeded appropriations in the following categories:

Finance	\$ 3,023	Airport - transfer	140,399
Employee benefits	30,917	Echo Lake	169
Information technology	3,599	Library	4,419
Facilities	21,676	Debt service	1,694
Fire department	38,155	Airport	346,738

**C. Deficit Fund Balances**

At December 31, 2012, the following funds had deficit fund balances:

Police grants	\$ 389	Septic systems	1,147
After school grant	5,696	AIP Project 32	1,139
Efficiency Maine grant	48,615	Brownfields Webber property	28,099
Cunningham School	221,450	AIP Project 36	4,209

These deficits will be funded by future grant revenue, charges for services, bond proceeds, or transfers.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**DEPOSITS AND INVESTMENTS**

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As of December 31, 2012, the City had the following investments and maturities, some of which are classified as cash and cash equivalents:

	Fair value	Less than 1 year	1-5 years	More than 5 years
Federal Home Loan Bank	\$ 51,405	51,405	-	-
Common stock	253,837		not applicable	
Mutual funds	1,146,444		not applicable	
<b>Total investments</b>	<b>\$ 1,451,686</b>	<b>51,405</b>	<b>-</b>	<b>-</b>

*Custodial credit risk- deposits* – In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of December 31, 2012, City's bank balance of \$8,233,234 was covered by FDIC and collateral held by the pledging financial institution in the City's name. In accordance with its investment policy, the City's funds can only be invested in financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC), the National Credit Union Share Insurance Fund or the successors to these federal agencies. Any funds deposited or invested above the \$250,000 insurance limit should be collateralized by the financial institution, or the excess funds should be placed with another financial institution.

*Custodial credit risk- investments* – For investments, this is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. In accordance with its investment policy, the City's funds can only be invested in financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC), the National Credit Union Share Insurance Fund or the successors to these federal agencies. Any funds deposited or invested above the \$250,000 insurance limit should be collateralized by the financial institution, or the excess funds should be placed with another financial institution.

*Credit risk* – Maine statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. U.S. Treasury Notes are not rated. As of December 31, 2012, the City's investments in Federal Home Loan Banks were rated AA+ by Standard & Poor's. The City currently does not have an investment policy for credit risk.

*Interest rate risk* – Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates have subsequently increased. Accordingly, holders of debt securities in the situation just described face the prospect of a loss should those securities be sold prior to maturity, even though cash flows under the debt contract remain unaffected by changes in interest rates. The City currently does not have a deposit policy for interest rate risk.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**PROPERTY TAX**

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Property taxes for the current period were committed on July 1, 2012 on the assessed value listed as of the prior April 1 for all real and personal property located in the City. Assessed values are periodically established by the City's Assessor at 95% of assumed market value.

The City is permitted by the laws of the State of Maine to levy taxes up to 105% of its not budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$47,716 for the year ended December 31, 2012.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The City has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid.

Property taxes levied during the period were recorded as receivables at the time the levy was made. The receivables collected during the period and in the first sixty days following the end of the period have been recorded as revenues. The remaining receivables have been recorded as unavailable revenues.

The following summarizes the levy:

	<u>2012</u>	<u>2011</u>
Assessed value	\$ 510,083,650	514,261,150
<u>Tax rate (per \$1,000)</u>	<u>23.50</u>	<u>23.50</u>
Commitment	11,986,966	12,085,137
Add:		
<u>Supplementals</u>	<u>13,388</u>	<u>4,380</u>
Total commitment	12,000,354	12,089,517
Less:		
Abatements	37,888	5,363
<u>Collections</u>	<u>11,048,060</u>	<u>11,124,542</u>
Current year taxes receivable at end of year	914,406	959,612
Taxes and liens receivable - prior years	395,889	317,212
<u>        Total taxes and liens receivable</u>	<u>\$ 1,310,295</u>	<u>1,276,824</u>
Due date:	October 15, 2012	October 13, 2011
Interest rate on delinquent taxes	7.00%	7.00%
Collection rate	92.32%	92.06%

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

**CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended December 31, 2012 was as follows:

	Balance December 31, <u>2011</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, <u>2012</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 5,673,841	-	3,500	5,670,341
Construction in progress	1,056,303	128,081	270,000	914,384
<u>Works of art and historical treasures</u>	<u>698,990</u>	<u>-</u>	<u>-</u>	<u>698,990</u>
Total capital assets not being depreciated	7,429,134	128,081	273,500	7,283,715
Capital assets, being depreciated:				
Land improvements	8,674,021	-	-	8,674,021
Buildings	23,642,973	10,000	-	23,652,973
Building improvements	8,044,238	401,832	-	8,446,070
Furniture and fixtures	195,988	9,800	531	205,257
Machinery and equipment	5,635,661	312,189	122,782	5,825,068
Vehicles	5,344,222	953,604	-	6,297,826
<u>Infrastructure</u>	<u>46,554,160</u>	<u>444,997</u>	<u>-</u>	<u>46,999,157</u>
Total capital assets being depreciated	98,091,263	2,132,422	123,313	100,100,372
Less accumulated depreciation for:				
Land improvements	\$ 7,075,175	121,169	-	7,196,344
Buildings	14,101,322	399,854	-	14,501,176
Building improvements	4,488,146	313,443	-	4,801,589
Furniture and fixtures	125,399	11,746	531	136,614
Machinery and equipment	3,269,210	302,798	122,782	3,449,226
Vehicles	3,338,774	323,370	-	3,662,144
<u>Infrastructure</u>	<u>12,226,252</u>	<u>1,589,524</u>	<u>-</u>	<u>13,815,776</u>
Total accumulated depreciation	44,624,278	3,061,904	123,313	47,562,869
Total capital assets being depreciated, net	53,466,985	(929,482)	-	52,537,503
<b>Governmental activities capital assets, net</b>	<b>\$ 60,896,119</b>	<b>(801,401)</b>	<b>273,500</b>	<b>59,821,218</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 301,446
Public safety	249,212
Public works	680,949
Airport	1,209,650
Solid waste	439,591
Recreation	181,056
<b>Total depreciation expense</b>	<b>\$ 3,061,904</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

**LONG-TERM DEBT**

Long term liability activity for the year ended December 31, 2012, was as follows:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
<b>Governmental activities:</b>					
General obligation bonds	\$ 8,569,700	-	295,792	8,273,908	295,816
Notes payable	28,910	38,200	28,910	38,200	9,110
Landfill closure	4,080,744	374,076	291,658	4,163,162	-
Other postemployment benefits	642,449	150,051	-	792,500	-
Compensated absences	484,361	236,014	289,333	431,042	231,809
<b>Governmental activities long-term liabilities</b>	<b>\$ 13,806,164</b>	<b>798,341</b>	<b>905,693</b>	<b>13,698,812</b>	<b>536,735</b>

Long-term debt payable at December 31, 2012 is comprised of the following:

	Date of issue	Original amount issued	Date of maturity	Interest rate	Balance December 31, 2012
<b>Bonds payable:</b>					
2001 Public Safety Building Bond	10/25/2001	\$ 2,600,000	11/1/2021	3.25-5.125%	1,170,000
2007 Public Works Garage Bond	10/25/2007	1,145,000	11/1/2025	2.00-6.00%	908,422
2011 Landfill Expansion Bond	1/27/2011	6,310,000	1/27/2041	4.25%	6,195,486
<b>Total bonds payable</b>					<b>8,273,908</b>
<b>Notes payable:</b>					
2012 PW Tractor	2/7/2012	38,200	2/7/2016	3.24%	38,200
<b>Total notes payable</b>					<b>38,200</b>
<b>Total bonds and notes payable</b>					<b>\$ 8,312,108</b>

The annual requirements to amortize long-term debt outstanding as of December 31, 2012 are as follows:

	Bonds payable			Notes payable		
	Principal	Interest	Total	Principal	Interest	Total
2013	\$ 295,816	363,120	658,936	9,110	1,238	10,348
2014	302,729	351,412	654,141	9,405	943	10,348
2015	309,932	337,844	647,776	9,710	638	10,348
2016	317,435	322,530	639,965	9,975	373	10,348
2017	325,252	306,867	632,119	-	-	-
2018-2022	1,632,492	1,288,527	2,921,019	-	-	-
2023-2027	1,189,458	967,380	2,156,838	-	-	-
2028-2032	1,143,185	737,195	1,880,380	-	-	-
2033-2037	1,407,658	472,722	1,880,380	-	-	-
2038-2041	1,349,951	147,093	1,497,044	-	-	-
<b>Total</b>	<b>\$ 8,273,908</b>	<b>5,294,690</b>	<b>13,568,598</b>	<b>38,200</b>	<b>3,192</b>	<b>41,392</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

**LONG-TERM DEBT, CONTINUED**

Bonds and notes payable are liquidated by the General Fund and the Landfill Operations Fund. Compensated absences are generally liquidated through the General Fund and the Landfill Operations Fund.

The City is subject to a statutory limitation, by the State of Maine, of its general long-term debt equal to 15% of the State's valuation of the City (only 7.5% is applicable to the City of Presque Isle). At December 31, 2012, the statutory limit for the City was \$44,276,250. The City's outstanding long-term debt of \$8,273,908 at December 31, 2012 was \$36,002,342 less than the statutory limit.

In addition to the notes and bonds payable, the City is contingently responsible for the following overlapping debt as of December 31, 2012:

<u>Governmental Unit</u>	<u>Net debt outstanding</u>	<u>Applicable to Presque Isle</u>	<u>City of Presque Isle's share of debt</u>
M.S.A.D. #1	\$ 3,230,179	73.59%	2,377,089

**LANDFILL**

The City records a liability for the estimated costs of landfill closure and postclosure care, as required by U.S. generally accepted accounting principles. The original landfill (Phase 1) was covered and two sides were closed during the landfill expansion project. Phase 1 will not be accepting any more waste. The new expansion, known as Phase 2, began accepting waste during December 2010. In the future, the City will also construct new expansions to the landfill known as Phase 3 and Phase 4. Phase 3 (which is estimated at being closed in 2017) has an estimated closure cost of \$1,708,033, which is not considered in the calculation of the estimated closure costs since it has yet to be constructed. Phase 4 is estimated at closing in 2072 and its estimated closure costs will be calculated at a later date. The construction / demolition debris (CDD) landfill was permanently closed in 2012 in accordance with Maine DEP regulations.

As of December 31, 2012, the cost of closing the top and west side of Phase 1 is estimated to be \$2,834,245 and \$802,722, respectively, for a total of \$3,636,967. The estimated closure cost for Phase 2 is \$1,997,716 and the estimated postclosure care cost is \$2,538,450 (\$84,615 per year) for a total estimated liability of \$4,536,166. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. A portion of these costs may ultimately be reimbursed by the State of Maine.

The Phase 2 landfill has an estimated remaining life in excess of 15 years. An estimated 11.6 percent of the landfill capacity has been used as of December 31, 2012. The City has recognized a liability in the government-wide financial statements based on percentage used as of December 31, 2012, of \$231,735 for closure, and \$294,460 for postclosure costs for a total liability of \$526,195 for the Phase 2 landfill. The City has recognized a total liability for closure and postclosure costs for the Phase 1 and Phase 2 landfills of \$4,163,162.

The City voluntarily funds a reserve account for landfill closure and postclosure care, which had a balance of \$2,044,021 on December 31, 2012. The City also maintains a reserve account for solid waste activities, which had a balance of \$429,826 at the end of 2012. The total amount available in the reserve accounts is \$2,473,847.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SHORT-TERM DEBT**

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The City issues tax anticipation notes to cover cash shortfalls during the year. Short-term debt activity for the year ended December 31, 2012 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
Tax anticipation notes	\$ -	2,500,000	2,500,000	-
<b>Total</b>	<b>\$ -</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>-</b>

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**INTERFUND BALANCES AND ADVANCES**

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As of December 31, 2012, interfund loans receivable and payable were as follows:

<u>Fund</u>	<u>Interfund receivable</u>	<u>Interfund payable</u>
General Fund	\$ -	5,296,542
Airport	-	43,603
UDAG Revolving Fund	590,222	-
Landfill Closure	2,044,021	-
Nonmajor Special Revenues:		
Special Revenues	46,897	-
Restricted Reserves	1,106,199	-
Nonmajor Capital Projects:		
Reserves	950,418	-
Solid Waste Reserve	429,826	-
Restricted Reserves	85,057	-
Street Overlay	87,505	-
<b>Total Interfund balances</b>	<b>\$ 5,340,145</b>	<b>5,340,145</b>

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**INTERFUND BALANCES AND ADVANCES, CONTINUED**

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As of December 31, 2012, interfund advance receivable and payable were as follows:

<u>Fund</u>	<u>Interfund advance receivable</u>	<u>Interfund advance payable</u>
UDAG Revolving Fund	\$ 221,450	-
Nonmajor Capital Projects:		
Reserves	-	221,450
<b>Total Interfund advances</b>	<b>\$ 221,450</b>	<b>221,450</b>

The purpose of the interfund advance was for the demolition of a building on the Cunningham School property. The advance will be repaid after the sale of the property.

