

CITY COUNCIL MEETING NOTICE AND AGENDA

Notice is hereby given that the City Council of Caribou will hold a City Council Meeting on **Monday, February 12, 2018** in the Council Chambers located at 25 High Street, **6:00 pm**.



- 1. Roll Call**
- 2. Pledge of Allegiance**
- 3. Public Input**
- 4. Declaration of Potential Conflicts of Interest**
- 5. Consent Agenda**
 - a. Minutes from Council Meeting Held December 11, 2017 Pgs 2-6
 - b. Minutes from Council Meeting Held January 2, 2018 Pgs 7-11
 - c. Minutes from Council Meeting Held January 8, 2018 Pgs 12-18
 - d. Minutes from Special Council Meeting Held January 31, 2018 Pg 19
 - e. December 2017 Financials Pgs 20-55
 - f. January 2018 Financials Pgs 56-71
 - g. Liquor License and Special Amusement Permit Renewal for KBS Enterprises, Inc. DBA Caribou Inn and Convention Center located at 19 Main Street. Pgs 72-80
 - h. Issuance of Quit Claim Deed for Tax Acquired Property at 56 Lower Lyndon St (Map 27 Lot 48) Pg 81
 - i. Issuance of Quit Claim Deed for Tax Acquired Property at 232 Lombard Rd (Map 10 Lot 15-A) Pg 81
- 6. Bid Openings, Awards, and Appointments**
 - a. Caribou Housing Agency Board Appointments Pg 82
- 7. Formal Public Hearings**
 - a. Liquor License and Special Amusement Permit for Mascoto's Restaurant at 6 Center Street Pgs 83-87
- 8. New Business & Adoption of Ordinances and Resolutions**
 - a. Discussion and Possible Action Regarding Tax Acquired Properties for Sale. Pgs 88-90
 - b. Resolution 02-01-2018 Approving a Returned Check Policy Pgs 91-92
 - c. Resolution 02-02-2018 Approving a Policy for the Disposal of Surplus Property Pgs 93-94
 - d. Discussion Regarding City's Tax Increment Funds Policy Pgs 95-103
 - e. Discussion Regarding Potential Purchase of 177 acres from UMPI Pg 104
- 9. Reports and Discussion by Mayor and Council Members**
- 10. Reports of Officers, Staff, Boards and Committees** Pgs 105-11
- 11. Executive Session** (May be called to discuss matters identified under Maine Revised Statutes, Title 1, §405.6)
- 12. Next Regular Meeting:** March 12, 2018
- 13. Adjournment**

If you are planning to attend this Public Meeting and, due to a disability, need assistance in understanding or participating in the meeting, please notify the City ten or more hours in advance and we will, within reason, provide what assistance may be required.

Certificate of Mailing/Posting

The undersigned duly appointed City official for the municipality of Caribou City hereby certifies that a copy of the foregoing Notice and Agenda was posted at City Offices and on-line in accordance with City noticing procedures.

BY: _____ Jayne R. Farrin, City Clerk

Council Agenda Item #1: Roll Call

A regular meeting of the Caribou City Council was held 6:00 p.m. on Monday, December 11, 2017 in Council Chambers with following members present: Mayor Gary Aiken, Deputy Mayor David Martin, Philip McDonough II, Joan L. Theriault, Timothy Guerrette, and Nicole L. Cote. Jody L. Smith was absent.

Dennis L. Marker, City Manager.

Department Managers: Gary Marquis, Supt of Parks & Recreation; Penny Thompson, Tax Assessor; Michael Gahagan, Police Chief; David Ouellette, Public Works Director; Anastasia S. Weigle, Library Director; and Scott Susi, Fire Chief.

R. Mark Goughan, Councilor-Elect.

Chris Bouchard of the Aroostook Republican and Spectrum covered the meeting.

Council Agenda Item #2: Pledge of Allegiance

Mayor Aiken led the Pledge of Allegiance.

Council Agenda Item #3: Public Input

- Councilor-Elect R. Mark Goughan – Regarding the 2018 Budget, he likes the flow chart for each department as it presents 10 to 15 years of actual expenses. Mr. Goughan questions moving ambulance billing from Fire/Ambulance to General Government. This move will have them under the Finance Department. He expressed his concern that ambulance billing expenses will get “lost”, maybe not now but in the future. He wants it clear the true expenditures for each department.
- Wade Synder – Mr. Synder stated that last spring he purchased 10 properties from the City including 32 Fenderson Street. He purchased 32 Fenderson Street for \$500 under the condition that he would have the building on the property down by November 15th. He stated that he came the following day and paid for the 10 properties, but that he didn’t get deeds until October 4th. So he wasn’t able to get on the properties until October. Since then, he has had two dumpsters on the properties, plus taken down two small buildings and removed a car. He has had utility companies removing their wires from the house. He has applied for a demolition permit with the City, but he stated that he hasn’t been issued the permit. All of these things were done before the 15th of November. Last week he was contacted by City Attorney Solman about the City taking the property back. He stated that he had to wait 4-1/2 months for the deed and that the City has let him down. He wants to know if the City plans to take the property back. He feels that he should be granted some sort of extension; such as, a six-month extension.

Penny Thompson, Code Enforcement Officer, stated that she thought the demolition permit had been issued. She has driven by the property several times and was aware of the activities occurring there. Manager Marker commented that Solman had been contacted to prepare the documents, but nothing else has been done regarding the property.

The Mayor added Wade Synder and 32 Fenderson to the Council’s agenda under Council Agenda Item #10.

Council Agenda Item #4: Declaration of Potential Conflicts of Interest

There weren't any Conflicts of Interest to declare.

Council Agenda Item #5: Consent Agenda

- a. Minutes from August 1, 2017 Council Work Session
- b. Minutes from October 30, 2017 Special Council Meeting – Budget Forum
- c. Minutes from November 8, 2017 Council Work Session
- d. Minutes from November 13, 2017 Council Meeting
- e. Minutes from November 20, 2017 Special Council Meeting
- f. Minutes from November 27, 2017 Council Meeting
- g. November 2017 Financials
- h. Abatement of Property Taxes for Tax Acquired Mobile Home at 188 West Gate Road (\$84.17)
- i. Abatement of Property Taxes for Tax Acquired Mobile Home at 194 West Gate Road (\$101.49)

Motion made by D. Martin, seconded by P. McDonough, to approve Consent Agenda items A-I as presented. (5 yes) So voted.

The mobile homes that were on 188 and 194 West Gate Road properties have been destroyed and removed from the properties.

Council Agenda Item #6: Bid Openings, Awards and Appointments

- a. Discussion and Possible Action Regarding Contract for Professional Services with Real Term Energy

Consultant Real Term Energy (RTE) has met with many representatives from area towns and cities discussing the replacement of current streetlights with LED streetlights. If agreed to by the City, RTE could come in and complete several tasks; including, an inventory of lights, using their expertise to recommend the removing or addition of lights to fulfill the City's illumination needs, study the costs to replace the streetlights, estimate the cost savings, and payback timeframe. RTE would complete this study at the cost of \$37 per light which would be approximately \$23,000. The 2018 Budget includes approximately \$35,000 to cover the costs of this initial phase.

Currently the City has 618 streetlights.

Both Presque Isle and Fort Fairfield have entered into a contract with RTE.

Emera Maine is working on getting approval from the Public Utilities Commission (PUC) to change out current lights with LED. If the City decided to continue with Emera and to have any new LED streetlights owned by them, the Manager noted that there would be savings but not as great as those with the City owning the LED lights. Emera estimates if Emera owns the LED streetlights that the City's expense would decrease from an annual cost of \$106,000 to \$70,000. The Mayor suggested that if the City owns the LED streetlights that the savings would be approximately \$60,000 to \$61,000 a year. The Mayor has spoken with two other communities that have worked with RTE and those communities have seen an expense reduction of 60%, which means an annual expense of \$46,000 for the City.

Discuss about the maintenance costs. The Manager noted that there would be maintenance costs if the City owns the lights. The City would own the mast arms on the lights and would need to obtain an easement from Emera to attach them to Emera's poles. By using RTE, they would do the negotiation for the purchasing of mast arms, rental space, disconnects at the poles, and the necessary assessments to complete the project.

Motion made by D. Martin, seconded by P. McDonough, to enter into an agreement with Real Term Energy (RTE) for them to complete a study that will provide the necessary information for the Council to make an informed decision as to whether to do nothing, go with Emera's LED program, or have the City own the LED lights. (5 yes) So voted.

b. Discussion and Possible Action Regarding Contract Renewal for FBO Services with Fresh Air, LLC

The City's current fixed based operator (FBO) at the municipal airport is Fresh Air, LLC. The contract with Fresh Air has been for three years and expires December 31, 2017. Also, the air med service contract with Fresh Air expires on December 31, 2017. Chief Susi has been working on that matter and it isn't ready for Council consideration. As to the proposed FBO contract, the scope of work remains the same and there is a small increase of the fee from \$12,000 to \$14,400 a year for their services. The increase is in anticipation that the workload will increase because of monitoring the new t-hangar. Discussion. Before the Council this evening is a proposed lease agreement. The Mayor suggested that the Airport Committee meet with Fresh Air, so answers can be obtained for the Councilors' questions. Language in the contract should be updated, Councilor McDonough asked about "minimum standards", who has keys for the airport, and the metering of power.

