City of Caribou

Proposed

2017 Budget

And

Capital Improvement Plan

November 14, 2016

City of Caribou

Vision

THE all season community to work, play, grow in and call home.

Mission Statement

The City of Caribou, where residents, service organizations, businesses, schools and local government are actively committed to:

- Welcoming, encouraging and promoting the continued development of commerce and industry
- Supporting, enhancing and expanding Caribou's strong foundation of all-season recreational opportunities
- Promoting a community where you can grow your family, your business and yourself
- Providing a safe, healthy, welcoming atmosphere for individuals and families to live

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November 14, 2016 Budget Information

During the past several workshops on the 2017 budget the City Council has looked at the entire budget several times. Over that time the Council has decided they do not want to see a decrease in service levels which is what would happen if positions were eliminated. The Council also decided they wanted to make wage adjustments for the non-union employees to adjust the pay scales so the midpoint of the scale would be 100% of the average for similar positions in towns with populations of 6,000 to 10,000 across Maine.

The changes in the budget presented here today, that are different from the original budget presented, are summarized as follows:

We are removing $79,300 from the CIP budget, with the breakdown of that below.

$ 1,000	General Goverment Computers	$ 1,000	Grimes Rd Engineering
$ 500	Fleet Vehicles	$ 1,000	PW Equip Reserve
$ 1,000	Parking Lot Reserve	$ 1,000	Streets/Road Reconstruction
$ 1,000	Assessing Reserve	$ 500	Rec Center Improvements
$ 1,000	Library Building reserve	$ 500	Rec Van Reserve
$ 1,000	Fire Equip Reserve	$ 1,000	Community Pool
$ 500	F.D. Foam Reserve	$ 1,000	Park Improvement Reserve
$ 500	F.D. Computer Reserve	$ 1,000	Rec Equipment Reserve
$ 1,000	F.D. Small Eqiup	$ 500	Rec Lawn Mower Reserve
$ 1,000	Fire/Amb Building Reserve	$ 500	Civic Beautification
$ 1,000	Amb Small Equip Reserve	$ 1,000	Collins Pond Rec
$ 1,000	Police Equip Reserve	$ 100	Ski Trail Program
$ 1,000	Police Car Reserve	$ 500	Airport Reserve
$ 1,000	Police Computer Reserve	$ 500	Downtown Infrastructure
$ 1,000	File Digitization	$ 700	Bio-Mass Boiler Debt
$ 50,000	LED Street Lights	$ 5,000	Compensated Absences

We are taking $1,784 out of the Library Health Insurance Line and $913 out of the Library Salaries line. Given where we are at in the recruitment process for a Library Director I don't believe a new director would be in position until at least the second payroll in January. With that being the case this is one month's health insurance cost and one week salary.

In Department 18, Municipal Buildings, we are taking $1,000 from Building Maintenance and $1,000 from Boiler Maintenance.

In General Government we are taking $2,000 from the legal fees line. In Emergency Management we are taking $50 from the Miscellaneous Line.

We are proposing to raise the Fire Rates by 3%, rather than the 2% originally anticipated. That will increase revenues by $1,200.

These things add up to $7,947. Combined with the CIP reductions the total is $89,247.

With the voters of Maine approving the minimum wage increase we have factored those changes into our budget. This only affects the Parks and Rec Department. But this impact is about $13,000. Over the next several years it will be about a $9,000 impact annually until 2020, at which point the increases are tied to inflation.

On November 9th the Council consensus was that they did not want to see a tax increase, and in order to accomplish that they wanted to utilize the amount of revenues collected in excess of what was budgeted and the amount of money left over in the expense budget at the end of 2015. That amount is $427,070. Utilizing that from fund balance will leave us with approximately $806,570 in fund balance, based upon what was in there at the end of 2015. That leaves us with 8.4% of our expense budget in Fund Balance, or one months expenses. The minimum recommended amount to have in fund balance is 17%. Going back to 2005 we have never had a fund balance that low. We have not looked further back than that.

By utilizing this much from fund balance it will also impact our cash flow. During the months of June, July, and August the city typically experiences cash flow issues. In 2016 it was the first time in about 7 years where we did not have to delay paying bills, worry about making payroll, or having to take out a Tax Anticipation Note (TAN). That was, in part, because of the position of our fund balance in 2016. Here's a quick comparison of cash flow since 2013.

	June	July	August
2016	$ 1,068,491	$ 1,412,017	$ 1,460,110
2015	$ 368,708	$ 549,762	$ 465,390
2014	$ 296,944	$ 837,045	$ 485,895
2013	$ 211,077	$ 271,990	$ 440,504

On November 9th the Council discussed potentially setting aside any money unexpended, and revenue collected above anticipated, for 2016 to offset taxation in 2018, and doing that same thing for going forward. That would certainly help for budgeting purposes to know the amount of money available for that purpose going into the budget. If Council wants to do that, staff would recommend not letting those funds fall into fund balance every year, but rather setting up a dedicated reserve account for such purposes. However, staff believes this plan would be more appropriate if the fund balance were in the 17% to 24% range. As stated in the original October 14th budget memo I caution Council against using fund balance to offset taxes in 2017.

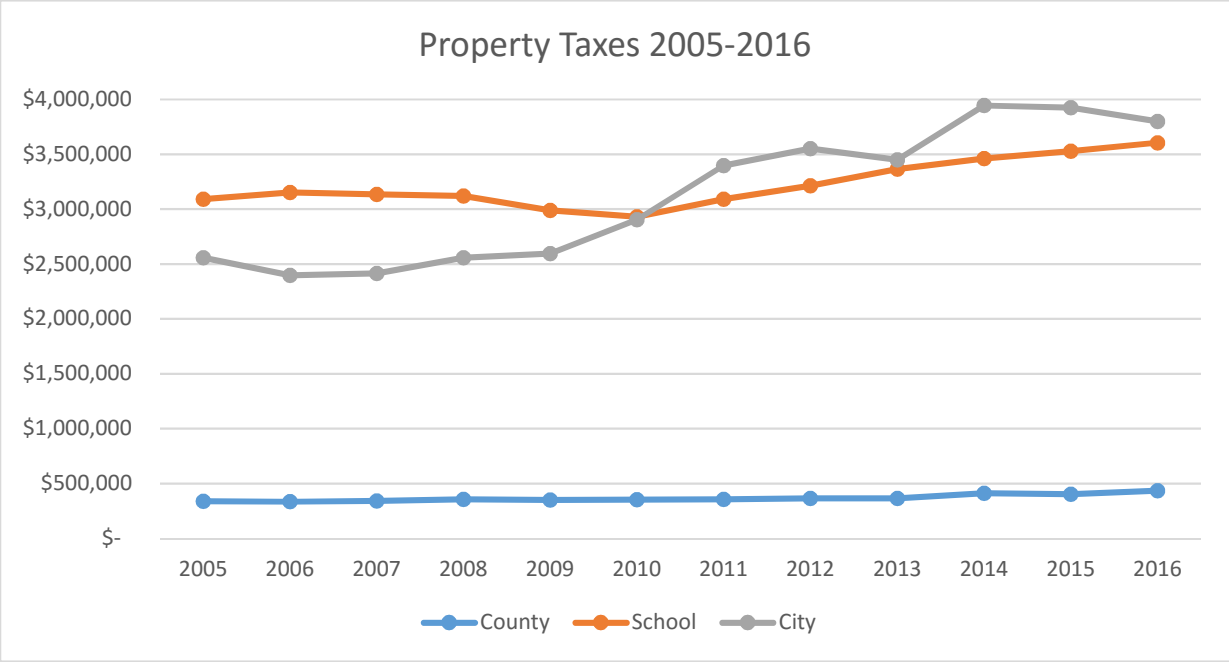
The budget tonight would require $40,000 in new taxes over 2016, which is still nearly $87,000 less than what was collected in 2015.

The budget numbers presented here tonight are updated to reflect these proposals.

Budget Overview

In 2016, for the second year in a row, the City Council passed a budget that did not increase the amount of taxes raised to run city government. Because the State increased the homestead exemption in 2016 many homeowners saw a decrease in their tax bills. The city levied just under $127,000 less in property taxes in 2016, than we did in 2015 because of the homestead exemption reimbursement from the state. So while the Mill Rate increased, it is because the amount of taxes required by the RSU and the County increased and the state changed the homestead exemption. It was not due to city operations.

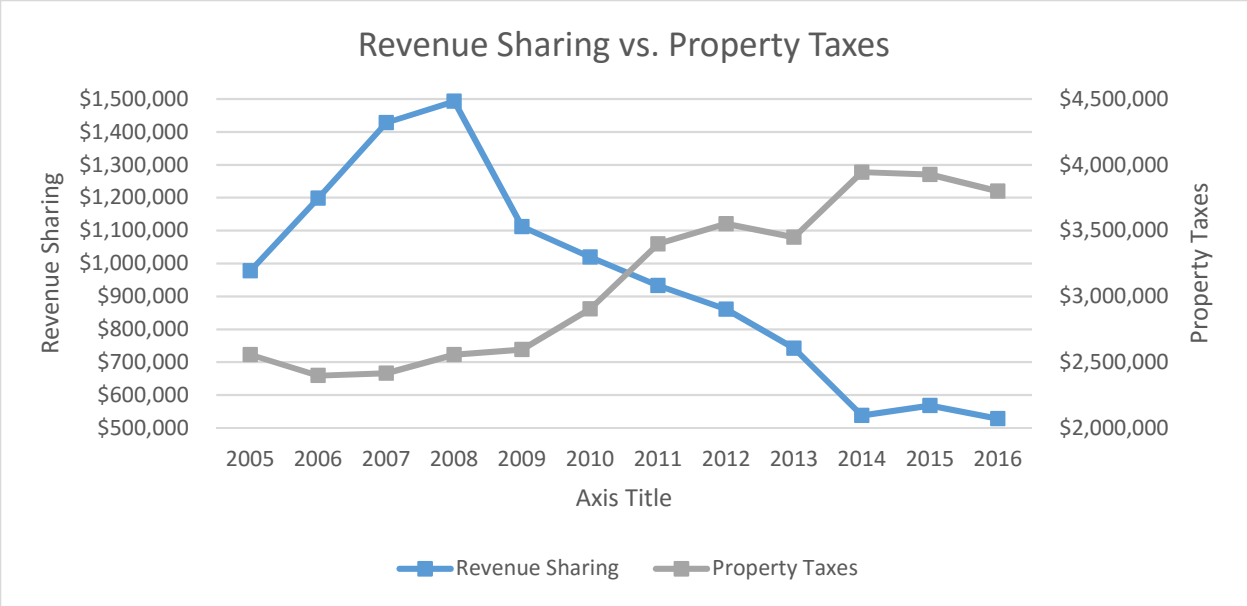
You can see that in the following chart which shows property taxes from 2005 to 2016.



The County Taxes have increased over the years at a relatively stable pace. From 2005 to 2016 the average increase has been $10,000 per year. For 2016 the County makes up 5% of a property tax bill. That percentage has been unchanged for some time.

While the city saw a slight decrease in the property taxes collected for the school when Caribou joined RSU 39, we have seen a relatively linear increase in the property taxes for the school since 2010. In 2016 the School made up 42% of the tax bill, which is the same from 2015.

It is also important to note once again the role the reduction in revenue sharing has played on the impact of property taxes as well. For 2016 the City received approximately $965,000 less in revenue sharing from what we received in 2008. Since that time the state has continually raided the revenue sharing program to fund other areas of state government. The graph on the next page shows the direct correlation between reduced revenue sharing and increased property taxes.



There are a few common factors that have implications across the various city departments.

We received the health insurance rates. For us the plans are only going up 8.17%. The average plan increase for all cities is 11.25%. But given the past two years that we've had better usage rates we have had, our rate increase was not as bad. The health insurances numbers in the budget could change from what is presented here tonight. As open enrollment is open through November 14th we won't know what plans people are selecting until this date.

In looking over the past five years we have built up a healthy HRA Reserve. Those are funds that are set aside for the HRA and haven't been utilized. For 2017 we are proposing to only fund the HRA at 60% utilization rate, which is about what the usage rate has been the past few years. That will save us about $26,000 for 2017.

Wages for 2017 have been increased by 3.5% based upon the union agreements the Council has approved. Council also directed staff to make wage adjustments for the non-union employees to adjust the pay scales so the midpoint of the scale would be 100% of the average for similar positions in towns with populations of 6,000 to 10,000 across Maine.

We are budgeting for heating fuel to be $1.85/gallon for the City. For 2016 we budgeted it at $1.90/gallon. We do not anticipate using the pellet boilers much, if at all, for this coming heating season. Pellets are at $230/ton. As one ton of pellets equals approximately 120 gallons of oil, the breakeven point for oil is $1.92/gallon. Our budget for this past year was certainly helped out by the warmer temperatures as well.

We are factoring in a 3% increase for electricity costs, based upon Emera rate increase. We are also factoring in a 4% increase for water based upon the rate increase from CUD.

As part of the budget memo this year there are graphs that show the budget total for the department from 2009 – 2015, the 2016 Budget, and the 2017 Request. Please keep in mind that 2015 was the first

year that retirement and social security costs were broken out by department. That accounts for a large part of the increase in departments where wages are paid. You will see a large decrease in the Insurance and Retirement department, where these costs were paid for previously.

The Workers Compensation costs for the city have increased as well. Previously we have had a very good Experience Modification Rate. “Experience Mod” is a numeric representation of our claims history and safety record as compared to other municipalities. For “Experience Mods” 1.0 is considered average. A number less than 1.0 is considered lower than average, and a number higher than 1.0 is considered higher than average. The lower the number, the better the Workers Comp costs are.

Our rate for 2016 was 0.59. That is in the Top 5 best rates for municipalities. However, in 2016 we had a few workers comp cases, and that is causing our Experience Mod to go to 0.84. That means our workers compensation costs will increase about $32,000. But we are still better than average for our experience mod.

For 2017 we are also breaking those costs out per department rather than breaking out the Fire/Ambulance Department being paid from their department and the others being lumped together and being paid out of Department 70 – Insurance and Retirement.

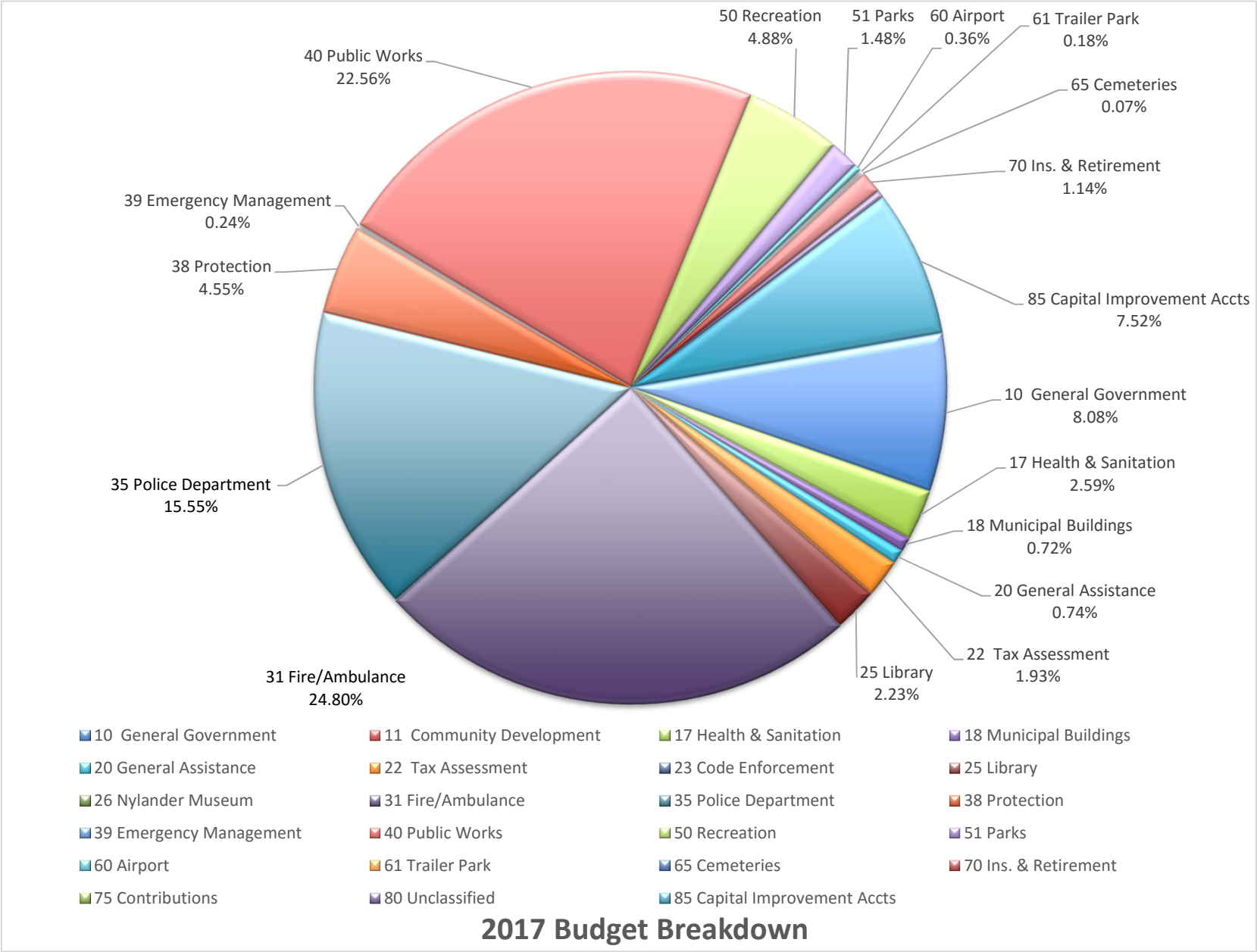
Last year the Council opted to fund compensated absences and ambulance reserve from undesignated fund balance and chose not to found the public work capital improvement line at all for 2016. As such we were projecting a budget gap of at least $306,000 for 2017 without making any assumptions for things such as workers comp, wage adjustments that would be negotiated as part of union contracts, and only estimating a 7% health insurance premium increase.

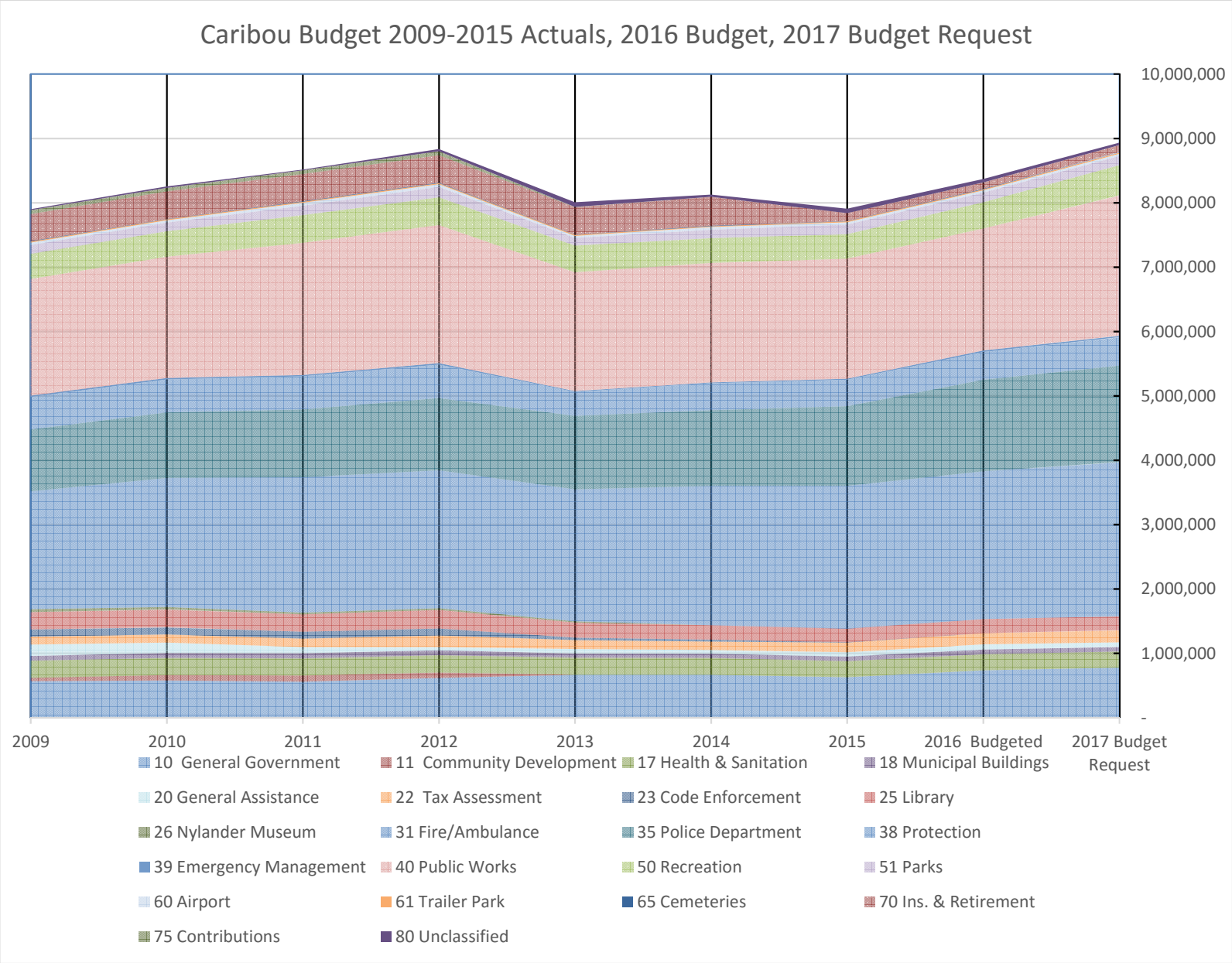
I would caution the Council against using fund balance again in 2017. While Caribou does not have any specific fund balance policy, the general rule of thumb is that a community should have two or three months of budgeted expenses in fund balance, which equates to a range of 17% to 25% of budgeted expenses. In 2013 and 2014 we had a fund balance of only 10%, and in 2015 we were able to increase that to 14%. We should work to get to a fund balance of at least 17%, and maintain that. The Council should also consider adopting a fund balance policy.

Summary Sheet of Historical Expenditures (Totaled by Department)

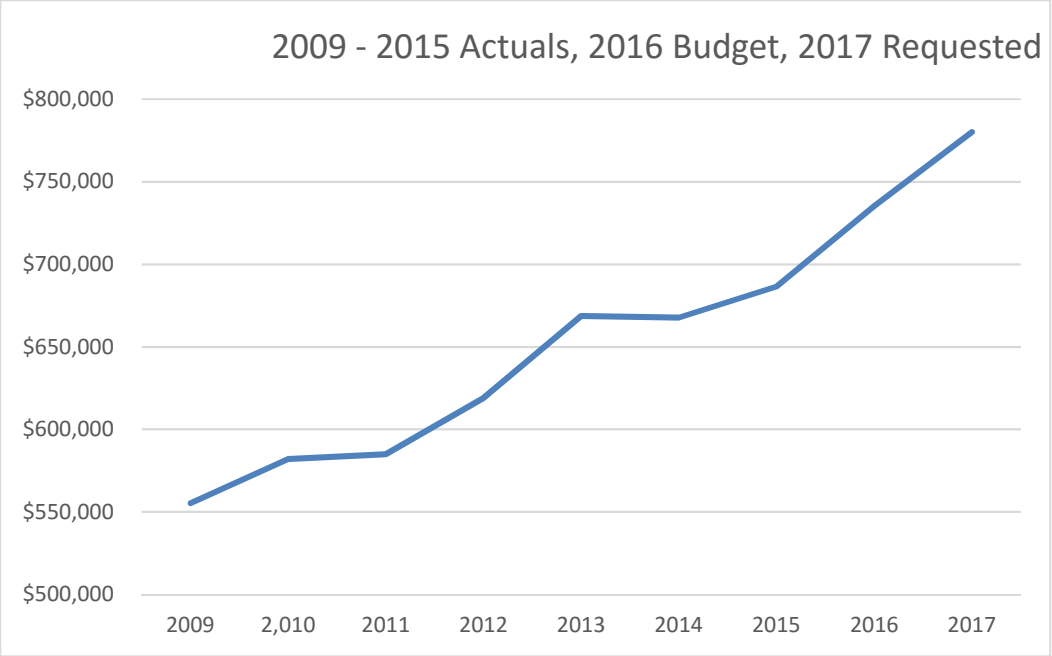
General Fund

Department	2012 - 2014 Average Expenditures	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
10 General Government	651,404	686,623	627,178	735,357	605,775	742,430	780,104
11 Community Development	42,428						
17 Health & Sanitation	264,780	251,687	253,355	249,740	126,038	144,068	249,737
18 Municipal Buildings	68,849	79,574	70,410	73,588	46,706	63,775	69,940
20 General Assistance	57,744	71,823	66,252	79,857	49,371	72,729	71,904
22 Tax Assessment	150,078	157,628	150,110	172,720	132,325	164,133	186,305
23 Code Enforcement	60,269	26,361	7,024	-			
25 Library	248,899	213,356	210,239	219,336	166,236	204,332	215,371
26 Nylander Museum	14,376	-	-	-			
31 Fire/Ambulance	2,118,774	2,208,433	2,218,176	2,296,880	1,788,815	2,268,519	2,395,455
35 Police Department	1,147,771	1,373,837	1,234,410	1,424,334	1,089,138	1,341,576	1,501,913
38 Protection	436,779	410,830	414,616	428,200	326,128	424,015	439,777
39 Emergency Management	15,427	25,967	13,879	23,312	9,428	21,383	23,154
40 Public Works	1,948,992	1,975,394	1,864,985	1,896,578	1,349,533	1,818,649	2,179,650
50 Recreation	410,672	416,940	381,150	408,960	315,399	401,901	471,192
51 Parks	138,117	150,799	151,005	149,736	115,055	147,763	143,392
60 Airport	37,357	35,804	31,782	33,085	32,616	40,227	34,425
61 Trailer Park	14,402	15,616	15,616	15,505	9,529	15,299	17,027
65 Cemeteries	6,533	5,900	6,400	9,447	9,447	9,447	6,850
70 Ins. & Retirement	432,408	121,000	123,733	97,600	105,792	111,889	109,800
75 Contributions	22,931	-					
80 Unclassified	48,076	51,000	66,954	55,800	51,861	56,078	38,000
85 Capital Improvement Acc	341,317	607,294	607,294	444,088	444,088	444,088	726,690
Totals	**8,678,384**	**8,885,867**	**8,514,568**	**8,814,122**	**6,773,278**	**8,492,301**	**9,660,686**


50 Recreation 4.88%
51 Parks 1.48%
60 Airport 0.36%
61 Trailer Park 0.18%
65 Cemeteries 0.07%
70 Ins. & Retirement 1.14%
85 Capital Improvement Accts 7.52%
10 General Government 8.08%
17 Health & Sanitation 2.59%
18 Municipal Buildings 0.72%
20 General Assistance 0.74%
22 Tax Assessment 1.93%
25 Library 2.23%
31 Fire/Ambulance 24.80%
35 Police Department 15.55%
38 Protection 4.55%
39 Emergency Management 0.24%
40 Public Works 22.56%
10 General Government
11 Community Development
17 Health & Sanitation
18 Municipal Buildings
20 General Assistance
22 Tax Assessment
23 Code Enforcement
25 Library
26 Nylander Museum
31 Fire/Ambulance
35 Police Department
38 Protection
39 Emergency Management
40 Public Works
50 Recreation
51 Parks
60 Airport
61 Trailer Park
65 Cemeteries
70 Ins. & Retirement
75 Contributions
80 Unclassified
85 Capital Improvement Accts
2017 Budget Breakdown


Caribou Budget 2009-2015 Actuals, 2016 Budget, 2017 Budget Request
10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
2009
2010
2011
2012
2013
2014
2015
2016 Budgeted
2017 Budget Request
10 General Government
11 Community Development
17 Health & Sanitation
18 Municipal Buildings
20 General Assistance
22 Tax Assessment
23 Code Enforcement
25 Library
26 Nylander Museum
31 Fire/Ambulance
35 Police Department
38 Protection
39 Emergency Management
40 Public Works
50 Recreation
51 Parks
60 Airport
61 Trailer Park
65 Cemeteries
70 Ins. & Retirement
75 Contributions
80 Unclassified

General Government



It's important to remember that in 2013 the Community Development department was eliminated and those costs were moved into the General Government department.

General Government staff is as follows:

- City Manager/Economic Development Director (50%)
- Executive Assistant to the City Manager
- Assistant City Manager/Code Enforcement Officer/Human Resources Director
- City Clerk/General Assistance Administrator/Registrar of Voters (70%)
- Deputy City Clerk/Deputy General Assistance Administrator/Deputy Registrar of Voters (85%)
- Cashier/Municipal Agent
- Finance Director/Treasurer/Tax Collector
- Deputy Tax Collector/Finance Assistant
- Deputy Treasurer/Payroll and Payable Clerk

The salary line is up in General Government by about $36,000. This is due to the wage adjustments previously discussed.

We have gone out to bid for auditing services, and Council has approved a new three year agreement with Felch and Company for auditing services. The prices for the next year years will be $16,000, $16,250, and $16,500.

Hosted Services (008-02) is staying the same. We are budgeting to provide all City Councilors with a city email address. Councilors having a city email address exclusively for city business is strongly recommended by MMA legal. That is because it makes it easier to comply with open records and records retention laws.