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**INTERFUND TRANSFERS**

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As of December 31, 2012, interfund transfers were as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 185,899	1,442,268
Airport	262,861	42,030
Landfill Operations	338,136	172,048
UDAG Revolving Fund	-	25,300
Landfill Closure	50,832	-
Nonmajor Special Revenues:		
Special Revenues	3,000	-
Restricted Reserves	81,858	13,657
Nonmajor Capital Projects:		
Reserves	557,672	146,079
Solid Waste Reserve	84,411	-
Restricted Reserves	174,326	41,143
Street Overlay	143,500	-
<b>Total interfund transfers</b>	<b>\$ 1,882,525</b>	<b>1,882,525</b>

The primary purpose of the transfers is to move unrestricted revenues from various funds to finance various programs and capital projects that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or match funds for various grant programs.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

**FUND BALANCE**

As of December 31, 2012 fund balances components consisted of the following:

	<u>General Fund</u>	<u>Airport</u>	<u>UDAG Revolving Fund</u>	<u>Landfill Closure</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>Nonspendable:</b>						
Loans receivable	\$ -	-	1,479,348	-	-	1,479,348
Inventory	-	43,603	-	-	-	43,603
Principal for permanent funds	-	-	-	-	20,000	20,000
<b>Total nonspendable</b>	<b>-</b>	<b>43,603</b>	<b>1,479,348</b>	<b>-</b>	<b>20,000</b>	<b>1,542,951</b>
<b>Restricted:</b>						
General government	-	-	590,222	-	442,375	1,032,597
Public safety	-	-	-	-	176	176
Airport	-	-	-	-	120,470	120,470
Recreation and culture	-	-	-	-	25,594	25,594
Permanent funds	-	-	-	-	644,027	644,027
<b>Total restricted</b>	<b>-</b>	<b>-</b>	<b>590,222</b>	<b>-</b>	<b>1,232,642</b>	<b>1,822,864</b>
<b>Committed:</b>						
Emergency reserve	1,772,321	-	-	-	-	1,772,321
Retirement payouts	19,821	-	-	-	-	19,821
Landfill closure	-	-	-	2,044,021	-	2,044,021
General government	-	-	-	-	1,037,744	1,037,744
Public safety	-	-	-	-	83,780	83,780
Public works	-	-	-	-	187,491	187,491
Airport	-	-	-	-	267,110	267,110
Solid waste	-	-	-	-	429,826	429,826
Recreation and culture	-	-	-	-	200,630	200,630
<b>Total committed</b>	<b>1,792,142</b>	<b>-</b>	<b>-</b>	<b>2,044,021</b>	<b>2,206,581</b>	<b>6,042,744</b>
<b>Assigned:</b>						
Drug forfeiture	3,330	-	-	-	-	3,330
Chapman Street	18,101	-	-	-	-	18,101
Vehicle repairs	30,000	-	-	-	-	30,000
<b>Total assigned</b>	<b>51,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,431</b>
<b>Unassigned</b>	<b>2,089,444</b>	<b>(43,603)</b>	<b>-</b>	<b>-</b>	<b>(310,744)</b>	<b>1,735,097</b>
<b>Total fund balance</b>	<b>\$ 3,933,017</b>	<b>-</b>	<b>2,069,570</b>	<b>2,044,021</b>	<b>3,148,479</b>	<b>11,195,087</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MAINE PERS)**

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**Description of the Plan** - The City contributes to Maine Public Employees Retirement System, a cost-sharing multiple-employer public employee retirement system established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

The City's status as a withdrawn participating local district requires that the City continue to fund the plan on an actuarially sound basis for liabilities of any currently active, inactive vested, or retired participants. This plan is not available to any non-participating current employees or new hires. The City's participating employees are eligible for normal retirement upon attaining age 60 and early retirement after completing 25 or more years of service. Participants are fully vested after 10 years of service.

**Funding Policy** - Plan members are required to contribute 6.5% (8.0% for fire and police department employees) of their annual covered salary and the City of Presque Isle is required to contribute an actuarially determined rate. The current rate is 10.5% of covered payroll. The contribution rates of plan members and the City of Presque Isle are established and may be amended by the Maine Public Employee Retirement System Board of Trustees. The City's contributions to the Maine Public Employees Retirement System Consolidated Plan for the year ended December 31, 2012, 2011, and 2010 were \$319,281, \$268,028, and \$185,820, respectively, and were equal to the required contribution less the unfunded actuarial liability credit (2010 only).

**Unfunded Actuarial Accrued Liability Credit** - Effective June 30, 1996, the City withdrew from the Maine State Retirement System and opted not to join into the Consolidated Plan. As a participant of the plan, the City is entitled to its unfunded actuarial accrued asset. Over time the accrued assets lost value leaving the City with an unfunded actuarial accrued liability. At June 30, 2012, the City had an unfunded actuarial accrued liability of \$3,917,785 with an amortization period of 13 years.

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**DEFINED CONTRIBUTION PLAN**

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The City of Presque Isle has established a 401 Retirement Plan which was effective as of July 1, 1996. Employees who were enrolled in the MainePERS plan as of July 1, 1996 have the option of changing to this plan. All eligible employees hired subsequent to July 1, 1996 may only enroll in the 401 Retirement Plan. The plan was established as a money purchase pension plan and trust and is known as the City of Presque Isle Money Purchase Pension Plan and Trust. The plan is administered by ICMA Retirement Corporation.

Under the plan, the City is required to contribute 6% of a participant's earnings for the plan year. Participating police and fire personnel receive contributions of 8% of their earnings for the plan year. The City Manager and Deputy City Manager receives contributions of 7% of their earnings for the plan year. For the years ended December 31, 2012, 2011, and 2010, the City contributed \$202,486, \$195,560, and \$190,416, respectively. Plan provisions and contribution requirements are established and may be amended by the City Council.

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**DEFERRED COMPENSATION PLAN**

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The City of Presque Isle offers certain permanent employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan is being maintained by ICMA Retirement Corporation.

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**RISK MANAGEMENT**

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The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the City either carries commercial insurance, or participates in public entity risk pools. For the three fiscal years ended December 31, 2012, 2011, and 2010 there have been no settlements in excess of coverage.

Based on the coverage provided by these pools, as well as certain coverage provided by commercial insurance purchased, the City is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2012.

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**CONTINGENT LIABILITIES**

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**Grant Funds** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

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**TAX INCREMENT FINANCING DISTRICTS**

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The City has established two tax increment financing districts under the terms of applicable state laws. Details of the TIF districts are as follows.

	<u>Original value</u>	<u>Increase in value</u>	<u>TIF cap</u>	<u>Captured value</u>	<u>Captured tax</u>
MMG Insurance TIF	\$ 1,717,300	2,389,400	50%	1,194,700	28,075
BLD Properties TIF	128,100	4,451,300	100%	4,451,300	104,606

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

**OTHER POST EMPLOYMENT BENEFITS**

The Governmental Accounting Standards Board (GASB) Statement 45 addresses the reporting and disclosure requirements for other post employment benefits (OPEB). GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, was implemented, as required, by the City of Presque Isle for the year ended December 31, 2008. Under this pronouncement, it requires that the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

The City is a member of the Maine Municipal Employees Health Trust. The Trust is a multiple employer Voluntary Employee's Beneficiary Association. The City is an individually rated member within the Association. That report may be obtained by writing to the Maine Municipal Association at 60 Community Drive, Augusta, ME 04332. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the City's OPEB liability under GASB Statement 45. The most recent OPEB liability actuarial valuation was completed by the consultants in October 2011.

**Plan Descriptions** - In addition to providing pension benefits, the City provides health care benefits for certain retired employees. Eligibility to receive health care benefits follows the same requirements as MainePERS. Eligible retirees are required to pay 100% of the health insurance premiums to receive health benefit coverage.

**Funding Policy and Annual OPEB Cost** - GASB Statement 45 does not mandate the prefunding of postemployment benefits liability. The City currently plans to fund these benefits on a pay-as-you-go basis. No assets have been segregated and restricted to provide postemployment benefits. The City's annual OPEB cost is calculated based on the annual required contribution (ARC), an actuarial determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed thirty years.

The components of the City's annual OPEB cost for the current year and the two preceding years, the amount actually contributed to the plan, and changes in the City's net OPEB obligation are summarized in the following table:

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Normal cost	\$ 43,926	43,926	66,665
Amortization of unfunded	111,368	111,368	93,114
<u>Interest</u>	<u>6,212</u>	<u>6,212</u>	<u>6,391</u>
Annual required contribution	161,506	161,506	166,170
Interest on Net OPEB Obligation	25,698	19,587	13,175
<u>Amortizing adjustment to ARC</u>	<u>(37,153)</u>	<u>(28,318)</u>	<u>(19,048)</u>
Annual OPEB Cost	150,051	152,775	160,297
Contributions made	-	-	-
Increase in Net OPEB Obligation	150,051	152,775	160,297
<u>Net OPEB obligation - July 1</u>	<u>642,449</u>	<u>489,674</u>	<u>329,377</u>
<u>Net OPEB obligation - June 30</u>	<u>\$ 792,500</u>	<u>642,449</u>	<u>489,674</u>

**CITY OF PRESQUE ISLE, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**OTHER POST EMPLOYMENT BENEFITS, CONTINUED**

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**Funding Status and Funding Progress** – The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ending December 31 were as follows:

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Annual OPEB cost	\$ 150,051	152,775	160,297
Actual contribution	-	-	-
Percent contributed	0.00%	0.00%	0.00%
Actuarial accrued liability	\$ 2,002,819	2,002,819	1,674,527
Plan assets	-	-	-
Unfunded actuarial accrued liability	\$ 2,002,819	2,002,819	1,674,527
Covered payroll	3,618,367	3,757,277	4,214,898
Unfunded actuarial accrued liability as a percentage of covered payroll	55.35%	53.31%	39.73%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information (only five years available) that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Actuarial Methods and Assumptions** – Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the City and plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets. Significant methods and assumptions were as follows:

Actuarial valuation date	10/1/11
Actuarial cost method	Entry age normal
Amortization method	Level dollar
Remaining amortization period	30 years - open
Actuarial assumptions:	
Investment rate of return	4.0%
Projected salary increases	N/A
Healthcare cost trend rate	4.0% - 8.7%
Inflation rate	3.0%

**CITY OF PRESQUE ISLE, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of Funding Progress**

**Retiree Healthcare Plan**

<u>Fiscal Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) – Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll [(b-a) / c]</u>
2008	1/1/09	\$ -	\$ 1,674,527	\$ 1,674,527	0.00%	\$ 4,097,354	40.87%
2009	1/1/09	-	1,674,527	1,674,527	0.00%	4,430,530	37.80%
2010	1/1/09	-	1,674,527	1,674,527	0.00%	4,214,898	39.73%
2011	10/1/11	-	2,002,819	2,002,819	0.00%	3,757,277	53.31%
2012	10/1/11	-	2,002,819	2,002,819	0.00%	3,618,367	55.35%

**CITY OF PRESQUE ISLE, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis - General Fund**  
**For the year ended December 31, 2012**  
**(with comparative actual amounts for the year ended December 31, 2011)**