Civil Air Patrol holds their meetings at the Airport. Councilor McDonough asked whether they pay rent or not. He commented that there is a great deal of money that is spent at the airport with very little revenue in return.

An Airport Committee workshop will be scheduled before taking any action on the proposed agreement.

Motion made by P. McDonough, seconded by D. Martin, to table taking any action regarding contract renewal for FBO Service with Fresh Air, LLC. (5 yes) So voted.

c. Discussion and Possible Action Regarding Contract Renewal for IT Services with Oak Leaf Systems, Inc.

Motion made by J. Theriault, seconded by T. Guerrette, to renew IT Services with Oak Leaf Systems, Inc. and to accept the proposed contract. (5 yes) So voted.

Council Agenda Item #7: Formal Public Hearings

There weren't any formal public hearings.

Council Agenda Item #8: New Business & Adoption of Ordinances and Resolutions

a. Discussion and Possible Action Regarding Resolution 5-2017 Approving the 2018 Expense and Capital Improvement Budgets

Manager Marker stated that a line can be added to General Government for the ambulance billing wages so those wages aren't lumped in wage and salaries of General Government; additionally, ambulance billing supplies can be another new line in General Government.

The Mayor suggested that the balance is within \$40,000 of balancing. He believes that it will be more than balanced as he believes there will be more revenues that will come, but aren't showing yet. He doesn't see any increase coming from the City.

Motion made by D. Martin, seconded by N. Cote, to adopt Resolution 2017-5 A Resolution of the Caribou City Council Approving the 2018 Expense and Capital Improvements Budgets with the changes of adding two new lines in General Government, one for ambulance billing wages and another for ambulance billing supplies. (5 yes) So voted.

- b. Discussion and Possible Action Regarding Resolution 6-2017, Interlocal Agreements for Providing Fire and EMS Services to Neighboring Communities including Connor, New Sweden, Perham, Stockholm, Westmanland, Woodland, and Township 16 Range 4

There is a 2% increase for Fire Services communities, which are New Sweden, Connor, and Woodland. No increase for EMS Services as the Chief doesn't want to affect volume.

Motion by made P. McDonough, seconded by D. Martin, to adopt Resolution 2017-6 A Resolution of the Caribou City Council Approving the Fire and EMS Service Agreements with Multiple Communities as presented. (5 yes) So voted.

- c. Discussion and Possible Action Regarding Accepting Donation of Sleigh Collection

The late Karla Wolters had been collecting runner sleds for several years and before her death she wanted to make sure that her collection would remain in one piece and on display. Caribou's Recreation Department has been given the collection of over 80 sleds. The Caribou Recreation Foundation has voted to help fund the plan to display them on the walls of the Wellness Center lobby. The donation doesn't come with any conditions other than keeping the collection together.

Motion made by P. McDonough, seconded by J. Theriault, to accept the donation of sleigh collection, from the late Karla Wolters, with the condition that the collection remains together. (5 yes) So voted.

- d. Discussion and Possible Action Regarding Accepting Weightlifting Equipment from DRMO program

Motion made by P. McDonough, seconded by D. Martin, to accept weightlifting equipment from DRMO program. (5 yes) So voted.

Council Agenda Item #9: Reports of Officers, Staff, Boards, and Committees

Council didn't have any questions for staff.

Council Agenda Item #10: Reports and Discussion by Mayor and Council Members

- a. Since the start of the meeting, CEO Penny Thompson has looked into the status of Wade Synder's application for a demolition permit. Ms. Thompson reported that the application was received on the 13th and processed on the 14th of October.

Motion made by D. Martin, seconded T. Guerrette, to give Mr. Wade Synder until the first of July 2018 to complete the demolition at 32 Fenderson Street and to rescind the direction to the lawyer. (5 yes) So voted.

- b. Councilor McDonough had a question for the Fire Chief about the property at the corner of High and Bennett Drive. The Chief stated that there are a number “gray” areas in the law surrounding this new type of establishment. The Chief plans to approach the Fire Chief Association to see if something can be done to make it more uniform throughout the state.
- c. The City has requested a request for information under Maine’s Freedom of Access Act (FOAA) for any and all information in relationship to the new school being built, the exchange of properties with them, not only for Teague Park and the school site, but also the Hilltop Elementary School plus Sincock School. The Manager asked the Council to go through all their emails to see if they have anything on this land exchange. If they have something, we would need a copy. The request was submitted by an attorney.
- d. As of today, Hilltop Elementary hasn’t been turned over to the City.
- e. Councilor McDonough asked to have page numbers for the packet added to the agenda. Councilor Martin asked to have the background to have less color.
- f. Deputy Martin presented outgoing Mayor Aiken a gift of a clock from the City as a token of our appreciation for his service.

The Mayor expressed that he has enjoyed working with Council and employees. His final words had to do with RTE and his concerns about the vote the Council made earlier in the meeting.

Motion made by D. Martin, seconded by J. Theriault, to clarify that the City’s only obligation with RTE is the study. (5 yes) So voted.

Council Agenda Item #11: Executive Session (May be called to discuss matters under Maine Revised Statutes, Title 1, §405.6)

There wasn’t any executive session.

Council Agenda Item #12: Adjournment

Motion made by T. Guerrette, seconded by D. Martin, to adjourn the meeting at 7:10 p.m. (5yes) So voted.

Jayne R. Farrin, Secretary

Council Agenda Item #1: Roll Call

The Caribou City Council held an organizational meeting Tuesday, January 2, 2018 at 6:00 p.m. in Council Chambers with the following members present: David Martin, Nicole L. Cote, Philip McDonough II, Joan L. Theriault, Timothy C. Guerrette, R. Mark Goughan, and Hugh A. Kirkpatrick.

Dennis L. Marker, City Manager was present.

Department Managers and Staff: Penny Thompson, Tax Assessor; Lisa Plourde, Executive Director Caribou Housing; Gary Marquis, Supt. of Parks & Recreation; Anastasia S. Weigle, Library Director; and Kenneth G. Murchison, Zoning Administrator.

Christopher Bouchard of the Aroostook Republican and Spectrum covered the meeting.

Council Agenda Item #2: Pledge of Allegiance

The Council led the Pledge of Allegiance.

Council Agenda Item #3: Swearing In of Elected Officials

The City Clerk administered the oath of office to Nicole L. Cote, R. Mark Goughan, and Hugh A. Kirkpatrick for three years.

Council Agenda Item #4: Election of Council Chairperson/Mayor for 2018.

Motion made by P. McDonough, seconded by J. Theriault, to nominate David Martin for Council Chairperson/Mayor for the 2018 Caribou City Council.

David Martin was elected Council Chairperson/Mayor for the 2018 City Council by secret ballot. (6, David Martin, 1, R. Mark Goughan). So voted.

Council Agenda Item #5: Election of Council Deputy Chairperson/Deputy Mayor for 2018

Motion made by J. Theriault, seconded by T. Guerrette, to nominate Nicole L. Cote as Council Deputy Chairperson/Deputy Mayor for the 2018 Caribou City Council.

Nicole L. Cote was elected Council Deputy Chairperson/Deputy Mayor for the 2018 City Council by secret ballot. (7, Nicole Cote) So voted.

Council Agenda Item #6: Bid Openings, Awards, and Appointments

a. Appointment of the City Administrative Officers

i. Treasurer and Deputy Treasurer

- Treasurer Wanda L. Raymond
- Deputy City Treasurer Holli Doody – Council approval of City Staff appointment

ii. Tax Collector

- Tax Collector Wanda L. Raymond

iii. Clerk and Deputy Clerk

- City Clerk Jayne R. Farrin

- Deputy City Clerk Kalen Hill – Council approval of City Staff appointment
- iv. Auditor
 - City Auditor – Felch & Company LLC
- v. Overseer of the General Assistance Program
 - Overseer of General Assistance (General Assistance Administrator) Jayne R. Farrin
 - Deputy Overseer of General Assistance (Deputy General Assistance Administrator) Kalen Hill – Council approval of City Staff appointment
- vi. Public Health Officer
 - Public Health Officer Scott Susi
- vii. Legal Officer(s)
 - Legal Officer Rick Solman – Council approval of City Staff appointment

Motion made by P. McDonough, seconded by J. Theriault, to appoint the slate of Administrative City Officers for 2018 as presented. (7 yes) So voted.

- b. Appointment of Members to Community and Advisory Boards (proposed)
 - i. Library Board (3)
 - Kathryn Easter, Jane Foster, and Leslie K. Randolph Anderson
 - ii. Cary Medical Center Board (3)
 - Matthew Hunter, Michael Quinlan, and Doug A. Plourde
 - iii. Nylander Museum Board (2)
 - Richard Clark and Nelson Ketch
 - iv. Planning Board (2)
 - Philip Cyr and Robert White
 - v. Recreation Board (2)
 - Mathew D. Holabird and Susan R. White
 - vi. Board of Assessor (1)
 - Romeo J. Parent
 - vii. Tri-Community Landfill Board (2)
 - Gary Aiken and Kenneth Murchison, Jr.
 - viii. Housing Board of Commissioners (2)
 - Carman Durost and Danielle Langille
 - ix. Hospital District (1)
 - Doug A. Plourde
 - x. Zoning Board of Appeals (2)
 - Robert Ouellet and Margaret Pierre
 - xi. Caribou Utilities District (1)
 - David Belyea

Motion made by P. McDonough, seconded by T. Guerrette, to move the slate of appointments as presented.