Under Travel Expenses Mileage (010-01) and Meals and Lodging (010-02) we are increasing these expenses. Most of these increases will be reimbursed, so the revenue line will be increased accordingly. The Council should really consider and revisit the policy that reimbursements go into a revenue line rather than back into the expense line.

Training and Education (011-02) is up to account for the increased trainings that are required for HR and Code Enforcement.

Election costs (lines 012-01 and 012-02) are based upon two school elections, a school referendum which is anticipated for February or March, and the June budget referendum and November election.

At the moment the phone services (015-04) are budgeted at the same level. We are still negotiating with phone service providers, which could lower costs going forward.

The website line (017-01) is eliminated as we did a multiyear service plan. This will need to be funded again in 2019.

Health Insurance (018-01) is up based the rate increases discussed previously.

Workers Compensation (034-01) is now being separated into the various departments rather than it being lumped into one.

Overall General Government the 2017 request is up about $45,000 from 2016.

Capital Improvements

For capital Improvements we are looking to put away $7,000 for computer reserve. We are going to be replacing the server, switches, firewalls and Trio software upgrades. We will also be upgrading 3 computers.

We are also putting aside $2,000 to continue updating our vital records restoration program.

We've earmarked $2,000 towards the fleet vehicle replacements. We'll be looking to replace one of the fleet vehicles in 2017 when we can find a good deal from the GSA.

General Fund - General Government

Department	Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
10 General Government							
001 Salaries							
01 Regular Pay	378,785	368,863	337,724	401,554	334,919	403,554	437,882
002 City Council Salaries	-						
01 Council Salaries	9,743	12,450	11,380	12,450	9,660	12,450	12,450
003 Office Supplies	-						
01 Postage	4,051	5,000	3,799	4,400	3,405	4,400	4,000
02 Advertising	3,505	3,500	3,211	3,600	3,601	4,000	4,000
03 Copier Rental	4,245	4,500	4,597	4,500	3,975	4,500	4,800
05 Printer Ink	2,029	2,000	1,491	2,000	493	900	2,000
07 Paper	1,469	1,500	1,034	1,400	686	1,300	1,400
08 Office Supplies	8,303	9,000	8,885	8,500	8,936	9,500	9,000
10 Annual Report	1,882	1,100	1,075	1,100	1,086	1,086	1,100
005 General Govt. Legal Fees	-						
04 Legal Fees	31,748	20,000	11,690	17,000	13,354	17,000	15,000
007 Audit	-						
01 Audit	19,000	16,000	15,500	16,000	16,000	16,000	16,000
008 Computer Maintenance	-						
01 Computer Maintenance	33,091	36,800	39,763	39,800	22,203	39,800	39,800
02 Hosted Services	5,852	6,720	6,384	6,720	5,076	6,400	6,700
009 Professional Dues	-						
01 Subscriptions	21						
04 Professional Dues	11,202	11,500	11,118	12,000	11,700	11,950	12,000
010 Travel Expenses	-						
01 Mileage	3,096	3,000	1,539	1,000	429	1,000	1,500
02 Meals & Lodging	1,888	2,500	1,787	2,200	3,122	3,800	3,500
04 Conference Fees	870	1,600	1,044	1,600	909	1,100	1,800
011 Training & Education	-						
02 Training & Education	841	1,200	1,070	1,300	1,561	1,600	1,600
012 Elections	-						
01 Elections	5,183	4,900	4,386	8,000	2,588	8,000	5,800
02 Contracted Expenses	1,929	1,750	1,997	2,115	2,433	2,433	2,000
013 Car Allowance	-						
01 Car Allowance	589	800	-				
014 New Equipment	-						
01 New Equipment	1,491	1,500	1,078	1,500	1,380	1,500	1,500
015 Telephone	-						
01 Cell Phone	38						
04 Telephone	6,481	7,000	6,986	7,200	6,007	7,200	7,200

General Fund - General Government

Department	Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
017 Communications	-						
01 Web Site	95	70	59	335	381	381	-
03 Internet	1,674	1,320	1,439	1,440	1,230	1,440	1,440
018 Health Insurance	-						
01 Health Insurance	102,697	119,077	108,291	124,573	111,949	132,617	126,346
019 Miscellaneous Expenses	-						
01 Misc Expenses	3,451	1,500	3,137	1,500	1,178	1,500	1,500
020 Computers & Typewriters	-						
01-Computers & Typewriters	5,000						
034 Worker's Compensation							
01 Worker's Compensation							4,825
036 Vehicle Insurance							
01 - Vehicle Insurance	-		444	2,000	1,095	1,422	1,475
038 Social Security	-						
01 Social Security	-	28,218	25,151	30,719	24,641	30,599	33,498
040 City & State Retirement	-						
01 City & State Retirement	-	12,255	10,290	15,851	10,311	12,898	17,288
073 Vehicle Repairs	-						
01 Vehicle repairs	990	1,000	832	1,000	425	700	900
075 Gas/Oil/Filters	-						
01 Gas/Oil/Filters	-			2,000	1,043	1,400	1,800
181 Soil & Water Conservation	-						
01 Soil & Water Conservation	650						
178 NMDC	-						
01 NMDC	13,481						
Totals	665,370	686,623	627,178	735,357	605,775	742,430	780,104

Department: General Government

Account: G 1-373-01 GEN GOVT COMPUTER RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$7,811	$10,000	$2,788	$22,141	$15,719	$4,000	$11,719

2017 Anticipated Capital Request	$ 7,000
2017 Anticipated Needs	Cost
Server Replacement	$ 1,000
VPN Replacement/Firewall	$ 2,600
Switch Replacement (Data Closet)	$ 500
PC Replacements (3 total)	$ 3,000
Trio Software Upgrades	$ 3,000
Balance at end of year	$ 8,619
2018 Anticipated Capital Request	$ 9,000
2018 Anticipated Needs	Cost
VPN Replacement/Firewall Replacemetns (2)	$ 1,250
Switch Replacements	$ 600
PC Replacement (1 total)	$ 700
Printers	$ 500
Trio Software Upgrades	$ 10,000
Balance at end of year	$ 4,569
2019 Anticipated Capital Request	$ 9,000
2019 Anticipated Needs	Cost
Computer Replacements (2 total)	$ 1,500
Channel 8 Upgrades	$ 5,000
Switch Replacements	$ 500
Balance at end of year	$ 6,569
2020 Anticipated Capital Request	$ 9,000
2020 Anticipated Needs	Cost
Server Replacement	$ 8,000
PC Replacements (2 total)	$ 1,600
Software Upgrades	$ 1,000
Balance at end of year	$ 4,969
2021 Anticipated Capital Request	$ 8,000
2021 Anticipated Needs	Cost
PC Replacements (2 total)	$ 1,600
Software Upgrades	$ 1,000
Switch Replacements	$ 1,000
Balance at end of year	$ 9,369

Department: General Government

Account: G 1-373-04 VITAL RECORDS RESTORATION

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$863	$2,000	$1,946	$551	$2,551	$2,500	$51

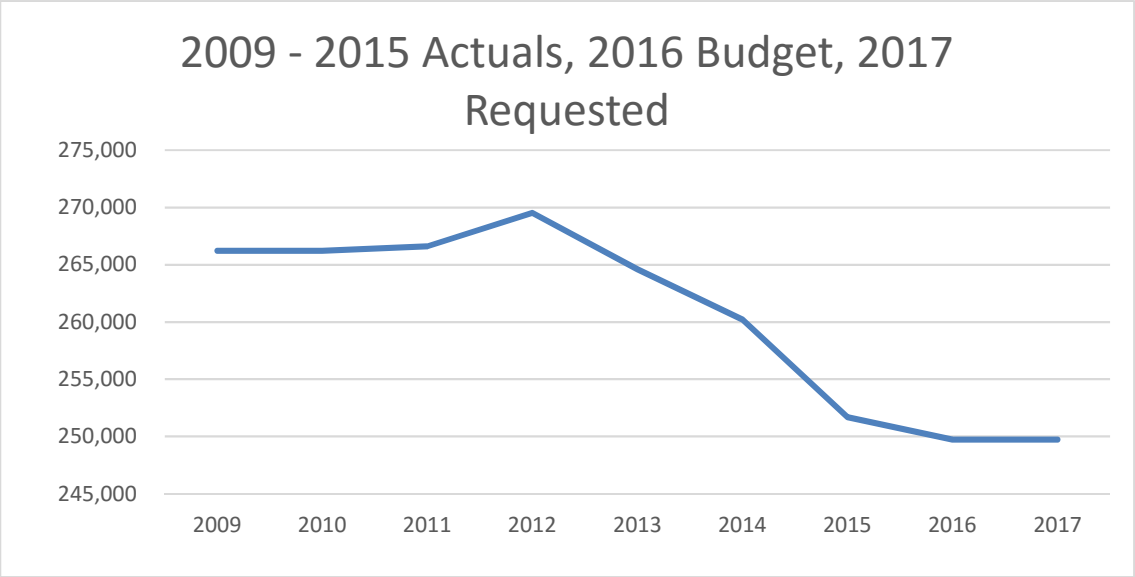
2017 Anticipated Capital Request	$ 2,000
2017 Anticipated Needs	Cost
Preserve Town Records Volume 5, 1859-1885	$ 2,000
Balance at end of year	$ 51
2018 Anticipated Capital Request	$ 2,500
2018 Anticipated Needs	Cost
Preserve Town Records Volume 6, 1885-1906	$ 2,500
Balance at end of year	$ 51
2019 Anticipated Capital Request	$ 2,500
2019 Anticipated Needs	Cost
Preserve Town Records Volume 7, 1906-1920	$ 2,500
Balance at end of year	$ 51
2020 Anticipated Capital Request	$ 2,500
2020 Anticipated Needs	Cost
Preserve Town Records Volume 8, 1920-1933	$ 2,500
Balance at end of year	$ 51
2021 Anticipated Capital Request	$ 2,500
2021 Anticipated Needs	Cost
Preserve Town Records Volume 9, 1933-1946	$ 2,500
Balance at end of year	$ 51

Department: General Government
Account: G 1-373-10 FLEET VEHICLES

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$9,625	$5,000	$0	$586	$5,586		$5,586

2017 Anticipated Capital Request	$ 2,000
2017 Anticipated Needs	Cost
Replace Fleet Vehicle	$ 5,000
Balance at end of year	$ 2,586
2018 Anticipated Capital Request	$ 2,500
2018 Anticipated Needs	Cost
Balance at end of year	$ 5,086
2019 Anticipated Capital Request	$ 2,500
2019 Anticipated Needs	Cost
Replace Fleet Vehicle	$ 5,000
Balance at end of year	$ 2,586
2020 Anticipated Capital Request	$ 2,500
2020 Anticipated Needs	Cost
Balance at end of year	$ 5,086
2021 Anticipated Capital Request	$ 2,500
2021 Anticipated Needs	Cost
Replace Fleet Vehicle	$ 6,000
Balance at end of year	$ 1,586

Health and Sanitation



The tipping fee for 2017 will be the same as it was for 2016.

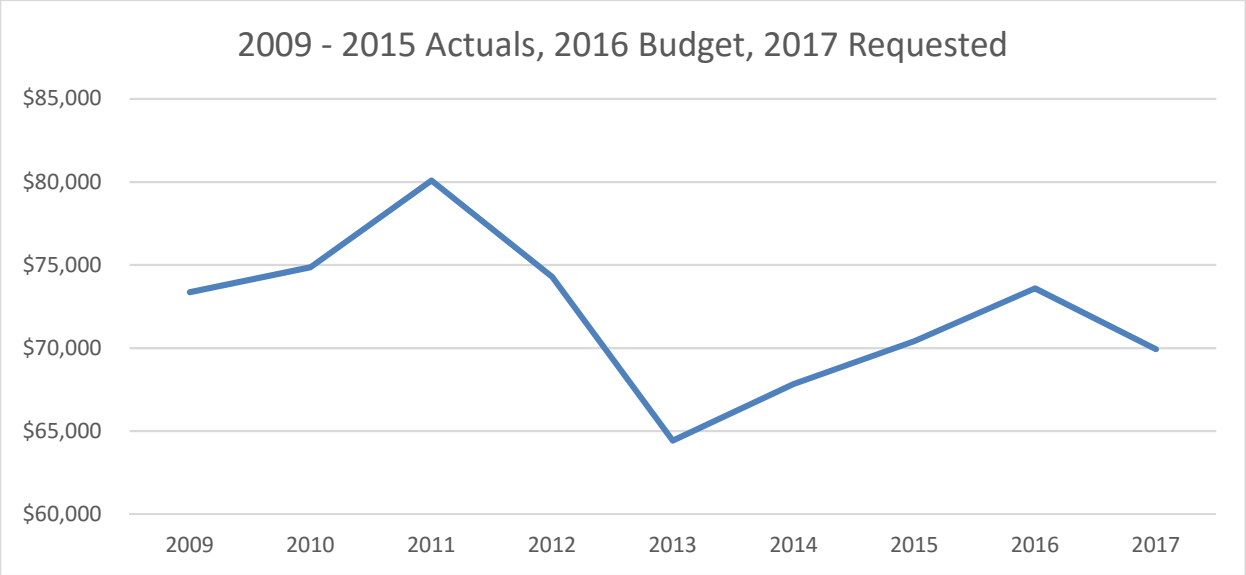
The health officer receives a $500 stipend each year. Currently Chief Susi serves as our health officer.

That is the only change for this department.

General Fund - Health and Sanitation

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
17 Health & Sanitation							
022 Health Officer							
01 Health Officer	500	500	500	500	500	500	500
023 Tri-Community Landfill							
01 Tri-Community Landfill	264,280	251,187	252,819	249,204	125,502	143,532	249,201
038 - Social Security							
01 - Social Security			36	36	36	36	36
Totals	266,914	251,687	253,355	249,740	126,038	144,068	249,737

Municipal Buildings



Electricity rates are anticipated to be going up based upon rate increase filings by Emera.

Heating Fuel for both the Lions Building (025-01) and City Hall (026-02) are based upon the average fuel usage from the three years and at a rate of $1.85 per gallon.

Building Supplies (030-01) is up slightly. With increased janitorial services at the Police Department and more activity at the Nylander we believe we'll see more need for supplies.

Overall this department is still below the 2016 budget.

Capital Improvements

For capital improvement projects for Municipal Buildings we are requesting $45,000. This will be $30,000 for new flooring and painting in the Police Department, and to help move us back into the positive in this reserve account.

As per the Council suggestions on November 9th fixing the roof on the stairwell on the east side of City Hall and fixing the siding on the old hose tower has been pushed back to 2018.

We are also requesting $31,500 for the roof at the Lions building which is need of replacement in 2017.

We are continuing to put funds away for parking lot reserve as well. This reserve was originally set up to covers parking lots at all municipal buildings and the other municipally owned parking lots.

General Fund - Municipal Buildings

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
18 Municipal Buildings							
024 Maintenance - Comm. Center	-						
01 Maintenance - Comm. Center	-						
02 Water & Sewer	629	425	1,473	900	739	1,000	1,000
03 Janitorial	250						
04 Electric	2,388	2,250	2,608	2,500	2,160	2,700	2,700
06 Lions Building	413	6,500	6,300	6,500	1,350	2,400	3,000
025 Heating Fuel - Lions Building	-						
01 Heating Fuel Lions Building	3,543	5,000	5,579	5,000	2,081	3,132	3,700
026 Heating Fuel	-						
03 Heating Fuel	16,045	16,400	11,873	13,000	6,084	9,320	9,900
027 Electricity	-						
11 Electricity	15,259	14,500	12,985	14,500	9,891	13,144	13,500
028 Water	-						
05 Water	754	775	913	800	658	900	950
029 Sewer	-						
01 Sewer	545	540	566	630	410	600	600
030 Building Supplies	-						
01 Building Supplies	2,885	3,000	2,763	3,000	2,652	3,000	5,000
031 Building Maintenance	-						
01 Building Maintenance	5,944	6,000	2,606	6,000	7,818	9,000	10,000
03 Boiler Maintenance	9,194	12,220	8,761	5,000	3,630	5,000	6,000
032 Property Insurance	-						
01 Property Insurance	2,001	1,514	1,343	3,118	785	939	950
033 Building Insurance-Comm. Ctr.	-						
01 Building Ins. - Comm. Ctr.	1,573						
271 Contracted Services	-						
01 Janitorial & Supplies	13,640	10,450	12,640	12,640	8,450	12,640	12,640
XXX Municipal Building Reserve	2,500						
Totals	77,562	79,574	70,410	73,588	46,706	63,775	69,940

Department: Municipal Buildings
Account: G 1-373-03 MUNICIPAL BUILDING RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$16,565	$25,000	$13,845	$1,015	($15,091)	$16,000	($31,091)

2017 Anticipated Capital Request	$ 45,000
2017 Anticipated Needs	Cost
Police Department new floors and painting	$ 30,000
Tree Harvesting Revenue (add)	$ 17,000
Balance at end of year	$ 909
2018 Anticipated Capital Request	$ 35,000
2018 Anticipated Needs	Cost
Brick work to fix cracking	$ 6,000
Fix upper cement/painting on top of City Hall	$ 5,000
City Hall Old Hose Tower Siding	$ 15,000
Roof on entrance of stairwell	$ 3,000
Balance at end of year	$ 6,909
2019 Anticipated Capital Request	$ 35,000
2019 Anticipated Needs	Cost
Oil Boiler Replacement	$ 35,000
Balance at end of year	$ 6,909
2020 Anticipated Capital Request	$ 35,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 41,909
2021 Anticipated Capital Request	$ 35,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 76,909

Department: Municipal Buildings
Account: G 1-415-00 Lions Community Center Reserve

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$0	$0	$1,784	$1,784		$1,784

2017 Anticipated Capital Request	$ 31,500
2017 Anticipated Needs	Cost
Replace Roof on Lions Building	$ 33,000
Balance at end of year	$ 284
2018 Anticipated Capital Request	
2018 Anticipated Needs	Cost
Balance at end of year	$ 284
2019 Anticipated Capital Request	
2019 Anticipated Needs	Cost
Balance at end of year	$ 284
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ 284
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ 284

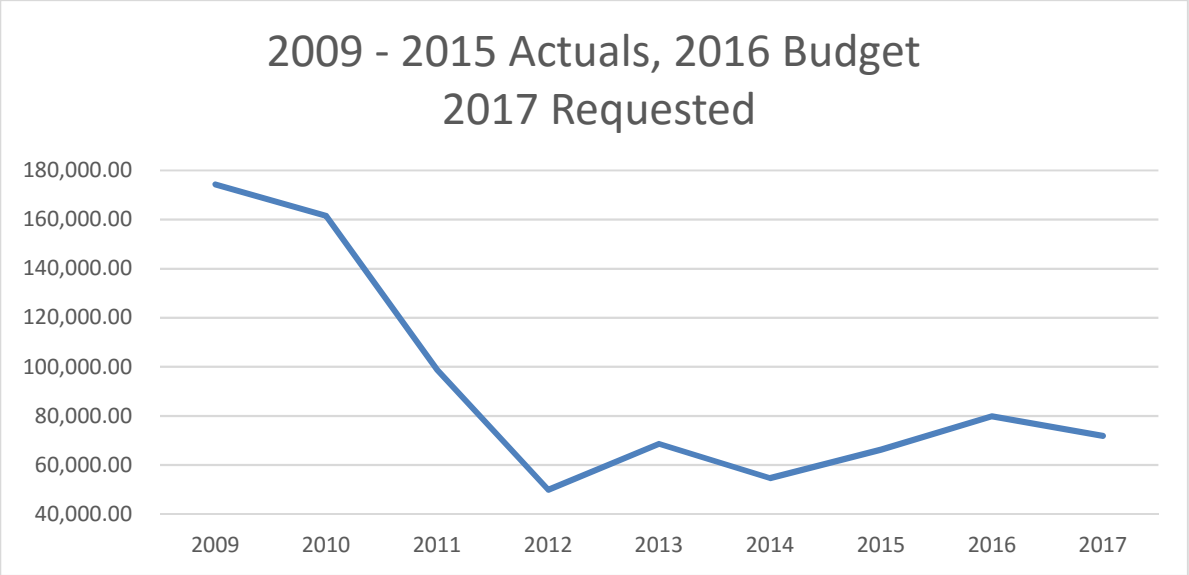
Department: Municipal Buildings
Account: G 1-399-00 PARKING LOT MAINTENANCE RES

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$5,000	$5,586	$75,817	$90,467	$0	$90,467

2017 Anticipated Capital Request	$ 4,000
2017 Anticipated Needs	Cost
Balance at end of year	$ 94,467
2018 Anticipated Capital Request	$ 5,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 99,467
2019 Anticipated Capital Request	$ 5,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 104,467
2020 Anticipated Capital Request	$ 5,000
2020 Anticipated Needs	Cost
City Hall Parking Lot	$ 10,000
Balance at end of year	$ 99,467
2021 Anticipated Capital Request	$ 5,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 104,467

North Mall Parking Lot in 2022. Approx. cost $100,000

General Assistance



The above graph shows the drastic decline in General Assistance dollars spent by the City from 2009. Caribou used to have one of the highest GA budgets in the state, but that has drastically improved.

General Assistance has a .45 FTE. The breakdown is as follows:

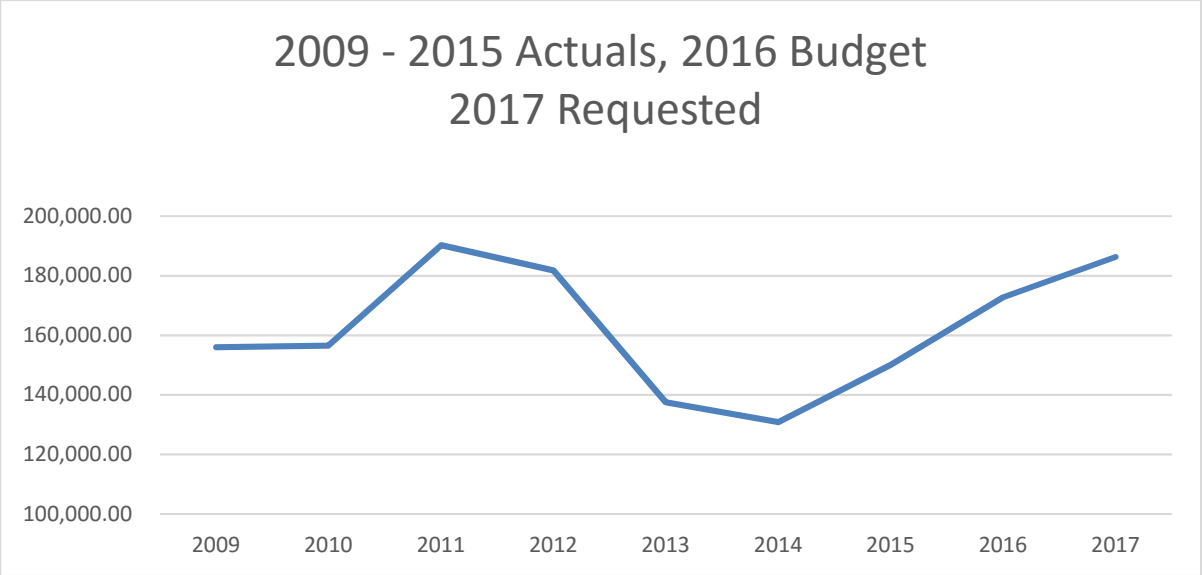
- City Clerk/General Assistance Administrator/Registrar of Voters (30%)
- Deputy City Clerk/Deputy General Assistance Administrator/Deputy Registrar of Voters (15%)

The only major change from 2016 to 2017 is in the City General Assistance (053-01). Based upon the trends of 2016 we are lowering the request for 2017 to $39,500.

General Fund - General Assistance

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
20 General Assistance							
001 Salaries							
01 Regular Pay	14,978	19,220	15,587	20,027	13,762	18,641	19,550
003 Office Supplies	-						
01 Postage	106	100	99	105	73	105	110
05 Printer Ink	37	-	60	60		60	-
08 Office Supplies	51	50	28	-	46	46	50
006 Legal Fees	-						
01 Legal Fees	37	-					
010 Travel Exp	-						
04 Conf Fee	121	150		150	-	150	150
011 Training & Education	-						
02 Training & Education	95	125	65	65	65	65	65
014 New Equipment							
01 New Equipment					200	200	
018 Health Insurance	-						
01 Health Insurance	4,153	7,024	5,686	7,353	5,853	6,933	7,737
019 Miscellaneous Expenses	-						
01 Misc. Expenses	9	50	9	50	-	25	50
038 Social Security	-						
01 Social Security	-	1,470	1,091	1,532	960	1,426	1,496
040 City & State Retirement	-						
01 City & State Retirement	-	673	610	755	529	626	737
044 Reimbursements	-						
01 Reimbursements	(21)						
051 Equipment Maintenance	-						
05 Equipment Maintenance	932	960	960	960	815	960	960
053 G.A. - City	-						
01 G. A. City	38,028	40,000	42,057	46,300	26,773	42,492	39,500
02 - G.A. State	890	2,000	-	2,000	295	500	1,000
03 - GA - Nonreimbursible				500	-	500	500
Totals	59,418	71,823	66,252	79,857	49,371	72,729	71,904

Tax Assessing



Tax Assessing has 2 Full Time Staff:

- Tax Assessor/Building Official/Deputy Code Enforcement Officer
- Deputy Tax Assessor/Deputy Building Official/Deputy Code Enforcement Officer

In 2016 the Code Department and Assessing Departments were combined. That is why there was a large increase from 2015 to 2016.

The salary line is up in Tax Assessing based upon the wage adjustments discussed previously. We also pay our Licensed Plumbing Inspector (LPI) out of this line. We are anticipating an increase in the rate the LPI charges, which also contributes to this line increase.

In 2016 we opted to pay Overtime for the Deputy Tax Assessor rather that to allow Comp Time to be accumulated. This was done to ensure better coverage for the office and not allow massive amounts of leave to be accumulated. We are going to continue this for 2017 as it has worked well.

The Mileage line (010-01) is being increased this year. Mileage for our LPI is paid from this line. This line also pays for travel expenses such as flights, rental cars, and the like where that is necessary for trainings. We are anticipating a week-long International Code Council (ICC) course for the Building Official in 2017. This also contributes to the small increase in Meals and Lodging expenses (010-02).

The state will be updating codes at some point later this year or early next year. The Code Maintenance line (058-01) is increased to account for that.

We have created a line for Clothing Allowance (070-03) and put $900 into it for 2017. Code Enforcement Officers and Building Officials are required to make visits to construction sites. We should be investing in a uniform look for this department in the form of a jacket. It is also a good idea to invest in appropriate footwear for construction visits. Currently this department has only one hard hat and one vest. Each team member should have properly fitting safety equipment.

Capital Improvements

For capital improvements we are budgeting $19,000 for parcel information updates. This is the fund where we will pay for quarterly updates as we are able to do them, and it will also begin to help us start saving up for the next revaluation whenever that may occur.

We are also requesting $500 towards the computer reserve for assessing.

General Fund - Tax Assessing

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
22 Tax Assessment							
001 Salaries							
01 Regular Pay	88,427	100,751	101,764	112,591	91,113	107,944	123,212
02 Overtime Pay	-			2,500	1,491	2,500	1,500
07 Salaries-Bd of Assessors	1,500	1,500	1,500	1,500	1,500	1,500	1,500
003 Office Supplies	-						
01 Postage	-						
05 Printer Ink	270	200	277	300	-	300	300
08 Office Supplies	29	400	294	300	321	400	300
006 Legal Fees	-						
01 Legal Fees	-	500	-	-			500
009 Professional Dues	-						
04 Professional Dues	200	400	372	600	70	600	600
010 Travel Expenses	-						
01 Mileage	1,388	2,000	413	1,000	1,656	1,656	3,000
02 Meal & Lodge	1,893	3,000	1,614	3,000	795	2,800	3,500
011 Training & Education	-						
02 Training & Education	953	1,500	1,191	2,500	825	1,500	2,000
013 Car Allowance	-						
01 Car Allowance	2,242	1,000	78	1,000	-	-	-
015 Telephone	-						
01 Cell Phone	123	200	337	500	257	310	500
04 Telephone	490	500	487	500	437	525	500
018 Health Insurance	-						
01 Health Insurance	32,531	27,709	27,709	29,005	24,471	29,005	30,507
019 Miscellaneous Expenses	-						
01 Misc. Expense	51						
038 Social Security	-						
01 Social Security	-	7,707	7,264	8,613	6,610	8,258	9,426
040 City & State Retirement	-						
01 City & State Retirement	-	2,009	2,044	2,261	1,764	2,085	2,559

General Fund - Tax Assessing

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
055 Books & Periodicals	-						
03 Books & Periodicals	470						
056 Contracted Services	-						
01 Registry	1,141	750	1,060	350	289	350	500
04 Contracted Services	3,231	7,500	3,706	4,500	726	3,700	4,500
01 Assessment Reserve	22,734						
058 Codes Maintenance							
01 Codes Maintenance				200	-	200	500
070 Clothing Allowance							
03 Clothing							900
075 Gas/Oil/Filters							
01 Gas/Oil/Filters				1,500	-	500	
Totals	157,673	157,628	150,110	172,720	132,325	164,133	186,305

Department: Assessing

Account: G 1-371-01 ASSESSMENT REVALUATION RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$81,802	$20,000	$0	$31,501	$50,501		$50,501

2017 Anticipated Capital Request	$ 19,000
2017 Anticipated Needs	Cost
Balance at end of year	$ 69,501
2018 Anticipated Capital Request	$ 20,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 89,501
2019 Anticipated Capital Request	$ 20,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 109,501
2020 Anticipated Capital Request	$ 20,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 129,501
2021 Anticipated Capital Request	$ 20,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 149,501

Total Revaluation in 2027 at an estimated cost of $350,000.