	2012			Variance positive (negative)	2011 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
<b>Taxes:</b>					
Property	\$ 11,994,466	11,994,466	11,921,466	(73,000)	12,072,154
Less: TIF financing plan	(132,685)	(132,685)	(132,681)	4	(168,296)
Excise	1,428,750	1,428,730	1,454,296	25,546	1,421,656
Interest and penalties	84,500	84,500	84,513	13	93,817
Payments in lieu of taxes	15,070	15,070	15,093	23	15,072
<b>Total taxes</b>	<b>13,390,101</b>	<b>13,390,101</b>	<b>13,312,687</b>	<b>(47,414)</b>	<b>13,434,388</b>
<b>Intergovernmental:</b>					
State Revenue Sharing	1,200,000	1,200,000	1,156,451	(43,549)	1,184,366
Homestead reimbursement	242,648	242,648	242,648	-	244,186
BETE reimbursement	125,304	125,304	125,304	-	140,712
General assistance	35,000	35,000	34,188	(812)	35,107
Police department	125,000	60,338	57,368	(3,030)	63,002
Other	36,650	36,650	38,390	1,740	37,783
<b>Total intergovernmental</b>	<b>1,764,602</b>	<b>1,700,000</b>	<b>1,654,349</b>	<b>(45,651)</b>	<b>1,735,156</b>
<b>Licenses, permits, and fees:</b>					
Permits and fees	106,700	106,700	104,907	(1,793)	116,201
Cable franchise fee	64,000	64,000	64,438	438	64,744
<b>Total licenses, permits, and fees</b>	<b>170,700</b>	<b>170,700</b>	<b>169,345</b>	<b>(1,355)</b>	<b>180,945</b>
<b>Charges for services:</b>					
Industrial rentals	545,000	545,000	583,116	38,116	581,963
Forum	275,600	275,600	258,386	(17,214)	263,171
Indoor pool	108,105	108,105	94,668	(13,437)	95,625
Recreation	37,500	37,500	38,871	1,371	42,340
Other	9,548	9,548	9,548	-	9,270
<b>Total charges for services</b>	<b>975,753</b>	<b>975,753</b>	<b>984,589</b>	<b>8,836</b>	<b>992,369</b>
<b>Unclassified:</b>					
Tax acquired revenues	-	-	10,395	10,395	16,043
Finance	2,195	2,195	2,777	577	2,265
Fire department	7,500	7,500	9,342	1,842	6,990
General government	4,500	4,500	1,333	(3,167)	1,680
Library	15,500	15,500	17,129	1,629	11,727
Police department	37,040	37,040	33,234	(3,806)	85,807
Public works	10,000	10,000	5,528	(4,474)	12,012
Employee benefits/insurances	1,200	1,200	24,173	22,973	24,492
Other	76,000	76,000	72,321	(3,679)	75,922
<b>Total unclassified</b>	<b>153,935</b>	<b>153,935</b>	<b>176,825</b>	<b>22,890</b>	<b>236,879</b>
Interest earned	10,000	10,000	17,840	7,840	18,444
<b>Total revenues</b>	<b>16,465,091</b>	<b>16,400,480</b>	<b>16,345,535</b>	<b>(54,854)</b>	<b>16,568,191</b>

**CITY OF PRESQUE ISLE, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis - General Fund, Continued**

	Budget		Actual	Variance positive (negative)	2011 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Administration	\$ 291,972	291,972	289,341	2,631	243,786
Finance	589,122	589,122	592,145	(3,023)	609,362
Employee benefits	1,571,147	1,571,147	1,602,064	(30,917)	1,591,932
Insurances	126,329	126,329	107,273	19,106	99,995
Resource management	48,546	48,546	45,989	2,557	109,021
Industrial Council	348,000	348,000	333,000	15,000	335,000
Planning and development	65,797	65,797	61,454	4,343	162,907
Information technology	37,658	37,658	41,257	(3,599)	-
Facilities	179,675	179,675	201,351	(21,676)	-
<b>Total general government</b>	<b>3,258,246</b>	<b>3,258,246</b>	<b>3,273,824</b>	<b>(15,578)</b>	<b>3,152,003</b>
<b>Public safety:</b>					
Police department	1,152,672	1,088,070	1,086,177	1,893	1,100,460
Fire department	847,857	847,857	886,012	(38,155)	902,301
Public safety building	170,760	120,760	109,811	10,949	161,212
<b>Total public safety</b>	<b>2,121,289</b>	<b>2,056,687</b>	<b>2,082,000</b>	<b>(25,313)</b>	<b>2,163,973</b>
<b>Public works:</b>					
Public works	1,662,171	1,662,171	1,830,319	31,852	1,653,305
Street lights	179,750	179,750	168,094	11,656	169,186
Hydrant rental	393,668	393,668	393,668	-	382,768
<b>Total public works</b>	<b>2,235,589</b>	<b>2,235,589</b>	<b>2,192,081</b>	<b>43,508</b>	<b>2,205,259</b>
Airport (transfer to airport fund)	112,462	112,462	252,861	(140,399)	164,971
<b>Solid waste:</b>					
Solid waste (transfer to secured landfill fund)	338,136	338,136	338,136	-	212,311
Solid waste - rebate to commercial haulers	89,250	89,250	83,573	5,677	-
Echo Lake	3,000	3,000	3,169	(169)	3,750
<b>Total solid waste</b>	<b>430,386</b>	<b>430,386</b>	<b>424,878</b>	<b>5,508</b>	<b>216,061</b>
<b>Recreation:</b>					
Parks and recreation	865,314	865,314	800,613	64,699	945,156
Library	338,336	338,336	342,753	(4,419)	336,405
<b>Total recreation</b>	<b>1,203,650</b>	<b>1,203,650</b>	<b>1,143,370</b>	<b>60,280</b>	<b>1,282,571</b>
<b>Outside requests:</b>					
Chamber of Commerce	22,500	22,500	22,500	-	23,150
Independent Support Services	-	-	-	-	4,050
Arroostook Area Agency on Aging	4,050	4,050	4,050	-	4,050
Central Arroostook Soil and Water	-	1,050	1,050	-	1,050
RC&D	250	250	250	-	250
Quoggy Joe Ski Club	6,875	6,875	6,875	-	6,875
PI Snowmobile Club	2,300	2,300	2,300	-	4,300
Nordic Heritage Ski Club	-	-	-	-	13,500
Veterans Cemetery	200	200	200	-	200
American Red Cross	2,325	2,325	2,325	-	2,325
Miscellaneous requests	300	300	300	-	4,500
<b>Total outside requests</b>	<b>38,800</b>	<b>39,850</b>	<b>39,850</b>	<b>-</b>	<b>64,250</b>

**CITY OF PRESQUE ISLE, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis - General Fund, Continued**

	Budget		Actual	Variance positive (negative)	2011 Actual
	Original	Final			
Expenditures, continued:					
Current, continued:					
Education	\$ 5,379,470	5,379,470	5,379,470	-	5,375,744
Intergovernmental - County tax	605,109	605,109	605,109	-	574,757
Unclassified:					
Elections	25,900	25,900	13,297	12,603	10,023
Legal services	20,000	20,000	14,910	5,090	33,576
Retirement payouts	-	-	-	-	20,778
Maine Municipal dues	10,600	10,600	10,762	(162)	10,603
Cemeteries	3,800	3,800	3,164	636	3,158
Annual reports	1,500	1,500	1,562	(62)	1,280
Contingency	43,315	42,265	-	42,265	78,060
Northern Maine Development Commission	19,225	19,225	18,194	1,031	17,630
Central Aroostook Humane Society	16,170	16,170	16,170	-	16,169
Sister Mary O'Donnell Shelter	9,525	9,525	9,525	-	9,525
Downtown Revitalization Commission	14,200	14,200	11,973	2,227	12,060
Tax acquired property costs	-	-	-	-	5,912
Other	26,087	26,087	22,132	3,955	25,040
Overlay	47,716	47,716	-	47,716	-
Total unclassified	238,038	236,988	121,689	115,299	243,814
Debt service:					
Principal	181,278	181,278	181,278	-	308,535
Interest	115,011	115,011	115,705	(1,694)	138,742
Total debt service	296,289	296,289	297,983	(1,694)	447,277
Capital outlay:					
Other	-	-	-	-	10,411
Total capital outlay	-	-	-	-	10,411
Total expenditures	15,919,328	15,854,726	15,813,115	41,611	15,901,091
Excess of revenues over expenditures	545,763	545,763	532,520	(13,243)	667,100
Other financing sources (uses):					
Budgeted use of surplus/designated	37,724	62,724	-	(62,724)	-
Transfers in	62,075	62,075	89,349	27,274	62,075
Transfers out	(645,562)	(670,562)	(678,619)	(8,057)	(823,399)
Total other financing sources (uses)	(545,763)	(545,763)	(589,270)	(43,507)	(761,324)
Net change in fund balance - budgetary basis	-	-	(56,750)	(56,750)	(94,224)
Reconciliation to GAAP basis:					
Change in reserves and assigned balances			79,521		158,256
Net change in fund balance - GAAP basis			22,771		64,032
Fund balance, beginning of year, as reclassified			3,910,246		3,846,214
<b>Fund balance, end of year</b>	<b>\$</b>		<b>3,933,017</b>		<b>3,910,246</b>

**CITY OF PRESQUE ISLE, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis - Airport Fund**  
**For the year ended December 31, 2012**

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
General aviation	\$ 1,097,750	1,097,750	1,315,483	217,733
Terminal rentals	62,182	62,182	61,492	(690)
Landing fees	61,254	61,254	62,909	1,655
Concessionaire fees	65,000	65,000	52,176	(12,824)
Hanger rentals	22,234	22,234	24,853	2,619
Airport parking fees	48,750	48,750	44,215	(4,535)
Vending income	950	950	640	(310)
Airport fuel fees	5,000	5,000	529	(4,471)
Miscellaneous income	42,000	42,000	39,162	(2,838)
<b>Total revenues</b>	<b>1,405,120</b>	<b>1,405,120</b>	<b>1,601,459</b>	<b>196,339</b>
<b>Expenditures:</b>				
Wages	309,425	309,425	321,459	(12,034)
Employee benefits	148,294	148,294	155,139	(6,845)
Employee costs	8,965	8,965	11,098	(2,133)
Departmental expenditures	8,505	8,505	11,055	(2,550)
Utilities	153,947	153,947	144,080	9,867
Supplies and equipment	730,406	730,406	1,060,192	(329,786)
Repairs and maintenance	83,305	83,305	80,744	2,561
Contracted services	2,400	2,400	3,575	(1,175)
Insurances	29,305	29,305	34,624	(5,319)
Legal	1,000	1,000	324	676
<b>Total expenditures</b>	<b>1,475,552</b>	<b>1,475,552</b>	<b>1,822,290</b>	<b>(346,738)</b>
<b>Deficiency of revenues under expenditures</b>	<b>(70,432)</b>	<b>(70,432)</b>	<b>(220,831)</b>	<b>(150,399)</b>
<b>Other financing sources (uses):</b>				
Transfer in	112,462	112,462	262,861	150,399
Transfers out	(42,030)	(42,030)	(42,030)	-
<b>Total other financing sources (uses)</b>	<b>70,432</b>	<b>70,432</b>	<b>220,831</b>	<b>150,399</b>
<b>Net change in fund balance - GAAP basis</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, beginning of year</b>			<b>-</b>	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>-</b>	

*See accompanying notes to financial statements.*

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## GENERAL FUND

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The fund pays general operating expenditures, fixed charges and capital improvement costs which are not paid through other funds.