Discussion. Councilor Goughan stated that he wants to submit his name to serve on the Tri-Community Landfill Board. Councilor Theriault commented that it would be good to have a Councilor on the Board. Further, she noted that the Gary Aiken has put a great deal of work serving on the Landfill Board. It was offered by Councilor Goughan that he served three years on the Landfill Board during his last term on the Council. He stated that he understands the structure and workings of the board and sees the addition of Presque Isle as being very positive. He believes that it is important for there to be networking between the communities. Councilor Goughan sees Tri-Community as a model of cooperation with our fellow communities.

Councilor Kirkpatrick stated that he would not be able to vote on the slate of appointments because this would include voting on the appointment to the Caribou Utilities District.

Councilors McDonough and Guerrette rescind their motion and second.

Motion made by P. McDonough, seconded by T. Guerrette, to move the slate of appointments with the exclusion of Tri-Community Landfill Board and Caribou Utilities District. (7 yes) So voted.

Motion made by P. McDonough, seconded by N. Cote, to appoint David Belyea to the Caribou Utilities District. (6 yes, 1 abstention, Hugh Kirkpatrick) So voted.

Motion made by J. Theriault to appoint R. Mark Goughan and Gary Aiken to the Tri-Community Landfill Board. Motion died for the lack of a second.

Motion made by H. Kirkpatrick, seconded by RM Goughan, to appoint R. Mark Goughan and Kenneth Murchison to the Tri-Community Landfill Board. (5 yes, P. McDonough, N. Cote, H. Kirkpatrick, RM Goughan, D. Martin, 2 no, J. Theriault, T. Guerrette) So voted.

Council Agenda Item #7: New Business & Adoption of Ordinances and Resolutions

a. Discussion and Possible Action Regarding 2018 Council Meeting Calendar (proposed)

January 8	Monday	Regular Meeting
January 29	Monday	Work Session
February 12	Monday	Regular Meeting
March 12	Monday	Regular Meeting
April 9	Monday	Regular Meeting
April 30	Monday	Work Session
May 14	Monday	Regular Meeting
May 28	Monday	Special Meeting (Final 2018 Budget Adoption)
June 11	Monday	Regular Meeting
July 9	Monday	Regular Meeting
July 30	Monday	Work Session
August 13	Monday	Regular Meeting
September 10	Monday	Regular Meeting
October 8	Monday	Regular Meeting
October 29	Monday	Public Forum on 2019 Budget

November 12 Monday	Regular Meeting (Public Hearing on 2019 Expense Budget
December 10 Monday	Regular Meeting (2019 Expense Budget Adoption)

Manager Marker noted that under the City's Charter that the Mayor can call for additional meetings to be held. With the proposed calendar, Mayor Martin expressed his concerns about the reduction of time for public input from citizens, plus the scheduling of work sessions prior to the need for one. Mayor Martin suggested cancelling the July 30th work session and, if needed, a special meeting could be called. The Mayor commented that generally a meeting is held in late June to set the mil rate and he suggested that date June 25th be added to the schedule.

From the audience, Wilfred Martin spoke up asking questions about the City's and school's budgets. Mayor Martin stated that the City's 2018 expense budget was set in December 2017 and that the revenue budget will be set in the middle of April. Wilfred Martin asked whether the City could send out two tax bills, one for the City expenses and one for the school expenses. Tax Assessor Penny Thompson stated that the City isn't required to send out tax bills, but does send out one tax bill. Some communities do allow two payment periods with one-half of the tax bill due now and other half due later. She further explained that if a community chooses to send out a tax bill then it must include the breakdown of tax expenses for community, county, and school. On Caribou's tax bill, it is shown with the percentages for each of those expenses. Wilfred Martin asked if the mil rate for each of those three expenses could be added to the tax bill. The Tax Assessor stated that she would look into it and report back at the next meeting.

Motion made by RM Goughan, seconded by P. McDonough, to accept the proposed 2018 Council Meeting calendar with the addition of a June 25th regular meeting to set the mil rate and eliminating the July 30th work session. (7 yes) So voted.

b. Discussion and Possible Action Regarding Collection of Property Tax Prior to 2018 Commitment Date

Motion made by P. McDonough, seconded by J. Theriault, to accept early payments of 2018 property taxes with a zero percent (0%) interest rate applied to any prepayment amounts. (7 yes) So voted.

c. Discussion and Possible Action Regarding City Manager Authorization to Approve Treasurer Warrants

Motion made by J. Theriault, seconded by T. Guerrette, to authorize City Manager Dennis Marker to review and approved all Treasurer Warrants for 2018. (7 yes) So voted.

d. Discussion and Possible Action Regarding Authorization to Provide a Tax Club for 2018

Motion made by P. McDonough, seconded by N. Cote, to authorize a Tax Club for 2018 as previously established providing for 12 equal payments of an accounts tax liability with no applied interest in October, November, and December for club participants. (7 yes) So voted.

Council Agenda Item #8: Reports of Officers, Staff, Boards and Committees

a. Dog Licensing Raffle

Mayor Martin picked the winning tag number from a tote containing the tag numbers of the 539 dogs that were licensed by December 31, 2017. The lucky owner is Jane White-McCall and the lucky dog is Gunner. A \$50.00 gift certificate for veterinary services will be sent to their local veterinarian.

Council Agenda Item #9: Reports and Discussion by Mayor and Council Members

There weren't any reports or discussion by the Mayor or Council members.

Council Agenda Item #10: Adjournment

Motion made by P. McDonough, seconded by T. Guerrette, to adjourn the meeting at 6:37 p.m. (7 yes) So voted.

Jayne R. Farrin, Secretary

Council Agenda Item #1: Roll Call

The Caribou City Council held a regular meeting Monday, January 8, 2018 at 6:00 p.m. in Council Chambers with the following members present: Mayor David Martin, Deputy Mayor Nicole L. Cote, Philip McDonough II, Joan L. Theriault, Timothy C. Guerrette, R. Mark Goughan, and Hugh A. Kirkpatrick.

Dennis L. Marker, City Manager was present.

Department Managers and Staff: Penny Thompson, Tax Assessor; Gary Marquis, Supt. of Parks & Recreation; Anastasia S. Weigle, Library Director; Michael Gahagan, Police Chief; Scott Susi, Fire Chief; Kenneth G. Murchison, Zoning Administrator; and Sgt. Mark Gahagan.

Christopher Bouchard of the Aroostook Republican and Spectrum covered the meeting.

Council Agenda Item #2: Pledge of Allegiance

The Mayor led the Pledge of Allegiance.

Council Agenda Item #3: Public Input

a. Aroostook Agency on Aging Presentation

- Joy Barresi Saucier, Executive Director for the Aroostook Agency on Aging – She was recently hired as the Executive Director. She attended the Council meeting to discuss two items: 1) Aroostook Agency on Aging and what they do and 2) the apartment complex Caribou Gardens and the need to have two Caribou people on their board.
 - 21% of the population is over 65, which mean Caribou has approximately 1625 individuals over 65
 - In 2017, the Agency served 675 people in Caribou – which is 42% of Caribou's over 65 population
 - During 2017: for Caribou's aging population the Agency delivered 4299 meals, answered 4,019 consumer questions, 21,800 personal support visits, there were 78 volunteers in Caribou that provided 8,462 hours of service, with an overall total of 33,676 units of service.
 - Funding: 60% is State and Federal grants, 17% philanthropic sources, consumer donations at meal sites, program income, and municipal/county match programs. According to the Executive Director, every community in Aroostook County appropriates money for the Agency except Caribou. The Agency is requesting from the City \$4,164.
 - Caribou Garden – 166 Sweden Street – 20 units – The governing board is made up of five directors representing the Agency plus two Caribou Council appointments (one year appointment and meetings are held quarterly)

Councilor Theriault asked what percentage of funding is spent on administration. Ms. Barresi Saucier didn't know the answer, but stated she would find out.

The Mayor offered that the 2018 Budget had been finalized and that she should approach the City in the fall.

Council Agenda Item #4: Declaration of Potential Conflicts of Interest

There weren't any Conflict of Interest to declare.

Council Agenda Item #5: Consent Agenda

- a. Minutes from Council Meeting Held December 27, 2017

Councilor McDonough noted that a correction needed to be made to the minutes. The correction: Change in the first paragraph, "6:00 p.m. on Monday, November 20, 2017" to 5:30 p.m. on Wednesday, December 27, 2017".

Motion made by P. McDonough, seconded by T. Guerrette, to approve December 27 2017 Council Meeting minutes as corrected. (4 yes, J. Theriault, T. Guerrette, N. Cote, P. McDonough, 3 abstentions, D. Martin, RM Goughan, H. Kirkpatrick) So voted.

- b. Quit Claim Deed Approval for Tax Acquired Property at 15 Washington, aka Map 28, Lot 46
- c. Quit Claim Deed Approval for Tax Acquired Property at 27 Roosevelt, aka Map 32, Lot 135

Motion made by P. McDonough, seconded by J. Theriault, to approve Consent Agenda items #5b-#5c as presented. (7 yes) So voted.