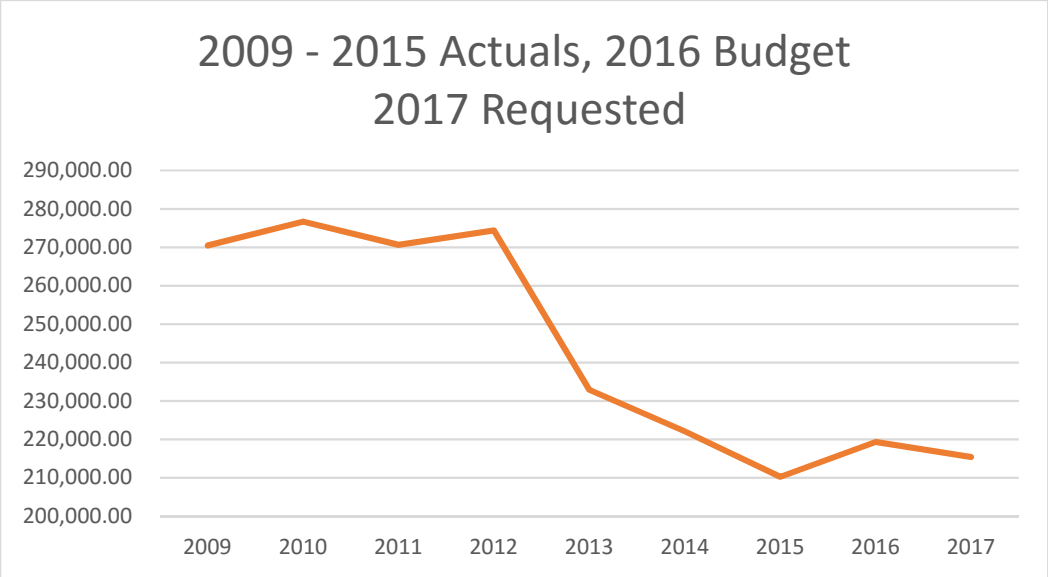
Department: Assessing

Account: G 1-371-02 ASSESSING COMPUTER RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$31	$500	$560	$1,699	$1,799		$1,799

2017 Anticipated Capital Request	$ 500
2017 Anticipated Needs	Cost
Replace 1 computer	$ 1,000
Balance at end of year	$ 1,299
2018 Anticipated Capital Request	$ 250
2018 Anticipated Needs	Cost
Balance at end of year	$ 1,549
2019 Anticipated Capital Request	$ 250
2019 Anticipated Needs	Cost
Balance at end of year	$ 1,799
2020 Anticipated Capital Request	$ 250
2020 Anticipated Needs	Cost
Balance at end of year	$ 2,049
2021 Anticipated Capital Request	$ 250
2021 Anticipated Needs	Cost
Replace 2 computers	$ 2,000
Balance at end of year	$ 299

Library



Overall the Library department is only slightly higher from 2016 to 2017.

The salaries line is slightly lower in 2017 due to two things. The first is we have budgeted only 51 weeks for a Library Director. The second is with hiring new staff they will be lower on the salary scale.

A few lines under Office Supplies have been modified slightly. Office Supplies (003-08) is up based upon historical numbers.

Travel Expenses (010-05) are up due to the fact we'll have a new library director, and they will likely need a bit more training.

Library staff is as follows:

- Library Director
- Children's Librarian (29 hours a week)
- Circulation Librarians (all Part Time, for a total of 56 hours)

Capital Improvements

For capital improvements we are going to do some work to improve the drainage around the building in 2017. We have moved the window replacement to 2018.

For computers we are looking to replace the circulation computer and the library director computer.

The library continues to play a large role in the community and assist in the overall mission of the city. Before our Library Director Lisa Shaw left to take her position with the Maine State Library she wrote the following information for the Council to consider during the budgeting process.

CARIBOU PUBLIC LIBRARY
CARIBOU, MAINE

To: Mayor and City Councilors
CC: Austin Bleess, City Manager
From: Lisa Neal Shaw, Library Director
Date: September 26, 2016
Re: 2017 Library Budget

Dear Honorable Council Members:

It has been an honor and a privilege to serve as your Library Director the past two years. Thank you for your thoughtful questions, your willingness to express concerns and seek insights, and your support for this department and the citizens and visitors who use it. It is my intention as Consultant with the Maine State Library specializing in rural communities to continue to work with Caribou as well as many other communities throughout the state to realize their vision for growth.

Reading and overall literacy support continue to be core values the library supports for the community of Caribou. Helping people to realize their goals and aspirations while thoughtfully maintaining the heritage and story of Caribou is a responsibility that the Library does not take lightly. The most robust uses of the library, in addition to its reader and information services have included:

1. A physical gathering place for community groups such as book clubs, writers groups, the Aroostook County Genealogical Society, and community support groups such as Northern Lighthouse.
2. A physical work space for remote workers and independent contractors who need reliable high-speed internet and an environment friendly to long-term use and is handy to other amenities such as restaurants and stores.
3. A safe and creative space for children and families to learn, explore, and perform community service.
4. Technology offerings such as our circulating wifi hotspots, robotics, circulating laptops, scanning equipment, and 3D printer.

This list highlights the importance of both the physical presence of the library building itself and its professional staffing. The Library as a department has made every effort to ease or complement expenditures through federal funding offsets such as E-rate, grant funding, acquisition of free materials through the interlibrary loan van delivery system (e.g. DVD cases, books, movies, Maine State Library laptops for community business education), and community donations.

In considering funding for the Library for 2017, I ask the Council to think about the Library's key roles in economic and workforce development for the City of Caribou. The highlights of each of these are outlined in the following pages. If you would like more detail about these points, please know that I remain a resource for both the City and its new Library Director as a Consultant, and I am always happy to talk further about each and any of these.

Respectfully submitted,
Lisa Neal Shaw
Library Director

Library as Economic Development

Caribou Public Library: Where Heritage & Innovation Meet

I. *Non-Competitive Draw for Downtown Businesses*
The library building serves as a destination point for the citizens of Caribou and also for visitors from surrounding communities as well as other states and countries. While people come to the library to check out books or movies, to use the public access computers or internet, or even as a meeting place, they also visit surrounding businesses such as Circle K and The Cubby. The library offers supplementary entertainment and educational materials without competing with surrounding businesses for that day's spending money from visitors.

II. *Collective Buying Power*
With its educational and non-profit status, the Library is able to acquire reading materials (including magazines, audio books, and newspapers), videos, and equipment at a much cheaper rate than citizens would be able to acquire individually on their own. The Library is also able to share resources from other communities with its citizens through the interlibrary van delivery system. Access to educations and business digital resources are also provided at no additional cost to citizens through partnerships with the Maine State Library and Bangor Public Library, and these services are always increasing.

III. *Broadband Hub for Small Market Entrepreneurships and Innovation Driven Enterprises*
The number one challenge for innovators and entrepreneurs in our area is the Digital Divide. While Caribou works to build a better information infrastructure for the entire community, the library building provides reliable high-speed connectivity and also serves as a community hub for circulating and build-out initiatives. By maintaining standard operating hours and professional staff, Caribou Public Library also continues to receive the professional aid and support of experienced state staff such as E-rate Coordinator Jared Leadbetter, STEM Liaison Chris Dorman, State Data Coordinator Jenny Melvin, and many, many more – all at no additional cost to the City, and all of whom are able to travel to the area as needed.

IV. *Community Place for Entertainment and Tourism*
Often we hear that people wanting to locate to a particular area look for strong information infrastructure and "something to do." The Library has successfully partnered in programming for art showings, Thursdays on Sweden and family draws such as Mad Science, and author talks. By offering strong and open wifi, the Library also is a communication hub for tourists whose regular cell service is not yet available in this area.

V. *Bringing the Community of Caribou to the World*
In strengthening both digital and personal networks, the Library also works to bring Caribou to the forefront of other communities around the country and the world. Growing Caribou's reputation as a fun and enterprising destination attracts more visitors and outside interest.

Library as Workforce Development

I. *A "Department of Talent"*

In Jamie Merisotis' book *America Needs Talent: Attracting, Education & Deploying the 21st Century Workforce*, the author advocates for combining the best of the departments of Education, Labor, Health & Human Services, and Homeland Security to create a "Department of Talent." He argues that this is extremely difficult to do at the federal level but makes perfect sense in public library settings. Very great strides are starting to be made for stronger partnerships between the Workforce Innovation Opportunity Act and public libraries, particularly under Maine's Unified Plan. Caribou Public Library already serves as an approved training site for the National ABLE Network and for high school students seeking community service hours.

II. *STEM/STEAM Skills Training*

Genomics, cybersecurity, and robotics are thought to be the strongest growth areas in our society's future. Whether it's a child learning to "drive" a robot like Dash or BB-8 around the library floor or older patrons, staff, and volunteers learning to operate a 3D printer, the library serves as a hands-on training ground for 21st Century work skills. Professional staff partner with grant-making foundations, state staff, and local businesses to deploy technology "petting zoos" and educational resources for people to develop these skills for which employers are in high demand.

III. *Resources for Digital Information Navigation*

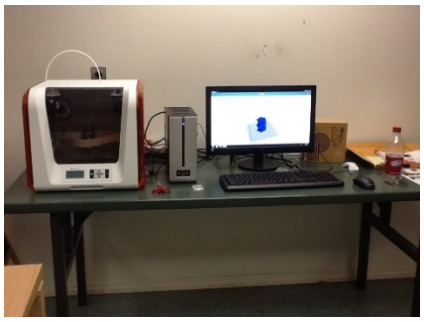
In addition to professional certification training classes through Learning Express Libraries and Lynda.com, the library is also able to borrow laptops in bulk from the Maine State Library for training classes such as Google's Let's Put Our Cities on the Map. Our National ABLE Network volunteer Pedro Collazo has also offered group and one-on-one computer training for interested citizens, and staff and volunteers have assisted citizens to gain comfort with tablets and cellular phones. Patrons will often engage in peer-to-peer training to help with résumés and applications.

IV. *Registered Apprenticeships*

Secretary of Labor Tom Perez has called registered apprenticeships "likely the most underutilized strategy in our suite of workforce services." It has also been nicknamed "college without the debt." As high school graduates struggle with balancing the crippling load of student debt with the need for practical 21st Century work skills, registered apprenticeships are a practical and cost-effective way to train workers in library skills that are transferrable to many other careers.

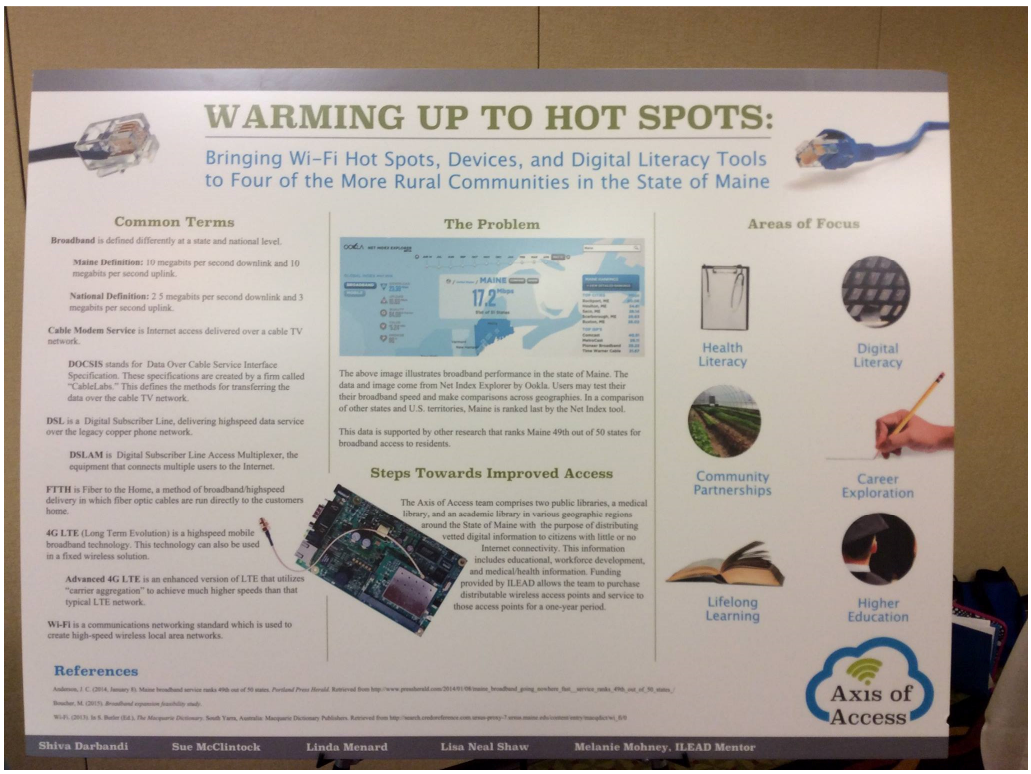
V. *Team Meeting Place for Innovators*

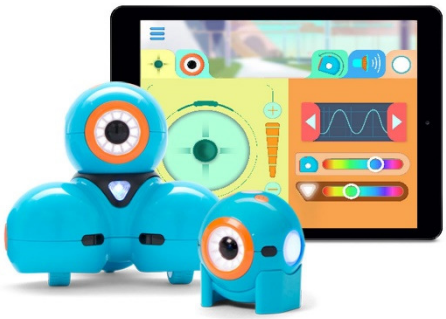
While the peaceful nature of a rural area has its appeal to many, innovators and remote workers also occasionally need to come together without the overhead costs of a separate office building. The library buildings provide a warm, technology-friendly, and welcoming physical space with meeting rooms and ready access to information and connectivity to support workforce needs, such as fax, printing, and upload speed.



"Information defines your personality, your memories, your skills." [Ray Kurzweil, Futurist]

"When someone controls the information that reaches you, that person controls you." [Louis Ferrante Mob Rules: *What the Mafia Can Teach the Legitimate Businessman*]





"…[T]he benefits of programming language fluency go well beyond coding: 'I don't think you do it to become an engineer or to become a programmer; you do it because it teaches you how to think in a very, very different way. It teaches you about abstraction around breaking problems into small parts and then solving them, around systems and how systems interconnect. So these are all tools you will use everywhere, especially as you think about building a business, or running a business, or even working in a business. If you can synthesize a massive, complex system into something that is essential you can articulate in a very crisp way, that's exactly what programming teaches you. …'" [Alec Ross - *The Industries of the Future* p. 245 © 2016 Simon & Schuster]

General Fund - Library

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
25 Library							
001 Salaries							
01 Regular Pay	154,496	101,997	102,575	105,752	84,017	98,227	103,402
02 Overtime	886	-					
003 Office Supplies	-						
01 Postage	67	750	1,033	750	444	500	500
02 Advertising	73	250	152	250	292	292	350
03 Copier Rental	-	1,500	1,839	1,500	1,493	1,876	1,800
05 Printer Ink	63	-					
07 Paper	25	-	106	100	136	136	200
08 Office Supplies	2,659	1,200	1,352	1,200	1,431	1,500	1,400
005 Gen Gov't Leg	-						
01 CCC&I	17						
008 Computer Maintenance	-						
01 Computer Maintenance	8,064	13,200	13,095	13,200	8,787	13,200	13,200
009 Professional Dues	-						
01 Subscriptions	249	200	240	200	154	200	200
010 Travel Expenses	-						
01 Mileage	139						
02 Meals & Lodging	178						
05 Travel Expenses	196	500	807	500	915	915	800
011 Training & Education	-						
02 Training & Education	371	500	504	500	229	300	500
014 New Equipment	-						
01 New Equipment	2,069	2,250	2,302	2,250	1,821	2,250	2,250
015 Telephone	1,937						
04 Telephone	2,304	2,500	2,165	2,170	566	932	2,170
016-02 Misc Income	750						
018 Health Insurance	-						
01 Health Insurance	17,371	19,120	19,120	20,016	16,880	16,880	19,318
019 Miscellaneous Expenses	-						
01 Misc. Expenses	216	250	250	250	286	286	250
026 Heating Fuel	-						
03 Heating Fuel	15,547	16,690	11,104	14,000	5,366	10,000	12,000
027 Electricity	-						
11 Electricity	4,280	4,217	4,846	5,040	3,215	4,950	5,040
028 Water	-						
05 Water	245	334	241	334	179	245	255
029 Sewer	-						
01 Sewer	217	225	200	225	157	215	225

General Fund - Library

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
031 Building Maintenance	-						
01 Building Maintenance	9,824	6,000	3,152	6,000	2,958	6,000	6,000
032 Property Insurance	-						
01 Property Insurance	2,038	1,741	1,862	1,741	1,435	1,719	1,736
034 Worker's Compensation							
01 Worker's Compensation							664
038 Social Security	-						
01 Social Security	-	7,841	7,461	8,090	6,110	7,514	7,910
040 City & State Retirement	-						
01 City & State Retirement	-	1,591	1,280	1,788	1,249	1,249	1,721
055 Books & Periodicals	-						
03 Books & Periodicals	20,181	19,000	19,802	19,000	18,382	20,400	19,000
271 Contracted Services	-						
01 Janitorial & Supplies	4,180	11,000	14,127	13,880	9,068	13,880	13,880
406 Programming	-						
01 Library Programs	-	500	624	600	664	664	600
Totals	248,642	213,356	210,239	219,336	166,236	204,332	215,371

Department: Library

Account: G 1-366-01 LIBRARY BUILDING RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$3,973	$20,000	$8,862	$17,022	$23,706		$23,706

2017 Anticipated Capital Request	$ 19,000
2017 Anticipated Needs	Cost
Improve drainage around the building	$ 10,000
Balance at end of year	$ 32,706
2018 Anticipated Capital Request	$ 20,000
2018 Anticipated Needs	Cost
Replace Windows	$ 30,000
Balance at end of year	$ 22,706
2019 Anticipated Capital Request	$ 20,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 42,706
2020 Anticipated Capital Request	$ 20,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 62,706
2021 Anticipated Capital Request	$ 20,000
2021 Anticipated Needs	Cost
Oil Boiler Replacement	$ 35,000
Balance at end of year	$ 47,706

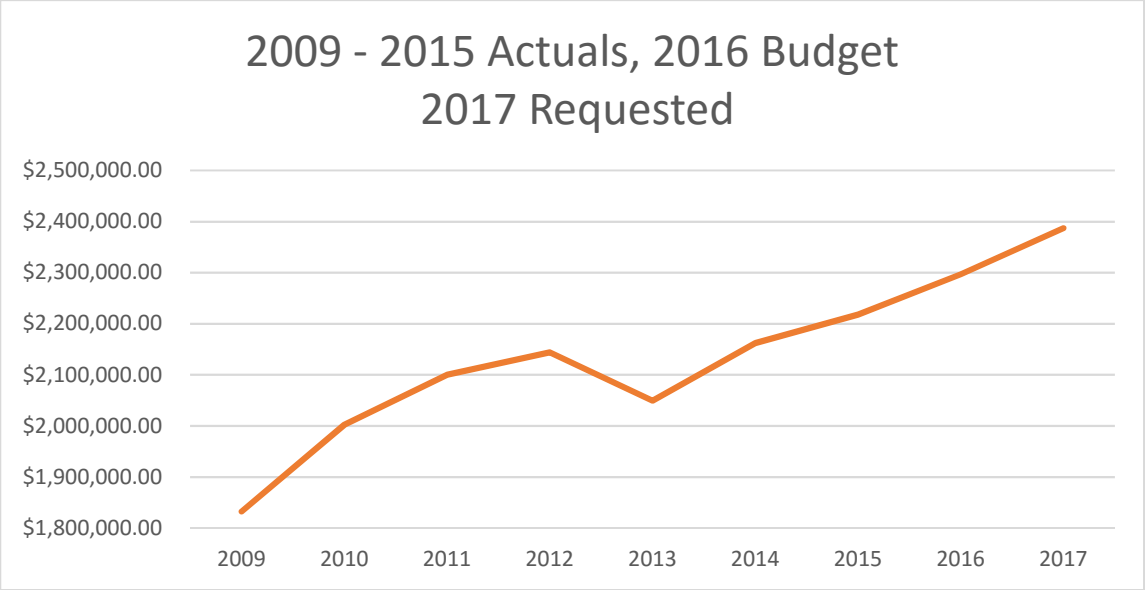
Department: Library

Account: G 1-366-03 LIBRARY COMPUTER RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$1,553	$2,000	$3,184	($371)	$1,258	$0	$1,258

2017 Anticipated Capital Request	$ 2,000
2017 Anticipated Needs	Cost
Replace Circulation Computer	$ 700
Replace Library Director Computer	$ 1,000
Balance at end of year	$ 1,558
2018 Anticipated Capital Request	$ 2,500
2018 Anticipated Needs	Cost
Replace Public Access Computers (6)	$ 3,000
Replace Staff computers (2)	$ 1,000
Balance at end of year	$ 58
2019 Anticipated Capital Request	$ 1,000
2019 Anticipated Needs	Cost
Replace 1 staff computer	$ 1,000
Balance at end of year	$ 58
2020 Anticipated Capital Request	$ 1,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 1,058
2021 Anticipated Capital Request	$ 1,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 2,058

Fire/Ambulance Department



In this department we have the following staff:

- Chief
- Administrative Assistant
- 15 Fire Fighter/Paramedics
- 2 Ambulance Billers

We also budget for summer help, which is typically 3 people to work for 3-4 months in the summer.

The salary line is increased due to the 3.5% increase the Council agreed to in the union contracts and the wage adjustments previously discussed. Overtime is up based upon the salary increase, and historical numbers. Overtime in 2016 has been abnormally high because we've had three different employees be out on medical leave for extended periods of time.

One of those was a worker comp claim, and the money from that goes back into the expense line. We did not have 3 summer help this year either. Those two reasons are why the salary line is under for 2016.

Health insurance (018-01) is only up slightly from the 2016 budget. We had a few retirements in the department which has changed the health insurance plan makeup for this year, which is why it is projected to be about $23,000 under budget for the year.

Building maintenance (031-01) is up due to the age of the building and more things needing repair.

Bad debt (082-01) is staying the same, but we have switched companies that we use to collect bad debt. The old company would deduct what our payment to them would be. Our new company sends a bill. So we have budgeted for Collection Fee (082-02) for the first time in 2017.

We have moved foam expenses from the capital into the working budget.

Capital Improvements

We are requesting $99,000 for the Fire Equipment Reserve. Last year the Council reduced the amount of money set aside in this reserve account. We will need to replace Engine 1 in 2018 at an estimated cost of $450,000. We might be able to replace Engine 1 and Rescue 6 with one new vehicle in 2018. If we do that we would not need to do the tank and pump replacement for the rescue vehicle.

We are also requesting $500 for Fire Hose Reserve. We'll be replacing hose in 2017, and plan on replacing hose over the next three years.

The fire training building will need new doors in 2017. We have enough money on hand to cover those expenses, but will need to replenish the fund for other needs there starting in 2018.

The furnace replacement account has a negative balance in it. We are budgeting $3,811 to zero out that account.

We plan on replacing computers and tablets in the department in 2017, and are budgeting $3,000 for that. We have a good computer replacement schedule for the department which is necessary as more things become digital in the fields of Fire and EMS.

In 2018 we would like to upgrade our Dispatching area to include monitors for GIS Mapping and speakers. We are budgeting $2,400 for that in each of the next two years for this project.

The Fire Small Equipment account is being budgeted at $10,000. Chief Susi was able to secure a grant for $50,000 for two sets of Jaws Equipment, which has reduced the need for a higher budget amount for this line.

We continue to put aside money for building repairs at the Fire Station. In 2017 we will be doing some work in the bathroom areas.

We will be replacing 4 stretchers and suction units in the ambulances in 2017. As such we are budgeting $20,000 for the ambulance small equipment reserve.

We will also be purchasing a stair chair for the ambulance, and are budgeting $750 for that.

The Council has approved the purchase of an ambulance, with delivery in 2017. As such we have budgeted $122,000 for that purchase. Last year the Council decided not to fund the Ambulance Reserve and instead move funds from fund balance into the reserve account. As the Council can see on the capital improvement sheet we will be replacing another ambulance in 2019. After that we will be able to remount the units at a lower cost.

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
001 Salaries							
01 Regular Pay	652,397	768,999	755,262	792,195	593,469	724,047	834,326
02 Overtime	203,220	240,033	283,609	270,905	291,460	350,496	300,000
05 Stand By Pay	33,401	39,140	37,740	36,000	40,078	40,078	39,140
07 Amb. Billing Salaries	77,870	92,941	88,678	77,277	64,101	77,222	78,912
08 Special Transports	242	400	-	400	-	350	400
003 Office Supplies	-						
01 Postage	1,353	1,550	1,708	1,400	2,225	2,550	1,400
03 Copier Rent	15	-					
04 Equipment Repair	69	-					
05 Printer Ink	525	1,000	593	700	513	650	700
07 Paper	-						
08 Office Supplies	5,167	5,400	5,377	5,400	5,894	6,200	5,400
09 Amb. Billing Supplies	194	1,200		500	126	450	500
13 Houlton Supplies	3,310	3,700	2,320	3,500	1,918	2,700	3,500
14 Calais Supplies	2,889	3,700	2,121	3,000	1,531	1,957	3,000
15 Van Buren Supplies	1,345	3,100	790		39	39	
16 Island Falls Supplies	522	2,000	957	500	685	905	500
17 Patten Supplies			499	1,000	899	1,118	1,000
005 Legal Fees							
04 Legal Fees			450		323	323	
009 Professional Dues	-						
01 Subscriptions	217	100	90	200	12	200	200
04 Professional Dues	2,590	4,000	3,639	3,000	2,770	3,000	3,000
010 Travel Expenses	-	-					
01 Mileage	360	500	145	600	270	600	600
02 Meals & Lodging	114	500	518	-			
05 Travel Expenses	487	2,500	1,422	2,500	554	2,000	2,500
011 Training & Education	-						
02 Training & Education	5,597	10,000	9,184	10,000	6,887	9,184	10,000
014 New Equipment	-						
01 New Equipment	9,736	13,500	12,836	13,500	8,485	13,350	13,500
015 Telephone	-						
01 Cell Phone	1,630	1,900	3,106	3,200	2,649	3,135	3,200
04 Telephone	6,346	7,000	5,094	5,600	4,458	5,369	5,600
016 Misc Income	-						
01 Insurance Reports	(4)	-					
017 Communications	-						
01 Website	32	-					
03 Internet	911	1,400	989	1,080	900	1,080	1,080

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
018 Health Insurance	-						
01 Health Insurance	204,006	276,546	272,344	289,822	223,059	266,658	281,204
019 Miscellaneous Exp.	-						
01 Misc. Expense	1,624	1,200	763	1,500	546	1,400	1,500
026 Heating Fuel	-						
03 Heating Fuel	29,525	23,100	25,354	23,000	11,558	19,000	23,000
027 Electricity	-						
11 Electricity	9,524	10,000	9,969	10,500	6,537	10,101	10,400
028 Water	-	-					
05 Water	572	575	649	650	567	650	675
029 Sewer	-	-					
01 Sewer	432	450	422	430	354	430	430
030 Building Supplies	-						
01 Building Supplies	2,892	4,500	3,399	4,000	3,386	3,862	4,000
031 Building Maintenance	-						
01 Building Maintenance	9,501	13,000	8,325	12,000	12,881	15,000	15,000
032 Property Insurance	-						
01 Property Insurance	2,292	2,220	2,249	1,980	1,624	1,944	1,980
034 Workers Comp.	-						
01 Workers Comp.	36,985	35,760	40,410	41,000	30,177	41,000	51,626
035 Unemployment Comp	-						
01 Unemployment Comp.	4,616	8,020	7,442	8,300	7,041	8,300	8,300
036 Vehicle Insurance	-						
01 Vehicle Insurance	4,379	9,892	11,453	12,000	11,148	13,635	13,771
037 Liability Insurance	-						
01 Liability Insurance	3,588	3,300	3,251	3,252	2,709	3,252	3,252
038 Social Security	-						
01 Social Security	76,785	87,295	87,394	84,916	77,775	87,467	96,402
040 City & State Retirement	-						
01 City & State Retirement	-	42,912	31,382	61,273	48,981	63,358	72,958
046 Recognitions	-						
01 Recognitions	1,864	2,000	2,097	-			-
051 Equipment Maint.	-						
01 Software	-	-					
03 Maintenance Contracts	10,339	10,100	6,994	10,000	9,223	9,223	10,000
05 Equipment Main.	5,478	8,500	11,718	8,500	5,727	8,500	8,500
067 Paid Call Firefighters	-						
01 Paid Call Firefighters	24,780	26,000	25,943	26,000	1,200	26,000	26,000
068 Janitorial Services	-						
01 Janitorial Services	4,630	-		-			-