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**CITY OF PRESQUE ISLE, MAINE**  
**General Fund**  
**Comparative Balance Sheets**  
**December 31, 2012 and 2011**

	2012	2011
<b>ASSETS</b>		
Cash and cash equivalents	\$ 8,042,691	8,986,804
Investments	897,561	-
Due from other governments	209,591	163,645
Accounts receivable	339,334	387,595
Taxes receivable	955,526	995,024
Tax liens and tax acquired property	335,136	266,792
<b>Total assets</b>	<b>\$ 10,779,839</b>	<b>10,799,860</b>
<b>LIABILITIES</b>		
Accounts payable	421,718	433,757
Accrued liabilities	110,562	81,849
Interfund loans payable	5,296,542	5,397,008
<b>Total liabilities</b>	<b>5,828,822</b>	<b>5,912,614</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	1,018,000	977,000
<b>Total deferred inflows of resources</b>	<b>1,018,000</b>	<b>977,000</b>
<b>FUND BALANCES</b>		
Committed for emergency reserve	1,772,321	1,668,247
Committed for retirement payouts	19,821	44,639
Assigned for other purposes	51,431	51,165
Unassigned	2,089,444	2,146,195
<b>Total fund balances</b>	<b>3,933,017</b>	<b>3,910,246</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 10,779,839</b>	<b>10,799,860</b>

**CITY OF PRESQUE ISLE, MAINE**  
**General Fund - Reserve Accounts**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Emergency Reserves	Retirement Payouts	Total
Revenues:			
Interest earned	\$ 12,524	-	12,524
Total revenues	12,524	-	12,524
Expenditures:			
Current:			
General government	-	29,818	29,818
Total expenditures	-	29,818	29,818
Excess (deficiency) of revenues over (under) expenditures	12,524	(29,818)	(17,294)
Other financing sources (uses):			
Transfers in	91,550	5,000	96,550
Total other financing sources (uses)	91,550	5,000	96,550
Net change in fund balances	104,074	(24,818)	79,256
Fund balances, beginning of year	1,668,247	44,639	1,712,886
Fund balances, end of year	\$ 1,772,321	19,821	1,792,142

## **ALL OTHER GOVERNMENTAL FUNDS**



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CITY OF PRESQUE ISLE, MAINE  
All Other Governmental Funds  
Combining Balance Sheet  
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	-	109,902	109,902
Investments	-	-	554,125	554,125
Interfund loan receivable	1,153,096	1,552,806	-	2,705,902
<b>Total assets</b>	<b>\$ 1,153,096</b>	<b>1,552,806</b>	<b>664,027</b>	<b>3,369,929</b>
<b>LIABILITIES</b>				
Interfund advances	-	221,450	-	221,450
<b>Total liabilities</b>	<b>-</b>	<b>221,450</b>	<b>-</b>	<b>221,450</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	20,000	20,000
Restricted	544,813	43,802	644,027	1,232,642
Committed	662,983	1,543,598	-	2,206,581
Unassigned	(54,700)	(256,044)	-	(310,744)
<b>Total fund balances</b>	<b>1,153,096</b>	<b>1,331,356</b>	<b>664,027</b>	<b>3,148,479</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,153,096</b>	<b>1,552,806</b>	<b>664,027</b>	<b>3,369,929</b>

**CITY OF PRESQUE ISLE, MAINE**  
**All Other Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
<b>Revenues:</b>				
Intergovernmental	\$ 573,381	1,137,449	-	1,710,830
Charges for services	56,771	-	-	56,771
Investment income	1,147	1,127	66,429	68,703
Other	58,500	91,160	629	150,289
<b>Total revenues</b>	<b>689,799</b>	<b>1,229,736</b>	<b>67,058</b>	<b>1,986,593</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	265,445	40,644	11,338	317,427
Public safety	282,107	12,909	1,000	296,016
Public works	-	27,514	-	27,514
Airport	-	32,131	-	32,131
Recreation and culture	51,859	78,240	-	130,099
Other	-	-	4,695	4,695
Debt service	-	30,167	-	30,167
Capital outlay	106,336	1,755,929	-	1,862,265
<b>Total expenditures</b>	<b>705,747</b>	<b>1,977,534</b>	<b>17,033</b>	<b>2,700,314</b>
Excess (deficiency) of revenues over (under) expenditures	(15,948)	(747,798)	50,025	(713,721)
<b>Other financing sources (uses):</b>				
Transfers in	84,858	959,939	-	1,044,797
Transfers out	(13,657)	(187,222)	-	(200,879)
<b>Total other financing sources (uses)</b>	<b>71,201</b>	<b>772,717</b>	<b>-</b>	<b>843,918</b>
<b>Net change in fund balances</b>	<b>55,253</b>	<b>24,919</b>	<b>50,025</b>	<b>130,197</b>
Fund balances, beginning of year	1,097,843	1,306,437	614,002	3,018,282
<b>Fund balances, end of year</b>	<b>\$ 1,153,096</b>	<b>1,331,356</b>	<b>664,027</b>	<b>3,148,479</b>

## NONMAJOR SPECIAL REVENUE FUNDS

Nonmajor special revenue funds account for specific resources, the expenditure of which is restricted by law or administrative action for particular purposes.



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**CITY OF PRESQUE ISLE, MAINE**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 2012**

	Special Revenues	Restricted Reserves	Total
<b>ASSETS</b>			
Interfund loans receivable	\$ 46,897	1,106,199	1,153,096
<b>Total assets</b>	<b>\$ 46,897</b>	<b>1,106,199</b>	<b>1,153,096</b>
<b>LIABILITIES</b>			
Interfund loans payable	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>			
Restricted	3,255	541,558	544,813
Committed	43,642	619,341	662,983
Unassigned	-	(54,700)	(54,700)
<b>Total fund balances</b>	<b>46,897</b>	<b>1,106,199</b>	<b>1,153,096</b>
<b>Total liabilities and fund balances</b>	<b>\$ 46,897</b>	<b>1,106,199</b>	<b>1,153,096</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Special Revenues	Restricted Reserves	Total
<b>Revenues:</b>			
Intergovernmental	\$ 24,975	548,406	573,381
Charges for services	14,170	42,601	56,771
Interest earned	-	1,147	1,147
Other	9,921	48,579	58,500
Total revenues	49,066	640,733	689,799
<b>Expenditures:</b>			
<b>Current:</b>			
General government	2,750	262,695	265,445
Public safety	-	282,107	282,107
Recreation and culture	18,698	3,161	51,859
Capital outlay	-	106,336	106,336
Total expenditures	51,448	654,299	705,747
Excess (deficiency) of revenues over (under) expenditures	(2,382)	(13,566)	(15,948)
<b>Other financing sources (uses):</b>			
Transfers in	3,000	81,858	84,858
Transfers out	-	(13,657)	(13,657)
Total other financing sources (uses)	3,000	68,201	71,201
Not change in fund balances	618	54,635	55,253
Fund balances, beginning of year	46,279	1,051,564	1,097,843
<b>Fund balances, end of year</b>	<b>\$ 46,897</b>	<b>1,106,199</b>	<b>1,153,096</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Special Revenue Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Recreation Programs	Cost Recovery	Softball	Downing Park	Police Bloodhound	Outside Grants	Wellness Grant
<b>Revenues:</b>							
Intergovernmental	\$ -	-	-	-	-	24,975	-
Charges for services	5,825	2,345	6,000	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>5,825</b>	<b>2,345</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>24,975</b>	<b>-</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	-	-
Recreation and culture	-	2,801	7,828	-	-	24,975	1,951
<b>Total expenditures</b>	<b>-</b>	<b>2,801</b>	<b>7,828</b>	<b>-</b>	<b>-</b>	<b>24,975</b>	<b>1,951</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,825</b>	<b>(456)</b>	<b>(1,828)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,951)</b>
<b>Other financing sources:</b>							
Transfers in	-	-	-	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>5,825</b>	<b>(456)</b>	<b>(1,828)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,951)</b>
<b>Fund balances, beginning of year</b>	<b>17,715</b>	<b>1,293</b>	<b>5,138</b>	<b>483</b>	<b>66</b>	<b>1</b>	<b>5,205</b>
<b>Fund balances, end of year</b>	<b>\$ 23,540</b>	<b>837</b>	<b>3,310</b>	<b>483</b>	<b>66</b>	<b>1</b>	<b>3,254</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Special Revenue Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Library Books	Revitalization Committee	Rec Facility	Donation Fuel Oil	Appraisals	Muslc In the Park	Total
<b>Revenues:</b>							
Intergovernmental	-	-	-	-	-	-	24,975
Charges for services	-	-	-	-	-	-	14,170
Other	4,795	-	-	-	2,750	2,376	9,921
<b>Total revenues</b>	<b>4,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,750</b>	<b>2,376</b>	<b>49,066</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	2,750	-	2,750
Recreation and culture	6,404	-	-	-	-	4,739	48,698
<b>Total expenditures</b>	<b>6,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,750</b>	<b>4,739</b>	<b>51,448</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,609)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,363)</b>	<b>(2,382)</b>
<b>Other financing sources:</b>							
Transfers in	-	-	-	-	-	3,000	3,000
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>Net change in fund balances</b>	<b>(1,609)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>637</b>	<b>618</b>
<b>Fund balances, beginning of year</b>	<b>3,298</b>	<b>1,649</b>	<b>2,263</b>	<b>718</b>	<b>8,450</b>	<b>-</b>	<b>46,279</b>
<b>Fund balances, end of year</b>	<b>\$ 1,689</b>	<b>1,649</b>	<b>2,263</b>	<b>718</b>	<b>8,450</b>	<b>637</b>	<b>46,897</b>

**CITY OF PRESQUE ISLE, MAINE**  
 Restricted Reserve Funds  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	UDAG									
	Revolving Loan Fund Buildings	CDBG Loan Funds	REDRLP Loan Funds	Compre- hensive Plan	Industrial Council Land Sales	Intermodal Rail Yard	Police Grants			
Revenues:										
Intergovernmental	\$ -	-	-	-	-	-	-	-	-	85,334
Charges for services	-	-	-	-	-	-	-	-	-	-
Interest earned	376	-	-	-	271	-	-	-	-	-
Other	-	-	-	-	24,800	-	-	-	-	4,275
Total revenues	876	-	-	-	25,071	-	-	-	-	89,609
Expenditures:										
Current:										
General government	-	-	611	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	90,148
Recreation and culture	-	-	-	-	-	-	-	-	-	-
Capital outlay	86,517	-	-	-	-	-	-	-	1,489	-
Total expenditures	86,517	-	611	-	-	-	-	-	1,489	90,148
Excess (deficiency) of revenues over (under) expenditures	(85,641)	-	(611)	-	25,071	(1,489)	-	-	(539)	
Other financing sources (uses):										
Transfers in:	46,848	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(177)	-	-	-	-	-	-
Total other financing sources (uses)	46,848	-	-	(177)	-	-	-	-	-	-
Net change in fund balances	(38,793)	-	(611)	(177)	25,071	(1,489)	-	-	(539)	
Fund balances (deficits), beginning of year	275,682	7,919	108,813	177	86,028	32,081	-	-	150	
<b>Fund balances (deficits), end of year</b>	<b>\$ 236,889</b>	<b>7,919</b>	<b>108,202</b>	<b>-</b>	<b>111,099</b>	<b>30,592</b>	<b>-</b>	<b>-</b>	<b>(389)</b>	

**CITY OF PRESQUE ISLE, MAINE**  
**Restricted Reserve Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Library Grants	Fire Department Grants	Mantle Lake Project	Airport PFC	Homeland Security	Planning & Development Grants	Grants Matching Funds
<b>Revenues:</b>							
Intergovernmental	-	97,756	-	-	-	38,176	-
Charges for services	-	-	-	42,601	-	-	-
Interest earned	-	-	-	-	-	-	-
Other	8,300	-	780	-	-	-	2,399
<b>Total revenues</b>	<b>8,300</b>	<b>97,756</b>	<b>780</b>	<b>42,601</b>	<b>-</b>	<b>38,176</b>	<b>2,399</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	17,772	-
Public safety	-	104,579	-	-	-	-	-
Recreation and culture	3,161	-	-	-	-	-	-
Capital outlay	-	-	780	17,550	-	-	-
<b>Total expenditures</b>	<b>3,161</b>	<b>104,579</b>	<b>780</b>	<b>17,550</b>	<b>-</b>	<b>17,772</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,139</b>	<b>(6,823)</b>	<b>-</b>	<b>25,051</b>	<b>-</b>	<b>20,404</b>	<b>2,399</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	4,543	4,155	-	160	-	-
Transfers out	-	-	-	(13,478)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>4,543</b>	<b>4,155</b>	<b>(13,478)</b>	<b>160</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>5,139</b>	<b>(2,280)</b>	<b>4,155</b>	<b>11,573</b>	<b>160</b>	<b>20,404</b>	<b>2,399</b>
<b>Fund balances (deficits), beginning of year</b>	<b>7,820</b>	<b>2,456</b>	<b>(4,155)</b>	<b>77,730</b>	<b>(160)</b>	<b>(20,404)</b>	<b>330,425</b>
<b>Fund balances (deficits), end of year</b>	<b>\$ 12,959</b>	<b>176</b>	<b>-</b>	<b>89,303</b>	<b>-</b>	<b>-</b>	<b>332,824</b>

CITY OF PRESQUE ISLE, MAINE  
Restricted Reserve Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the year ended December 31, 2012

	CDBG Revitalization Grant	After School Grant	Economic Development Fund	Efficiency Maine Grant	BLD Hospitality TIF Fund	ACAP Renovations	Total
Revenues:							
Intergovernmental	\$ -	67,439	-	-	-	259,701	548,406
Charges for services	-	-	-	-	-	-	42,601
Interest earned	-	-	-	-	-	-	1,147
Other	-	8,025	-	-	-	-	48,579
Total revenues	-	75,464	-	-	-	259,701	640,733
Expenditures:							
Current:							
General government	-	-	-	39,332	-	204,980	262,695
Public safety	-	87,380	-	-	-	-	282,107
Recreation and culture	-	-	-	-	-	-	3,161
Capital outlay	-	-	-	-	-	-	106,336
Total expenditures	-	87,380	-	39,332	-	204,980	654,299
Excess (deficiency) of revenues over (under) expenditures	-	(11,916)	-	(39,332)	-	54,721	(13,566)
Other financing sources (uses):							
Transfers in	-	-	-	-	26,152	-	81,858
Transfers out	-	-	-	-	-	(2)	(13,657)
Total other financing sources (uses)	-	-	-	-	26,152	(2)	68,201
Net change in fund balances	-	(11,916)	-	(39,332)	26,152	54,719	54,635
Fund balances (deficits), beginning of year	7,656	6,220	144,826	(0,283)	52,302	(54,719)	1,051,564
Fund balances (deficits), end of year	\$ 7,656	(5,696)	144,826	(48,615)	78,454	-	1,106,199

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## NONMAJOR CAPITAL PROJECT FUNDS

Nonmajor capital project funds account for capital projects undertaken by the City.