Council Agenda Item #6: Bid Openings, Awards, and Appointments

There weren't any Bid Openings, Awards, and Appointments.

Council Agenda Item #7: Formal Public Hearings

- a. 2015 CDBG Grant Close Out for Virtual Managed Solutions at 52 Sweden Street
6:16 p.m. Public Hearing opened.

Manager Marker stated that the purpose of this evening's public hearing is to simply inform the public of the finalizing of this CDBG Grant application. The Grant award was for \$150,000 as a business assistance grant, which was used to help Virtual Managed Solutions (VMS) grow their business and to add 35 new jobs to the area. The City is required to have a public hearing so the public might offer comments on the project and the use of funds. According to the Manager, he isn't aware of VMS's current staffing levels.

There weren't any comments from the public.

No action required.

6:17 p.m. Public Hearing closed.

- b. 2016 CDBG Grant Close Out for C&J Service Center at 996 Access Highway
6:17 p.m. Public Hearing opened.

Manager Marker stated the Grant award was utilized to help replace fuel tanks for the gas station on Access Highway. The project has been completed.

There weren't any comments from the public.

No action required.

6:19 p.m. Public Hearing closed

- c. Liquor License and Special Amusement Permit for Burger Boy at 235 Sweden Street
- d. Liquor License and Special Amusement Permit for Access 89 Bar & Grill at 539 Access Highway

6:20 p.m. Public Hearing for both #7c and #7d was opened.

There weren't any comments from the public.

6:21 p.m. Public Hearing closed.

Motion made by P. McDonough, seconded by T. Guerrette, to approve the liquor license and Special Amusement Permit applications for Burger Boy at 235 Sweden Street and Access 89 Bar & Grill at 539 Access Highway. (7 yes) So voted.

- e. Ordinance 13, 2017 Series – Approving the Sale of 7.14 acres of Municipal Held Properties at 19 Marshall (Formerly known as Hilltop Elementary School)

6:21 p.m. Public Hearing opened.

The adoption of Ordinance 13, 2017 Series will authorize the sale of municipally owned property located at approximately 19 Marshall Avenue, which is the former Hilltop Elementary School. The City will retain the playing fields south of the parking lot. The proposed ordinance allows for the sale of the school building and parking lot. The City will retain the playground equipment and it will be moved to the area around the ball fields or somewhere else on the property. Typically, the public has used the parking lots when the playing fields are being used. The Manager stated that language will be added in the sale agreement to provide continued access/egress for the public. Manager Marker commented that if adopted this evening, the Ordinance will not go into effect for another 30 days.

Christopher Bouchard of the Aroostook Republican, asked who owns Caribou Senior Living, LLC. Manager Marker stated that multiple people are involved. Marker suggested that he look up Bureau of Corporations.

The remaining land will be retained by the City of Caribou. A third little league field is being built by volunteers.

6:26 p.m. Public Hearing closed

Council Agenda Item #8: New Business & Adoption of Ordinances and Resolutions

- a. Ordinance 13, 2017 Series – Approving the Sale of 7.14 acres of Municipal Held Properties at 19 Marshall (Formerly known as Hilltop Elementary School)

Motion made by P. McDonough, seconded by N. Cote, to adopt Ordinance No. 13, 2017 Series, An Ordinance Regarding the Sale of Municipal Property (Hilltop Elementary) as presented. (7 yes) So voted.

b. Discussion and Possible Action Regarding New Public Safety Building Study

Fire Chief Susi started the presentation by providing copies of a report titled "Caribou Public Safety Building". The Council Municipal Building Committee with the Fire and Police Departments have been discussing department and facility needs since last spring. The Committee tasked the Departments to look at the development and construction of a new Public Safety complex.

Renovation of the current fire station was considered, but location and size of the property make it difficult to add on or make adjustments.

Chief Susi outlined some of issues there are with the current station, including being very cramped, only one bathroom in the whole facility, no segregated male and female sleeping available, and the building isn't ADA compliant. In 1977, when the Fire Station was built, it was built for expansion. The Chief stated that the department has expanded beyond even that built-in expansion. Since 1977, equipment has gotten bigger and heavier. The Department has gone from six to four trucks, but with that change the equipment has gotten heavier which is affecting the structural aspects of the building. According to Chief Susi, the Department now purchases equipment that fits the building rather than what the need is. The current Fire Station isn't energy efficient.

The Police Department not only has space issues, but also those by state mandates. The Police are mandated to have an interview room with a recording system. They get by with a not efficient system in the ceiling. Most evidence has to be stored off-site in another location along with most of the filing because there isn't any room at the Station. There is approximately 4000 sq. ft. in the cellar with only about 2500 being usable. Caribou Police Station is the only available facility to hold prisoners north of Houlton. The former kitchen is now a room used for computers. The last time the Station was renovated was 1977. The Chief stated that a year or two ago, the Council authorized new flooring, but he couldn't bring himself to put \$30,000 into the current complex and still not meet their requirements. He ended that they do the best they can do, but it isn't good enough for the citizens of Caribou.

Lita Semrau, of Port City Architecture, has been working with the Chiefs on a study to develop the former Birdseye site located on Route 1 and Fort Street. Initially a needs assessment was done. Ms. Semrau provided an overview of the project. (Exhibit A) The presentation has a new public safety building being two levels, but by using the topography of the site, each level is at ground level.

Port City Architectures has done over 20 Police Stations including; Saco and Gorham, with Cumberland's is under construction.

Mayor Martin asked whether a shooting range could be added. Chief Gahagan that with rifles, the range needs to be 150 feet. Councilor Kirkpatrick wondered how closely the idea of expansion was looked at. Chief Susi had left the meeting because of a fire. Ms. Semrau commented that there are a lot of deficiencies in the existing Fire Station, it doesn't meet ADA, it doesn't meet clearance, and the site is landlocked. It would be necessary to acquire more land to meet some of these requirements. There are structural problems with the current Fire Station; including, not able to insulate any more on the roof because of the snow load, the floor is structurally inadequate for the trucks of today, no sprinklers, and no alarm system.

Councilor Kirkpatrick asked if Port City Architectures has looked at possible reuses of the current Fire Station. Ms. Semrau offered that they have not, but that is something they can help with.

Eight million is the estimated cost of constructing a new Public Safety building. That figures out to \$242 a sq. ft. There is an opportunity of a grant that could help with 55% of the construction costs. Chief Susi is looking at what possible energy savings could be seen if a new building is constructed.

\$25,000 is the cost of completing a new public safety building study and this amount is in the City's 2018 Budget. Councilor Theriault stated that we need to go forward with the study to learn the answers to the questions. Councilor Kirkpatrick doesn't mind going forward if all options are looked at including other sites beyond Birdseye site.

Chief Susi returned to the meeting. Before working with Port City Architectures, the Departments worked with another firm which looked at expanding the Fire Station or renovating an existing building. It would require purchasing a number of houses to expand the current Fire Station. Councilor Goughan wonders whether there is a way for the City to collaborate with other communities.

Motion made by J. Theriault, seconded by N. Cote, to move forward with the new public safety building study. (5 yes, J. Theriault, N. Cote, P. McDonough, T. Guerrette, D. Martin, 2 no, RM Goughan, H. Kirkpatrick) So voted.

c. Discussion and Possible Action Regarding Surplus Properties and Equipment

Manager Marker stated that from time to time the City has equipment or materials no longer needed by the City and needs to be disposed of. The City doesn't have a formal policy for this disposal process. Currently the City has chain link fencing, office chairs, and a Christmas tree that are no longer needed and should be disposed of. According to a Maine Townsman's Legal Note, the municipal legislative body needs to authorize the sale of surplus property. In Caribou, the authorization would need to come from the Council.

The fencing is around Teague Park and needs to be removed by March 1st or it will be part of the demolition bid for the RSU #39. Discussion.

Motion made by P. McDonough, seconded H. Kirkpatrick, to direct the Supt. of Parks & Recreation to advertise that the City has available, for no fee, 1540 feet of surplus chain link fencing that would need to be removed by March 1st and to direct administration to develop a formal policy for disposal of surplus property to be considered by the City Council and adopted by resolution prior to additional items being declared surplus. (7 yes) So voted.

Council Agenda Item #9: Reports and Discussion by Mayor and Council Members

a. Assignment of Councilmembers to Committees (proposed)

Committee	Chair	Councilors	Staff
Highway/Protection	Theriault	McDonough Cote	City Manager PW Director
Investment	Cote	Martin Guerrette	City Manager Finance Director
CEGC		Goughan	City Manager
Personnel	McDonough	All Councilors	

NMDC		Kirkpatrick	City Manager
Planning Board Liaison		McDonough	
Airport	McDonough	Therault Guerrette	Airport Manager
Nylander Board Liaison		Guerrette	
Housing Commission		McDonough Goughan	
Municipal Buildings	Therault	Cote Kirkpatrick Martin	City Manager
Agency on Aging Representatives		Guerrette	Housing Director

The Manager commented that Ms. Barresi Saucier mentioned this evening that Councilors cannot serve on the Caribou Garden's Board (Agency on Aging Representative), so Councilor Guerrette will not be able to serve on that Board. Mayor Martin noted that four Councilors serve on the Municipal Building Committee, but encouraged the other Councilors to attend a committee meeting, if they are so interested.