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
069 Paid Call Insurance	-						
01 Paid Call Insurance	621	600	676	700	571	571	700
070 Clothing Allowance	-						
01 Uniforms	6,179	8,500	7,305	9,000	3,482	8,300	9,000
02 Turnout Gear	2,721	6,500	4,351	7,000	1,315	6,723	7,000
03 Clothing	816	-					
04 Boots	-	800	762	700	520	700	700
06 Clothing Allowance	3,446	3,000		2,500	856	2,467	
071 Radio Maintenance	-						
01 Vehicle	882	3,000	1,943	2,000	675	1,700	2,000
02 Building	167	1,000	-	1,000	80	400	1,000
03 Radio Maintenance	4,320	5,500	4,117	6,000	2,500	5,000	6,000
072 Ladder Testing	-						
01 Ladder Testing	748	1,500	1,403	1,300	-	1,300	1,500
073 Vehicle Repair	-						
01 Vehicle Repair	13,491	12,000	11,936	15,000	8,937	12,000	15,000
074 Tires	-						
01 Tires	3,327	5,000	4,079	7,000	5,726	6,834	7,000
02 Tire Replacement	816	2,000	1,535				
075 Gas/Oil/Filters	-						
01 Gas/Oil/Filters	3,953	4,000	4,282	5,000	2,030	4,763	5,000
076 Diesel Fuel	-						
01 Diesel Fuel	42,829	42,200	27,827	30,000	17,978	22,823	25,000
077 Batteries	-						
01 Vehicle	(327)	1,500	823	1,000	197	850	1,000
02 Equipment	176	1,000	530	500	56	400	500
03 Batteries	423	1,000	137	100	-	100	100
078 Field Expenses	-						
01 Field Expenses	496	1,200	856	1,200	929	1,200	1,200
079 Employee Physicals	-						
01 Employee Physicals	1,084	2,700	1,147	2,700	268	1,000	2,500
080 Paid Call Volunteers	-						
01 Paid Call Volunteers	10,000	12,000	1,953	3,000	3,201	3,500	3,000
082 Bad Debt Allowance	-						
01 Bad Debt Allowance	116,768	85,000	85,013	100,000	63,644	100,000	100,000
02 Collection Fee					156	300	1,200
083 Contractual Allowance	-						
01 Contractual Allowance	292,839	-					
085 Transport Meals	-						
01 Transport Meals	9,011	10,000	8,999	10,000	5,889	8,753	9,000

General Fund - Fire/Ambulance Department

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
086 Air Transports	-						
01 Air Transports	243,155	210,000	261,657	240,000	169,804	232,541	240,000
087 Medical Supplies	-						
01 Ambulance Supplies	4,947	7,000	6,593	7,000	5,688	6,800	7,000
02 Oxygen	3,214	3,000	3,206	4,000	3,055	4,000	4,000
03 Medical Supplies	6,574	7,000	7,059	7,000	5,898	7,111	7,000
292 EMS Licenses	-						
01 EMS License	1,218	1,500	1,304	1,600	620	1,600	1,600
Totals	2,218,239	2,208,433	2,218,176	2,296,880	1,788,815	2,268,519	2,395,455

Department: Fire/Ambulance Department
Account: G 1-368-01 FIRE EQUIPMENT RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$18,767	$22,000	$80,533	$318,114	$27,168		$27,168

2017 Anticipated Capital Request	$ 99,000
2017 Anticipated Needs	Cost
Tank and Pump for Rescue	$ 10,000
Balance at end of year	$ 116,168
2018 Anticipated Capital Request	$ 200,000
2018 Anticipated Needs	Cost
Replacement of Engine 1 (20 years old)	$ 450,000
Balance at end of year	$ (133,832)
2019 Anticipated Capital Request	$ 133,000
2019 Anticipated Needs	Cost
Balance at end of year	$ (832)
2020 Anticipated Capital Request	$ 150,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 149,168
2021 Anticipated Capital Request	$ 150,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 299,168

Ladder Truck to be replaced in 2027 at anticipated cost of $1,000,000

Department: Fire/Ambulance Department
Account: G 1-368-02 FIRE HOSE RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$617	$0	$0	$1,206	$1,206		$1,206

2017 Anticipated Capital Request	$ 500
2017 Anticipated Needs	Cost
Balance at end of year	$ 1,706
2018 Anticipated Capital Request	$ 1,000
2018 Anticipated Needs	Cost
replace 800' of 2 1/2 hose	$ 1,600
Balance at end of year	$ 1,106
2019 Anticipated Capital Request	$ 1,000
2019 Anticipated Needs	Cost
replace 800' of 2 1/2 hose	$ 1,600
Balance at end of year	$ 506
2020 Anticipated Capital Request	$ 1,100
2020 Anticipated Needs	Cost
replace 800' of 2 1/2 hose	$ 1,600
Balance at end of year	$ 6
2021 Anticipated Capital Request	$ 800
2021 Anticipated Needs	Cost
Balance at end of year	$ 800

Department: Fire/Ambulance Department
Account: G 1-368-04 FIRE TRAINING BLDG RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$1,133	$0	$0	$3,226	$3,226		$3,226

2017 Anticipated Capital Request	
2017 Anticipated Needs	Cost
New Doors	$ 3,000
Balance at end of year	$ 226
2018 Anticipated Capital Request	$ 500
2018 Anticipated Needs	Cost
Balance at end of year	$ 726
2019 Anticipated Capital Request	$ 500
2019 Anticipated Needs	Cost
Balance at end of year	$ 1,226
2020 Anticipated Capital Request	$ 500
2020 Anticipated Needs	Cost
Balance at end of year	$ 1,726
2021 Anticipated Capital Request	$ 500
2021 Anticipated Needs	Cost
Balance at end of year	$ 2,226

Department: Fire/Ambulance Department
Account: G 1-368-05 FIRE DEPT FURNACE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$2,829	$0	$3,811	($3,811)	($3,811)		($3,811)

2017 Anticipated Capital Request	$ 3,811
2017 Anticipated Needs	Cost
Zero out the account	
Balance at end of year	$ 0
2018 Anticipated Capital Request	
2018 Anticipated Needs	Cost
Balance at end of year	$ -
2019 Anticipated Capital Request	
2019 Anticipated Needs	Cost
Balance at end of year	$ -
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ -
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ -

Department: Fire/Ambulance Department
Account: G 1-368-06 FIRE/AMB COMPUTER RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$4,700	$550	$9,819	$10,629		$10,629

2017 Anticipated Capital Request	$ 2,500
2017 Anticipated Needs	Cost
Replace 4 computers	$ 3,000
Tablets	$ 5,000
Balance at end of year	$ 5,129
2018 Anticipated Capital Request	$ 3,000
2018 Anticipated Needs	Cost
Replace 2 computers	$ 1,700
Replace Firewall	$ 625
Software Upgrades	$ 1,000
Replace Laptops in Engines	$ 3,500
Balance at end of year	$ 1,304
2019 Anticipated Capital Request	$ 3,200
2019 Anticipated Needs	Cost
Ambulance Billing Server Replacement	$ 1,000
Balance at end of year	$ 3,504
2020 Anticipated Capital Request	$ 1,000
2020 Anticipated Needs	Cost
Computer Replacement	$ 800
Balance at end of year	$ 3,704
2021 Anticipated Capital Request	$ 1,000
2021 Anticipated Needs	Cost
Computer Replacement (2)	$ 1,700
Balance at end of year	$ 3,004

Department: Fire/Ambulance Department
Account: G 1-368-07 FIRE DISPATCH REMODEL

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$0	$0	$700	$700		$700

2017 Anticipated Capital Request	$ 2,400
2017 Anticipated Needs	Cost
Balance at end of year	$ 3,100
2018 Anticipated Capital Request	$ 2,400
2018 Anticipated Needs	Cost
dispatch work (monitors, speakers, GIS maping)	$ 5,500
Balance at end of year	$ -
2019 Anticipated Capital Request	
2019 Anticipated Needs	Cost
Balance at end of year	$ -
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ -
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ -

Department: Fire/Ambulance Department
Account: G 1-368-08 FIRE SMALL EQUIPMENT

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$0	$0	$1,400	$1,400		$1,400

2017 Anticipated Capital Request	$ 9,000
2017 Anticipated Needs	Cost
Replace one structural saw	$ 750
Balance at end of year	$ 9,650
2018 Anticipated Capital Request	$ 10,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 19,650
2019 Anticipated Capital Request	$ 15,000
2019 Anticipated Needs	Cost
Rescue Struts	$ 8,000
Air Bags	$ 5,000
Balance at end of year	$ 21,650
2020 Anticipated Capital Request	$ 10,000
2020 Anticipated Needs	Cost
Replace Structure Saw	$ 750
Balance at end of year	$ 30,900
2021 Anticipated Capital Request	$ 10,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 40,900

Department: Fire/Ambulance Department
Account: G 1-368-10 FIRE/AMB BUILDING RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$10,000	$0	$10,000	$40,000		$40,000

2017 Anticipated Capital Request	$ 9,000
2017 Anticipated Needs	Cost
bathroom work (counter and sink work, shower work)	$ 5,000
Balance at end of year	$ 44,000
2018 Anticipated Capital Request	$ 10,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 54,000
2019 Anticipated Capital Request	$ 10,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 64,000
2020 Anticipated Capital Request	$ 10,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 74,000
2021 Anticipated Capital Request	$ 10,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 84,000

If a new Fire/Ambulance Station is built in the next 5-10 years this fund would be used for that as well.

Department: Fire/Ambulance Department

Account: G 1-369-01 AMBULANCE SMALL EQUIP RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$9,297	$50,000	$100,000	$22,141	$73,541		$73,541

2017 Anticipated Capital Request	$ 19,000
2017 Anticipated Needs	Cost
Replace 4 Stretchers	$ 59,162
Replace Suction Units	$ 6,000
Balance at end of year	$ 27,379
2018 Anticipated Capital Request	$ 20,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 47,379
2019 Anticipated Capital Request	$ 20,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 67,379
2020 Anticipated Capital Request	$ 20,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 87,379
2021 Anticipated Capital Request	$ 30,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 117,379

Will need to replace cardiac monitors in 2025 at $180,000.

Department: Fire/Ambulance Department
Account: G 1-369-02 AMBULANCE STAIRCHAIRS

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$0	$0	$2,250	$2,250		$2,250

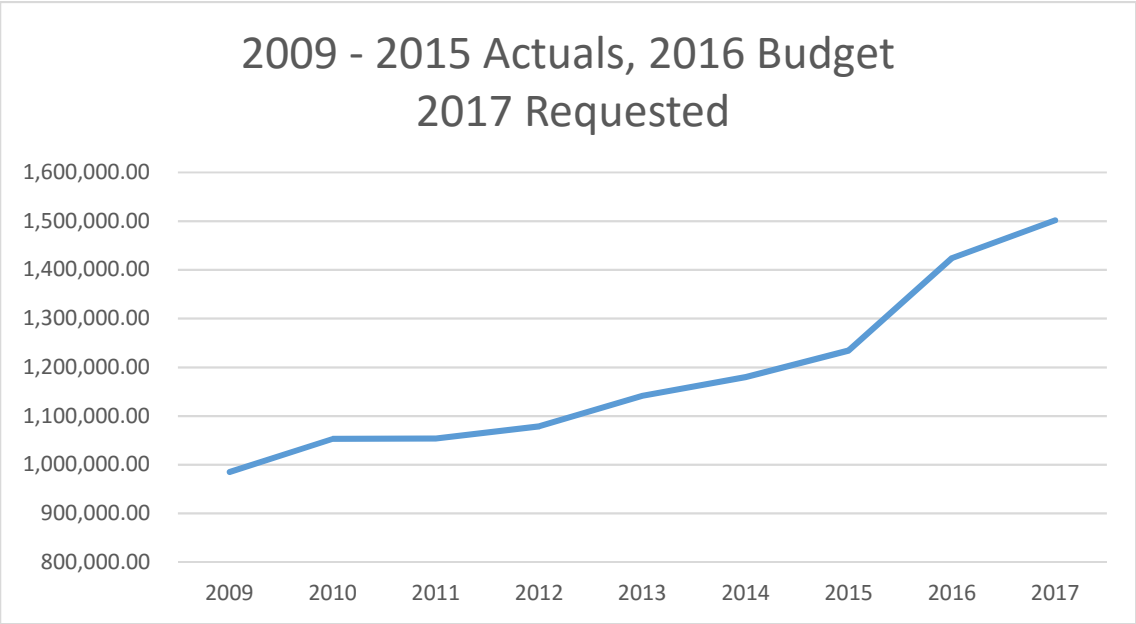
2017 Anticipated Capital Request	$ 750
2017 Anticipated Needs	Cost
Stair Chair	$ 3,000
Balance at end of year	$ -
2018 Anticipated Capital Request	$ 750
2018 Anticipated Needs	Cost
Balance at end of year	$ 750
2019 Anticipated Capital Request	$ 750
2019 Anticipated Needs	Cost
Balance at end of year	$ 1,500
2020 Anticipated Capital Request	$ 750
2020 Anticipated Needs	Cost
Balance at end of year	$ 2,250
2021 Anticipated Capital Request	$ 750
2021 Anticipated Needs	Cost
Balance at end of year	$ 3,000

Department: Fire/Ambulance Department
Account: G 1-369-03 AMBULANCE RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$590	$100,000	$174,507	$32,996	$132,996		$132,996

2017 Anticipated Capital Request	$ 122,000
2017 Anticipated Needs	Cost
Replace Ambulance (approved in 2016)	$ 254,708
Balance at end of year	$ 288
2018 Anticipated Capital Request	$ 112,500
2018 Anticipated Needs	Cost
Balance at end of year	$ 112,788
2019 Anticipated Capital Request	$ 112,500
2019 Anticipated Needs	Cost
Replace Ambulance #25	$ 225,000
Balance at end of year	$ 288
2020 Anticipated Capital Request	$ 63,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 63,288
2021 Anticipated Capital Request	$ 63,000
2021 Anticipated Needs	Cost
Remount Ambulance #23	$ 125,000
Balance at end of year	$ 1,288

Police Department



Police Department Staff is as follows:

- Police Chief
- 2 Sergeants
- 12 Patrol Officers
- Executive assistant
- Janitor (10 hours a week)
- Animal Control Officer (10 hours a week)

The salary line (001-01) is up based upon the union contracts that have been approved and the wage adjustments previously discussed.

The overtime line (001-02) is up slightly as there is overtime required every week. We are also anticipating having to send 2 officers to the Police Academy in 2017.

The training line (011-02) has been increased as we are required to buy extra ammo and send that along with our officers when they go to the academy.

In the janitor line (068-01) we are adding $6,500 for a weekly cleaning from the same cleaning company that cleans the rest of City Hall.

The vehicle repair line (073-01) is increased by $1,000. As our fleet of squad vehicles gets older we are finding more repairs that need to be done on them.

The dog constable line (090-01) is increased by $760. For the past few years we have had a volunteer handle these issues. But that agreement is coming to an end. So we are looking to hire someone for this position.

We are able to reduce the Uniform Maintenance (097-01) line as we are moving away from the dry cleaning uniforms to wash and wear.

Capital Improvements

We are continuing the small equipment requests to purchase bullet proof vests and guns on the rotating schedule that we've been on for several years now. Guns are replaced every 7 years, and bullet proof vests are replaced on a rolling basis with no vest going more than 5 years as per the manufacturers specifications. This is $3,000.

We are continuing the replacement schedule of the squad vehicle on an annual basis, which costs approximately $31,000 for the vehicle and another $2,000 for light bar, cage, and other necessary equipment.

We are continuing the computer replacement practice and allocating $3,320 for this.

We are also proposing $9,000 to digitize files in the Police Department and City Hall. As the Council has stated they would like to have things cleaned up in the Police Department digitizing some of the paper records will help make more space in the Police Department.

General Fund - Police

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
35 Police Department							
001 Salaries							
01 Regular Pay	726,420	780,749	708,652	799,571	631,844	771,091	813,151
02 Overtime	48,048	55,000	70,403	80,000	55,608	74,300	90,000
06 Police Reserves Salary	4,147	10,000	18,943	15,000	19,247	22,822	25,000
003 Office Supplies	-						
01 Postage	408	400	544	400	283	400	400
02 Advertising	100	200	184	200	384	400	200
03 Copier Rental	1,750	1,800	1,800	1,800	1,350	1,800	1,800
05 Printer Ink	435	450	571	450	262	400	450
07 Paper	317	300	210	300	190	240	300
08 Office Supplies	1,343	1,400	1,378	1,400	1,066	1,100	1,400
006 Legal Fees	-						
01 Legal Fees	-	500	450				
009 Professional Dues	-						
01 Subscriptions	164	740	874	740	276	740	740
04 Professional Dues	353	400	430	400	340	400	400
010 Travel Expenses	-						
01 Mileage	524	1,000	-	1,000	239	1,000	1,000
02 Meals & Lodging	1,259	2,200	2,492	2,200	1,029	2,200	2,200
05 Travel Expenses	500	1,000	557	1,000	-	600	1,000
011 Training & Education	-						
02 Training & Education	12,133	20,500	16,482	20,500	18,097	19,745	22,000
013 Car Allowance	-						
01 Car Allowance	3,210	4,200	3,677	3,200	2,530	2,646	3,200
014 New Equipment	-						
01 New Equipment	1,772	2,500	2,112	2,500	1,753	2,300	2,500
015 Telephone	-						
01 Cell Phone	1,732	2,200	2,440	2,200	1,670	1,685	2,200
04 Telephone	5,091	5,000	3,514	4,300	3,381	4,272	4,300
017 Communication Fees	-						
01 Web Site	109						
03 Internet	1,998	2,400	2,210	2,900	1,715	2,155	2,900
018 Health Insurance	-						
01 Health Insurance	238,725	255,860	220,408	258,725	191,116	228,656	272,136
019 Miscellaneous Expenses	-						
01 Misc. Expense	1,466	1,500	944	1,500	1,429	1,500	1,500
027 Electricity	-						
13 Radio Tower	126	200	168	200	115	160	200
028 Water	-						

General Fund - Police

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
05 Water	498	500	480	500	306	380	500
030 Building Supplies	-						
01 Building Supplies	1,632	1,500	1,399	1,500	1,185	1,500	1,500
031 Building Maintenance	-						
01 Building Maintenance	2,071	2,500	1,327	2,500	1,491	2,500	2,500
032 Property Insurance	-						
01 Property Insurance	255	625	641	580	468	561	570
034 Worker's Compensation							
01 Worker's Compensation							18,113
036 Vehicle Insurance	-						
01 Vehicle Insurance	3,902	9,126	9,995	9,180	6,940	8,022	8,100
037 Liability Insurance	-						
01 Liability Insurance	4,325	10,588	10,150	10,100	8,093	9,660	9,760
038 Social Security	-						
01 Social Security	-	64,669	59,180	68,403	52,125	66,266	70,972
040 City & State Retirement	-						
01 City & State Retirement	-	35,632	19,803	46,875	29,686	37,491	48,950
044 Reimbursement	-						
01 Reimbursement	(100)						
068 Janitorial Services	-						
01 Janitorial Services	4,742	4,940	4,839	4,940	4,176	5,032	11,440
070 Clothing Allowance	-						
01 Uniforms	4,535	5,600	4,897	5,600	4,670	5,600	5,600
071 Radio Maintenance	-						
01 Vehicle	85	500	421	500	80	400	500
03 Radio Maintenance	771	1,500	1,150	1,500	266	1,500	1,500
073 Vehicle Repair	-						
01 Vehicle Repair	4,269	5,000	4,709	5,000	5,628	5,628	6,000
074 Tires	-						
01 Tires	3,325	3,680	3,494	3,680	1,493	3,680	3,680
075 Gas/Oil/Filters	-						
01 Gas/Oil/Filters	39,282	40,929	24,996	27,000	17,313	25,000	27,000
079 Employee Physicals	-						
01 Employee Physicals	13	200	34	200	-	-	200
02 Psycological Evaluations	1,213	1,000	1,300	1,000	650	650	1,000
03 Poly Graph Testing	-	1,000		1,000	-	-	1,000
089 Equipment Reserves	-						
01 Equipment Reserves	51	500	381	500	-	500	500
090 Dog Constable	-						
01 Dog Constable	6,479	7,659	50	6,000	-	1,000	6,760

General Fund - Police

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
093 Meals for Prisoners	-						
01 Meals for Prisioners	1,602	2,400	5,486	3,500	1,381	3,367	3,500
094 Video Equipment	-						
01 Video Equipment	540	500	466	500	40	487	500
095 Bicycle Licenses	-						
01 Bicycle Licenses	489						
097 Uniform Maintenance	-						
01 Uniform Mainenance	444	1,000	45	1,000	30	800	500
098 Medical Tests/Supplies	-						
01 Medical Tests/Supplies	821	1,830	306	1,830	222	400	1,830
02 Laundry	-	720	711	720	769	800	720
102 Computer Tech Support	-						
01 Computer Tech Support	2,551	3,000	2,200	3,000	2,000	3,000	3,000
02 Recorder Maint	-	1,500	1,765	2,000	1,465	2,000	2,000
179 Animal Shelter Services	-						
01 Animal Shelter Services	14,740	14,740	14,740	14,740	14,740	14,740	14,740
229 Small Equipment Reserve	-						
01 Small Equipment Reserve	6,000						
230 Police Car Reserve	-						
01 Police Car Reserve	18,000						
Totals	1,174,669	1,373,837	1,234,410	1,424,334	1,089,138	1,341,576	1,501,913

Department: Police Department
Account: G 1-367-02 POLICE DEPT EQUIPMENT

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$10,501	$5,660	$15,447	$66,876	$70,707		$70,707

2017 Anticipated Capital Request	$ 3,000
2017 Anticipated Needs	Cost
Purchase Bullet Proof Vests	$ 3,000
Balance at end of year	$ 70,707
2018 Anticipated Capital Request	$ 4,000
2018 Anticipated Needs	Cost
Purchase Bullet Proof Vests	$ 3,000
Balance at end of year	$ 71,707
2019 Anticipated Capital Request	$ 4,000
2019 Anticipated Needs	Cost
Purcahse Bullet Proof Vests	$ 3,000
Balance at end of year	$ 72,707
2020 Anticipated Capital Request	$ 4,000
2020 Anticipated Needs	Cost
Purchase Bullet Proof Vests	$ 3,000
Balance at end of year	$ 73,707
2021 Anticipated Capital Request	$ 4,000
2021 Anticipated Needs	Cost
Purcahse Bullet Proof Vests	$ 3,000
Replace Guns	$ 8,000
Balance at end of year	$ 66,707

Department: Police Department
Account: G 1-367-03 POLICE CAR RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$20,628	$31,500	$13,974	$38,805	$70,660	$32,000	$38,660

2017 Anticipated Capital Request	$ 31,000
2017 Anticipated Needs	Cost
Buy Squad Car	$ 32,000
Balance at end of year	$ 37,660
2018 Anticipated Capital Request	$ 32,000
2018 Anticipated Needs	Cost
Buy Squad Car	$ 32,000
Balance at end of year	$ 37,660
2019 Anticipated Capital Request	$ 33,000
2019 Anticipated Needs	Cost
Buy Squad Car	$ 33,000
Balance at end of year	$ 37,660
2020 Anticipated Capital Request	$ 33,000
2020 Anticipated Needs	Cost
Buy Squad Car	$ 33,000
Balance at end of year	$ 37,660
2021 Anticipated Capital Request	$ 33,000
2021 Anticipated Needs	Cost
Buy Squad Car	$ 33,000
Balance at end of year	$ 37,660

Department: Police Department
Account: G 1-367-06 PD COMPUTER RESERVE

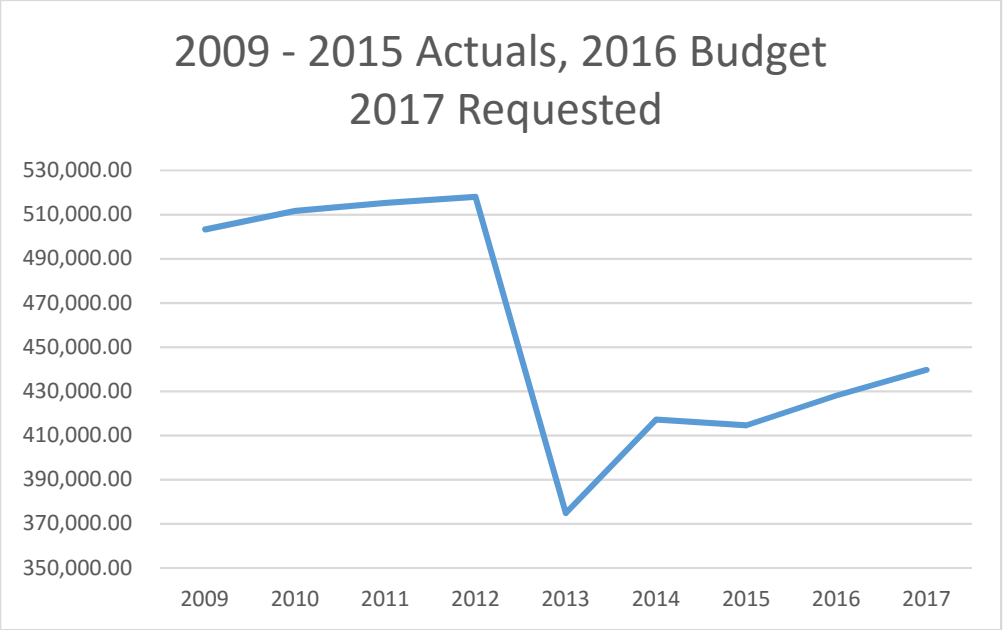
Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$649	$4,320	$425	$7,566	$11,406		$11,406

2017 Anticipated Capital Request	$ 3,320
2017 Anticipated Needs	Cost
Replace Dispatch Computer	$ 1,000
Balance at end of year	$ 13,726
2018 Anticipated Capital Request	$ 4,320
2018 Anticipated Needs	Cost
Replace Office Computers	$ 2,000
Replace Squad laptops	$ 4,000
Balance at end of year	$ 12,046
2019 Anticipated Capital Request	
2019 Anticipated Needs	Cost
Balance at end of year	$ 12,046
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ 12,046
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ 12,046

Department: Police Department
Account: G 1-367-07 File Digitization
Account Balance as of 8/31/16 $ -
Estimated 2016 expenditures 9/1 - 12/31
Estimated Balance 12/31/2016 $ -
New request in 2017

2017 Anticipated Capital Request	$ 9,000
2017 Anticipated Needs	Cost
Digitize paper records in PD and City Hall	$ 9,000
Balance at end of year	$ -
2018 Anticipated Capital Request	$ 2,500
2018 Anticipated Needs	Cost
Balance at end of year	$ 2,500
2019 Anticipated Capital Request	$ 2,500
2019 Anticipated Needs	Cost
Balance at end of year	$ 5,000
2020 Anticipated Capital Request	$ 2,500
2020 Anticipated Needs	Cost
Balance at end of year	$ 7,500
2021 Anticipated Capital Request	$ 2,500
2021 Anticipated Needs	Cost
Balance at end of year	$ 10,000

Protection



In 2013 the city stopped paying itself for ambulance protection. That is why there is a large drop from 2012 to 2013.

The street light line (105-01) is up by 3% over the projected year end.

Hydrant fees (106-01) is up 3.5% based upon the rate increase from CUD.

Capital Improvements

We had originally requested $50,000 to be set aside for the conversion to LED streetlights. Council consensus was to not set aside that amount. We anticipate the total cost of the project to be approximately $300,000. That is based upon what communities in Southern Maine have budgeted. When the conversion is completed we should be able to save about $50,000 to $75,000 per year after taking future CIP contributions into consideration.

General Fund - Protection

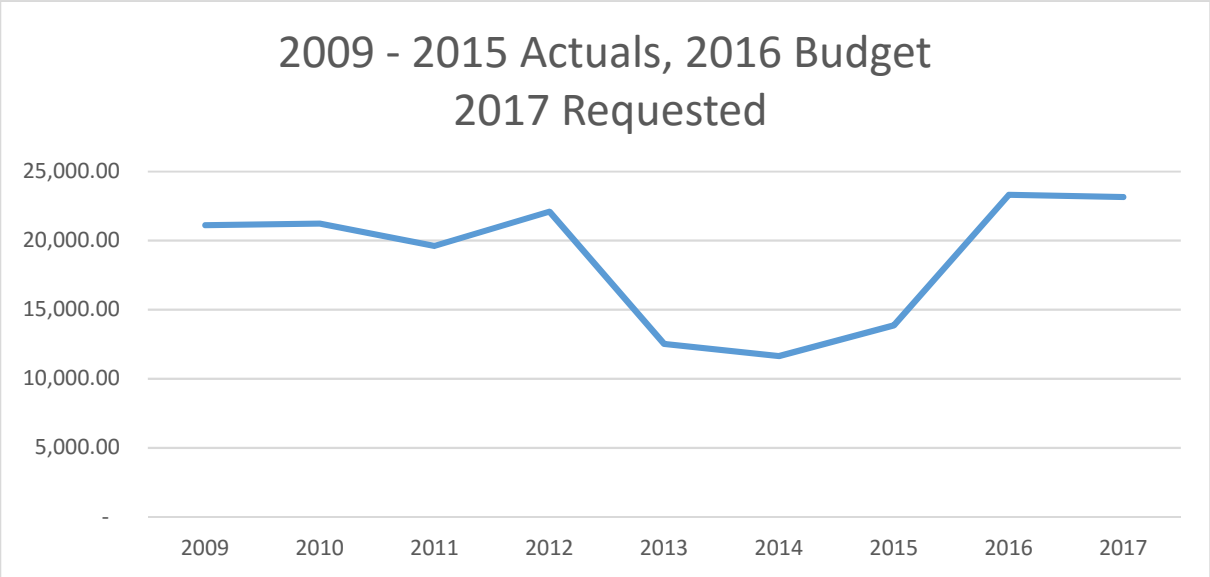
Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
38 Protection							
105 Street Lights							
01 Street Lights	109,173	103,000	104,053	116,200	93,205	113,453	116,857
106 Hydrant Fees	-						
01 Hydrant Fees	298,262	307,830	310,563	312,000	232,922	310,562	322,920
107 Ambulance Service	-						
01 Ambulance Service	88,032						
Totals	495,467	410,830	414,616	428,200	326,128	424,015	439,777

Department: Protection
Account: G 1-477-00 LED STREET LIGHTS

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$2,000	$0	$10,558	$15,558		$15,558

2017 Anticipated Capital Request	
2017 Anticipated Needs	Cost
Replace Street Lights with LED Lights	$ 300,000
Balance at end of year	$ (284,442)
2018 Anticipated Capital Request	$ 75,000
2018 Anticipated Needs	Cost
Balance at end of year	$ (209,442)
2019 Anticipated Capital Request	$ 75,000
2019 Anticipated Needs	Cost
Balance at end of year	$ (134,442)
2020 Anticipated Capital Request	$ 75,000
2020 Anticipated Needs	Cost
Balance at end of year	$ (59,442)
2021 Anticipated Capital Request	$ 75,000
2021 Anticipated Needs	Cost
Replace lights/sensors as needed	
Balance at end of year	$ 15,558

Emergency Management



Emergency Management is down slightly from last year.