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CITY OF PRESQUE ISLE, MAINE  
 Nonmajor Capital Project Funds  
 Combining Balance Sheet  
 December 31, 2012

	Reserves	Solid Waste Reserve	Restricted Reserves	Street Overlay	Total
<b>ASSETS</b>					
Interfund loans receivable	\$ 950,418	429,826	85,057	87,505	1,552,806
<b>Total assets</b>	<b>\$ 950,418</b>	<b>429,826</b>	<b>85,057</b>	<b>87,505</b>	<b>1,552,806</b>
<b>LIABILITIES</b>					
Interfund advance	221,450	-	-	-	221,450
<b>Total liabilities</b>	<b>221,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,450</b>
<b>FUND BALANCES</b>					
Restricted	-	-	43,802	-	43,802
Committed	950,418	429,826	75,849	87,505	1,543,598
Unassigned	(221,450)	-	(34,594)	-	(256,044)
<b>Total fund balances</b>	<b>728,968</b>	<b>429,826</b>	<b>85,057</b>	<b>87,505</b>	<b>1,331,356</b>
<b>Total liabilities and fund balances</b>	<b>\$ 950,418</b>	<b>429,826</b>	<b>85,057</b>	<b>87,505</b>	<b>1,552,806</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Nonmajor Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Reserves	Solid Waste Reserve	Restricted Reserves	Street Overlay	Total
<b>Revenues:</b>					
Intergovernmental	\$ -	-	934,009	203,440	1,137,449
Interest earned	-	1,127	-	-	1,127
Other	90,660	-	500	-	91,160
<b>Total revenues</b>	<b>90,660</b>	<b>1,127</b>	<b>934,509</b>	<b>203,440</b>	<b>1,229,736</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	40,644	-	-	-	40,644
Public safety	12,909	-	-	-	12,909
Public works	27,514	-	-	-	27,514
Airport	18,839	-	13,292	-	32,131
Recreation and culture	49,900	-	28,340	-	78,240
Debt service	30,167	-	-	-	30,167
Capital outlay	270,412	70,284	1,065,014	350,219	1,755,929
<b>Total expenditures</b>	<b>450,385</b>	<b>70,284</b>	<b>1,105,646</b>	<b>350,219</b>	<b>1,977,534</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(359,725)</b>	<b>(69,157)</b>	<b>(172,137)</b>	<b>(146,779)</b>	<b>(747,798)</b>
<b>Other financing sources (uses):</b>					
Transfers in	557,672	84,441	174,326	143,500	959,939
Transfers out	(146,079)	-	(41,143)	-	(187,222)
<b>Total other financing sources (uses)</b>	<b>411,593</b>	<b>84,441</b>	<b>133,183</b>	<b>143,500</b>	<b>772,717</b>
<b>Net change in fund balances</b>	<b>51,868</b>	<b>15,284</b>	<b>(38,954)</b>	<b>(3,279)</b>	<b>24,919</b>
<b>Fund balances, beginning of year</b>	<b>677,100</b>	<b>414,542</b>	<b>124,011</b>	<b>90,784</b>	<b>1,306,437</b>
<b>Fund balances, end of year</b>	<b>\$ 728,968</b>	<b>429,826</b>	<b>85,057</b>	<b>87,505</b>	<b>1,331,356</b>

**CITY OF PRESQUE ISLE, MAINE**  
Reserve Funds  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
For the year ended December 31, 2012

	Police Department	Fire Department	Recreation and Parks	Library	City Hall	Public Works	Airport
<b>Revenues:</b>							
Other	33	4,530	12,384	-	-	10	70,000
Total revenues	33	4,530	12,384	-	-	10	70,000
<b>Expenditures:</b>							
Current:							
General government	-	-	-	-	22,820	-	-
Public safety	-	12,909	-	-	-	-	-
Public works	-	-	-	-	-	27,514	-
Airport	-	-	-	-	-	-	18,839
Recreation and culture	-	-	49,900	-	-	-	-
Debt service	-	-	-	-	-	30,167	-
Capital outlay	29,836	88,331	-	-	-	108,000	-
Total expenditures	29,836	101,240	49,900	-	22,820	165,681	18,839
Excess (deficiency) of revenues over (under) expenditures	(29,803)	(96,710)	(37,516)	-	(22,820)	(165,671)	51,161
Other financing sources (uses):							
Transfers in	28,000	52,500	102,000	-	35,000	143,775	55,508
Transfers out	(6,521)	(5,177)	(75,999)	(11,036)	(7,500)	(775)	(25,015)
Total other financing sources (uses)	21,479	47,323	26,001	(11,036)	27,500	143,000	30,493
Net change in fund balances	(8,324)	(49,387)	(11,515)	(11,036)	4,680	(22,671)	81,654
Fund balances (deficits), beginning of year	12,401	129,024	107,031	19,019	28,086	66,259	135,171
Fund balances (deficits), end of year	4,077	79,637	95,516	7,983	32,766	43,588	216,825

**CITY OF PRESQUE ISLE, MAINE**  
**Reserve Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Industrial Council	Echo Lake	FAA	Downtown Infrastructure	Cunningham School	Total
<b>Revenues:</b>						
Other	\$ 1,433	-	-	2,270	-	90,660
<b>Total revenues</b>	<b>1,433</b>	<b>-</b>	<b>-</b>	<b>2,270</b>	<b>-</b>	<b>90,660</b>
<b>Expenditures:</b>						
Current:						
General government	17,412	-	-	412	-	40,644
Public safety	-	-	-	-	-	12,909
Public works	-	-	-	-	-	27,514
Airport	-	-	-	-	-	18,839
Recreation and culture	-	-	-	-	-	49,900
Debt service	-	-	-	-	-	30,167
Capital outlay	44,245	-	-	-	-	270,412
<b>Total expenditures</b>	<b>61,657</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>-</b>	<b>450,385</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(60,224)</b>	<b>-</b>	<b>-</b>	<b>1,858</b>	<b>-</b>	<b>(359,725)</b>
<b>Other financing sources (uses):</b>						
Transfers in	110,889	-	-	30,000	-	557,672
Transfers out	-	-	(14,056)	-	-	(146,079)
<b>Total other financing sources (uses)</b>	<b>110,889</b>	<b>-</b>	<b>(14,056)</b>	<b>30,000</b>	<b>-</b>	<b>411,593</b>
<b>Net change in fund balances</b>	<b>50,665</b>	<b>-</b>	<b>(14,056)</b>	<b>31,858</b>	<b>-</b>	<b>51,868</b>
<b>Fund balances (deficits), beginning of year</b>	<b>324,155</b>	<b>4,999</b>	<b>47,865</b>	<b>24,540</b>	<b>(221,450)</b>	<b>677,100</b>
<b>Fund balances (deficits), end of year</b>	<b>\$ 374,820</b>	<b>4,999</b>	<b>33,809</b>	<b>56,398</b>	<b>(221,450)</b>	<b>728,968</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Restricted Reserve Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Septic Systems	Portland Air Service	Airport Hanger	Community Center	AIP Project 27	AIP Project 32	Library Addition	AIP Project 33
Revenues:								
Intergovernmental	\$ -	-	-	-	-	71,073	-	-
Other	500	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,073</b>	<b>-</b>	<b>-</b>
Expenditures:								
Current:								
Airport	-	-	-	836	12,133	-	-	-
Recreation and culture	-	-	-	-	-	-	28,340	-
Capital outlay	-	-	-	75,120	-	52,961	18,983	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,956</b>	<b>12,133</b>	<b>52,961</b>	<b>47,323</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>(75,956)</b>	<b>(12,133)</b>	<b>18,112</b>	<b>(47,323)</b>	<b>-</b>
Other financing sources (uses):								
Transfer in	-	292	-	101,142	-	4,370	18,821	1,337
Transfer out	-	-	-	-	-	-	(41,143)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>292</b>	<b>-</b>	<b>101,142</b>	<b>-</b>	<b>4,370</b>	<b>(22,322)</b>	<b>1,337</b>
<b>Net change in fund balances</b>	<b>500</b>	<b>292</b>	<b>-</b>	<b>25,186</b>	<b>(12,133)</b>	<b>22,482</b>	<b>(69,645)</b>	<b>1,337</b>
<b>Fund balances (deficits), beginning of year</b>	<b>(1,647)</b>	<b>(292)</b>	<b>16,476</b>	<b>9,187</b>	<b>43,300</b>	<b>(23,621)</b>	<b>82,280</b>	<b>(1,337)</b>
<b>Fund balances (deficits), end of year</b>	<b>\$ (1,147)</b>	<b>-</b>	<b>16,476</b>	<b>34,373</b>	<b>31,167</b>	<b>(1,139)</b>	<b>12,635</b>	<b>-</b>

**CITY OF PRESQUE ISLE, MAINE**  
 Restricted Reserve Funds  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
 For the year ended December 31, 2012

	Brownfields		AIP		AIP		AIP		Comm Center	
	Webber Prop	Project 36	Project 37	Project 38	Project 39	Fundraising	Total			
<b>Revenues:</b>										
Intergovernmental	\$ -	159,305	585,553	34,688	83,390	-	934,009			
Other	-	-	-	-	-	-	500			
<b>Total revenues</b>	-	159,305	585,553	34,688	83,390	-	934,509			
<b>Expenditures:</b>										
<b>Current:</b>										
Airport	-	-	-	139	184	-	13,292			
Recreation and culture	-	-	-	-	-	-	28,340			
Capital outlay	28,099	167,487	600,460	36,375	85,529	-	1,005,014			
<b>Total expenditures</b>	28,099	167,487	600,460	36,514	85,713	-	1,106,646			
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(28,099)	(8,182)	(14,907)	(1,826)	(2,323)	-	(172,137)			
<b>Other financing sources (uses):</b>										
Transfer in	-	4,200	15,015	1,826	2,323	25,000	174,326			
Transfer out	-	-	-	-	-	-	(41,143)			
<b>Total other financing sources (uses)</b>	-	4,200	15,015	1,826	2,323	25,000	133,183			
<b>Net change in fund balances</b>	(28,099)	(3,982)	108	-	-	25,000	(38,954)			
<b>Fund balances (deficits), beginning of year</b>	-	(227)	(108)	-	-	-	124,011			
<b>Fund balances (deficits), end of year</b>	\$ (28,099)	(4,209)	-	-	-	25,000	85,057			

## **NONMAJOR PERMANENT FUNDS**

Nonmajor permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.