Motion made by P. McDonough, seconded J. Therault, to accept the proposed *Assignment of Councilmembers to Committees* table as presented with the exception of a Councilor being assigned to serve as a representative to the Agency on Aging. (7 yes) So voted.

- b. Councilor Goughan requested an update on the City biomass pellet boilers so he might become better educated. The Mayor suggested that he might want to sit down and go over this topic with the Manager. Manager Marker stated that the pellet boiler information had all been digitized by the former City Manager and that he had thumb drives available so they could take it with them for review.
- c. Mayor Martin cautioned Councilors about the use of emails.
- d. Councilor McDonough reminded the newly elected and sworn in Councilors that they have 120 days to complete training for Elected Officials on Maine's Freedom of Access law.
- e. Mayor Martin asked the Manager to add to the bottom of each agenda the dates of the next couple of meetings.
- f. Mayor Martin wants the Wage and Surplus Property Policies on the January 29th Work Session agenda.

Council Agenda Item #10: Reports of Officers, Staff, Boards and Committees

There weren't any reports from officers, staff, boards, and committees

Council Agenda Item #11: Executive Session (May be called to discuss matters identified under Maine Revised Statutes, Title 1, §405.6)

7:38 p.m. Time in. Moved by P. McDonough, seconded by T. Guerrette, to move to executive session under MRSA Title 1 §405.6E to discuss a legal issue. (7 yes) So voted.

The Council moved out of executive session at 7:51 p.m.

January 8, 2018

18-02 Pg. 7

No action taken.

Council Agenda Item #12: Adjournment

Motion made by P. McDonough, seconded by N. Cote, to adjourn that meeting at 7:51 p.m.

Jayne R. Farrin, Secretary

January 31, 2018

18-04

A special meeting of the Caribou City Council was held 5:30 p.m. on Wednesday, January 31, 2018 in Council Chambers with following members present: Mayor David Martin, Deputy Mayor Nicole Cote, Philip McDonough II, Joan L. Theriault, Timothy C. Guerrette, R. Mark Goughan, and Hugh A. Kirkpatrick.

Dennis L. Marker, City Manager.

Gary Marquis, Supt. of Parks and Recreation.

Council Agenda Item #1: Call to Order

The Mayor called the meeting to order.

Council Agenda Item #2: Executive Session(s) (May be called to discuss matters identified under Maine Revised Statutes, Title 1, Chapter 13 §405.6)

Time in: 5:30 p.m. Motion made by P. McDonough, seconded by T. Guerrette, to move to executive session pursuant to 1 MSRA §405(6)(A) to discuss personnel issues with City Manager and Gary Marquis. (7 yes) So voted.

Moved out of executive session at 6:24 p.m.

No action taken.

Motion made by, T. Guerrette, seconded by P. McDonough, to adjourn the meeting at 6:24 p.m. (7 yes) So voted.

Dennis L. Marker, City Manager

General Ledger Summary Report

Fund(s): ALL

December

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund	-152,199.31	505,349.76	-72,530.77	59,451,618.04	59,956,967.80	0.00
Assets	9,467,143.57	9,332,707.83	-975,313.20	28,083,045.80	27,870,885.41	9,544,868.22
101-00 CASH (BANK OF MAINE)	4,193,063.53	4,064,208.00	-612,355.25	15,702,955.80	15,784,881.42	3,982,282.38
102-00 RECREATION ACCOUNTS	53,311.63	61,271.91	-31,294.72	0.00	31,294.72	29,977.19
110-00 SECTION 125 CHECKING FSA	1,607.07	1,631.67	-1,378.38	22,724.15	17,538.50	6,817.32
110-03 2017 SECTION 125 CHECKING HRA	0.00	0.00	-8,372.26	105,384.48	51,033.47	54,351.01
111-00 RETIREMENT INVESTMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
117-00 RLF #10 INVESTMENT	220,627.36	220,760.44	511.02	9,356.39	0.00	230,116.83
120-00 PETTY CASH	960.00	960.00	0.00	0.00	0.00	960.00
123-00 DIESEL INVENTORY	22,957.49	7,366.91	9,489.55	176,964.52	169,514.10	14,817.33
124-00 GAS INVENTORY	27,031.89	20,471.03	8,112.26	69,593.40	79,630.60	10,433.83
125-00 ACCOUNTS RECEIVABLE	92,937.39	107,194.50	125,423.98	438,433.55	402,465.68	143,162.37
126-00 SWEETSOFT RECEIVABLES	578,236.08	578,236.08	-74,024.86	2,272,283.39	2,228,934.57	621,584.90
140-00 RESERVE FOR UNCOLLECTIBLE TAX	-1,276.29	-1,276.29	0.00	0.00	0.00	-1,276.29
174-00 CDC LOANS REC (1280)	83,582.08	77,888.61	-5,807.34	0.00	5,807.34	72,081.27
180-00 DR. CARY CEMETERY INVESTMENT	1,215.52	1,215.99	0.46	1.85	29.95	1,187.89
181-00 HAMILTON LIBRARY TR. INVEST	1,710.95	1,715.76	4.87	19.26	0.00	1,735.02
182-00 KNOX LIBRARY INVESTMENT	9,564.28	9,586.40	22.42	88.51	0.00	9,674.91
183-00 CLARA PIPER MEM INV	738.03	738.32	-33.72	1.14	34.00	705.46
184-00 JACK ROTH LIBRARY INVEST	32,874.95	33,030.74	-2,824.40	624.48	2,982.22	30,673.00
185-00 KEN MATTHEWS SCHOLARSHIP FUN	7,332.29	7,337.23	4.95	19.78	0.00	7,357.01
187-00 DOROTHY COOPER MEM INV	66,056.85	66,165.14	102.40	406.51	4,000.00	62,571.65
189-00 MARGARET SHAW LIBRARY INV	12,746.16	12,764.99	15.99	63.83	0.00	12,828.82
190-00 GORDON ROBERTSON MEM INV	11,385.77	11,393.44	10.53	34.12	0.00	11,427.56
191-00 MEMORIAL INVESTMENT	6,047.40	6,052.04	4.66	18.46	0.00	6,070.50
192-00 G. HARMON MEM INV	8,371.68	8,377.32	-388.12	52.56	423.76	8,006.12
193-00 BARBARA BREWER FUND	5,419.12	5,428.58	-91.25	39.06	101.46	5,366.18
194-00 RODERICK LIVING TRUST	0.00	0.00	-4,473.70	21,847.27	4,487.47	17,359.80
198-00 TAX ACQUIRED PROPERTY	93,002.80	92,549.48	-15,998.81	55,626.68	39,352.85	108,823.31
200-09 2009 TAX RECEIVABLE	96.00	96.00	0.00	0.00	0.00	96.00
200-16 2016 TAX RECEIVABLE	882,980.13	882,980.13	0.00	13,417.34	896,232.59	164.88
200-17 2017 TAX RECEIVABLE	-15,480.55	-15,480.55	-307,001.01	8,121,344.05	7,236,349.72	869,513.78
200-18 2018 TAX RECEIVABLE	0.00	0.00	-29,608.21	0.00	38,375.07	-38,375.07
205-16 2016 LIENS RECEIVABLE	0.00	0.00	-4,521.04	357,997.70	161,585.85	196,411.85
210-09 2009 PP TAX RECEIVABLE	429.22	429.22	0.00	0.00	333.77	95.45
210-10 2010 PP TAX RECEIVABLE	1,311.04	1,311.04	0.00	0.00	84.35	1,226.69
210-11 2011 PP TAX RECEIVABLE	1,615.68	1,615.68	0.00	0.00	91.35	1,524.33
210-12 2012 PP TAX RECEIVABLE	6,075.64	6,075.64	0.00	0.00	909.03	5,166.61
210-13 2013 PP TAX RECEIVABLE	10,493.07	10,493.07	0.00	0.00	781.05	9,712.02
210-14 2014 PP TAX RECEIVABLE	16,932.37	16,932.37	0.00	0.00	1,569.90	15,362.47
210-15 2015 PP TAX RECEIVABLE	27,860.73	27,860.73	-95.68	0.00	13,561.99	14,298.74
210-16 2016 PP TAX RECEIVABLE	35,319.94	35,319.94	-348.08	108.81	21,325.81	14,102.94
210-17 2017 PP TAX RECEIVABLE	-256.48	-256.48	-17,403.69	424,700.61	385,679.69	38,764.44
210-18 2018 PP TAX RECEIVABLE	0.00	0.00	-1.56	0.00	6.25	-6.25
312-00 HEALTH INS. W/H	-22,945.70	-22,945.70	-2,324.05	242,004.58	244,037.98	-24,979.10
318-00 MMA INCOME PROTECTION	-5,788.64	-5,788.64	-559.91	37,318.03	37,811.76	-6,282.37
323-00 MMA SUPP. LIFE INSURANCE	-947.59	-947.59	-110.25	9,560.20	9,572.35	-959.74
329-00 SALES TAX COLLECTED	-55.32	-55.32	0.00	55.29	64.79	-64.82
Liabilities	7,380,117.83	7,449,899.03	-392,600.38	6,739,321.68	6,689,704.28	7,400,281.63
352-00 NYLANDER MUSEUM RESERVE	12,645.49	12,645.49	0.00	459.50	0.00	12,185.99
360-00 RETIREMENT INV FUND	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00