The Police Chief serves as the emergency management director, and receives a stipend as such. That is what the salary line (001-01) pays for.

The rent (line 108-01) that is charged is partially reimbursed from the state, which is reflected on the revenues.

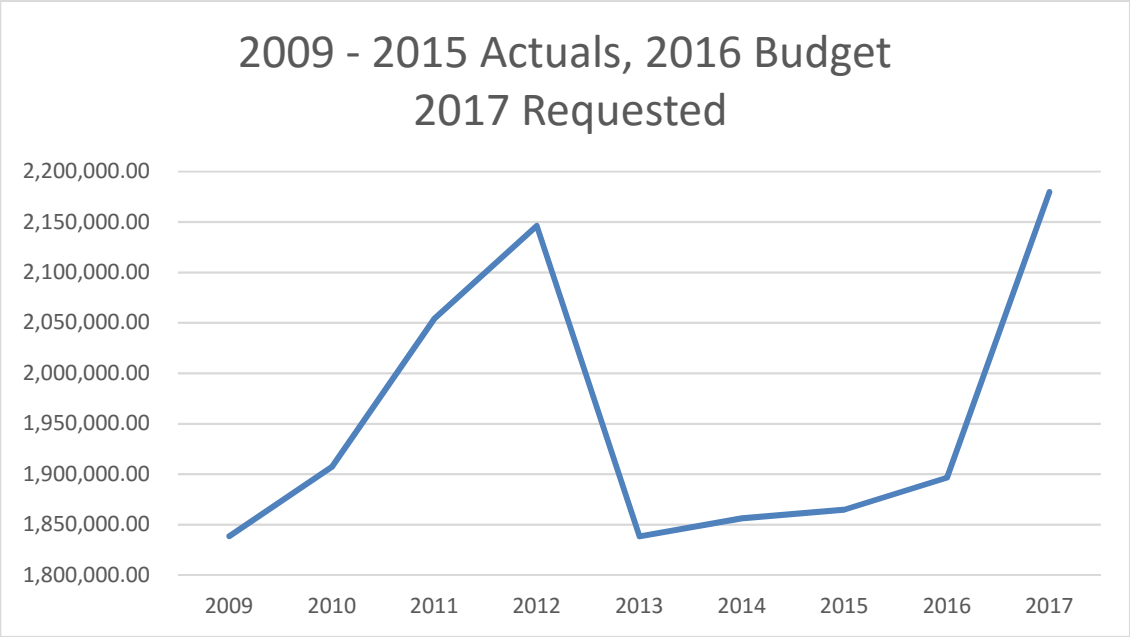
General Fund - Emergency Management

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
39 Emergency Management							
001 Salaries							
07 Salaries	5,902	6,858	6,858	6,858	5,144	6,858	6,858
003 Office Supplies	-						
01 Postage	-	50					
08 Office Supplies	239	100	-	50	-	-	50
010 Travel Expenses							
05 Travel Expenses	161	100	100	100	-	50	100
011 Training & Education	-						
02 Training & Education	251	325	143	250	-	250	250
014 New Equipment	-						
01 New Equipment	2,201	1,500	-	1,500	578	1,200	1,500
015 Telephone	-						
04 Telephone	1,053	700	653	730	580	730	730
017 Communications	-						
03 Communications	668	564	-	564	-		564
019 Miscellaneous Expenses	-						
01 Misc. Expenses	136	200	30	200	-	150	200
024-02 Water & Sewer	233						
027 Electricity	-						
01 EOC Building Electricity	-						
11 Electricity	684	300	173	300	144	175	175
030 Building Supplies	-						
01 Building Supplies	6	1,000	155	500	85	85	500
031 Building Maintenance	-						
01 Building Maintenance	1,188	3,000	1,650	1,500	16	1,500	1,500
032 Property Insurance	-						
01 Property Insurance	189	487	490	424	336	398	402
036 Vehicle Insurance	-						
01 Vehicle Insurance	955	802	912	886	726	867	875
038 Social Security							
01 Social Security		467	620	525	372	495	525
040 City & State Retirement							
01 City & State Retirement		214	-				
046 Recognition & Awards	-						
01 Recognitions & Awards	215						
051 Equipment Maintenance	-						
01 Software	144						
05 Equipment Maintenance	1,524	400	32	400		400	400

General Fund - Emergency Management

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
068 Janitorial Services	-						
01 Janitorial Services		1,800	1,650	1,800	1,350	1,800	1,800
071 Radio Maintenance	-						
03 Radio Maintenance	155						
073 Vehicle Repair	-						
01 Vehicle Repair	373	200	8	200	91	150	200
074 Tires	-						
01 Tires	-	400	400				
075 Gas/Oil/Filters	-						
01 Gas/Oil/Filters	210	300	4	200	7	25	200
078 Field Expenses	-						
01 Field Expenses	176	150	-	75			75
084 Vehicle Licenses	-						
03 Vehicle Licenses	-	50					
108 CEM Rent	-						
01 CEM Rent	2,667	6,000		6,250	-	6,250	6,250
Totals	19,331	25,967	13,879	23,312	9,428	21,383	23,154

Public Works



For 2017 we are proposing the following for Public Works staff:

- Public Works Director
- Foreman
- 3 Equipment Operators
- 3 Mechanics
- 7 Truck Drivers
- 1 Seasonal Truck Driver (winter months)
- 1 part time General Maintenance/Janitor

We are factoring in a 16 hours a week for a general maintenance/janitor position to do janitorial duties, tank integrity readings, mowing lawn, and other projects. This is offset by the removal of the janitor line (271-01)

The salary line is up in Public Works due to the wage increase negotiated as part of the union contract and the wage adjustments previously discussed.

The Health Insurance line (018-01) is up as we anticipate different plan choices from new employees that are filling currently vacant positions.

The electricity line items (027) are all up by 3.5% because of the rate increases Emera is seeking, as discussed earlier.

The Equipment Maintenance line (051-05) is up slightly as we are seeing an increase in the costs of parts required for the equipment.

The clothing allowance clothing line (070-03) is up by $2,000 as part of the union contract changes. The line (070-06) is eliminated because of the changes as well. So overall this is less than 2016.

The tires lines (074-03 and 074-04) are different this year. We need rear tires for the backhoe and tires for three trucks.

The diesel fuel line (076-01) is figured at 45,000 gallons at a price of $2.15 per gallon. For 2016 we figured the price to be $2.50 per gallon and 48,000 gallons.

Salt (line 116-01) is up for 2016. We will be paying $80.05 per ton for 1,800 tons. This is up from the $74.18 per ton that we paid this year.

Liquid dicer (line 116-02) is up slightly. For 2017 we are planning to buy 17,500 gallons at a price of $1.55 per gallon.

We are budgeting for both asphalt and chip seal in 2017. In 2012 the average condition of asphalt roads in the City were at an 85% and chip seal roads were at an 86%. Today the average condition so asphalt roads are 83%, and chip seal roads are at 79%. If we do no asphalt in 2017 the average condition would drop to approximately 81%.

The Chip Sealing that we are looking to do in 2017 is 9.5 miles. For that we will need 1,950 tons of crushed stone (line 118-01) at a price of $14.50 per ton. We will also need 50,160 gallons of liquid asphalt (line 119-01) at a price of $3.25 per gallon. In 2016 it was $2.76 per gallon. This is a total of $191,304. Based upon these estimates at this time we are planning on doing the following roads next year: Bowles Rd, Brissette Rd, Dow Siding Rd, Shirley Dr, Plante Rd, Belyea Rd, Doyle Rd, Richards Rd, Campground Rd. This list of roads could change over the winter months.

We are looking to do 2.5 miles of asphalt in 2017, which is the length we typically do. That would require 2,710 tons and we are estimating a price of $77 per ton for a total of $208,700. Based upon these estimates we would plan on doing the following roads next year: Crosby Ave, Bradley St, Franklin St, Pilgrim Rd, Farrell St, Caroline Ave, Church St, Dahlgren St, Liberty St, Lynn Dr, Patten St, Pond St, Veronica St. This list of roads could change over the winter months.

The sand account (line 131-01) remains unchanged for next year at 4,200 yards at $10 per yard.

Municipal Maintenance (line 132-01) is up based upon costs for weed control.

We are proposing to eliminate the janitorial service for 2017 (line 271-01) and bringing a janitor back on staff.

Capital Improvements

We are requesting $74,000 for equipment reserve. We plan on purchasing a new front row 4x4 pick up and new sweeper wings. Last year the Council decided not to fund this reserve account at all.

We are also requesting $18,482 to help us clean up the Grimes Mill Road Engineering Line.

For the streets and road reconstruction we are requesting $24,000. Over the next several years we will be replacing some large culverts, and we are looking ahead to needing some funds to cover any city costs that will be associated with the High Street Project.

We are not budgeting anything additional for fuel tank replacements right now, but that is a project that should be completed in 2017. The tanks would need to be removed and new fuel tanks put into service in 2018 at the latest. Given the large number of fuel tanks state wide that need to be replaced in 2018 we feel we could get better pricing on the project in 2017 than in 2018.

As of the end of September we have $97,500 in the reserve account for this project. We anticipate the project costs to be in the neighborhood of $150,000. We add 10 cents per gallon to the cost of the fuel which is put into this reserve account. This generates about $12,000 - $15,000 per year.

It is not just Public works that uses the fuel system, but all the city vehicles (fire trucks, ambulances, police cars, etc.) are filled up at this location. Cary Medical Center, the RSU, and CUD also all use this system.

General Fund - Public Works

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
40 Public Works							
001 Salaries							
01 Regular Pay	609,187	593,506	569,564	583,507	460,468	575,837	620,344
02 Overtime	105,498	99,000	87,510	106,000	54,391	89,982	105,000
07 Salaries	3,960						
003 Office Supplies	-						
01 Postage	84	50	73	75	1	70	75
02 Advertising	359	150	684	250	158	200	250
05 Printer Ink	23	50	83	50	13	50	50
07 Paper	26	50	55	50	-	50	50
08 Office Supplies	391	375	328	375	99	300	350
11 Equipment Rental	1,458	1,500	1,500	1,500	1,250	1,500	1,500
12 Software	366	425	425	400	158	300	400
010 Travel Expenses	-						
02 Meal & Lodging	487	250	247	250	-	200	250
05 Travel Expenses	303	200	263	200	62	180	200
011 Training & Education	-						
02 Training & Education	442	750	195	500	224	500	500
014 New Equipment	-						
01 New Equipment	3,592	4,500	4,500	4,000	1,389	4,000	4,000
02 Office	33						
03 Shop	486						
015 Telephone	-						
01 Cell Phone	720	720	720	720	-	720	720
04 Telephone	2,631	2,800	2,795	2,800	2,371	2,819	2,800
017 Communications	-						
03 Internet	382	540	494	540	450	540	540
018 Health Insurance	-						
01 Health Insurance	229,443	211,561	210,116	234,878	187,785	222,574	264,586
019 Misc. Expense	-						
01 Misc. Expense	1,540	1,500	1,397	1,500	1,532	1,600	1,500
026 Heating Fuel	-						
03 Heating Fuel	17,341	12,500	12,134	13,500	5,504	11,000	13,500
027 Electricity	-						
01 P.W. Main Garage	10,594	11,000	10,849	11,000	6,553	10,900	11,330
02 P.W. Cold Storage	429	475	467	475	355	475	489
03 P.W. Sand Dome	199	200	210	200	192	200	206
04 P.W. Outside Lights	204	200	213	200	174	200	206
11 Electricity	343	350	367	350	288	350	361
12 P.W. Pump House	384	400	393	400	327	400	412

General Fund - Public Works

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
028 Water	-						
05 Water	1,343	1,400	1,543	1,450	1,073	1,450	1,510
029 Sewer	-						
01 Sewer	381	500	244	500	284	450	500
030 Building Supplies	-						
01 Building Supplies	1,219	1,000	756	1,000	615	1,000	1,000
031 Building Maintenance	-						
01 Building Maintenance	4,316	4,000	3,968	4,000	3,164	4,000	4,000
032 Property Insurance	-						
01 Property Insurance	2,917	2,875	3,123	2,988	2,437	2,915	2,945
034 Worker's Compensation							
01 Worker's Compensation							24,248
036 Vehicle Insurance	-						
01 Vehicle Insurance	17,756	26,004	28,320	26,145	21,775	25,939	26,200
038 Social Security	-						
01 Social Security	-	52,594	47,568	52,671	38,318	50,935	55,489
040 City & State Retirement	-						
01 City & State Retirement	-	20,560	15,571	22,784	11,614	14,981	23,821
051 Equipment Maintenance	-						
01 Software	-						
05 Equipment Maintenance	130,575	128,000	148,766	130,000	91,872	130,000	132,000
06 Air Compressor	24						
08 Snow Plow repairs	11,851	10,000	10,509	10,000	10,393	10,500	10,000
070 Clothing Allowance	-						
03 Clothing	3,887	3,600	3,625	3,600	3,222	3,600	5,600
04 Boots	1,226	2,800	1,588	2,300	1,195	2,300	2,200
06 Clothing Allowance	3,857	3,900	3,298	3,500	3,177	3,500	
071 Radio Maintenance	-						
01 Vehicle	710	700	386	1,000	869	900	1,000
03 Radio Maintenance	161	300	163				
074 Tires	-						
01 Tires others	2,433	2,000	1,658	1,000	1,000	1,000	1,500
03 Heavy Equipment	7,844	8,000	7,943	10,000	10,038	10,038	3,000
04 Trucks	4,310	5,000	5,600	4,000	4,249	4,249	9,000
075 Gas/Oil/Filters	-						
01 Gas/Oil/Filters	15,918	14,000	8,304	11,220	3,970	10,000	7,000
076 Diesel Fuel	-						
01 Diesel	141,623	149,000	93,240	108,000	40,447	72,000	96,750
109 Safety Material	-						
01 Safety Material	2,176	2,500	2,306	2,500	1,816	2,500	2,500

General Fund - Public Works

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
110 Equipment Rental	-						
01 Equipment Rental	634						
111 Tools - Shop	-						
01 Tools - Shop	1,621	2,000	1,999	1,750	1,324	1,700	1,750
112 Tools-Road/Ground	-						
01 Tools - Road/Ground	1,147	1,000	938	1,000	335	1,000	1,000
113 Propane	-						
01 Propane	349	250	18	150	72	72	150
114 Industrial Gas/Solvent	-						
01 Ind. Gas	1,746	1,500	1,500	1,700	1,306	1,600	1,700
02 Solvents/Cleaners	178	200	200				
115 Lubricants	-						
01 Lubricants	12,590	10,500	10,574	10,000	6,287	9,700	10,000
116 Salt & Calcium	-						
01 Rock Salt	116,228	132,210	119,870	132,200	74,804	132,200	144,090
02 Liquid Deicer	32,641	27,900	28,146	27,000	13,198	27,000	27,125
117 Gravel	-						
01 Gravel	3,516	4,000	1,430	4,000	-	4,000	4,000
118 Crushed Stone	-						
01 Crushed Stone	10,362			20,000	27,535	27,535	28,284
119 Liquid Asphalt	-						
01 Liquid Asphalt	172,538			180,000	123,308	180,000	163,020
120 Shim and Patch	-						
01 Shim/Paver	33,313	50,000	41,555	50,000	28,376	50,000	50,000
02 Patch	17,052	16,000	17,380	16,000	15,342	16,000	16,000
121 Asphalt	-						
01 Asphalt	130,038	254,000	254,000				208,700
122 Culverts & Guard Rails	-						
01 Culverts & Guard Rails	10,488	10,000	4,677	8,000	8,347	8,347	9,000
123 Signs	-						
01 Signs	2,672	2,500	2,041	2,400	1,583	2,200	2,400
124 Sidewalks	-						
01 Sidewalks	2,759	3,000	-	2,000	-	2,000	2,000
125 Street Curbing	-						
01 Street Curbing	1,916						
126 Traffic Paint	-						
01 Traffic Paint	11,897	12,500	11,884	12,000	11,861	11,861	12,000
127 Vehicle Paint	-						
01 Vehicle Paint	3,796	3,800	4,159	3,500	1,058	1,200	3,500

General Fund - Public Works

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
130 Construction Material	-						
01 Construction Material	4,631	4,500	4,587	4,500	1,456	4,000	4,500
131 Sand Account	-						
01 Sand Account	39,798	42,000	49,482	42,000	42,229	42,229	42,000
132 Municipal Maintenance	-						
01 Municipal Maintenance	7,065	7,000	7,571	7,250	8,600	10,000	7,800
133 Tools Insurance	-						
01 Tools Insurance	-						
134 Drug/Alcohol Testing	-						
01 Drug/Alcohol Testing	612	750	859	750	540	800	750
89 PW Equipment Reserves	-						
01 Equipment Reserves	28,150						
232 Street Reconstruction	-						
01 Street Reconstruction	30,000						
271 Contracted Services	-						
01 Janitorial & Supplies	6,750	8,000	8,050	8,000	6,700	8,000	
Totals	2,023,167	1,975,394	1,864,985	1,896,578	########	########	########

Department: Public Works

Account: G 1-370-01 GRIMES MILL RD ENGINEERING

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$27,051	$0	$0	($38,965)	($38,965)		($38,965)

2017 Anticipated Capital Request	$ 18,482
2017 Anticipated Needs	Cost
Clear out negative balance	
Balance at end of year	$ (20,483)
2018 Anticipated Capital Request	$ 20,483
2018 Anticipated Needs	Cost
Clear out negative balance	
Balance at end of year	$ 0
2019 Anticipated Capital Request	
2019 Anticipated Needs	Cost
Balance at end of year	$ -
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ -
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ -

Department: Public Works
Account: G 1-370-03 PW EQUIPMENT RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$29,275	$65,000	$207,175	$57,705	$51,121		$51,121

2017 Anticipated Capital Request	$ 74,000
2017 Anticipated Needs	Cost
	$ 33,000
New Sweeper and Wings - replace 2 sweeper and 3 wings aprox. 25 years old	$ 18,000
metal has worn to thin for repairs	
Balance at end of year	$ 74,121
2018 Anticipated Capital Request	$ 75,000
2018 Anticipated Needs	Cost
Purchase (Trackless Sidewalk Machine)	$ 130,000
Trade: 1994 Trackless Value	$ (4,500)
Balance at end of year	$ 23,621
2019 Anticipated Capital Request	$ 75,000
2019 Anticipated Needs	Cost
Purchase small equipment. chopsaw, bandsaw, plate compactors,	$ 35,000
300amp welder, preasure washer all 15 to 25 years old	
Balance at end of year	$ 63,621
2020 Anticipated Capital Request	$ 75,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 138,621
2021 Anticipated Capital Request	$ 75,000
2021 Anticipated Needs	Cost
3.5 yd. Loader - 21 yr. old aprox 22,000 hours. same size as we have now	$ 210,000
Trade: 2000 IT38 Loader	$ (12,000)
Balance at end of year	$ 15,621

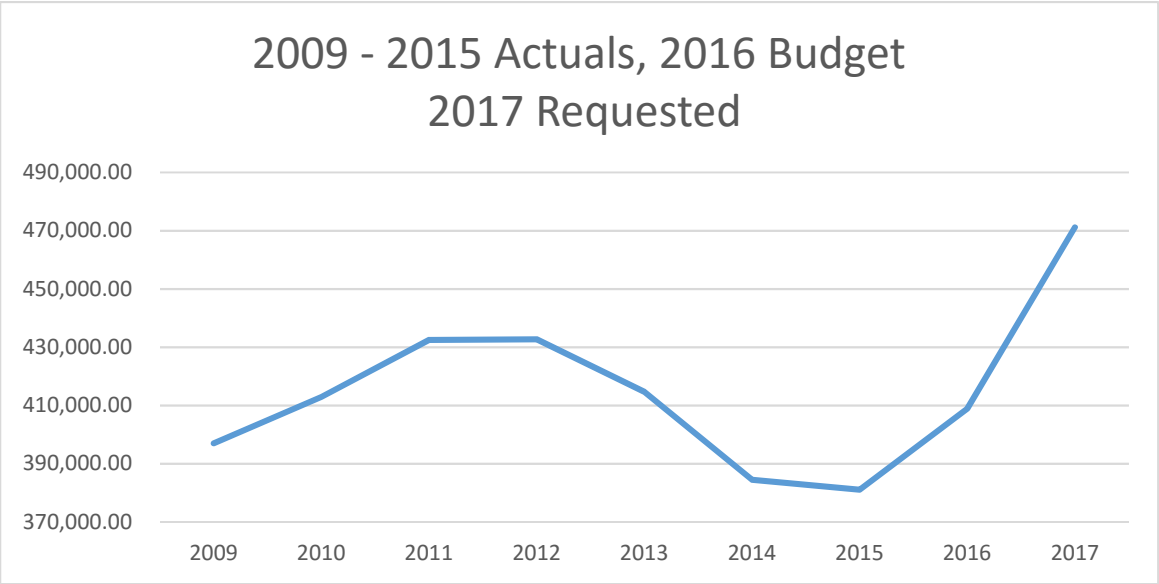
Department: Public Works

Account: G 1-370-04 STREETS/ROADS RECONSTRUCTION

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$90,359	$25,000	$90,354	$492,963	$256,639		$256,639

2017 Anticipated Capital Request	$ 24,000
2017 Anticipated Needs	Cost
Belanger Rd. brook culverts (2) 72"x 60'	$ 26,000
Balance at end of year	$ 254,639
2018 Anticipated Capital Request	$ 25,000
2018 Anticipated Needs	Cost
Madawaska Rd. Brook culvert (1) 72"x60' (deep)	$ 18,000
Balance at end of year	$ 261,639
2019 Anticipated Capital Request	$ 25,000
2019 Anticipated Needs	Cost
Possible cost share for High Street project	$ 100,000
Balance at end of year	$ 186,639
2020 Anticipated Capital Request	$ 25,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 211,639
2021 Anticipated Capital Request	$ 25,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 236,639

Recreation



The full time and regular part time Recreation staff is as follows:

- Superintendent of Parks and Recreation
- Director of Recreation
- Recreation Programmer
- Administrative Assistant
- 1 Janitor 20 hours a week

The regular pay (001-01) salary line is up due to the wage adjustments.

The part time salaries Line (001-03) is up by $26,000 for two main reasons. The first reason being we are moving a janitor from the Parks Department to the Rec Department. The person only works in the Rec Center. The second reason is due to the minimum wage increase approved by the voters of Maine. This will impact our city as the seasonal people, mainly high school and college students, are paid minimum wage.

The health insurance (018-01) is up based upon changes in plan selection we know are coming for 2017.

Heating fuel (026-01) is down for next year based upon the historical gallons used.

The rest of the budget has very few changes.

Capital Improvements

For capital improvements we are requesting $900 for computer replacements. We will need to replace 2 computers in 2018.

In 2017 we anticipate replacing the south facing doors in the old section of the Rec Center. As such we are requesting $4,500 in that reserve account.

We are requesting $6,500 towards a new recreation van. The Caribou Rotary Club has pledged $8,000 towards the purchase of a van, which is estimated to be $30,000. This will allow us to purchase the van in 2017.

We are also proposing to continue using the money being saved from not having a swimming pool and putting that towards a splash pad. We anticipate a splash pad could be constructed in 2018. That was pushed back from the 2016 goal that we had because of the new school project and the Teague Park and Pool site being in flux.

General Fund - Recreation

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
50 Recreation							
001 Salaries							
01 Regular Pay	157,515	160,280	160,468	167,342	141,600	171,423	186,767
02 Overtime	146						
07 Salaries	93,240	79,277	51,510	68,000	49,946	63,814	94,832
003 Office Supplies	-						
01 Postage	213	300	380	275	151	200	250
02 Advertising	1,586	1,500	1,504	1,500	1,466	1,500	1,300
03 Copier Rental	606	500	613	700	524	700	1,800
04 Equipment Repair	204	400	389	300	60	300	250
05 Printer Ink	-	75	66	75	-	75	70
07 Paper	290	350	303	350	176	300	350
08 Office Supplies	861	750	903	800	784	800	800
12 Software					250	250	
008 Computer Maintenance	-						
01 Computer Maintenance	458	600	600	300	234	300	300
009 Professional Dues	-						
04 Professional Dues	212	200	20	150	50	150	150
010 Travel Expenses	-						
01 Mileage	334						
02 Meals & Lodging	42						
04 Conference Fee	173	200	213	200	-	200	200
05 Travel Expenses	256	300	327	300	260	300	300
011 Training & Education	-						
02 Training & Education	982	800	850	750	912	912	850
013 Car Allowance	-						
01 Car Allowance	513	-					
015 Telephone	-						
01 Cell Phone	606	100	154	100	-	100	100
02 Rec Center	1,924	2,300	2,753	2,780	2,344	2,795	2,780
04 Telephone	1,772	900	997	1,000	849	1,015	1,000
017 Internet	-						
03 Internet	1,007	970	959	970	720	970	970
018 Health Insurance	-						
01 Health Insurance	37,658	49,421	44,665	51,612	41,485	47,570	67,106
026 Heating Fuel	-						
01 Recreation Center	33,222	22,440	20,844	18,000	7,006	16,000	15,000
02 Teague Park	1,245	1,400	1,121	1,000	541	1,000	1,000
03 Heating Fuel	513						

General Fund - Recreation

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
027 Electricity	-						
05 Recreation Center	22,312	22,800	22,729	23,500	14,467	23,100	12,910
06 Teague Park	1,885	1,800	1,881	1,850	1,492	1,850	1,915
07 Soucy Sports Complex	751	600	733	600	423	725	758
08 Pool	309	200	173	190	130	180	
028 Water	-						
01 Recreation Center	870	700	985	1,000	784	990	1,050
02 Teague Park	327	300	244	300	159	280	315
03 Pool	869						
04 Soucie Complex	77	150	122	100	-	100	110
029 Sewer	-						
01 Sewer	673	600	572	600	389	580	600
030 Building Supplies	-						
01 Building Supplies	3,342	2,500	2,469	2,500	2,382	2,500	2,800
031 Building Maintenance	-						
01 Building Maintenance	24,891	23,000	24,140	22,500	16,058	22,500	22,000
032 Property Insurance	-						
01 Property Insurance	4,301	7,400	7,446	6,500	5,353	6,420	6,484
034 Worker's Compensation							
01 Worker's Compensation							7,114
038 Social Security	-						
01 Social Security	-	19,418	16,033	18,004	14,385	18,148	23,010
040 City & State Retirement	-						
01 City & State Retirement	-	5,610	5,707	6,312	4,910	6,300	7,750
135 Water Tests	-						
01 Water Tests	50						
136 Youth Center Equipment	-						
01 Youth Center Equipment	1,179	900	369	900	140	700	900
137 Rink Equipment	-						
01 Rink Equipment	15	-					
138 Program Equipment	-						
01 Baseball/Softball	1,618	1,200	1,018	1,000	554	554	1,000
02 Tennis	55	100	50	100	-	-	100
03 Soccer	665	800	791	700	540	700	600
04 Basketball	397	500	500	500	179	400	500
05 Arts & Crafts	-						
06 Program Equipment	3,102	2,200	2,467	2,100	1,367	2,000	2,000
139 Rink Maintenance	-						
01 Rink Maintenance	190	-					

General Fund - Recreation

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
140 Pool Supplies	-						
01 Pool Supplies	1,275	-					
141 Trophies & Awards	-						
01 Trophies & Awards	660	600	525	700	352	700	600
142 Pool Maintenance	-						
01 Pool Maintenance	5,081						
145 Special Events	-						
01 Special Events	2,777	2,500	2,559	2,500	1,978	2,500	2,500
243-Rec Center Improvement	-						
Totals	413,253	416,940	381,150	408,960	315,399	401,901	471,192

Department: Parks and Recreation

Account: G 1-365-07 REC/PARKS COMPUTER RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$200	$600	$0	$0	($900)		($900)

2017 Anticipated Capital Request	$ 900
2017 Anticipated Needs	Cost
Balance at end of year	$ -
2018 Anticipated Capital Request	$ 1,000
2018 Anticipated Needs	Cost
Replace 2 computers	$ 1,000
Balance at end of year	$ -
2019 Anticipated Capital Request	$ 250
2019 Anticipated Needs	Cost
Balance at end of year	$ 250
2020 Anticipated Capital Request	$ 250
2020 Anticipated Needs	Cost
Balance at end of year	$ 500
2021 Anticipated Capital Request	$ 500
2021 Anticipated Needs	Cost
Replace 2 computers	$ 1,000
Balance at end of year	$ -