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**CITY OF PRESQUE ISLE, MAINE**  
**Nonmajor Permanent Funds**  
**Combining Balance Sheet**  
**December 31, 2012**

		Cemetery Perpetual Care	School Lunch	Volunteer Fire Dept. Fund	Bike and Walk Path Fund	Burlock/ Lavway Scholarship Fund	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$	100,394	-	-	-	9,508	109,902
Investments		499,910	4,621	26,666	22,928	-	554,125
<b>Total assets</b>	<b>\$</b>	<b>600,304</b>	<b>4,621</b>	<b>26,666</b>	<b>22,928</b>	<b>9,508</b>	<b>664,027</b>
<b>FUND BALANCES</b>							
Nonspendable		-	-	-	20,000	-	20,000
Restricted		600,304	4,621	26,666	2,928	9,508	644,027
<b>Total fund balances</b>	<b>\$</b>	<b>600,304</b>	<b>4,621</b>	<b>26,666</b>	<b>22,928</b>	<b>9,508</b>	<b>664,027</b>

**CITY OF PRESQUE ISLE, MAINE**  
**Nonmajor Permanent Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended December 31, 2012**

	Cemetery Perpetual Care	School Lunch	Volunteer Fire Dept. Fund	Bike and Walk Path Fund	Burlock/ Lavway Scholarship Fund	Total
Revenues:						
Investment income:						
Interest income	\$ 14,447	110	647	547	5	15,756
Unrealized gain (loss)	46,447	351	2,131	1,744	-	50,673
Donations	-	-	629	-	-	629
<b>Total revenues</b>	<b>60,894</b>	<b>461</b>	<b>3,407</b>	<b>2,291</b>	<b>5</b>	<b>67,058</b>
Expenditures:						
Expenditures under trust agreements	11,338	-	1,000	-	-	12,338
Fees	4,307	32	193	163	-	4,695
<b>Total expenditures</b>	<b>15,645</b>	<b>32</b>	<b>1,193</b>	<b>163</b>	<b>-</b>	<b>17,033</b>
<b>Net change in fund balances</b>	<b>45,249</b>	<b>429</b>	<b>2,214</b>	<b>2,128</b>	<b>5</b>	<b>50,025</b>
Fund balances, beginning of year	555,055	4,192	24,452	20,800	9,503	614,002
<b>Fund balances, end of year</b>	<b>\$ 600,304</b>	<b>4,621</b>	<b>26,666</b>	<b>22,928</b>	<b>9,508</b>	<b>664,027</b>

# STATISTICAL SECTION

This part of City of Presque Isle's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<u>Contents</u>	<u>Tables</u>
<b>Financial Trends</b> <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	1-5
<b>Revenue Capacity</b> <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	6-9
<b>Debt Capacity</b> <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	10-12
<b>Demographic and Economic Information</b> <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	13-14
<b>Operating Information</b> <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	15-16

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CITY OF PRESQUE ISLE, MAINE  
 Net Position by Component  
 Last Eight Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year							
	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities								
Invested in capital assets, net of related debt	\$ 35,369,720	\$ 36,363,913	\$ 41,075,258	\$ 47,124,474	\$ 52,403,992	\$ 53,914,937	\$ 52,297,509	\$ 51,509,110
Restricted (a)	7,460,089	7,460,089	657,080	540,361	607,019	645,630	3,389,997	3,322,212
Unrestricted	2,484,217	3,173,693	8,459,355	7,874,580	6,707,081	5,149,664	3,444,455	3,242,563
Total governmental activities net position	\$ 45,314,026	\$ 46,997,695	\$ 50,191,693	\$ 55,539,415	\$ 59,718,092	\$ 59,710,231	\$ 59,131,961	\$ 58,073,885

Only eight years have been presented because 2005 was the year GASB Statement Number 34 was implemented

(a) Beginning in the fiscal year ending December 31, 2011, the City changed the way it accounts for restricted net position

**CITY OF PRESQUE ISLE, MAINE**  
**Changes in Net Position**  
**Last Eight Fiscal Years**  
**(accrual basis of accounting)**

Expense	Fiscal Year							
	2005	2006	2007	2008	2009	2010	2011	2012
<b>Governmental activities:</b>								
General government	\$ 2,556,370	\$ 2,744,647	\$ 4,392,539	\$ 4,336,222	\$ 4,259,006	\$ 4,877,616	\$ 4,510,357	\$ 4,843,997
Public safety	1,591,836	1,710,298	2,651,781	2,622,451	2,525,570	2,597,325	2,534,179	2,786,158
Public works	1,677,792	1,622,073	2,653,500	2,773,241	2,511,224	2,588,693	2,815,777	3,077,507
Airport	1,257,614	1,365,550	2,164,545	2,422,768	2,437,740	2,439,402	2,712,811	3,061,007
Solid waste	1,222,685	1,490,855	1,200,123	1,175,127	1,069,899	1,556,356	4,355,571	2,513,918
Recreation and culture	1,258,138	1,216,016	1,511,065	1,533,570	1,501,038	1,490,592	1,544,777	1,640,088
Education	4,256,148	4,958,701	5,077,050	4,981,055	5,216,390	5,375,771	5,375,741	5,379,470
Outside requests	72,404	53,563	58,400	58,520	59,913	64,250	64,250	39,850
Intergovernmental (a)	435,743	507,060	-	-	-	-	-	-
Unclassified (a)	940,056	3,428,469	-	-	-	-	-	-
Interest on debt service	76,580	209,029	164,087	163,307	190,329	151,761	398,620	374,636
<b>Total governmental activities expenses</b>	<b>16,096,856</b>	<b>18,546,307</b>	<b>19,834,012</b>	<b>19,966,361</b>	<b>19,780,969</b>	<b>21,172,363</b>	<b>22,522,512</b>	<b>23,021,607</b>
<b>Program Revenues</b>								
<b>Governmental activities:</b>								
<b>Charges for services:</b>								
General government	\$ 69,250	\$ 82,320	\$ 754,874	\$ 775,474	\$ 712,313	\$ 689,519	\$ 702,159	\$ 753,099
Public safety	73,056	10,315	94,881	98,110	152,242	100,489	92,737	44,091
Public works	-	-	15,169	13,817	15,623	10,056	12,012	5,526
Airport	873,570	1,111,340	1,134,131	1,430,262	1,117,367	1,114,234	1,439,342	1,664,050
Solid Waste	259,275	195,067	1,016,077	761,725	733,021	733,178	1,596,920	1,670,977
Recreation and culture	-	-	427,189	473,189	440,524	437,583	436,768	430,503
Operating grants and contributions	-	651,675	745,551	233,590	327,278	872,278	545,679	663,864
Capital grants and contributions	-	1,515,858	4,792,559	7,218,003	4,920,928	1,782,404	1,776,046	1,488,210
<b>Total governmental activities program revenues</b>	<b>2,215,991</b>	<b>3,567,595</b>	<b>9,083,034</b>	<b>10,955,745</b>	<b>8,459,382</b>	<b>5,770,280</b>	<b>5,801,663</b>	<b>5,702,772</b>
<b>Net (expense)/revenue</b>								
Governmental activities	(14,880,865)	(14,978,712)	(10,750,978)	(8,970,616)	(11,341,787)	(15,402,083)	(15,910,849)	(16,318,835)
<b>Total primary government net (expense)/revenue</b>	<b>\$ (14,880,865)</b>	<b>\$ (14,978,712)</b>	<b>\$ (10,750,978)</b>	<b>\$ (8,970,616)</b>	<b>\$ (11,341,787)</b>	<b>\$ (15,402,083)</b>	<b>\$ (15,910,849)</b>	<b>\$ (16,318,835)</b>
<b>General Revenues and other Changes in Net Position</b>								
<b>Governmental activities:</b>								
<b>Taxes:</b>								
Property taxes, levied for general purposes	\$ 10,365,232	\$ 10,518,360	\$ 10,538,300	\$ 10,699,926	\$ 11,603,254	\$ 12,021,452	\$ 12,050,653	\$ 11,955,543
Motor vehicle excise tax	1,433,365	1,461,347	1,472,532	1,452,219	1,433,630	1,419,011	1,421,056	1,464,296
Cable television franchise	-	-	51,284	56,025	60,017	62,609	64,741	64,432
Unrestricted grants and contributions	3,589,125	1,629,578	3,202,873	2,350,645	1,845,681	1,825,123	1,807,047	1,967,793
Miscellaneous	2,048,650	2,755,021	328,493	491,256	218,003	102,981	92,811	83,345
Interest and investment earnings	-	-	427,397	271,354	359,675	162,892	95,424	141,344
<b>Total governmental activities</b>	<b>\$ 19,446,381</b>	<b>\$ 16,374,001</b>	<b>\$ 15,040,879</b>	<b>\$ 15,276,726</b>	<b>\$ 15,320,464</b>	<b>\$ 15,394,228</b>	<b>\$ 15,332,679</b>	<b>\$ 15,761,759</b>
<b>Change in Net Position</b>								
Governmental activities	\$ 4,565,506	\$ 1,395,289	\$ 4,289,801	\$ 6,306,110	\$ 4,018,677	\$ (7,861)	\$ (578,270)	\$ (1,056,076)
<b>Total primary government</b>	<b>\$ 4,565,506</b>	<b>\$ 1,395,289</b>	<b>\$ 4,289,801</b>	<b>\$ 6,306,110</b>	<b>\$ 4,018,677</b>	<b>\$ (7,861)</b>	<b>\$ (578,270)</b>	<b>\$ (1,056,076)</b>

Only eight years have been presented because 2005 was the year GASB Statement Number 34 was implemented.

(a) Beginning in the fiscal year ending December 31, 2007, the City changed the way it accounts for intergovernmental and unclassified expenses.

**CITY OF PRESQUE ISLE, MAINE**  
**Program Revenues by Function/Program**  
 Last Eight Fiscal Years  
 (accrual basis of accounting)

Function/Program	Fiscal Year							
	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities:								
General government	\$ 69,250	\$ 82,320	\$ 1,009,704	\$ 794,704	\$ 732,549	\$ 1,063,659	\$ 964,890	\$ 1,092,165
Public safety	13,956	10,335	401,175	150,295	346,498	334,585	378,506	369,451
Public works	-	-	383,722	1,773,055	203,931	223,774	215,189	208,975
Airport	873,510	1,111,340	5,658,537	6,938,272	5,849,567	2,522,082	1,670,575	2,648,069
Solid waste	259,275	846,742	1,147,579	893,196	861,674	925,702	1,705,536	1,906,276
Recreation and culture	-	-	480,217	436,223	444,963	700,478	1,666,967	476,834
Unclassified (a)	-	1,516,858	-	-	-	-	-	-
Total governmental activities	1,215,991	3,567,595	9,080,934	10,935,745	8,430,182	5,770,280	6,601,663	6,701,772
Total primary government	\$ 1,215,991	\$ 3,567,595	\$ 9,080,934	\$ 10,995,745	\$ 8,439,182	\$ 5,770,280	\$ 6,601,663	\$ 6,701,772

Only eight years have been presented because 2005 was the year GASB Statement Number 34 was implemented.

(a) Beginning in the fiscal year ending December 31, 2007, the City changed the way it accounts for unclassified revenues.

Table 4

**CITY OF PRESQUE ISLE, MAINE**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011 (a)	2012
General fund										
Committed										
Assigned	\$ 19,022	\$ 10,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,712,886	\$ 1,792,142
Unassigned	2,690,529	2,688,983	3,255,826	2,890,755	3,464,879	3,108,754	2,840,081	2,291,584	51,165	51,431
Reserved									2,146,195	2,089,444
Unreserved										
Total general fund	\$ 2,709,551	\$ 2,708,838	\$ 3,255,826	\$ 2,890,755	\$ 3,464,879	\$ 3,108,754	\$ 2,840,081	\$ 2,291,584	\$ 3,910,246	\$ 3,933,017
All other governmental funds										
Nonspendable										
Restricted										
Committed										
Unassigned										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 960,231	\$ 939,958	\$ 1,159,491	\$ 1,487,382	\$ 1,651,696	\$ 1,499,348
Unreserved, reported in:										
Special revenue funds	3,617,301	3,315,752	3,923,191	4,601,761	3,949,102	4,102,489	3,727,446	3,338,726	1,738,301	1,822,864
Capital projects funds	1,977,247	3,753,096	2,936,418	2,471,001	1,770,159	736,590	(576,180)	(3,046,391)	4,368,662	4,250,602
Permanent Funds	604,715	606,726	600,480	632,750	657,080	520,361	587,019	624,630	(337,403)	(310,744)
Total all other governmental funds	\$ 6,199,263	\$ 7,675,574	\$ 7,460,089	\$ 7,705,512	\$ 7,336,572	\$ 6,299,398	\$ 4,895,776	\$ 2,405,347	\$ 7,421,256	\$ 7,262,070

(a) Beginning in the fiscal year ending December 31, 2011, the City adopted the provisions of GASB Statement No. 54.