General Ledger Summary Report

Fund(s): ALL

December

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
362-00 RLF #10 RESERVE	220,627.36	220,760.44	511.02	0.00	9,356.39	230,116.83
365-01 COMMUNITY POOL IMPROVEMENT	98,655.52	98,655.52	0.00	0.00	28,000.00	126,655.52
365-02 REC CENTER IMPROVEMENTS	27,355.62	27,355.62	0.00	11,766.97	14,294.40	29,883.05
365-03 LAND ACQUISTIONS/EASEMENTS	39,590.00	39,590.00	0.00	6,250.00	0.00	33,340.00
365-04 RAILS TO TRAILS PROGRAM	19,899.44	19,899.44	-57.00	19,035.76	567.60	1,431.28
365-05 PARK IMPROVEMENT RESERVE	47,988.86	47,988.86	-11,186.30	30,916.30	10,388.83	27,461.39
365-06 LET'S MOVE	-615.24	-615.24	0.00	0.00	0.00	-615.24
365-08 REC NONAPPROPRIATED SPEC PROJ	2,490.17	2,490.17	0.00	0.00	0.00	2,490.17
365-09 RECREATION EQUIPMENT RESERVE	11,264.10	11,264.10	0.00	9,184.82	8,093.62	10,172.90
365-10 REC LAWN MOWER RESERVE	21,397.91	21,397.91	0.00	14,499.00	7,500.00	14,398.91
365-12 CRX/TOS RESERVE	3,419.32	3,419.32	-1,942.13	3,136.53	0.00	282.79
365-13 RECREATION - COLLINS POND	33,275.91	33,275.91	0.00	1,050.00	3,000.00	35,225.91
365-14 CREATIVE PLAYGROUND RESERVE	-579.44	-579.44	0.00	0.00	0.00	-579.44
365-16 CARIBOU COMMUNITY BAND	1,551.08	1,551.08	0.00	0.00	0.00	1,551.08
365-18 REC SCHOLARSHIPS	2,021.22	2,021.22	0.00	0.00	30.00	2,051.22
365-19 CIVIC BEAUTIFICATION RESERVE	-838.86	-838.86	0.00	0.00	0.00	-838.86
365-20 SKI TRAIL PROGRAM	3,635.27	3,635.27	-2,184.00	4,231.00	3,306.00	2,710.27
365-21 RD TRAILS GRANT	-4,365.53	-4,365.53	0.00	0.00	0.00	-4,365.53
365-22 NON APPROP SKI RENTAL PROGRAM	8,639.63	8,584.63	-3,524.00	8,546.00	3,341.00	3,379.63
365-24 CADET RESERVE	482.56	482.56	0.00	0.00	0.00	482.56
365-25 COMMUNITY BULLETIN BOARD	200.00	200.00	0.00	0.00	0.00	200.00
366-01 LIBRARY BUILDING RESERVE	23,706.02	23,706.02	-1,088.88	7,910.30	26,481.42	42,277.14
366-02 LIBRARY MEMORIAL FUND	15,734.48	15,734.48	762.04	1,548.26	5,267.93	19,454.15
366-03 LIBRARY COMPUTER RESERVE	1,258.20	1,258.20	0.00	750.00	2,000.00	2,508.20
366-11 DOROTHY LOUISE KYLER FOUND	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00
367-01 POLICE DONATED FUNDS	33,963.50	33,963.50	0.00	4,466.06	1,890.00	31,387.44
367-02 POLICE DEPT EQUIPMENT	65,562.38	64,253.42	1,480.63	77,000.48	28,336.99	15,589.93
367-03 POLICE CAR RESERVE	38,425.04	38,425.04	0.00	46,611.00	34,498.50	26,312.54
367-04 POLICE CAR VIDEO SYSTEM	5,243.75	5,243.75	0.00	2,115.00	0.00	3,128.75
367-05 DRINK GRANT PERSONNEL	18,021.70	17,807.70	-1,653.91	11,210.91	7,371.09	13,967.88
367-06 PD COMPUTER RESERVE	11,405.94	11,405.94	0.00	1,478.76	3,320.00	13,247.18
367-07 POLICE DIGITAL FILING	0.00	0.00	0.00	0.00	9,000.00	9,000.00
367-08 MAJOR SYSTEMS REPLACEMENT	0.00	0.00	0.00	0.00	23,480.00	23,480.00
368-01 FIRE EQUIPMENT RESERVE	14,501.98	14,501.98	0.00	116,999.60	101,600.00	-897.62
368-02 FIRE HOSE RESERVE	1,206.25	1,206.25	0.00	0.00	500.00	1,706.25
368-03 FIRE DEPT FOAM RESERVE	3,742.50	3,742.50	0.00	0.00	0.00	3,742.50
368-04 FIRE TRAINING BLDG RESERVE	3,226.25	3,226.25	0.00	0.00	0.00	3,226.25
368-05 FIRE DEPT FURNACE	-3,810.86	-3,810.86	0.00	0.00	3,811.00	0.14
368-06 FIRE/AMB COMPUTER RESERVE	10,628.63	10,628.63	0.00	2,000.00	2,500.00	11,128.63
368-07 FIRE DISPATCH REMODEL	700.00	700.00	0.00	0.00	2,400.00	3,100.00
368-08 FIRE SMALL EQUIPMENT	1,400.00	1,400.00	0.00	0.00	9,000.00	10,400.00
368-09 FEMA TRUCK GRANT	5.00	5.00	0.00	0.00	0.00	5.00
368-10 FIRE/AMB BUILDING RESERVE	21,400.00	21,400.00	0.00	12,500.00	9,000.00	17,900.00
369-01 AMBULANCE SMALL EQUIP RESERVE	73,540.98	73,540.98	0.00	103,967.16	68,167.68	37,741.50
369-02 AMBULANCE STAIRCHAIRS	2,250.00	2,250.00	0.00	0.00	750.00	3,000.00
369-03 AMBULANCE RESERVE	132,996.03	132,996.03	0.00	269,646.86	320,891.18	184,240.35
369-04 HEALTH OFFICER	0.00	0.00	500.00	0.00	500.00	500.00
370-01 GRIMES MILL RD ENGINEERING	-38,964.70	-38,964.70	0.00	0.00	18,482.00	-20,482.70
370-03 PW EQUIPMENT RESERVE	46,364.85	46,364.85	0.00	31,036.08	82,326.75	97,655.52
370-04 STREETS/ROADS RECONSTRUCTION	256,876.35	256,876.35	0.00	14,662.40	24,000.00	266,213.95
370-05 CURBING RESERVE	5,178.30	5,178.30	0.00	0.00	0.00	5,178.30
370-06 FUEL TANK RESERVE	98,904.58	100,615.70	1,367.91	215,988.46	11,640.67	-103,732.09
371-01 ASSESSMENT REVALUATION RESER\	50,500.91	50,500.91	0.00	4,149.00	19,000.00	65,351.91