Department: Parks and Recreation

Account: G 1-365-02 REC CENTER IMPROVEMENTS

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated 2016 expenditures 9/1 -	Estimated Balance 12/31/2016
$6,365	$4,000	$23,815	$23,898	$34,196		$ 34,196

2017 Anticipated Capital Request	$ 4,500
2017 Anticipated Needs	Cost
New Entrance Door on old side of building	$ 10,000
Balance at end of year	$ 28,696
2018 Anticipated Capital Request	$ 5,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 33,696
2019 Anticipated Capital Request	$ 5,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 38,696
2020 Anticipated Capital Request	$ 5,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 43,696
2021 Anticipated Capital Request	$ 5,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 48,696

Department: Parks and Recreation
Account: G 1-365-17 RECREATION VAN RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$104	$0	$0	$15,586	$15,745		$15,745

2017 Anticipated Capital Request	$ 6,500
2017 Anticipated Needs	Cost
Donation from Rotary Club	$ 8,000
Purchase of new 15 Passenger Van	$ (30,000)
Balance at end of year	$ 245
2018 Anticipated Capital Request	$ 1,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 1,245
2019 Anticipated Capital Request	$ 1,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 2,245
2020 Anticipated Capital Request	$ 1,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 3,245
2021 Anticipated Capital Request	$ 1,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 4,245

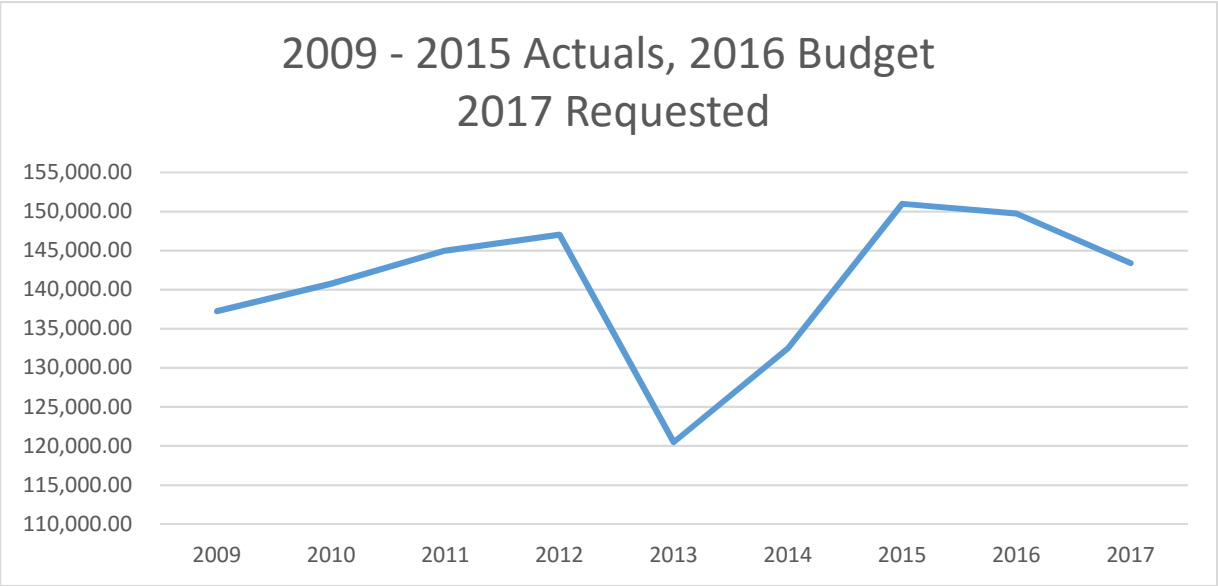
Department: Parks and Recreation

Account: G 1-365-01 COMMUNITY POOL IMPROVEMENT

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$29,000	$0	$69,656	$98,656		$98,656

2017 Anticipated Capital Request	$ 28,000
2017 Anticipated Needs	Cost
Balance at end of year	$ 126,656
2018 Anticipated Capital Request	$ 22,344
2018 Anticipated Needs	Cost
Construction of Splash Pad	$ 149,000
Balance at end of year	$ -
2019 Anticipated Capital Request	
2019 Anticipated Needs	Cost
Balance at end of year	$ -
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ -
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ -

Parks



The full time and regular part time staff in the Parks Department consists of the following:

- Director of Parks Maintenance
- 1 Part Time Janitor

We anticipate some overtime being necessary for the Director of Parks, as that position is moved from exempt to non-exempt.

One janitor position has been moved from this department to the Recreation Department. That is why the salaries (001-07) line is down. The minimum wage increase impacts the salaries line (001-07) in the parks department.

Based upon conversations we are moving civic beautification form the capital improvements to the expense budget.

Capital Improvements

We are requesting $10,000 in the park improvement reserve account for 2017. With some of the work that will be needed to help create the park where the old Sincock School now sits, we will be utilizing these funds there.

The 1985 pickup truck that we currently use needs to be replaced. We are requesting $4,000 for that which would give us $19,000 to purchase a truck.

We are planning on replacing the 2007 zero turn mower in 2017, and are requesting $1,000 towards that.

We have budgeted $3,000 in Collins Pond park improvements. The boardwalk is starting to need some attention and we would like to replace a few picnic tables.

In 2018 we will need to replace the 2007 Skidoo Skandic that is used to groom the ski trails. For that purchase we are setting aside $2,900 in 2017 and will request the same amount to be set aside in 2018.

General Fund - Parks

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
51 Parks							
001 Salaries							
01 Regular Pay	43,532	42,355	42,180	44,204	36,399	43,924	45,147
02 Overtime	-				78	78	2,605
07 Salaries	30,667	38,972	43,373	41,238	33,297	40,959	33,959
014 New Equipment	-						
01 New Equipment	1,084	1,300	1,265	1,200	916	1,200	1,200
015 Telephone	-						
01 Cell Phone	150	-					
04 Telephone	885	1,015	997	1,000	849	1,010	1,000
018 Health Insurance	-						
01 Health Insurance	12,814	8,589	8,589	8,988	7,590	8,988	9,434
026 Heating Fuel	-						
03 Heating Fuel	6,628	7,400	5,970	5,000	1,865	4,693	4,000
027 Electricity	-						
09 Park Shop	1,773	1,800	1,718	1,800	1,125	1,770	1,800
10 Park Security Lighting	1,033	1,100	846	950	645	829	900
11 Electricity	168	150	180	200	144	170	200
029 Sewer	-						
01 Sewer	236	300	250	300	200	300	250
030 Building Supplies	-						
01 Building Supplies	1,123	1,100	1,509	1,000	950	1,000	1,000
031 Building Maintenance	-						
01 Building Maintenance	986	1,100	1,035	1,100	297	1,050	1,000
032 Property Insurance	-						
01 Property Insurance	406						
036 Vehicle Insurance	-						
01 Vehicle Insurance	1,937	7,414	7,225	5,954	4,854	5,789	5,846
038 Social Security	-						
01 Social Security	-	6,222	6,440	6,536	5,564	6,487	6,251
040 City & State Retirement	-						
01 City & State Retirement	-	1,482	1,193	1,666	1,284	1,541	1,799
051 Equipment Maintenance	-						
04 Repairs	184	800	729	800	402	700	800
05 Equipment Maintenance	5,573	4,200	4,278	4,000	2,458	4,000	3,500
070 Clothing Allowance	-						
03 Clothing	379	200	272	400	300	400	400
073 Vehicle Repairs	-						
01 Vehicle Repairs	3,388	3,000	2,873	3,000	1,065	2,800	2,600
074 Tires	-						

General Fund - Parks

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
01 Tires	830	1,000	1,115	1,000	710	940	1,500
075 Gas/Oil/Filters	-						
01 Gas/Oil/Filters	9,844	11,500	8,045	9,500	5,610	9,250	8,200
076 Diesel	-						
01 Diesel	1,455	1,300	2,033	1,300	811	1,284	900
111 Tools - Shop	-						
01 Tools - Shop	486	500	800	600	422	600	600
147 Parks Maintenance	-						
01 Parks Maintenance	7,791	8,000	8,092	8,000	7,222	8,000	8,000
02 Civic Beautification							500
Totals	**133,350.35**	150,799	151,005	149,736	115,055	147,763	143,392

Department: Parks and Recreation

Account: G 1-365-05 PARK IMPROVEMENT RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$12,670	$11,000	$23,815	$23,898	$51,740		$51,740

2017 Anticipated Capital Request	$ 10,000
2017 Anticipated Needs	Cost
Balance at end of year	$ 61,740
2018 Anticipated Capital Request	$ 6,000
2018 Anticipated Needs	Cost
Balance at end of year	$ 67,740
2019 Anticipated Capital Request	$ 6,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 73,740
2020 Anticipated Capital Request	$ 6,000
2020 Anticipated Needs	Cost
Balance at end of year	$ 79,740
2021 Anticipated Capital Request	$ 6,000
2021 Anticipated Needs	Cost
Balance at end of year	$ 85,740

Department: Parks and Recreation

Account: G 1-365-09 RECREATION EQUIPMENT RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$6,667	$6,000	$27,001	$4,925	$13,264		$13,264

2017 Anticipated Capital Request	$ 4,000
2017 Anticipated Needs	Cost
Balance at end of year	$ 17,264
2018 Anticipated Capital Request	
2018 Anticipated Needs	Cost
Balance at end of year	$ 17,264
2019 Anticipated Capital Request	$ 5,000
2019 Anticipated Needs	Cost
Balance at end of year	$ 22,264
2020 Anticipated Capital Request	$ 5,000
2020 Anticipated Needs	Cost
Possible replacement of 2008 F250 frontline vehicle	$ 20,000
Balance at end of year	$ 7,264
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ 7,264

Department: Parks and Recreation

Account: G 1-365-10 REC LAWN MOWER RESERVE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$1,500	$8,774	$13,888	$21,398		$21,398

2017 Anticipated Capital Request	$ 1,000
2017 Anticipated Needs	Cost
Replace 2007 Toro Zero Turn Mower	$ 8,500
Balance at end of year	$ 13,898
2018 Anticipated Capital Request	$ 1,500
2018 Anticipated Needs	Cost
Replace the last of the 2007 toro zero turn mowers	$ 9,000
replace frontline string trimmer	$ 450
Balance at end of year	$ 5,948
2019 Anticipated Capital Request	$ 1,500
2019 Anticipated Needs	Cost
Balance at end of year	$ 7,448
2020 Anticipated Capital Request	$ 1,500
2020 Anticipated Needs	Cost
Balance at end of year	$ 8,948
2021 Anticipated Capital Request	$ 1,500
2021 Anticipated Needs	Cost
Balance at end of year	$ 10,448

Department: Parks and Recreation

Account: G 1-365-13 RECREATION - COLLINS POND

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$0	$0	$1,778	$17,463	($12,064)	$27,900	$15,836

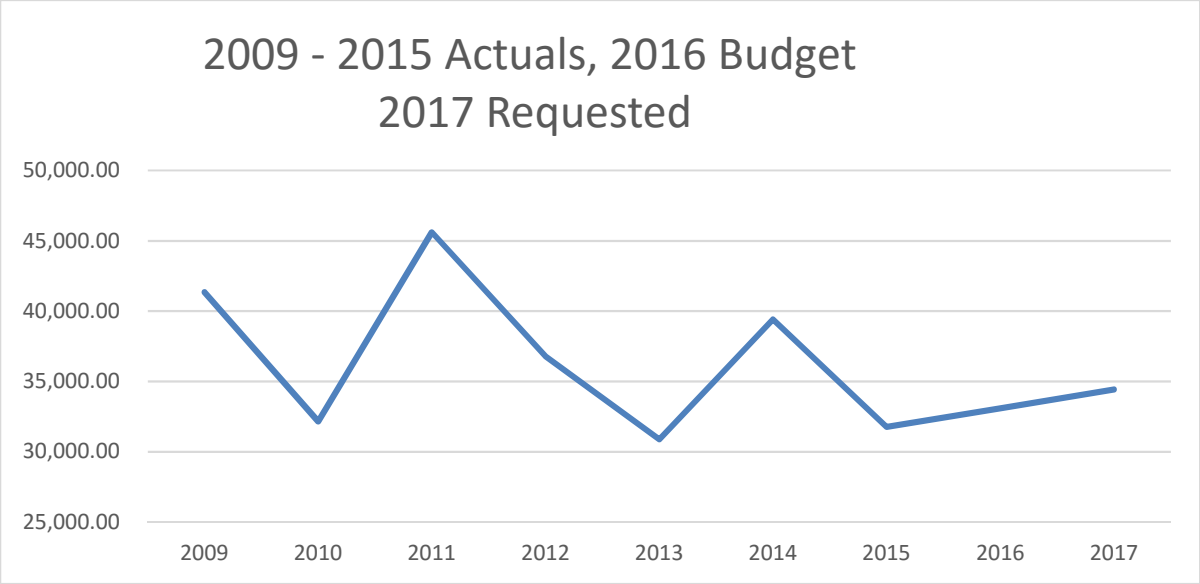
2017 Anticipated Capital Request	$ 3,000
2017 Anticipated Needs	Cost
Boardwalk Repairs	$ 1,500
Picnic tables	$ 500
Balance at end of year	$ 16,836
2018 Anticipated Capital Request	
2018 Anticipated Needs	Cost
Balance at end of year	$ 16,836
2019 Anticipated Capital Request	
2019 Anticipated Needs	Cost
Balance at end of year	$ 16,836
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ 16,836
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ 16,836

Department: Parks and Recreation
Account: G 1-365-20 SKI TRAIL PROGRAM

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$13	$0	$1,122	$3,293	$3,357		$3,357

2017 Anticipated Capital Request	$ 2,900
2017 Anticipated Needs	Cost
Balance at end of year	$ 6,257
2018 Anticipated Capital Request	
2018 Anticipated Needs	Cost
Replacement of the 2007 Skidoo Skandic	$ 6,000
Balance at end of year	$ 257
2019 Anticipated Capital Request	$ 500
2019 Anticipated Needs	Cost
Balance at end of year	$ 757
2020 Anticipated Capital Request	$ 500
2020 Anticipated Needs	Cost
Balance at end of year	$ 1,257
2021 Anticipated Capital Request	$ 500
2021 Anticipated Needs	Cost
Balance at end of year	$ 1,757

Airport



As a whole this department is only up slightly over previous years.

Electricity (line 027-11) and Water (line 028-05) are increased due to the rate changes as has been discussed earlier.

Building maintenance (031-01) is up by $1,000. There are a few maintenance items with the insulation in the hangar that we want to take care of next year.

Runway lights (156-01) is being increased based on the past two years' usage.

The current agreement with the FBO is set to expire at the end of 2017. The airport committee should meet this year and discuss options for moving forward into the future.

Capital Improvements

For Capital Improvements we are recommending $7,000. That is just below the 5% cost share of a project would be based upon our entitlement funds.

General Fund - Airport

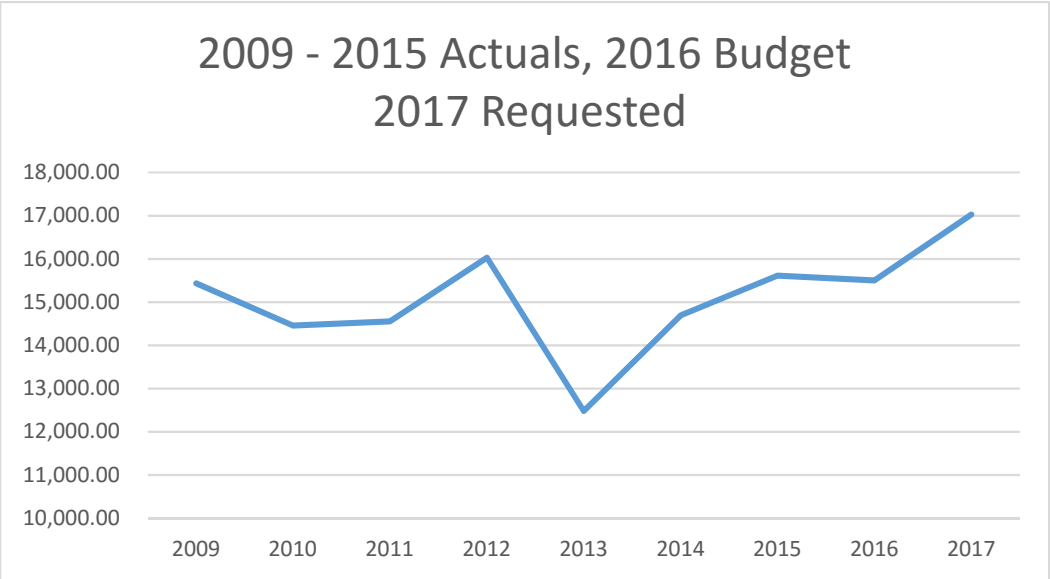
Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
60 Airport							
015 Telephone							
04 Telephone	309	400	300	300	254	305	300
019 Miscellaneous Expense	-						
01 Misc. Expense	413	550	535	500	362	500	500
027 Electricity	-						
11 Electricity	776	1,000	1,278	1,436	1,469	1,722	1,782
028 Water	-						
05 Water	572	475	859	890	379	500	520
029 Sewer	-						
01 Sewer	305	250	334	400	150	200	300
031 Building Maintenance	-						
01 Building Maintenance	3,513	3,400	1,251	3,000	9,299	10,000	4,000
032 Property Insurance	-						
01 Property Insurance	856	1,350	1,396	1,250	1,022	1,223	1,235
037 Liability Insurance	-						
01 Airport Liability	2,686	1,979	1,829	1,850	1,829	1,829	1,829
038 Social Security							
01 Social Security			62	459	279	459	459
076 Diesel	-						
01 Diesel	5,197	5,400	3,574	3,500	1,407	3,500	3,500
153 Air Consultant Contract	-						
01 Air Consultant Contract	14,000	12,000	12,000	12,000	10,000	12,000	12,000
155 Snow Plowing	-						
01 Snow Plowing	6,173	6,000	7,540	6,000	4,177	6,000	6,000
156 Runway Lights	-						
01 Runway Lights	259	1,000	825	500	1,489	1,489	1,000
157 Runway Maintenance	-						
01 Runway Maintenance	947	2,000		1,000	500	500	1,000
Totals	36,006	35,804	31,782	33,085	32,616	40,227	34,425

Department: Airport
Account: G 1-372-01 AIRPORT RESERVE

Avg. Spent 12-14	2015 Received	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$1,225,548	$89,032	$27,952	$107,125	$84,914	$16,000	$68,914

2017 Anticipated Capital Request	$ 7,000
2017 Anticipated Needs	Cost
Hangar development	$ 30,000
Balance at end of year	$ 45,914
2018 Anticipated Capital Request	$ 7,500
2018 Anticipated Needs	Cost
Balance at end of year	$ 53,414
2019 Anticipated Capital Request	$ 7,500
2019 Anticipated Needs	Cost
Balance at end of year	$ 60,914
2020 Anticipated Capital Request	$ 7,500
2020 Anticipated Needs	Cost
Balance at end of year	$ 68,414
2021 Anticipated Capital Request	$ 7,500
2021 Anticipated Needs	Cost
Fuel Terminal Upgrade	$ 12,500
Balance at end of year	$ 63,414

Trailer Park



The Trailer Park budget has been relatively stable over the past several years.

The electricity line (027-11) is being adjusted down based upon historical numbers.

Water (028-05) is being increased. As the trailer park is served by a well we have to pay for the testing and maintenance of that. For future years we are looking at possibly connecting to CUD.

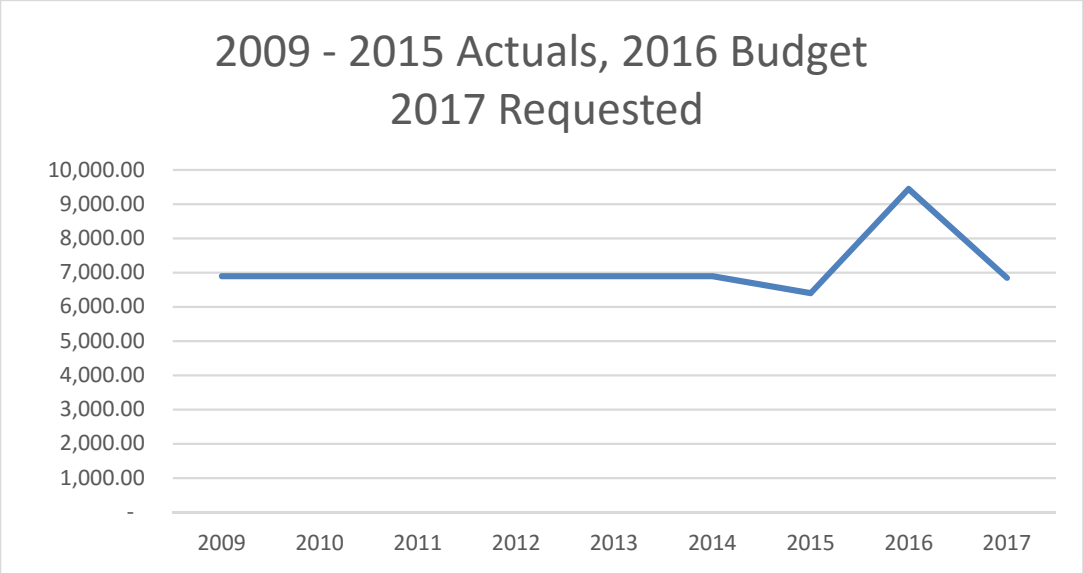
Streetlights (105-01) are up slightly. If we move to LED Streetlights we would see substantial savings in this line.

At the end of each year whatever is received in revenue over what is expensed is put into the trailer park reserve.

General Fund - Trailer Park

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
61 Trailer Park							
006 Legal Fees							
01 Legal Fees	-						
027 Electricity							
11 Electricity	1,522	2,400	1,653	2,400	1,014	1,254	1,600
028 Water	-						
05 Water	3,238	4,500	5,493	4,500	5,597	6,500	6,500
029 Sewer	-						
01 Sewer	3,133	3,300	1,500	3,000	-	3,000	3,000
032 Property Insurance	-						
01 Property Insurance	27	48	47	42	33	40	42
105 Street Lights	-						
01 Street Lights	930	1,200	1,177	1,375	1,385	1,770	1,800
147 Park Maintenance	-						
01 Park Maintenance	42	200	-	200	-	150	200
158 CTP License Fee	-						
01 CTP License Fee	318	318	368	368	265	265	265
160 CTP Park Maintenance	-						
01 CTP Park Maintenance	283	2,000	539	2,000	20	700	2,000
161 Garbage Collection	-						
01 Garbage Collection	1,620	1,650	1,620	1,620	1,215	1,620	1,620
385 Year End CTP	-						
01 Year End CTP	3,289		3,219				
	-						
Totals	14,402	15,616	15,616	15,505	9,529	15,299	17,027

Cemeteries



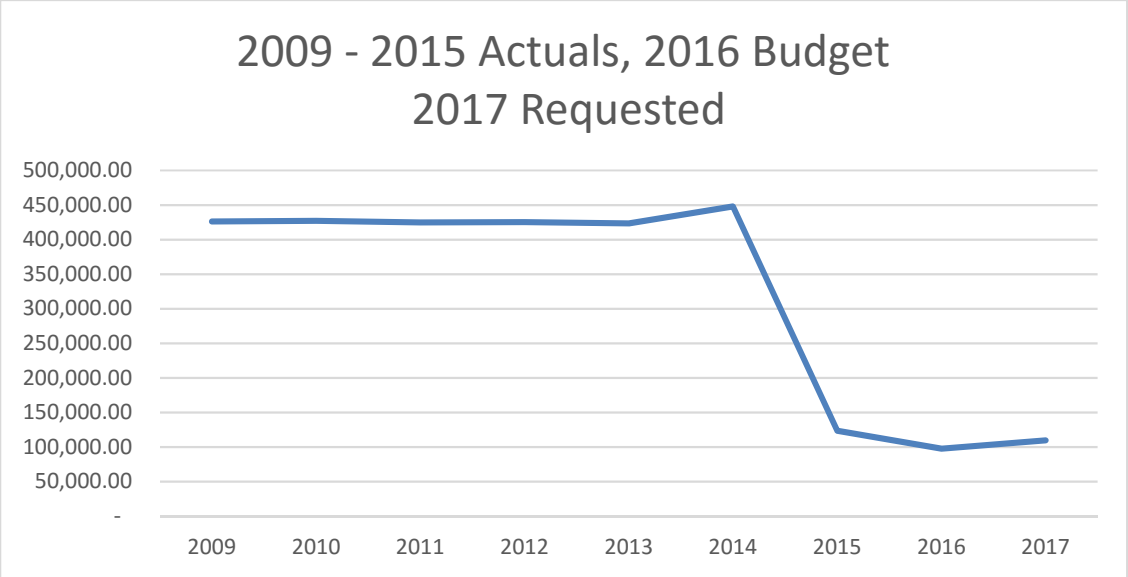
We are factoring in an increase for the Grimes Cemetery (166-01) as we will need to pay a private contractor to maintain the cemetery in 2017.

The Memorial Day flags (172-01) is down from 2016. For 2016 it was at $3,647 and for 2017 it is at $600. The VFW/American Legion have done an inventory of what they need, and this is the amount they have requested.

General Fund - Cemeteries

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
65 Cemeteries							
165 Evergreen Cemetery							
01 Evergreen Cemetery	3,000	3,000	3,000	3,000	3,000	3,000	3,000
166 Grimes Cemetery	-						
01 Grimes Cemetery	1,550	1,550	1,550	1,550	1,550	1,550	2,000
167 Sacred Heart Cemetery	-						
01 Sacred Heart Cemetery	350	350	350	350	350	350	350
168 Holy Rosary Cemetery	-						
01 Holy Rosary Cemetery	350	350	350	350	350	350	350
169 Green Ridge Cemetery	-						
01 Green Ridge Cemetery	150	150	150	150	150	150	150
170 Lyndon Cemetery	-						
01 Lyndon Cemetery	300	300	300	300	300	300	300
171 Bubar Cemetery	-						
01 Bubar Cemetery	100	100	100	100	100	100	100
172 Memorial Day Flags	-						
01 Memorial Day Flags	600	100	600	3,647	3,647	3,647	600
190 Veterans Cemetery Fund	-						
01 Veterans Cemetery Fund	500						
	-						
Totals	6,900	5,900	6,400	9,447	9,447	9,447	6,850

Insurance and Retirement



This budget dropped substantially when we move social security and retirement costs from here to the individual departments.

For 2017 we will have to do a GASB 45 audit as part of the health insurance. This is reflected in line (007-02).

The workers compensation (034-01) has been removed from this department and broken out into the separate departments.

Unemployment insurance (035-01) is increased slightly based upon our projection. We will have firm costs in November.

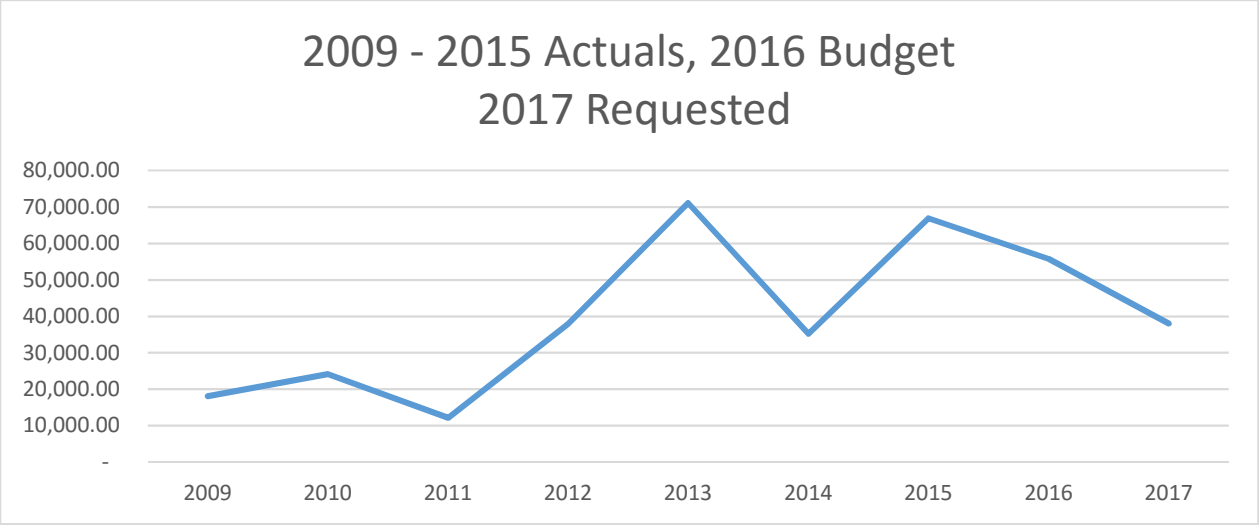
Compensated absences (043-01) is funded at $45,000 for 2017. At the end 2016 we anticipate the balance in the fund to be about $154,000. The total liability would be approximately about $512,000. With this appropriation we would have an unfunded liability of approximately $308,000. For several years the city only put in $25,000 a year, which barely covered the COLA increases, and for 2016 the Council transferred from fund balance into compensated absences reserve.