Table 5

**CITY OF PRESQUE ISLE, MAINE**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
 (modified accrual basis of accounting)

	Fiscal Year										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2011	2012
<b>Revenues</b>											
Taxes	\$ 3,452,389	\$ 5,459,360	\$ 5,485,520	\$ 10,365,232	\$ 10,513,597	\$ 10,501,575	\$ 10,454,920	\$ 11,572,254	\$ 11,918,452	\$ 12,038,883	\$ 11,514,543
Excise taxes	1,270,705	1,355,952	1,424,532	1,431,365	1,451,342	1,472,552	1,452,219	1,433,630	1,419,911	1,421,656	1,454,295
Other governmental:											
Licenses, permits, and fees	4,757,152	4,689,150	5,315,027	5,599,125	3,796,111	7,741,393	8,332,303	7,051,671	3,332,546	2,667,110	3,602,143
Charges for services	733,604	785,395	925,121	1,215,892	1,395,062	2,841,771	2,983,408	2,682,627	2,767,521	202,278	177,663
Unclassified	1,942,205	2,088,384	1,944,095	2,048,659	2,755,021	811,369	716,415	452,895	745,613	1,475,848	365,276
Income earned					427,397		271,354	359,675	167,037	95,424	141,344
<b>Total revenues</b>	<b>12,130,033</b>	<b>18,350,241</b>	<b>19,098,155</b>	<b>20,000,372</b>	<b>19,937,133</b>	<b>24,065,488</b>	<b>24,555,071</b>	<b>23,928,040</b>	<b>21,220,528</b>	<b>21,922,742</b>	<b>21,523,531</b>
<b>Expenditures</b>											
General government:											
Public safety	2,184,533	2,273,452	2,340,870	2,434,977	2,613,558	3,219,552	3,368,689	3,231,315	3,471,834	3,591,253	3,559,662
Public works	1,732,813	1,706,565	1,562,802	1,008,850	2,136,322	2,464,073	2,365,020	2,363,022	2,446,274	2,415,255	2,379,866
Airport	1,530,235	1,385,483	1,423,063	1,677,792	1,522,171	1,516,205	2,102,537	2,005,386	2,132,829	2,062,078	2,076,095
Solid waste	526,425	651,721	724,481	923,542	1,247,357	6,085,012	7,272,965	6,158,632	2,667,398	1,727,426	1,854,422
Recreation and culture	1,497,458	1,403,144	1,227,938	1,276,692	1,459,325	919,156	1,283,177	855,831	991,795	1,685,762	1,799,471
Education	910,369	953,217	1,010,848	1,005,105	1,507,070	1,373,823	1,502,418	1,554,503	1,393,408	1,367,489	1,270,450
Outside projects	4,352,287	4,284,354	4,535,234	4,736,178	4,358,701	5,017,959	4,931,055	5,118,350	5,375,744	5,375,744	5,379,473
Intergovernmental	94,042	67,904	87,576	72,465	53,555	58,400	58,620	59,325	64,250	64,250	39,850
Unclassified	457,893	452,702	458,477	483,748	507,060	514,577	554,661	561,413	562,365	574,757	605,109
Capital outlay	801,170	187,371	1,135,825	554,952	343,237	214,173	139,950	129,305	159,954	146,798	120,584
Debt services:											
Principal	1,243,912	3,794,631	2,305,324	5,554,394	2,900,816	3,217,837	2,300,536	1,871,454	4,577,327	3,020,841	2,192,123
Interest expense	247,827	322,933	552,571	308,221	257,503	210,355	288,016	1,368,201	309,148	300,118	324,702
<b>Total expenditures</b>	<b>15,462,675</b>	<b>17,579,631</b>	<b>17,022,507</b>	<b>21,520,530</b>	<b>19,446,300</b>	<b>25,380,075</b>	<b>26,874,901</b>	<b>25,600,371</b>	<b>24,205,434</b>	<b>21,597,671</b>	<b>22,097,146</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>673,378</b>	<b>676,640</b>	<b>1,475,598</b>	<b>(1,519,158)</b>	<b>490,833</b>	<b>(1,314,587)</b>	<b>(2,321,833)</b>	<b>(1,672,291)</b>	<b>(3,338,936)</b>	<b>524,571</b>	<b>(174,617)</b>
<b>Other financing sources (uses)</b>											
Issuance of debt:											
Transfers in	1,000,000			566,585		1,145,300	928,557			6,310,000	38,700
Transfers out	3,343,615	1,256,278	1,351,506	1,896,819	1,891,927	1,664,655	2,227,356	2,576,187	2,255,934	2,074,819	1,992,525
Total other financing sources (uses)	(5,343,615)	(1,256,278)	(1,361,506)	(1,896,819)	(1,891,927)	(1,664,655)	(2,227,356)	(2,576,187)	(2,255,934)	(2,074,819)	(1,892,525)
<b>Total other financing sources (uses)</b>	<b>1,700,000</b>	<b>(1,256,278)</b>	<b>(1,361,506)</b>	<b>(1,896,819)</b>	<b>(1,891,927)</b>	<b>(1,664,655)</b>	<b>(2,227,356)</b>	<b>(2,576,187)</b>	<b>(2,255,934)</b>	<b>(2,074,819)</b>	<b>(1,892,525)</b>
<b>Net change in fund balances</b>	<b>\$ 783,378</b>	<b>\$ 676,640</b>	<b>\$ 1,475,598</b>	<b>\$ (278,778)</b>	<b>\$ 490,833</b>	<b>\$ (1,519,887)</b>	<b>\$ (1,393,299)</b>	<b>\$ (2,672,291)</b>	<b>\$ (3,038,926)</b>	<b>\$ 6,634,571</b>	<b>\$ (156,415)</b>
<b>Debt services as a percentage of non-capital expenditures</b>	<b>2.07%</b>	<b>3.12%</b>	<b>2.73%</b>	<b>2.48%</b>	<b>2.82%</b>	<b>2.12%</b>	<b>2.95%</b>	<b>8.59%</b>	<b>2.64%</b>	<b>2.88%</b>	<b>3.50%</b>

(1) The City paid off two outstanding notes payable during the year ended December 31, 2009.

Table 6

**CITY OF PRESQUE ISLE, MAINE**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Tax Roll Year	Taxable Personal Property		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (a)	Assessed Value as a Percentage of Actual Value
	Real Property	Personal Property				
2003	\$ 307,522,300	\$ 43,449,900	\$ 350,972,200	13.33	\$ 362,500,000	96.82%
2004	312,697,400	43,449,900	356,147,300	13.23	370,750,000	96.06%
2005	320,346,700	44,663,200	365,009,900	12.84	398,050,000	91.70%
2006	325,345,150	45,763,200	375,108,350	12.59	422,550,000	88.77%
2007	356,249,410	46,059,200	402,308,610	12.39	436,300,000	92.21%
2008	411,743,200	50,234,100	461,977,300	11.17	490,850,000	94.12%
2009	422,075,300	51,001,500	473,076,800	12.30	515,600,000	91.75%
2010	462,100,650	52,569,700	514,670,350	11.96	544,400,000	94.54%
2011	461,521,450	52,739,700	514,261,150	11.93	565,150,000	91.00%
2012	461,712,650	48,371,000	510,083,650	11.76	590,350,000	86.40%

(a) Source: State of Maine, Bureau of Property Taxation, Property Division

**CITY OF PRESQUE ISLE, MAINE**  
**Direct and Overlapping Property Tax Rates (Per \$1,000 of Assessed Value)**  
**Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

Tax Year	Direct Rates			Overlapping Rates			Total Tax rate
	Basic Rate	Debt Service	Total Direct	Aroostook County	M.S.A.D. #1	Total	
2003	12.00	1.33	13.33	1.24	11.73	26.30	
2004	11.98	1.25	13.23	1.24	12.23	26.70	
2005	11.73	1.11	12.84	1.29	12.57	26.70	
2006	11.51	1.08	12.59	1.26	12.35	26.20	
2007	11.30	1.09	12.39	1.31	12.45	26.15	
2008	9.89	1.28	11.17	1.20	10.78	23.15	
2009	11.08	1.22	12.30	1.19	11.03	24.52	
2010	11.19	0.77	11.96	1.09	10.45	23.50	
2011	11.08	0.85	11.93	1.12	10.45	23.50	
2012	11.07	0.69	11.76	1.19	10.55	23.50	

Tax rates are based on \$1,000 of assessed value.

Table 8

**CITY OF PRESQUE ISLE, MAINE**  
**Principal Property Taxpayers**  
**Current Year and Nine Years Ago**

Taxpayer	2012				2003				
	Assessed Valuation	Rank	Percentage of Total Assessed Value	Assessed Valuation	Rank	Percentage of Total Assessed Value	Assessed Valuation	Rank	Percentage of Total Assessed Value
Maine Public Service Co	\$ 20,126,800	1	3.95%	\$ 11,841,200	2	3.37%			
Aroostook Centre LLC	16,695,200	2	3.27%	14,750,700	1	4.20%			
Wal-Mart	13,250,800	3	2.60%	10,324,800	3	2.94%			
R & L Real Estate LLC	11,176,700	4	2.19%						
Lowe's Home Centers, Inc	7,547,900	5	1.48%						
Leisure Gardens, Inc	6,185,600	6	1.21%	4,223,700	4	1.20%			
BLD Hospitality, LLC	5,144,100	7	1.01%						
MMG Insurance Co	5,070,300	8	0.99%	2,448,400	9	0.70%			
Columbia Forest Products, Inc	4,808,600	9	0.94%	3,563,800	5	1.02%			
Philip Halvorson	4,006,300	10	0.79%						
Juster, Doris & Ann				3,323,800	6	0.95%			
Maine Potato Growers Inc				3,183,000	7	0.91%			
KSB Enterprises				2,719,700	8	0.77%			
North Plaza Shopping				2,416,800	10	0.69%			
	<u>94,021,300</u>		<u>18.43%</u>	<u>58,795,900</u>		<u>16.75%</u>			
<b>Total Assessed Valuation</b>	<b>\$ 510,083,650</b>			<b>\$ 350,972,200</b>					

Source: City of Presque Isle Assessment Records.

Table 9

**CITY OF PRESQUE ISLE, MAINE**  
**Total Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the		Collections in Subsequent Years	Tax Collections to Date	
		Fiscal Year of the Levy	Percentage of Levy		Amount	Percentage of Levy
2003	\$ 9,219,178	\$ 8,512,541	92.34%	\$ 706,450	\$ 9,218,991	100.00%
2004	9,509,133	8,714,377	91.64%	794,030	9,508,407	99.99%
2005	9,750,764	8,929,182	91.57%	803,207	9,732,389	99.81%
2006	10,525,029	9,986,789	94.89%	531,357	10,518,146	99.93%
2007	10,520,370	9,854,447	93.67%	663,466	10,517,913	99.98%
2008	10,694,774	9,945,691	93.00%	745,411	10,691,102	99.97%
2009	11,600,316	10,801,848	93.12%	787,573	11,589,421	99.91%
2010	12,094,753	11,174,937	92.39%	903,668	12,078,605	99.87%
2011	12,085,137	11,125,525	92.06%	630,566	11,756,091	97.28%
2012	11,985,966	11,066,861	92.32%	-	11,066,861	92.32%

**Note:** Current taxes are due annually on October 15th with a 7% interest rate charged on taxes outstanding after the due date. Outstanding, delinquent real estate taxes are subject to tax liens pursuant to State Statutes.

**CITY OF PRESQUE ISLE, MAINE**  
**Ratios of Net General Debt Outstanding**  
**Last Ten Fiscal Years**

Fiscal Year	General Obligation Bonds			Capital Lease	Notes Payable	Total	Personal Income (a)	Percentage of Personal Income	Population (b)	Per Capita	Percentage of Estimated Actual Taxable Value of Property (c)
	\$	\$	\$								
2003	2,773,830	148,052	251,877	3,173,759	\$ 227,131,814	1.40%	9,386	338.14	0.77%		
2004	2,482,924	89,636	210,282	2,782,842	232,109,820	1.20%	9,385	296.52	0.67%		
2005	2,589,258	28,570	473,028	3,040,806	243,079,971	1.25%	9,377	324.28	0.65%		
2006	2,527,956	-	70,136	2,598,092	243,079,971	1.07%	9,377	277.07	0.60%		
2007	3,456,003	-	57,370	3,513,373	247,203,840	1.42%	9,285	378.39	0.79%		
2008	3,166,684	-	966,978	4,133,662	254,002,800	1.63%	9,200	449.31	0.65%		
2009	2,833,434	-	158,747	2,992,181	250,078,650	1.20%	9,050	330.63	0.55%		
2010	2,576,567	-	106,466	2,683,033	268,353,000	1.00%	9,000	298.11	0.47%		
2011	8,569,700	-	28,910	8,598,610	279,488,204	3.08%	9,692	887.19	1.52%		
2012	8,273,908	-	38,200	8,312,108	288,431,826	2.88%	9,658	860.64	1.40%		

(a) See Table 14

(b) See Table 14

(c) See Table 8. General Obligation Bond divided by the Estimated Actual Taxable Value.