General Ledger Summary Report

Fund(s): ALL
December

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
371-02 ASSESSING COMPUTER RESERVE	1,798.50	1,798.50	0.00	1,500.00	500.00	798.50
371-03 AERIAL PHOTOGRAPHY	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00
371-04 ASSESSING OFFICE EQUIPMENT	730.00	730.00	0.00	0.00	0.00	730.00
371-05 ASSESSING TRAVEL & TRAINING	0.00	0.00	3,500.00	0.00	3,500.00	3,500.00
372-01 AIRPORT RESERVE	95,794.60	95,794.60	-29,996.63	502,080.60	396,393.25	-9,892.75
373-01 GEN GOVT COMPUTER RESERVE	14,444.37	14,444.37	0.00	8,198.00	7,000.00	13,246.37
373-02 CITY COMPREHENSIVE PLAN	27.40	27.40	0.00	0.00	0.00	27.40
373-03 MUNICIPAL BUILDING RESERVE	-37,516.75	-37,516.75	4,880.00	2,545.00	51,000.00	10,938.25
373-04 VITAL RECORDS RESTORATION	1,356.50	1,356.50	0.00	2,263.00	2,000.00	1,093.50
373-05 BIO-MASS BOILERS	-45,387.49	-45,387.49	-48,702.00	97,404.00	95,127.00	-47,664.49
373-07 T/A PROPERTY REMEDIATION RESEI	39,963.80	39,963.80	0.00	28,679.00	393.20	11,678.00
373-08 HRA CONTRIBUTION RESERVE	45,154.95	45,154.95	0.00	27,226.82	9,853.36	27,781.49
373-10 FLEET VEHICLES	5,586.00	5,586.00	0.00	0.00	2,000.00	7,586.00
373-11 NASIFF CLEAN UP	5,684.95	5,684.95	-1,000.00	1,000.00	0.00	4,684.95
373-12 NBRC BIRDS EYE	0.00	0.00	0.00	226.70	0.00	-226.70
373-15 2017 HRA RESERVE	0.00	0.00	-8,372.26	51,033.47	105,384.48	54,351.01
374-00 REC/PARKS COMPUTER RESERVE	0.00	0.00	0.00	0.00	1,000.00	1,000.00
374-01 INDUSTRIAL PARK IMPROVEMENTS	12,440.88	12,440.88	0.00	0.00	0.00	12,440.88
374-02 60 ACCESS HIGHWAY	92,212.31	92,212.31	-900.12	8,512.91	7,700.00	91,399.40
374-03 DOWNTOWN INFRASTRUSTURE	10,415.42	10,415.42	0.00	0.00	0.00	10,415.42
385-00 COMMUNITY DEVELOPMENT MATCH	31,830.52	31,830.52	0.00	0.00	0.00	31,830.52
387-00 BOUCHARD TIF	8,121.62	8,121.62	-1,433.25	7,976.76	6,113.62	6,258.48
392-00 PLANNING/ENGINEERING RESERVE	6,241.09	6,241.09	0.00	0.00	0.00	6,241.09
398-00 RECREATION ACCTS FUND BALANCE	53,311.63	61,271.91	-31,294.72	31,294.72	0.00	29,977.19
399-00 PARKING LOT MAINTENANCE RES	90,466.90	90,466.90	0.00	0.00	4,000.00	94,466.90
402-00 CDC ECONOMIC DEVELOPMENT	240,000.00	240,000.00	0.00	0.00	0.00	240,000.00
403-00 CDC REVOLVING LOAN	344,532.13	344,532.13	5,807.34	0.00	5,807.34	350,339.47
406-00 TRAILER PARK RESERVE	28,506.27	37,595.46	7,682.47	0.00	7,682.47	45,277.93
407-00 COUNTY TAX	2.13	2.13	0.00	444,434.25	444,434.25	2.13
415-00 LIONS COMMUNITY CENTER RESER\	1,784.20	1,784.20	0.00	32,228.00	31,500.00	1,056.20
417-00 COMPENSATED ABSENCES	184,694.48	184,694.48	0.00	104,472.20	90,000.00	170,222.28
419-00 DUE FROM CDC (1280)	83,582.08	77,888.61	-5,807.34	5,807.34	0.00	72,081.27
421-00 DEFERRED TAX REVENUE	1,206,340.63	1,189,573.58	-23,133.38	23,133.38	0.00	1,166,440.20
422-00 KEN MATTHEWS SCHOLARSHIP FUN	7,332.29	7,337.23	4.95	0.00	19.78	7,357.01
423-00 DR. CARY CEMETERY TRUST FUND	1,215.52	1,215.99	0.46	29.95	1.85	1,187.89
424-00 HAMILTON LIBRARY TRUST FUND	1,710.95	1,715.76	4.87	0.00	19.26	1,735.02
425-00 KNOX LIBRARY MEMORIAL FUND	9,564.28	9,586.40	22.42	0.00	88.51	9,674.91
426-00 CLARA PIPER MEM FUND	738.03	738.32	0.28	34.00	1.14	705.46
427-00 JACK ROTH LIBRARY MEM FUND	32,874.95	33,030.74	-4.14	2,982.22	624.48	30,673.00
429-00 BARBARA BREWER FUND	5,419.12	5,428.58	10.21	101.46	39.06	5,366.18
430-00 D. COOPER MEM FUND	66,056.85	66,165.14	102.40	4,000.00	406.51	62,571.65
432-00 MARGARET SHAW LIBRARY MEMORI	12,746.16	12,764.99	15.99	0.00	63.83	12,828.82
433-00 GORDON ROBERTSON MEM FUND	11,385.77	11,393.44	10.53	0.00	34.12	11,427.56
434-00 MEMORIAL INVESTMENT	6,047.40	6,052.04	4.66	0.00	18.46	6,070.50
435-00 RODERICK LIVING TRUST	0.00	0.00	13.77	4,487.47	21,847.27	17,359.80
436-00 AMBULANCE REIMBURSEMENT	12,009.38	12,009.38	0.10	12,424.35	11,271.67	10,856.70
437-00 DEFERRED AMBULANCE REVENUE	478,281.30	578,236.08	43,348.82	0.00	43,348.82	621,584.90
441-00 AMBULANCE FUND BALANCE	1,005.62	1,005.62	0.00	0.00	0.00	1,005.62
447-00 EMA EQUIP RESERVE	1,991.79	1,991.79	0.00	0.00	0.00	1,991.79
448-00 NYLANDER DONATIONS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
457-00 HOMELAND SECURITY RESERVE	2,277.92	2,277.92	0.00	0.00	0.00	2,277.92
460-00 YARD SALE	703.93	703.93	0.00	1,948.38	1,565.00	320.55
461-00 CRAFT FAIR	13,053.00	13,053.00	-310.23	8,242.79	7,841.00	12,651.21

General Ledger Summary Report

Fund(s): ALL
December

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
462-00 CDBG HOUSING REHABILITATION	3,879.87	3,879.87	0.00	0.00	0.00	3,879.87
463-00 MISC EVENTS	0.00	0.00	0.00	21,085.38	21,165.00	79.62
465-00 THURSDAYS ON SWEDEN	-9,003.44	-9,003.44	0.00	4,489.82	20,900.00	7,406.74
466-00 HERITAGE DAY	-8,000.00	-8,000.00	0.00	0.00	0.00	-8,000.00
467-00 MARATHON	-5,808.92	-11,808.92	-1,579.05	46,739.58	55,970.07	-2,578.43
469-00 DENTAL INSURANCE	701.61	701.61	431.67	9,395.44	10,380.18	1,686.35
470-00 EYE INUSRANCE	542.27	542.27	-126.35	2,737.23	2,784.51	589.55
477-00 LED STREET LIGHTS	15,558.00	15,558.00	0.00	0.00	0.00	15,558.00
478-00 G. HARMON MEM FUND	8,371.68	8,377.32	5.64	393.76	22.56	8,006.12
480-00 CITY RETIREMENT	1,079.76	1,079.76	0.00	0.00	0.00	1,079.76
483-02 DUE TO FUND 2	196,679.59	196,679.59	5,526.02	0.00	83,309.65	279,989.24
483-03 DUE TO FUND 3	281,440.55	283,550.22	7,568.27	0.00	113,570.01	397,120.23
483-04 DUE TO FUND 4	140,583.66	140,583.66	4,060.77	0.00	48,729.02	189,312.68
483-05 DUE TO FUND 5	1,566,411.56	1,566,411.56	38,342.95	0.00	418,230.50	1,984,642.06
484-02 DUE FROM FUND 2	-171,966.56	-176,147.50	-14,042.85	77,701.98	0.00	-253,849.48
484-03 DUE FROM FUND 3	-226,196.42	-226,246.96	-6,716.27	87,851.40	0.00	-314,098.36
484-04 DUE FROM FUND 4	-143,462.97	-143,462.97	-4,154.23	42,179.98	0.00	-185,642.95
484-05 DUE FROM FUND 5	-1,036,668.94	-1,052,918.85	-19,364.87	351,315.50	0.00	-1,404,234.35
486-00 RETIREMENT RESERVE	4,139.00	4,139.00	0.00	0.00	0.00	4,139.00
488-00 CHRISTMAS LIGHTS	2,735.64	1,735.64	0.00	79.11	0.00	1,656.53
493-00 RSU 39 COMMITMENT	-874,839.94	-874,839.94	-303,992.66	3,647,969.52	3,647,970.00	-874,839.46
Fund Balance	2,239,225.05	1,377,459.04	-510,182.05	24,629,250.56	25,396,378.11	2,144,586.59
500-00 EXPENDITURE CONTROL	0.00	0.00	-1,004,534.78	9,344,920.70	9,706,568.89	361,648.19
510-00 REVENUE CONTROL	0.00	0.00	514,568.17	15,264,114.42	15,343,814.22	79,699.80
600-00 FUND BALANCE	2,239,225.05	1,377,459.04	-20,215.44	20,215.44	345,995.00	1,703,238.60
2 - Snowmoible Trail Maintenance	0.00	-45,883.00	0.00	288,589.01	242,706.01	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-10,329.82	-6,148.88	-35,405.11	156,018.61	155,371.84	-6,795.65
365-11 TRAIL MAINTENANCE RESERVE	14,383.21	14,383.21	-43,921.94	72,708.96	77,669.86	19,344.11
483-01 DUE TO FUND 1	171,966.56	176,147.50	14,042.85	0.00	77,701.98	253,849.48
484-01 DUE FROM FUND 1	-196,679.59	-196,679.59	-5,526.02	83,309.65	0.00	-279,989.24
Fund Balance	10,329.82	52,031.88	35,405.11	132,570.40	87,334.17	6,795.65
500-00 Expense Control	0.00	0.00	-2,727.89	43,738.40	43,921.38	182.98
510-00 Revenue Control	0.00	0.00	38,133.00	45,883.00	43,412.79	-2,470.21
600-00 Fund Balance	10,329.82	52,031.88	0.00	42,949.00	0.00	9,082.88
3 - Housing Department	0.00	-100,000.00	0.00	397,891.81	297,891.81	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-8,328.99	-10,388.12	-852.00	114,530.33	87,851.40	-37,067.05
409-00 HOUSING RESERVE	46,915.14	46,915.14	0.00	960.32	0.00	45,954.82
483-01 DUE TO FUND 1	226,196.42	226,246.96	6,716.27	0.00	87,851.40	314,098.36
484-01 DUE TO FUND 1	-281,440.55	-283,550.22	-7,568.27	113,570.01	0.00	-397,120.23