Recognitions and awards (046-01) is budgeted at $2,500. This is a small amount of money to do an employee recognition and appreciation dinner and give years of service certificates during 2017.

General Fund - Insurance and Retirement

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
70 Ins. & Retirement							
007 Audit							
02 GASB 45	2,000	2,000					2,000
018 Health Insurance	-						
01 Employee Assistance Prog	1,333	-	175	-			
034 Worker's Compensation	-						
01 Worker's Compensation	39,518	37,000	34,818	41,000	53,932	53,932	
035 Unemployment Comp.	-						
01 Unemployment Comp.	15,638	20,000	23,018	20,000	22,339	22,339	22,500
037 Liability Insurance	-						
01 Liability Insurance	55,530	29,700	32,567	28,600	23,810	28,492	28,800
038 Social Security	-						
01 Social Security	194,278						
039 Bonds	-						
01 Bonds	213						
040 City & State Retirement	-						
01 City & State Retirement	65,190						
041 $1000 Ded. Payments	-						
01 $1000 Ded. Payments	833	2,500	3,500	2,500	-	-	2,000
043 Compensated Absences	-						
01 Compensated Absences	54,182	25,000	25,000				45,000
044 - Reimbursements	-						
01 Reimbursements	(1,278)						
046 Recognitions & Awards	-						
01 Recognitions & Awards	2,529						2,500
311 Section 125 Expense	-						
01 Section 125 Expense	3,350	4,800	4,655	5,500	5,710	7,126	7,000
Totals	433,315	121,000	123,733	97,600	105,792	111,889	109,800

Unclassified



Unclassified mainly covers two areas.

Tax lien costs (200-01) is at $18,000 based upon historical data.

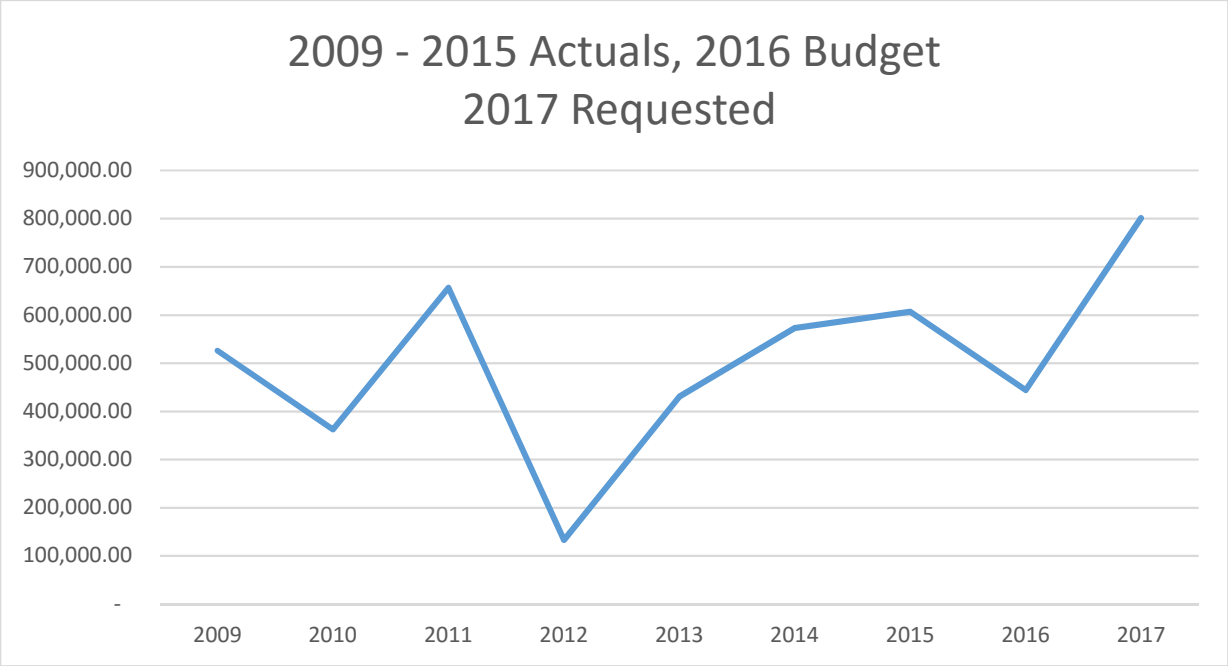
Abatements (201-01) is at $20,000 based upon historical data.

The Bad Debt Write-off is at zero for this year, as the Facilities Inc. receivables have been cleared up. For 2017 we are proposing to use this money to clear up the negative balance in the Grimes Mill Rd. Engineering which is part of the Capital Improvements budget.

General Fund - Unclassified

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
80 Unclassified							
045 Refunds/Reimbursements							
01 Refunds/Reimbursements	(794)		(25)				
200 Tax Lien Costs	-						
01 Tax Lien Costs	13,231	15,800	17,676	15,800	19,078	19,078	18,000
201 Abatements	-						
01 Abatements	35,639	15,200	29,303	20,000	12,783	17,000	20,000
202 Bad Debt Write-Off							
01 Bad Debt Write-Off		20,000	20,000	20,000	20,000	20,000	
Totals	48,075.76	51,000	66,954	55,800	51,861	56,078	38,000

Capital Improvements



The majority of the capital improvement requests have been discussed in various departments. The capital improvement budget is being in the entirety here.

The only two that have not and they are as follows:

We continue to put aside $1,000 for Downtown Infrastructure needs. This is the reserve to help us replace street lights, repair brick pavers, and that type of thing.

The other item is the bio-mass boiler debt repayment. That repayment amount for 2017 is $95,827.

General Fund - Capital Improvements

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
85 Capital Expense Accounts							
385-Downtown	-						
01-Downtown Infrastructure	1,500	1,500	1,500	1,500	1,500	1,500	1,000
10 General Government	-						
020 Computers	-						
01-Computers	10,000	10,000	10,000	8,000	8,000	8,000	7,000
02-Vital Record Restoration	1,750	2,000	2,000	2,000	2,000	2,000	2,000
282 - Fleet Vehicles	-						
01 - Fleet Vehicles	5,000	5,000	5,000	5,000	5,000	5,000	2,000
408 - Account Clean Up							
01 - Account Clean Up				6,936	6,936	6,936	
18 Municipal Buildings	-						
395 Municipal Building Reserve	-						
01 Municipal Building Reserve	5,000	25,000	25,000	25,000	25,000	25,000	45,000
257-Parking Lot Reserve	-						
01-Parking Lot Reserve	2,333	5,000	5,000	5,000	5,000	5,000	4,000
387 Lions Building Reserve							
01 Lions Building Reserve							31,500
22 Tax Assessment	-						
220 Assessment Reserve	-						
01 Assessment Reserve	44,347						
02 Trio Software P/P Update	3,070						
03 Parcel Information Reserve	6,250	20,000	20,000	20,000	20,000	20,000	19,000
04 Computer Replacement	1,025	500	500	500	500	500	500
05 Filing Storage	730						
25 Library	-						
291 Library Computer Reserve	-						
01 Library Computer Reserve	800	2,000	2,000	2,000	2,000	2,000	2,000
000 Roof Phase I	-						
01 Roofing Phase I	12,750						
407 Building Maintenance	-						
01 Building Maintenance	-	20,000	20,000	20,000	20,000	20,000	19,000

General Fund - Capital Improvements

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
31 Fire /Ambulance Department	-						
222 Fire Equipment Reserve	-						
01 Fire Equipment Reserve	43,000	63,000	63,000	22,000	22,000	22,000	99,000
223 Fire Hose Reserve	-						
01 Fire Hose Reserve	1,000						500
224 Foam Reserve	-						
01 Foam Reserve	400						
225 Fire/Ambulance Computer	-						
01 Fire/Ambulance Computer	700	700	700	2,700	2,700	2,700	2,500
227 Fire Small Equipment Reserve	-						
01 Fire Small Equipment Reserve	700	1,400	1,400	1,400	1,400	1,400	9,000
409 Building Maintenance	-						
01 Building Maintenance	-	10,000	10,000	30,000	30,000	30,000	9,000
226 Ambulance Reserve	-						
01 Ambulance Reserve	87,500	100,000	100,000				122,000
227 Amb Small Equipment	-						
01 Amb Small Equipment	30,000	50,000	50,000	50,000	50,000	50,000	19,000
228 Amb Computer Reserve	-						
01 Amb. Computer Reserve	700						
02 Amb. Billing Computer	2,000	2,000	2,000				
229 Stair Chairs Reserve							
01 Stair Chairs Reserve							750
000 Furnace Replacement	-		-				
01 Furnace Replacement	6,000		-				3,811
229 Dispatch Remodel							
01 Dispatch Remodel							2,400
35 Police	-						
229 Small Equipment Reserve	-						
01 Small Equipment Reserve	6,000	2,500	2,500	2,500	2,500	2,500	1,500
02 Taser Replacement	-						
02 Gun Replacement	3,160	3,160	3,160	1,500	1,500	1,500	1,500
230 Police Car Reserve	-						
01 Police Car Reserve	27,200	31,500	31,500	32,000	32,000	32,000	31,000
02 Police Car Video System	16,065						
020 Computers & Typewriters	-						
01 Computers & Typewriters	4,320	4,320	4,320	4,320	4,320	4,320	3,320
XXX - File Digitization							
01- File Digitization							9,000

General Fund - Capital Improvements

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
38 Protection							
309-Xmas Lights	-						
01-Xmas Lights	2,333						
349-LED Street Lights	-						
01-LED Street Lights	4,279	2,000	2,000	5,000	5,000	5,000	
40 Public Works	-						
089 PW Equipment Reserves	-						
01 Equipment Reserves	65,100	65,000	65,000				74,000
232 Street Reconstruction	-						
01 Street Reconstruction	36,667	25,000	25,000	25,000	25,000	25,000	24,000
258 Grimes Mill Rd Engineering							
01 Grimes Mill Rd Engineering							18,482
50 Recreation	-						
020 Computers & Typewriters							
01 Computer Reserve							900
243-Rec Center Improvement	-						
01-Rec Center Imp	4,667	4,000	4,000	14,000	14,000	14,000	4,500
297 Community Pool	-						
01-Community Pool	11,000	29,000	29,000	29,000	29,000	29,000	28,000
410- Rec Van Reserve							
01- Rec Van Reserve				7,000	7,000	7,000	6,500
51 Parks Department	-						
234 Parks Improvements	-						
01 Parks Improvements	11,000	11,000	11,000	6,000	6,000	6,000	10,000
235 Parks Vehicle Reserve	-						
01 Parks Vehicle Reserve	7,000	6,000	6,000	13,000	13,000	13,000	4,000
236 Lawn Mower Reserve	-						
01 Lawn Mower Reserve	1,700	1,500	1,500	1,500	1,500	1,500	1,000
237 Civic Beautification	-						
01 Civic Beautification	3,667	3,000	3,000	1,000	1,000	1,000	
238 Collins Pond							
01 Collins Pond							3,000
239 Ski Trail							
01 Ski Trail							2,900

General Fund - Capital Improvements

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
52 Snowmobile Trail Maintenance	-						
238 Trail Groomer Reserve	-						
01 Trail Groomer Reserve	10,000						
60 Airport							
249-Airport Improvement							
01-Airport Improvement	2,500						
239 Airport Reserve	-						
01 Airport Reserve	5,000	10,000	10,000	7,500	7,500	7,500	7,000
70 Debt Reduction	-						
70 BioMass Boilers	-						
01 BioMass Boiler Debt	66,353	91,214	91,214	92,732	92,732	92,732	95,127
Totals	554,565	607,294	607,294	444,088	444,088	444,088	726,690

Department: General

Account: G 1-374-03 DOWNTOWN INFRASTRUSTURE

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$198	$0	$0	$5,915	$5,915		$5,915

2017 Anticipated Capital Request	$ 1,000
2017 Anticipated Needs	Cost
Balance at end of year	$ 6,915
2018 Anticipated Capital Request	$ 1,500
2018 Anticipated Needs	Cost
Balance at end of year	$ 8,415
2019 Anticipated Capital Request	$ 1,500
2019 Anticipated Needs	Cost
Balance at end of year	$ 9,915
2020 Anticipated Capital Request	
2020 Anticipated Needs	Cost
Balance at end of year	$ 9,915
2021 Anticipated Capital Request	
2021 Anticipated Needs	Cost
Balance at end of year	$ 9,915

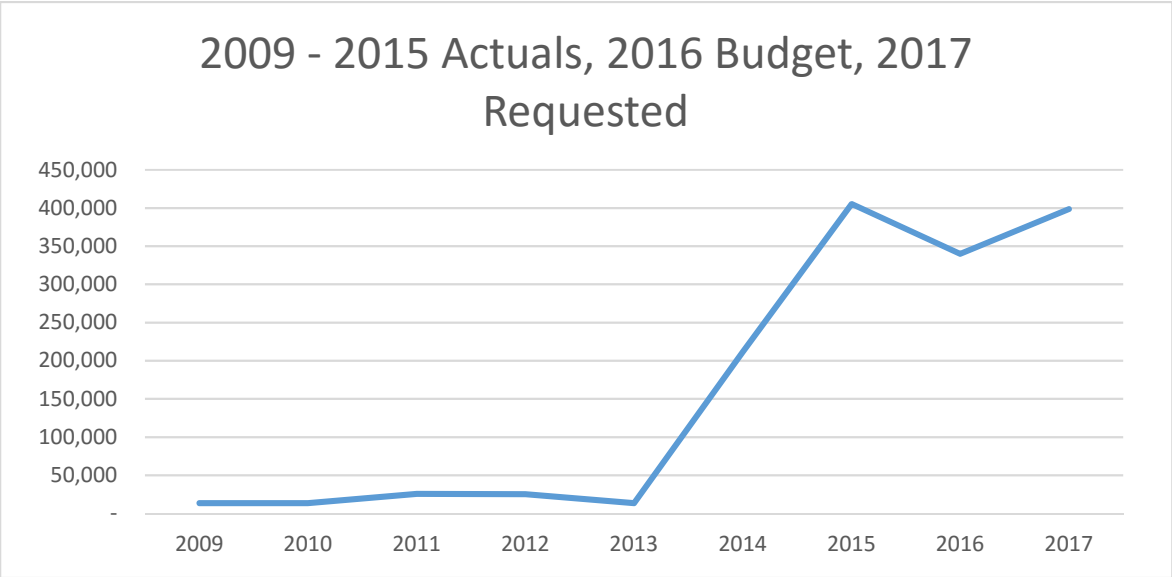
Used for Period Lighting, paver bricks, etc. downtown. $10,000 is a target balance.

Department: Debt Reduction
Account: G 1-373-05 BIO-MASS BOILERS

Avg. Spent 12-14	2015 Budgeted	2015 Spent	2015 Y/E Balance	Account Balance as of 8/31/16	Estimated expenditures 9/1 - 12/31	Estimated Balance 12/31/2016
$67,502	$91,214	$91,214	($43,869)	$1,738		$1,738

2017 Anticipated Capital Request	$ 95,127
2017 Anticipated Needs	Cost
January 1 Payment	$ 47,125
July 1 Payment	$ 48,702
Balance at end of year	$ 1,038
2018 Anticipated Capital Request	$ 99,041
2018 Anticipated Needs	Cost
January 1 Payment	$ 48,702
July 1 Payment	$ 50,339
Balance at end of year	$ 1,038
2019 Anticipated Capital Request	$ 102,378
2019 Anticipated Needs	Cost
January 1 Payment	$ 50,339
July 1 Payment	$ 52,039
Balance at end of year	$ 1,038
2020 Anticipated Capital Request	$ 105,843
2020 Anticipated Needs	Cost
January 1 Payment	$ 52,039
July 1 Payment	$ 53,804
Balance at end of year	$ 1,038
2021 Anticipated Capital Request	$ 109,440
2021 Anticipated Needs	Cost
January 1 Payment	$ 53,804
July 1 Payment	$ 55,636
Balance at end of year	$ 1,038

Economic Development



Staff in the Economic Development department is the City Manager (at 50%) along with the Marketing and Event Coordinator. For 2017 the Marketing and Event Coordinator will be moved to hourly, from exempt, so some overtime has been added. This will be closely monitored.

This department really did not have much for expenditures until 2014. At that time, we started to use the funds set aside in the Downtown TIF District for economic development.

The advertising line (003-02) is down slightly as we look to reprioritize our advertising campaign.

In travel expenses the meals and lodging line (010-02) and conference fees line (010-04) is up for the ICMA conference.

We continue to put away $10,000 a year for the trail groomer in line 238-01.

We also continue to set aside $50,000 a year for the revolving loan fund in line 280-01.

For 2017 we are not continuing our contract with Buxton. But as we shift gears in economic development we are looking to complete a study utilizing an outside company to help us work towards broadband internet city wide. We are setting aside $50,000 in line 281-04 for this.

For 2017 community projects are just slightly different. Thursdays On Sweden we are budgeting lower for 2017, as we continue to have great success with getting sponsorships for this event. Caribou Days, previously called Caribou Cares About Kids, is budgeted at $2,000. As Caribou will be hosting the Moose Lottery in the spring we are setting aside $5,000 for that event. We are also putting in $2,000 for miscellaneous projects. This would be things like the decorating contests, various advertisings for projects that fall into more than one category, and the like.

For 2016 we had the first year of the slum and blight removal and the façade improvement programs. As this was the first year we did not know what to expect for requests. For 2017 we are budgeting based upon the usage rate this year. This would allow for 2 demolition grants and 3 façade improvement grants.

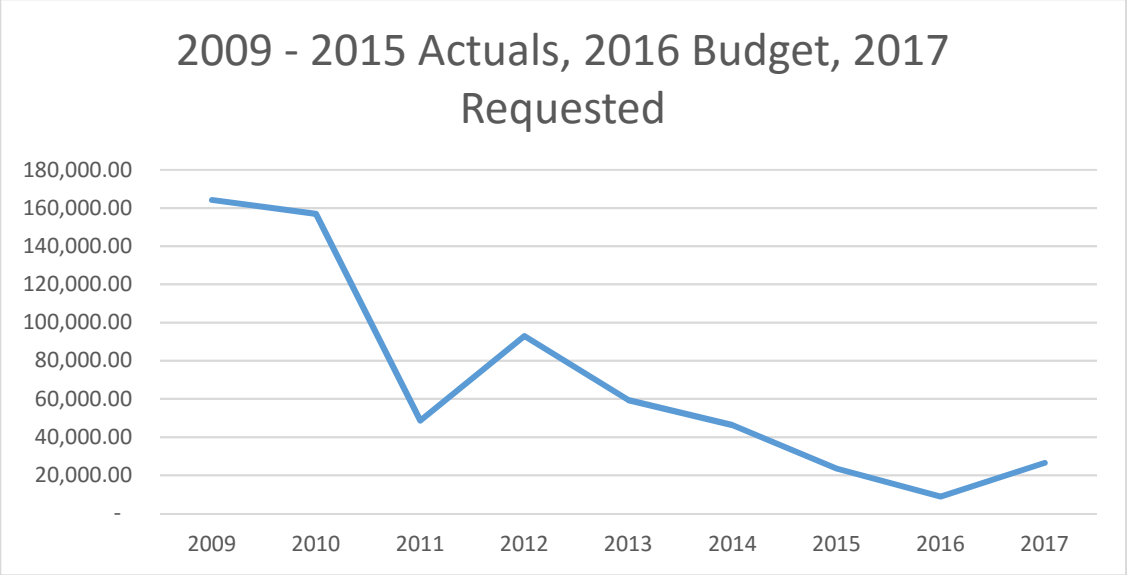
Enterprise Fund - Economic Development

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Requested
Economic Development							
01 Regular Pay	41,160	79,013	66,192	88,545	73,356	88,482	93,696
03 Overtime							2,500
003 Office Supplies	-						
01 Postage	684						
02 Advertising	10,764	9,000	12,241	10,000	9,982	10,000	9,000
04 Equipment Repair			89	100	-		100
08 Office Supplies			74	100	-		100
005 General Govt. Legal Fees	-						
04 Legal Fees	-	1,000	1,329	1,500	237	500	500
008 Hosted Maintenance	-						
02 Hosted Services	300	450	175	450	-		
009 Professional Dues	-						
01 Subscriptions	2,079	4,000	4,050	4,050	4,366	4,050	4,100
010 Travel Expenses	-						
01 Mileage	1,429	800	190	800		500	800
02 Meals & Lodging	602	2,000	1,063	1,200	992	870	1,500
04 Conference Fees	765	2,000	904	1,500	1,053	900	1,700
018 Health Insurance	-						
01 Health Insurance	8,845	26,238	8,103	30,025	8,625	10,141	28,836
019 Miscellaneous Expenses	-						
01 Misc Expenses	972						
031 Building Maintenance	-						
01 Building Maintenance	641		52,142	300	950	950	
038 Social Security	-						
01 Social Security	-	6,044	5,013	6,774	5,724	5,973	7,168
040 City & State Retirement	-						
01 City & State Retirement	-	3,331	2,270	4,057	3,198	3,857	4,320
238 Trail Groomer Reserve	-						
01 Trail Groomer Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000
280 Revolving Loan Fund	-						
01 Revolving Loan Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000
281 Contracted Services	-						
01 Buxton Contract	50,000	50,000	50,000				
03 NMDC	13,625	13,979	13,979	13,715	13,715	13,715	13,730
04 Broadband Study							50,000
385 - Downtown Infrastructure	-						
01 Downtown Infrastructure	11,455	125,000	125,000				
392 Ads & Marketing	-						

Enterprise Fund - Economic Development

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Requested
01 Ads & Marketing	2,112						
394 Community Projects	-						
08 Winter Carnival	35	1,000	-	3,000	2,691	2,691	3,000
14 Thursday's On Sweden	6,726	7,000	88	7,000	1,598	1,593	7,000
15 Heritage Days	2,000	7,000	1,999	7,000	2,137	7,000	7,000
16 Caribou Days					(200)	(200)	2,000
17 Moose Lottery							5,000
18 New Years Eve							2,000
20 Miscellaneous			298		(333)	(333)	2,000
392 Ads & Marketing	-						
01 Ads & Marketing	7,934						
405 Slum/Blight Removal	-						
01 Slum/Blight Removal	-	250,000	-	50,000		10,000	20,000
411 Façade Improvement							
01 Façade Improvement				50,000	4,454	16,378	22,500
XXX New Fire Station							
01 New Fire Station							50,000
Sub Total	222,126	647,855	405,197	340,116	192,545	237,067	398,549

Chamber/Nylander



We are not budgeting for the $12,000 request from the Chamber. We do plan on becoming regular members.

As the Nylander Museum Board is becoming much more active and having the Nylander open on a regular basis we are budgeting for a few items that are necessary for them. Office supplies (003-08) will provide for some paper and other items. This will also cover an update to the museum software and exhibit materials.

As there is not someone in the Nylander as often as when the Chamber was housed there the temperature will be turned down and we do not need as much heating fuel. So that line (026-03) has been reduced. The same goes for the electricity line (027-11)

Building maintenance (031-01) is up for 2017. The ramp to the building needs work to be fixed. The Board has received a quote and that came in at just under $13,000.

The Board is also requesting janitorial service (line 068-01) in the amount of $5,180. The breakdown for this is an initial cleaning costing $2,300, monthly cleaning at $140 per month, and a thorough quarterly cleaning of $300 per quarter.

Enterprise Fund - Economic Development

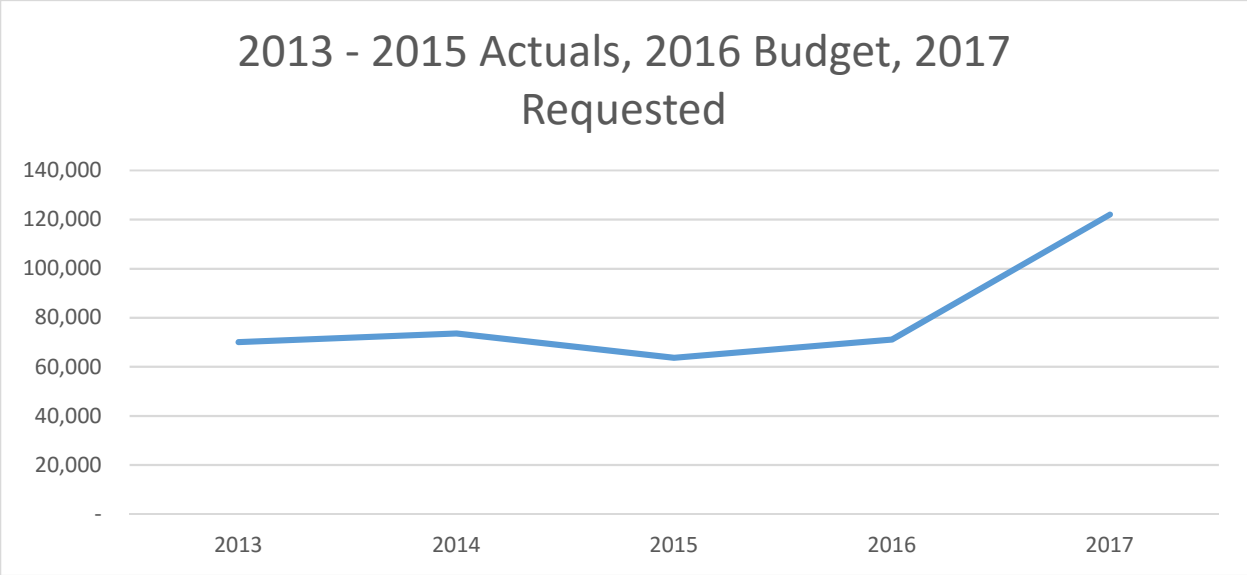
Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Requested
Nylander							
281 Contracted Services	38,000	15,000	15,000				
02 Payment to Chamber	-						
003 Office Supplies	-						
08 Office Supplies	839						900
015 Telephone	-						
04 Telephone	1,055	700	640	640	526	633	640
017 Communications	-						
01 Website	785						
03 Internet	972	630	720	720	600	720	720
026 Heating Fuel	-						
03 Heating Fuel	3,936	5,000	2,696	3,500	880	1,500	2,500
027 Electricity	-						
11 Electricity	1,402	1,200	990	1,200	561	664	900
028 Water	-						
01 Water	1,058	800	1,127	1,100	845	1,100	1,145
029 Sewer	-						
01 Sewer	200	200	200	200	150	200	200
031 Building Maintenance	-						
01 Building Maintenance	1,761		180	200	1,360	1,360	13,000
032 Property Insurance	-						
01 Property Insurance	733	3,093	1,928	1,330	1,140	1,377	1,400
068 Janitotrial Services	-						
01 Property Maintenance	713						5,180
Sub Total	121,033	26,623	23,482	8,890	6,062	7,554	26,585
Total Expense Budget	343,159	674,478	428,678	349,006	198,607	244,621	425,134

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

Economic Development (TIF FUND) Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Requested
Downtown TIF Funds	333,024	331,862	363,353	363,353		375,001	414,998
Interest			2,500	2,917	2,500	2,500	
Totals	333,024	331,862	365,853	366,270	2,500	377,501	414,998

Housing and Family Self-Sufficiency (FSS)



There are two staff people in the Housing Department, which is the Executive Director and the FSS Coordinator.

In 2016 we started running all of the expenses for the housing department through the city accounting software. Previous to that many of the expenses were paid for out of the housing checking account. Now the housing department reimburses the city. Because of this there are a lot of items that are budgeted for in 2017 that have not been budgeted before. The numbers that are budgeted are based upon the historical expenses of these line items.

It's also important to remember that previous to 2013 housing and code enforcement were one department. As such the graph for this department only goes back to 2013.