**CITY OF PRESQUE ISLE, MAINE**  
**Direct and Overlapping Governmental Activities Debt**  
 December 31, 2012

Jurisdiction	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
<b>Direct:</b>			
City of Presque Isle General Obligation	\$ 8,273,908	100.00%	\$ 8,273,908
City of Presque Isle Notes Payable	38,200	100.00%	38,200
<b>Total direct debt</b>	<u>8,312,108</u>		<u>8,312,108</u>
<b>Overlapping:</b>			
M.S.A.D. #1	3,230,179	73.59%	2,377,089
Aroostook County	-	0.00%	-
<b>Total overlapping debt</b>	<u>3,230,179</u>		<u>2,377,089</u>
<b>Total direct and overlapping debt</b>	<u>\$ 11,542,287</u>		<u>\$ 10,689,197</u>

**Note:** Annually, Aroostook County assesses each municipality its proportionate share of the County tax required to fund the County budget. Annually, M.S.A.D. #1 assesses each municipality its proportionate share of the School assessment required to fund the School budget. The County tax and School assessments applicable to the City of Presque Isle is included in the total property tax levy of the City of Presque Isle.

**Sources:** The outstanding debt for Aroostook County has been provided by the County. The percentage applicable to the City of Presque Isle is based on the ratio of the State equalized assessed valuation for the City of Presque Isle versus the equalized State valuation for Aroostook County.

The outstanding debt for M.S.A.D. #1 has been provided by the District. The percentage applicable to the City of Presque Isle is based on the ratio of the State equalized assessed valuation for the City of Presque Isle versus the equalized State valuation of all municipalities located within the District.

CITY OF PRESQUE ISLE, MAINE  
 Legal Debt Margin Information  
 December 31, 2012

The amount of debt a Maine municipality may have is governed by title 30-A, M.R.S.A. section 5702. The law limits total debt and debt for specific categories. Total debt cannot exceed 7.5% of the City's last full State Valuation. Debt for specific categories is limited to a percentage of State Valuation. As the following table indicates, based on a 2012 State Valuation of \$90,350,000, the City is in compliance with the total and categorical debt limits:

Debt Limit by Category		Maximum Percent Allowable	Maximum Amount Allowable	Principal Amount Outstanding	Legal Debt Margin
Municipal		7.50%	44,276,250	8,273,908	36,002,342
Total Maximum Debt		7.50%	\$ 44,276,250	\$ 8,273,908	\$ 36,002,342

**Legal Debt Margin Calculation for Fiscal Year 2012**

State Valuation	\$ 90,350,000
Debt Limit - 7.5% of State Valuation	44,276,250
Less outstanding debt applicable to debt limit	(8,273,908)
Legal Debt Margin	\$ 36,002,342

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$ 26,290,438	\$ 27,793,028	\$ 28,369,256	\$ 28,133,126	\$ 32,722,500	\$ 36,813,750	\$ 38,670,000	\$ 40,330,000	\$ 42,280,250	\$ 44,276,250
Total debt applicable to limit	2,773,830	2,482,924	2,589,258	2,378,744	3,456,003	3,106,684	2,833,434	2,576,567	8,569,700	8,273,908
Legal debt margin	\$ 23,516,608	\$ 25,310,104	\$ 25,779,998	\$ 25,754,382	\$ 29,266,497	\$ 33,647,066	\$ 35,836,566	\$ 37,753,433	\$ 33,710,550	\$ 36,002,342
Total debt applicable to the limit as a percentage of debt limit	10.55%	8.93%	9.13%	8.46%	10.50%	8.60%	7.33%	6.31%	20.22%	18.65%

Table 13

**CITY OF PRESQUE ISLE, MAINE**  
**Principal Employers**  
**Current Year and Nine Years Ago**

Employer	2012		2003	
	Employees	Rank	Employees	Rank
Aroostook Medical Center	1000-4999	1		
Wal-Mart Superstore	500-999	2		
Rurrelle's Press Clipping Service	100-249	3		
University of Maine at Presque Isle	100-249	4		
Columbia Forest Products	100-249	5		
MSAD #1	100-249	6		
Northern Maine Community College	100-249	7		
Presque Isle Nursing Home	100-249	8		
Lowe's	100-249	9		
Maine Mutual Insurance Group	100-249	10		
			Information not available	

Source: Aroostook Partnership for Progress

**Table 14**

**CITY OF PRESQUE ISLE, MAINE**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

Fiscal Year	Population (a)	Personal Income (b)	Per Capita			Unemployment Rate (c)
			Personal Income (a)	Personal Income (a)	School Enrollment (d)	
2003	9,386	\$ 227,131,814	\$ 24,199	1,569	6.10%	
2004	9,385	232,109,820	24,732	1,567	6.20%	
2005	9,377	243,079,971	25,923	1,578	6.50%	
2006	9,377	243,079,971	25,923	1,874	6.50%	
2007	9,285	247,203,840	26,624	1,842	4.60%	
2008	9,200	254,002,800	27,609	1,853	7.70%	
2009	9,050	250,078,650	27,633	1,797	10.20%	
2010	9,000	268,353,000	29,817	1,692	9.00%	
2011	9,692	279,488,204	28,837	1,620	8.80%	
2012	9,658	288,431,826	29,865	1,594	9.09%	

(a) Source: City of Presque Isle/State Planning Office

(b) Source: Maine Economic Forecasting Commission

(c) Source: Bureau of Labor Statistics, City of Presque Isle

(d) Source: State of Maine, Department of Education (Grades K - 12)

Table 15

**CITY OF PRESQUE ISLE, MAINE**  
**Full-time Employees by Function/Program**  
**Last Ten Fiscal Years**

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government:										
Administration:										
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50
Planning and Development:										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planner:	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00
Resource Management:										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Finance:										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll	1.00	2.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	1.00
Tax Collector	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Tax Assessor	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Welfare	0.50	0.50	0.50	0.50	0.50	0.75	1.00	0.50	0.50	0.50
Public Safety:										
Police:										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00
Detective	1.00	1.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00
MDEA	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00
Sergeant	4.00	4.00	4.00	3.00	4.00	5.00	5.00	5.00	3.00	3.00
Patrol Officer	13.00	13.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00
Dispatcher	7.00	7.00	7.00	2.00	2.00	2.00	1.00	1.00	3.00	3.00
Parking Enforcement	0.75	0.75	0.75	0.75	0.75	0.75	0.00	0.00	0.00	0.00
Animal Control Officer	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Custodian	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Fire:										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Captains	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Firefighters	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	9.00	8.00
Code Enforcement	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.75	1.75	1.75	1.75	1.00	1.00	1.00	1.00	1.00	1.00

Table 15, continued

CITY OF PRESQUE ISLE, MAINE  
Full-time Employees by Function/Program, continued  
Last Ten Fiscal Years

Function	Fiscal Year																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	2003	2004	2005	2005	2005	2007	2008	2009	2010	2011	2012																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Public Serv Des:												Director	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	1.00	1.00	Solid Waste:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	Administrative Assistant:	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	1.00	1.00	Equipment Operations	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Director	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	1.00	1.00	Solid Waste:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	Administrative Assistant:	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	1.00	1.00	Equipment Operations	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00												
Solid Waste:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	Administrative Assistant:	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	1.00	1.00	Equipment Operations	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																								
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	Administrative Assistant:	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	1.00	1.00	Equipment Operations	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																				
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	Administrative Assistant:	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	1.00	1.00	Equipment Operations	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																
Administrative Assistant:	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	1.00	1.00	Equipment Operations	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																												
Equipment Operations	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																								
Public Works:												Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																				
Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																												
Administrative Assistant:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																								
Truck Drivers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																				
Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																
Laborer:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																												
Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																								
Airport:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																				
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																
Administrative Assistant:	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																												
Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																								
Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																				
Library:												Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																												
Librarians	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	7.00	7.00	Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																								
Custodian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																				
Recreation:												Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																
Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																												
Deputy Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																								
Programs Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																				
Recallion Staff	2.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																
Event Facility Staff	2.50	3.00	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																												
Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																																								
Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																																																				
Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																																																																
Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																																																																												
Indoor Pool Staff	4.00	4.00	3.00	4.00	4.00	4.00	3.50	3.50	3.50	3.00	3.00	<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>	In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																																																																																								
<b>Total</b>	<b>113.25</b>	<b>116.75</b>	<b>112.25</b>	<b>112.25</b>	<b>112.25</b>	<b>114.75</b>	<b>115.50</b>	<b>113.50</b>	<b>116.50</b>	<b>107.00</b>	<b>107.50</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
In addition there are:												On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00	Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																																																																																																																
On-Call Fire Fighters	41.00	39.00	32.00	33.00	33.00	33.00	33.00	34.00	33.00	33.00	33.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

**CITY OF PRESQUE ISLE, MAINE**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function	Fiscal Year										
	2003	2004	2005	2005	2005	2007	2008	2009	2010	2011	2012
General Government:											
Code enforcement:											
Residential construction value	\$ 2,444,129	\$ 2,987,124	\$ 3,181,351	\$ 3,160,103	\$ 2,649,484	\$ 2,745,577	\$ 2,117,074	\$ 2,531,791	\$ 607,185	\$ 1,360,521	
Number of permits	105	127	111	121	100	123	99	99	59	64	
Commercial construction value	\$ 5,339,798	\$ 1,085,707	\$ 7,668,473	\$ 15,095,886	\$ 3,985,871	\$ 13,184,277	\$ 4,716,826	\$ 2,512,070	\$ 3,778,926	\$ 2,008,102	
Number of permits	61	59	71	68	74	66	79	51	55	50	
Public Safety:											
Fire Department:											
Fire Calls	164	286	272	263	252	305	275	293	241	319	
First Response Calls	59	69	63	68	71	59	78	63	53	52	
Inspections	540	590	610	575	580	552	375	410	423	418	
Police Department:											
Calls for Service	6,887	6,588	6,379	6,001	6,176	6,184	5,685	5,401	10,366	12,201	
Criminal Arrests	580	503	655	450	436	648	688	404	687	680	
Vehicle Stops	3,709	4,564	3,817	4,541	4,819	5,173	5,443	3,689	2,993	1,743	
Accidents	298	393	357	324	373	327	231	253	385	253	
Public Works:											
Road/Street Resurfacing (trucks)	n/a	6.38	6.13	4.84	12.04	6.34	8.41	14.96	7.60	3.50	
Solid Waste:											
Refuse Collected (tons)	14,630	15,133	15,039	20,111	21,433	13,873	14,993	13,047	10,489	9,009	
Recyclable Collected (tons)	7,099	5,827	5,719	6,943	7,995	7,958	7,566	7,262	r/a	n/a	
Municipal Recycling Rate (a)	59.2%	49.0%	47.6%	51.1%	51.8%	53.3%	51.3%	52.7%	r/a	n/a	

CITY OF PRESQUE ISLE, MAINE  
 Operating Indicators by Function/Program  
 Last Ten Fiscal Years

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Airport:										
Enplanements	15,343	16,268	16,207	16,253	15,866	13,496	13,238	15,204	14,453	12,379
Deplanements	15,875	16,197	16,173	16,852	15,662	13,758	13,151	15,250	14,353	12,018
Landing Fees	\$ 20,534	\$ 26,451	\$ 28,572	\$ 25,427	\$ 20,303	\$ 46,103	\$ 57,489	\$ 55,355	\$ 55,618	\$ 50,292
Recreation:										
Library:										
Total materials circulated	87,023	109,204	111,208	117,315	122,792	130,498	153,969	160,946	96,337	81,899
Total materials borrowed	53,894	60,008	62,134	61,545	61,048	62,608	78,970	85,917	50,220	63,345
Total print items in collection	55,955	53,895	57,689	64,104	60,634	63,560	56,212	55,601	57,366	61,265
Total program participants	924	2,878	3,078	4,020	4,591	4,736	5,504	5,197	4,085	5,423
Forum:										
Major Events	11	12	10	10	15	15	15	15	15	14
Support for Events	3	3	11	15	11	15	12	12	12	11
Weeks of Ice	24	24	22	23	23	23	23	23	23	23
Parks and Recreation:										
Non-Aquatic Programs:										
Youth Participants	5,345	4,809	4,664	4,012	4,084	3,878	3,946	5,159	4,443	4,330
Adult Participants	1,595	1,722	1,528	1,322	1,466	1,345	1,389	1,605	1,103	1,147
Aquatic Programs:										
Indoor Pool Participants	44,303	45,635	43,895	40,335	41,179	32,033	25,634	27,278	23,483	21,475
Outdoor Pool Participants	4,545	5,235	5,212	6,635	6,905	5,641	6,570	8,032	5,607	7,160
Mamie Lake Park Attendance	18,355	18,470	13,755	10,632	15,195	14,093	12,440	13,025	12,286	12,697

Sources: Various City Departments  
 n/a — information not available  
 (a) Percentages provided by the State Planning Office