Enterprise Fund - Housing

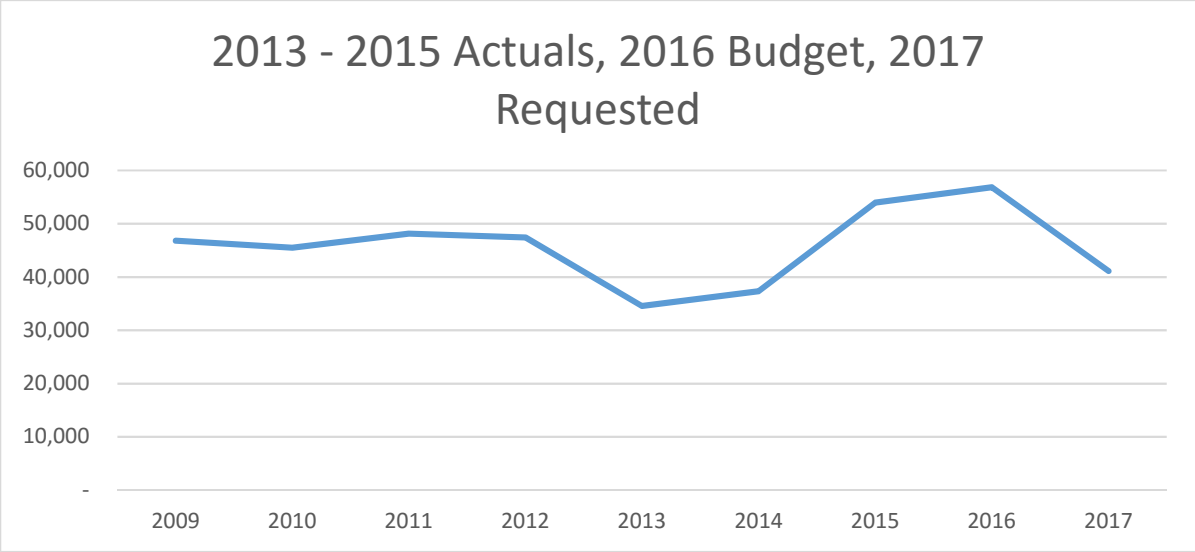
Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
24 Housing							
001 Salaries	-						
01 Regular Pay	48,067	48,918	49,197	51,447	37,581	46,367	51,447
03-FSS Grant	22,654						
003 Office Supplies	-						
01 Postage	954				855	550	800
02 Advertising					87	150	150
03 Copier Rental					1,391	1,614	1,850
05 Printer Ink	391						
08 Office Supplies					922	1,200	1,500
12 Software					6,890	6,890	15,000
007 Audit							
01 Audit							2,000
009 Professional Dues							
01 Subscriptions					224	224	225
04 Professional Dues					500	500	500
010 Travel Expenses	-						
02 Meals & Lodging	184				51	100	1,000
05 Travel Expenses	518				21		
011 Training and Education							
02 Training and Education					1,042	600	1,500
015 Telephone	-						
04 Telephone	437	500	474	518	416	500	500
017 Communications	-						
03 Communications	(75)		(204)				
018 Health Insurance	-						
01 Health Insurance Housing	17,818	8,000	8,180	8,000	6,922	8,000	8,000
02 Health Ins. Stipend FSS	1,872						
034-Workers Comp	-						
01-Workers Comp Housing	293	331	460	500	50	460	460
01-Workers Comp FSS	42						
035-Unemployment	-						
01-Unemployment Housing	250	500	322	500	308	350	350
01-Unemployment FSS	108						
038-Social Security	-						
01-Social Security Housing	3,677	3,742	4,510	4,548	3,512	4,305	4,707
01-Social Security FSS	1,437						
040 City & State Retirement	-						
01-Retirement Housing	1,682	1,712	2,002	2,240	1,552	1,903	2,081

285 Year End Closing	-						
01-Year End Closing	(524)			3,329			
412 - Fee Accountant							
01 - Fee Acountant					4,686	4,686	5,000
Totals	99,786	63,703	64,939	71,081	67,011	78,399	97,070

Housing Revenues

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Estimated Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
24 Housing							
01 - SECTION 8 ADMINISTRATION	73,573	63,703	70,000	70,000	75,344	96,968	100,000
02 - Transfer from Housing Reserve					-		
Totals	73,573	63,703	70,000	70,000	75,344	96,968	100,000

Family Self-Sufficiency (FSS)



This is a part of the Housing Department. This program is funded entirely through a grant from the U.S. Department of Housing and Urban Development (HUD). The Family Self-Sufficiency (FSS) program enables families assisted through the Housing Choice Voucher (HCV) program to increase their earned income and reduce their dependency on welfare.

For the past 2 years we have used the fund balance of the FSS Grant to pay for the health insurance. That balance will be exhausted by the end of this year. The grant amount does not cover the full health insurance costs, so we are providing the health insurance buyout option rather than health insurance for 2017.

This grant only pays for the salaries and benefits of the coordinator. It is tracked through its own budget department to ensure proper tracking of the grant funds. Without this grant we would not have this position.

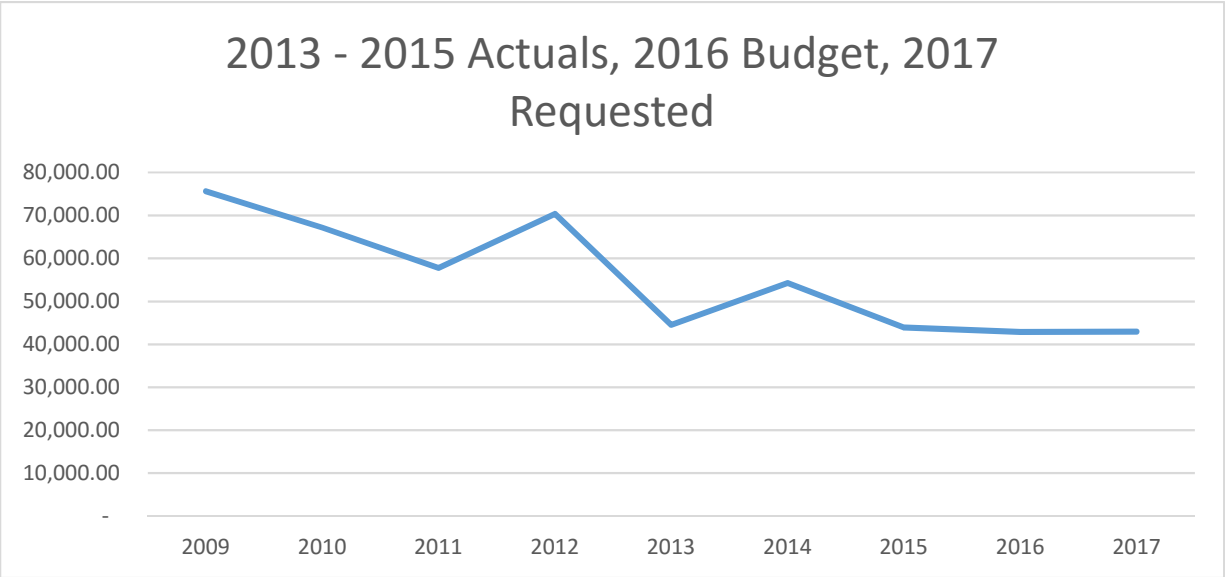
Enterprise Fund - FSS

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
96 Section 8 FSS							
001-Salaries							
01-Regular Pay	29,452	30,885	27,337	32,478	26,843	32,359	34,017
003-Office Supplies	-						
01-Postage	187						
05-Printer Ink	547						
08-Office Supplies	616						
018- Health Insurance	-						
01-Health Insurance	2,474	19,120	19,120	20,016	16,880	20,016	2,591
034-Workers Comp	-						
01-Workers Comp	150	70	255	200	31	200	200
035-Unemployment	-						
01-Unemployment		467	322	467	308	467	467
038 Social Security							
01-Social Security	2,381	2,363	1,838	2,485	1,826	2,187	2,602
040 City & State Retirement	-						
01-Retirement Housing	-	1,081	957	1,224	940	1,133	1,282
285 Year End Closing FSS	-						
01-Year End Closing FSS	5,978						
288 FSS Reimbursement	-						
01-FSS Reimbursement	-						
Totals	41,786	53,986	49,829	56,870	46,828	56,362	41,159

FSS Revenues

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Estimated Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
96 FSS							
01-FSS Reimbursement	44,283	48,000	48,391	48,729	40,608	48,729	48,729
02 - From/To Reserve		5,986		8,141		7,633	
Totals	44,283	53,986	48,391	56,870	40,608	56,362	48,729

Snowmobile Trail Maintenance



Snowmobile trail maintenance is also funded entirely from grants through the state. Any excess money that we receive in a year is put into the fund balance of this department and utilized in the future in the event that there is a deficit.

Typically, we have 3 or 4 people that run the groomers in the winter, which makes up the salary line. When they reach 40 hours in a week we do have to pay them overtime.

The cell phone line (015-11) is up in this department by $66. That's the only change in this department from 2016.

Enterprise Fund - Snowmobile Trail Maintenance

Department	3 Year Average Expenditures (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
52 Snowmobile Trail Maintenance							
001 Salaries							
01 Regular Pay	10,321	12,000	11,724	12,000	9,388	12,000	12,000
02 Overtime	2,036	850	1,025	850		400	850
015 Telephone	-						
01 Cell Phone	405	400	415	400	427	466	466
019 Miscellaneous Expense	-						
01 Misc. Expense	4,000	4,000	2,424	4,000	1,030	3,000	4,000
034 Work Comp	-						
01 Work Comp	526	500	184	500	60	188	500
035 Unemployment	-						
01 Unemployment	204	130	342	350	147	350	350
038 Soc Security	-						
01 Soc Security	640	283	975	983	437	918	983
051 Equipment Maintenance	-						
05 Equipment Maintenance	18,433	7,000	7,606	7,000	4,572	7,000	7,000
075 Gas/Oil/Filters	-						
01 Gas/Oil/Filters	330	300	97	300	298	400	300
076 Diesel	-						
01 Diesel	18,593	15,000	15,701	13,000	5,561	11,000	13,000
148 Trail Maintenance	-						
01 Trail Maintenance	1,481	2,000	1,925	2,000	1,924	1,924	2,000
149 Snow Transfer	(8,104)						
238 Trail Groomer Reserve	-						
01 Trail Groomer Reserve	10,000						
286 Rent Exp	-						
01 Rent Exp	1,500	1,500	1,500	1,500	-	1,500	1,500
Totals	60,364	43,963	43,918	42,883	23,843	39,146	42,949

Snowmobile Trail Maintenance Revenue

Department	3 Year Average Revenues (12-14)	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
52 Snowmobile Trail Maintenance							
01 Miscellaneous Income	4,733	4,000	5,380	4,000	2,493	4,000	4,000
02 State Grant Revenue	48,675	36,963	36,963	38,883	-	38,883	38,883
03 Snow Sled Reg (State)	2,191	3,000	3,000		15	3,000	3,000
04 Year End Close					-		
Totals	60,108	43,963	45,343	42,883	2,507	45,883	45,883

Revenues

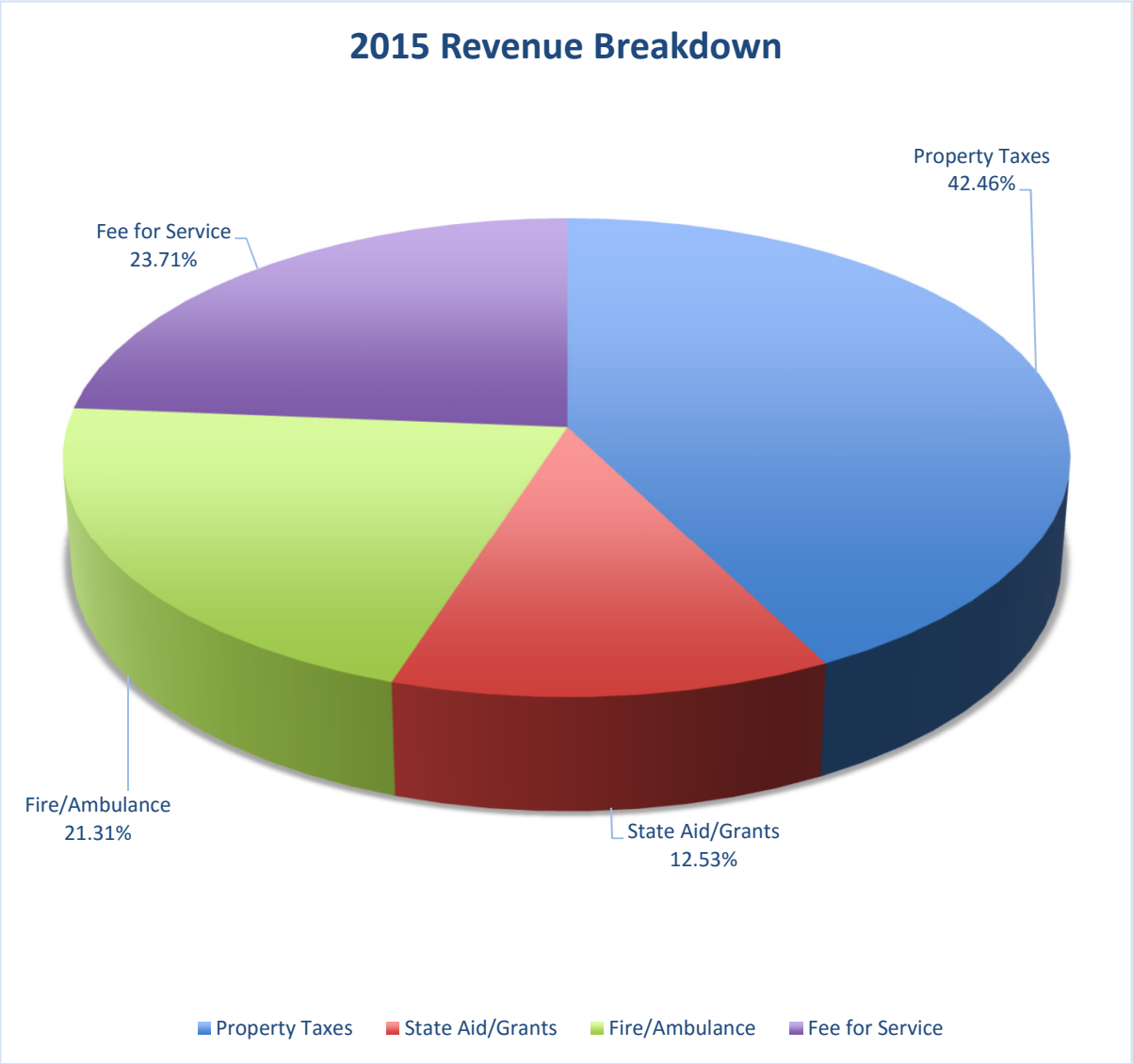
We will not get into the revenue discussion at this time, as per the City Charter, but we do want to make the Council aware of the change in the Homestead Exemption.

As you are aware the legislature increased the Homestead Exemption from $10,000 to $15,000 in 2016. They left the amount that would be reimbursed by the state to 50%. For 2017 the Homestead Exemption is increasing to $20,000 and the amount being reimbursed by the state is 62.5%. This increases the amount of Homestead Exemption Reimbursement that we expect to collect by nearly $300,000.

The revenue budget numbers are being provided as a part of Budget Report, but the Council will not be acting on these numbers until next year.

Summary Sheet of Historical Revenue (Totaled by Department)

General Fund	2012 - 2014 Average Revenue	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
10 General Government	6,030,293	6,176,361	6,339,916	6,216,529	5,997,486	6,314,335	6,651,695
17 Health & Sanitation	-	-	-	-			
18 Municipal Buildings	5,333	4,000	3,676	4,000	3,333	4,000	4,000
20 General Assistance	20,121	24,800	31,263	37,210	21,708	35,944	34,425
22 Tax Assessment	282,194	319,334	323,985	459,442	284,378	459,443	764,244
23 Code Enforcement	29,911	24,280	16,724	22,300	21,376	24,955	22,075
25 Library	3,900	8,400	5,798	5,300	5,480	6,750	5,700
31 Fire/Ambulance	1,927,056	2,128,440	2,002,084	1,906,358	1,567,488	1,844,783	1,887,843
35 Police Department	62,170	34,900	50,401	41,675	23,157	38,934	40,375
39 Emergency Management	6,289	12,600	12,140	12,725	6,945	12,725	12,725
40 Public Works	197,974	191,400	197,303	192,718	37,881	193,015	194,139
50 Recreation	16,776	26,000	22,658	25,500	19,026	25,000	20,200
51 Parks	5,362	3,000	4,075	2,300	1,184	2,400	2,400
60 Airport	138	138	138	138	138	138	138
61 Trailer Park	20,099	15,616	15,616	15,505	18,130	20,190	15,727
70 Ins. & Retirement	12,769	6,000	5,264	5,000	-	-	5,000
Totals	8,529,277	8,975,269	9,031,040	8,946,700	8,007,710	8,982,612	9,660,686


2015 Revenue Breakdown
Property Taxes
42.46%
Fee for Service
23.71%
Fire/Ambulance
21.31%
State Aid/Grants
12.53%
Property Taxes
State Aid/Grants
Fire/Ambulance
Fee for Service

General Government Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
10 General Government							
01 - TAX LIEN COSTS COLLECTED	13,005	15,000	18,161	15,000	17,534	18,000	18,000
02 - DELINQ. TAX INTEREST	50,145	40,000	61,908	50,000	48,725	50,000	50,000
03 - SUPPLEMENTAL TAX	29,198	3,000	1,637	2,000	11,425	11,425	2,000
04 - PYMTS IN LIEU OF TAX	55,680	60,000	65,769	62,000	52,894	62,000	62,000
05 - CITY OWNED PROPERTY	89,296	60,000	34,366	25,000	57,447	57,447	35,000
06 - EXCISE TAX	1,248,701	1,250,000	1,371,264	1,400,000	1,229,495	1,440,000	1,450,000
07 - BOAT EXCISE TAX	4,174	4,100	4,198	4,100	4,310	4,500	4,200
08 - BOAT REG FEE (LOCAL)	593	600	532	550	413	500	500
09 - SNOWMOBILE REGISTRATION	596	500	570	570	315	570	570
10 - ATV REGISTRATION LOCAL FEE	822	800	899	850	943	950	850
11 - Aircraft Excise	1,360	1,200	1,471	1,471	1,471	1,471	1,471
12 - Travel Reimbursement	997	1,800	834	825	1,166	1,166	2,600
15 - MISC. LICENSES	1,160	1,000	1,611	1,400	1,735	1,735	1,600
16 - VEHICLE REGISTRATION	17,352	16,000	16,382	16,200	14,310	16,000	1,600
17 - FAME PLYMOUTH DISTRIB	1,004						
18 - STATE REVENUE SHARING	713,890	538,437	568,158	527,936	461,655	527,936	527,936
19 - CONNOR EXCISE FEE	2,780	2,800	2,524	2,750	1,770	2,750	2,750
21 - BIRTH RECORDS	10,395	10,750	8,879	9,000	7,358	9,000	9,000
22 - DEATH RECORDS	7,879	7,800	7,749	7,800	6,717	7,700	7,800
23 - MARRIAGE RECORDS	3,649	3,600	3,737	3,600	3,387	3,500	3,600
25 - DOG LICENSES	5,706	5,000	7,338	5,700	5,043	6,200	6,000
26 - FISHING LICENSES	635	600	572	550	468	550	550
28 - CABLE TV FRANCHISE	57,567	65,000	85,997	86,857	88,070	88,070	88,950
29 - MISC. INTEREST	4,878	5,500	5,466	4,500	11,450	12,000	12,000
30 - MISC. INCOME	5,483	3,200	19,342	3,200	6,294	6,294	3,200
32 - PROPERTY TAXES	3,648,887	3,925,438	3,925,438	3,798,651	3,798,457	3,798,457	3,839,088
34 - PROPERTY TAX OVERLAY	51,067	89,128	89,129	92,853	92,853	92,853	
41 - CDC REVOLOVING LOAN INT	86						
42 - CDC LOAN IRP INTEREST	1,999	1,783	1,783				
47 - HUNTING LICENSES	1,040	1,000	877	1,000	675	900	1,000
51 - Contracted Fees Elections	1,751	1,325	3,176	2,360	1,750	2,360	2,360
52 - Investment Interest		61,000	30,151	90,000	69,355	90,000	90,000
53 - Transfer In							427,070
Totals	6,031,776	6,176,361	6,339,916	6,216,723	5,997,486	6,314,335	6,651,695

Health & Sanitation Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
17 Health & Sanitation							
01 - Tri-Community Dividens	134,639	-		-	-	-	-
Totals	134,639	-	-	-	-	-	-

Municipal Building Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
18 Municipal Buildings							
01 EOC Rentals	8,092	4,000	3,676	4,000	3,333	4,000	4,000
Totals	8,092	4,000	3,676	4,000	3,333	4,000	4,000

General Assistance Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
20 General Assistance							
01 - Connor Administration Fees	4,800	4,800	4,800	4,800	3,895	4,800	4,800
02-State Reimbursement	29,805	20,000	26,463	32,410	17,813	31,144	29,625
Totals	34,605	24,800	31,263	37,210	21,708	35,944	34,425

Tax Assessment Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
22 Tax Assessment							
01 - TREE GROWTH REIMBURSE	608	600	2,751	2,500	-	2,500	2,500
02 - VETERANS EXEMPTION REI	9,992	10,000	12,154	12,000	10,231	12,000	12,000
04 - HOMESTEAD EXEMPTION R	223,244	240,790	240,790	362,101	274,016	362,101	650,000
05 - BETE REIMBURSEMENT	28,079	66,844	66,909	82,742	108	82,742	99,744
06 - Printing Fees		1,100	1,381	100	23	100	-
Totals	261,924	319,334	323,985	459,442	284,378	459,443	764,244

Code Enforcement Revenues

General Fund	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
23 Code Enforcement							
01 - ELECTRICAL PERMITS	2,666	-					
02 - BUILDING PERMITS LOCAL FEE	19,778	17,400	10,476	16,000	16,156	16,156	16,000
03 - PLUMBING PERMITS LOCAL FEE	4,095	3,500	2,685	3,000	3,885	3,885	3,000
07 - SITE DESIGN REVIEW APP FEES	660	500	830	500	860	860	450
10 - DEMO PERMIT FEES	242	150	150	100	75	75	125
11 - SIGN PERMITS	147	100	300	150	400	400	200
12 - SUBDIVISION REVIEW	133	90	-				
13 - MISCELLANEOUS INCOME	1,374	-					
14 - Heating Permits	320	300	120	200	-	100	-
15 - LDA Inspection Service	497	200	-	-			
16 - Woodland Services		2,040	2,163	2,350		3,479	2,300
Totals	29,911	24,280	16,724	22,300	21,376	24,955	22,075

Caribou Public Library Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
25 Library							
01 Miscellaneous Income	1,603	3,000	3,615	3,000	3,680	4,500	3,500
02 Non-Resident Fees	2,548	2,400	1,783	1,800	1,350	1,700	1,700
03 Passport Services		3,000	400	500	450	550	500
Totals	4,151	8,400	5,798	5,300	5,480	6,750	5,700

Fire/Ambulance Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
31 Ambulance							
01 - MAINECARE	369,286	315,235	380,714	370,965	309,647	375,660	374,715
02 - MAINECARE AIR AMBULANC	45,869	31,200	31,160	36,300	31,006	38,376	36,056
03 - MaineCare Contractual Allowance	(221,741)	(194,290)	(191,125)	(203,633)	(159,511)	(192,527)	(137,622)
04 - MEDICARE	604,288	966,605	692,599	740,000	541,528	622,393	649,352
05 - MEDICARE AIR AMBULANCE	196,702	254,530	288,412	235,000	170,372	205,850	240,585
06 - MediCare Contractual Allowance	(275,704)	(224,513)	(324,820)	(292,500)	(234,155)	(248,473)	(200,175)
07 - PRIVATE INSURANCE	340,606	404,396	428,579	415,000	338,174	402,661	378,528
08 - PRIVATE INS AIR AMBULANC	98,588	184,034	169,638	145,000	101,382	126,922	117,077
09 - Contractual Allowance - Private	(8,758)	(8,758)	(5,147)	(6,384)	(3,593)	(6,037)	(4,635)
10 - SELF PAY	134,053	74,337	149,794	135,000	127,882	157,521	142,092
11 - SELF PAY AIR AMBULANCE	42,298	24,336	60,024	46,000	71,328	76,248	44,468
12 - Dis Contract - Self Pay	(2,327)	(2,327)	(8,353)	(5,919)	(1,351)	(7,644)	(3,560)
13 - VA Air	47,720						
14 - VA Land	39,202	43,780	69,233	46,000	33,787	35,000	
15 - Contractual Allow - VA	(3,813)		(1,703)	(1,495)	(2,622)	(1,138)	
16 - Contractual Allow - Other	(870)	(870)	(1,441)	(1,500)	(1,433)	(1,500)	
20 - CARIBOU PER CAPITA FEE	88,032	-					
21 - WOODLAND PER CAPITA FEE	13,242	13,646	13,646	13,950	13,950	13,950	13,950
22 - NEW SWEDEN PER CAPITA FE	6,572	6,773	6,773	6,923	6,923	6,923	6,923
23 - WESTMANLAND PER CAPITA	677	698	698	713	713	713	713
24 - STOCKHOLM PER CAPITA FE	2,762	2,846	2,846	2,909	2,909	2,909	2,909
25 - CONNOR PER CAPITA FEE	4,989	5,141	5,141	5,244	5,244	5,244	5,244
26 - PERHAM PER CAPITA FEE	4,214	4,343	4,343	4,343	4,439	4,439	4,343
27 - MADAWASKA LAKE PER CA	1,207	1,238	1,238	1,265	1,265	1,265	1,265
28 - LORING DEV PER CAPITA FE	6,809	-					
35 - MISC. INTEREST	83	97	455	100	49	75	
36 - RECOVERY OF BAD DEBT	8,437	10,812	7,128	10,000	2,953	7,000	8,500
37 - Ambulance Insurance Reports	108	100	297	100	80	100	100
40 - Amb Biling Houlton	30,813	35,127	39,061	32,780	35,635	40,950	37,994
41 - Amb Billing Calais	20,514	26,792	30,898	26,180	25,575	29,007	28,996
42 - Amb Billing Van Buren	10,302	16,357	8,643				
43 - Amb Billing Island Falls	3,653	1,760	2,069	1,410	1,812	2,424	2,000
44 - Amb Billing Patten			3,897	5,500	5,947	8,920	8,000
50 - FIRE PROTECTION CONNOR	23,141	26,836	26,836	27,373	27,373	27,373	28,194
51 - FIRE PROTECTION NEW SWE	29,908	32,763	32,763	33,418	33,418	33,418	34,421
52 - FIRE PROTECTION WESTMAN	7,818	10,512	10,512	10,722	10,722	10,722	
53 - FIRE PROTECTION WOODLAN	55,026	59,405	59,405	60,593	60,593	60,593	62,411

Fire/Ambulance Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
54 - T16 R4	1,142						
60 - Fire Insurance Reports	72				118	118	
61 - Fire Insurance Recovery							
62 - Fire Permits	6,046	5,500	4,468	5,000	5,328	5,328	5,000
63 - Misc Income			3,403				
Totals	1,730,965	2,128,440	2,002,084	1,906,358	1,567,488	1,844,783	1,887,843

Police Department Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
35 Police Department							
01 - MISC. FEES INSURANCE	1,346	1,500	1,899	1,500	1,140	1,300	1,500
02 - POLICE DISPATCHING	3,613	2,000	2,000	500	500	500	500
03 - FINGERPRINTING FEES	82	100	42	50	54	54	50
04 - CONCEALED WEAPON PI	928	800	715	800	270	400	600
05 - COPS GRANT REIMBURS	29,200						
06 - Prisoner Boarding Reimburse	10,749	9,000	13,018	12,000	6,236	10,000	11,000
07 - Dog Violation	526	500	350	400	325	400	400
08 - Prisoner Meals	3,096	2,500	5,648	5,000	3,088	5,000	5,000
09 - Court Reimbursement	3,452	2,500	1,759	2,500	1,123	2,500	2,500
10 - Lamination Fees	477	400	295	300	195	290	200
11 - Misc Fees	789		492	425	326	415	425
12 - False Alarm Fees	200	500		100	-	-	100
13 - Fines	220	100		100	25	75	100
14 - Salary Reimbursement	31,237	15,000	24,184	18,000	9,875	18,000	18,000
Totals	85,915	34,900	50,401	41,675	23,157	38,934	40,375

Caribou Emergency Management Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
39 Emergency Management							
01 -Fees Woodland	200	200	200	200	200	200	200
02 - Fees New Sweden	200	200	200	200	200	200	200
03 - Fees Westmandland	200	200	200	200	200	200	200
04 - Fees Perham	267	200	200	200	200	200	200
05 - State EOC Reimbursment	7,159	10,000	9,540	10,125	6,145	10,125	10,125
06 - Tower Rent	1,950	1,800	1,800	1,800	-	1,800	1,800
Totals	9,975	12,600	12,140	12,725	6,945	12,725	12,725

Public Works Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
40 Public Works							
01 - URIP/LRAP	172,580	135,000	135,872	135,872	-	135,872	135,872
03 - Salary Reimbursement	7,586				166	166	
04 - Equipment Rental	9,774				131	131	
05 - FEMA Reimbursement	1,290						
07 - Connor Contract	53,447	53,000	58,048	56,846	37,584	56,846	58,267
08 - Presque Isle Contract	11,475						
09 - School Dept Snow Plowing	3,429	3,400	3,382				
Totals	256,152	191,400	197,303	192,718	37,881	193,015	194,139

Recreation Department Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
50 Recreation	-						
01 Rental Income	10,113	9,000	11,908	9,000	8,421	9,000	9,000
02 Program Fees	8,580	14,000	8,881	13,500	9,320	13,500	8,500
03 Special Events	2,790	3,000	1,869	3,000	1,285	2,500	2,700
04 Swimming Pool Fees	3,309						
05 Rec Program Fees	-				-		
Totals	24,792	26,000	22,658	25,500	19,026	25,000	20,200

Parks Revenue

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
51 Parks							
01 Miscellaneous Income	1,733	1,000	2,875	500	609	900	900
02 Rental Income	2,607	2,000	1,200	1,800	575	1,500	1,500
Totals	4,340	3,000	4,075	2,300	1,184	2,400	2,400

Airport Revenue

General Fund	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
60 Airport							
02 - AIRPORT RENT	138	138	138	138	138	138	138
					-		
Totals	138	138	138	138	138	138	138

Trailer Park Revenue

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
61 Trailer Park							
01 - Lot Rent Receipts	21,390	15,616	21,310	15,505	18,130	20,190	15,727
02 - Year End Close			(5,694)		-		
Totals	21,390	15,616	15,616	15,505	18,130	20,190	15,727

Insurance & Retirement Revenues

Department	Average Revenues 2012 to 2014	2015 Approved Budget	2015 Year End	2016 Approved Budget	2016 YTD	2016 Estimated Year End	2017 Budget Request
70 Ins. & Retirement							
01 - MMA WORKERS COMP REFUND	6,700	6,000	5,264	5,000	-		5,000
04 - HRA Credit	18,207				-		
					-		
Totals	24,907	6,000	5,264	5,000	-	-	5,000