General Ledger Summary Report

Fund(s): ALL
December

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
3 - Housing Department CONT'D						
Fund Balance	8,328.99	110,388.12	852.00	283,361.48	210,040.41	37,067.05
500-00 Expense Control	0.00	0.00	-6,716.27	86,909.48	96,470.40	9,560.92
510-00 Revenue Control	0.00	0.00	7,568.27	100,000.00	113,570.01	13,570.01
600-00 Fund Balance	8,328.99	110,388.12	0.00	96,452.00	0.00	13,936.12
4 - FSS	0.00	-48,729.00	0.00	181,713.00	132,984.00	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	2,879.31	2,879.31	93.46	48,729.02	42,179.98	-3,669.73
483-01 DUE TO FUND 1	143,462.97	143,462.97	4,154.23	0.00	42,179.98	185,642.95
484-01 DUE FROM FUND 1	-140,583.66	-140,583.66	-4,060.77	48,729.02	0.00	-189,312.68
Fund Balance	-2,879.31	45,849.69	-93.46	132,983.98	90,804.02	3,669.73
500-00 Expense Control	0.00	0.00	-4,154.23	42,179.98	42,075.00	-104.98
510-00 Revenue Control	0.00	0.00	4,060.77	48,729.00	48,729.02	0.02
600-00 Fund Balance	-2,879.31	45,849.69	0.00	42,075.00	0.00	3,774.69
5 - ECONOMIC DEV	0.00	-414,998.00	0.00	1,720,300.00	1,305,302.00	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-133,306.64	-117,056.73	-18,978.08	447,912.03	485,997.03	-78,971.73
473-00 DOWNTOWN TIF	248,521.50	248,521.50	0.00	29,681.53	24,681.53	243,521.50
474-00 TRAIL GROOMER RESERVE	-2,085.52	-2,085.52	0.00	0.00	10,000.00	7,914.48
475-00 REVOLVING LOAN RESERVE	150,000.00	150,000.00	0.00	0.00	50,000.00	200,000.00
476-00 FIRE STATION RESERVE	0.00	0.00	0.00	0.00	50,000.00	50,000.00
483-01 DUE TO FUND 1	1,036,668.94	1,052,918.85	19,364.87	0.00	351,315.50	1,404,234.35
484-01 DUE FROM FUND 1	-1,566,411.56	-1,566,411.56	-38,342.95	418,230.50	0.00	-1,984,642.06
Fund Balance	133,306.64	532,054.73	18,978.08	1,272,387.97	819,304.97	78,971.73
500-00 Expense Control	0.00	0.00	-17,844.45	431,633.97	444,483.86	12,849.89
510-00 Revenue Control	0.00	0.00	36,822.53	414,998.00	374,821.11	-40,176.89
600-00 Fund Balance	133,306.64	532,054.73	0.00	425,756.00	0.00	106,298.73
Final Totals	-152,199.31	-104,260.24	-72,530.77	62,040,111.86	61,935,851.62	0.00

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVERNMENT	787,868.00	787,868.00	730,857.41	57,010.59	92.76
01 - Gen Govt	787,868.00	787,868.00	730,857.41	57,010.59	92.76
001 - SALARIES	432,427.00	432,427.00	375,637.98	56,789.02	86.87
01 - REGULAR PAY	432,427.00	432,427.00	375,637.98	56,789.02	86.87
002 - COUNCIL SALARIES	12,450.00	12,450.00	11,990.00	460.00	96.31
01 - COUNCIL SALARIES	12,450.00	12,450.00	11,990.00	460.00	96.31
003 - OFFICE SUPPLIES	26,300.00	26,300.00	25,487.00	813.00	96.91
01 - POSTAGE	4,000.00	4,000.00	4,076.26	-76.26	101.91
02 - ADVERTISING	4,000.00	4,000.00	4,250.29	-250.29	106.26
03 - COPIER RENTAL	4,800.00	4,800.00	5,820.89	-1,020.89	121.27
05 - PRINTER INK	2,000.00	2,000.00	1,245.32	754.68	62.27
07 - PAPER	1,400.00	1,400.00	1,442.27	-42.27	103.02
08 - OFFICE SUPPLIES	9,000.00	9,000.00	7,505.97	1,494.03	83.40
10 - ANNUAL REPORT	1,100.00	1,100.00	1,146.00	-46.00	104.18
005 - LEGAL FEES	15,000.00	15,000.00	27,788.01	-12,788.01	185.25
04 - LEGAL FEES	15,000.00	15,000.00	27,788.01	-12,788.01	185.25
007 - AUDIT	16,000.00	16,000.00	16,000.00	0.00	100.00
01 - AUDIT	16,000.00	16,000.00	16,000.00	0.00	100.00
008 - COMPUTER MAINTENANCE	46,500.00	46,500.00	53,711.98	-7,211.98	115.51
01 - COMPUTER MAINTENANCE	39,800.00	39,800.00	46,216.40	-6,416.40	116.12
02 - HOSTED SERVICES	6,700.00	6,700.00	7,495.58	-795.58	111.87
009 - PROFESSIONAL DUES	12,000.00	12,000.00	10,293.50	1,706.50	85.78
04 - PROFESSIONAL DUES	12,000.00	12,000.00	10,293.50	1,706.50	85.78
010 - TRAVEL EXPENSES	6,800.00	6,800.00	6,277.53	522.47	92.32
01 - MILEAGE	1,500.00	1,500.00	2,365.36	-865.36	157.69
02 - MEALS & LODGING	3,500.00	3,500.00	2,449.17	1,050.83	69.98
04 - CONFERENCE FEE	1,800.00	1,800.00	1,454.00	346.00	80.78
05 - TRAVEL EXPENSES	0.00	0.00	9.00	-9.00	----
011 - TRAINING & EDUCATION	1,600.00	1,600.00	1,214.88	385.12	75.93
02 - TRAINING & EDUCATION	1,600.00	1,600.00	1,214.88	385.12	75.93
012 - ELECTIONS	7,800.00	7,800.00	7,968.62	-168.62	102.16
01 - ELECTIONS	5,800.00	5,800.00	5,932.42	-132.42	102.28
02 - CONTRACTED EXPENSES	2,000.00	2,000.00	2,036.20	-36.20	101.81
014 - NEW EQUIPMENT	1,500.00	1,500.00	1,588.00	-88.00	105.87
01 - NEW EQUIPMENT	1,500.00	1,500.00	1,588.00	-88.00	105.87
015 - TELEPHONE	7,200.00	7,200.00	6,405.95	794.05	88.97
01 - CELL PHONE	0.00	0.00	252.30	-252.30	----
04 - TELEPHONE	7,200.00	7,200.00	6,153.65	1,046.35	85.47
017 - COMMUNICATIONS	1,440.00	1,440.00	1,624.40	-184.40	112.81
03 - INTERNET	1,440.00	1,440.00	1,624.40	-184.40	112.81
018 - HEALTH INSURANCE	140,201.00	140,201.00	130,838.97	9,362.03	93.32
01 - HEALTH INSURANCE	140,201.00	140,201.00	130,838.97	9,362.03	93.32
019 - MISC. EXPENSE	1,500.00	1,500.00	8,360.09	-6,860.09	557.34
01 - MISC EXPENSE	1,500.00	1,500.00	8,360.09	-6,860.09	557.34
034 - WORKERS COMPENSATION	4,825.00	4,825.00	2,777.82	2,047.18	57.57
01 - WORKERS COMPENSATION	4,825.00	4,825.00	2,777.82	2,047.18	57.57
036 - VEHICLE INSURANCE	1,475.00	1,475.00	1,917.54	-442.54	130.00
01 - VEHICLE INSURANCE	1,475.00	1,475.00	1,917.54	-442.54	130.00
038 - SOCIAL SECURITY	33,081.00	33,081.00	27,212.68	5,868.32	82.26
01 - SOCIAL SECURITY	33,081.00	33,081.00	27,212.68	5,868.32	82.26
040 - CITY & STATE RETIREMENT	17,069.00	17,069.00	10,252.90	6,816.10	60.07
01 - CITY & STATE RETIREMENT	17,069.00	17,069.00	10,252.90	6,816.10	60.07
073 - VEHICLE REPAIR	900.00	900.00	1,748.28	-848.28	194.25
01 - VEHICLE REPAIR	900.00	900.00	1,748.28	-848.28	194.25

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVERNMENT CONT'D					
075 - GAS/OIL/FILTERS	1,800.00	1,800.00	1,761.28	38.72	97.85
01 - GAS/OIL/FILTERS	1,800.00	1,800.00	1,761.28	38.72	97.85
17 - HEALTH & SANITATION					
01 - HEALTH & SANITATION	249,737.00	249,737.00	249,848.25	-111.25	100.04
022 - HEALTH OFFICER	500.00	500.00	500.00	0.00	100.00
01 - HEATH OFFICER	500.00	500.00	500.00	0.00	100.00
023 - TRI COMMUNITY LANDFILL	249,201.00	249,201.00	249,348.25	-147.25	100.06
01 - TRI COMMUNITY LANDFILL	249,201.00	249,201.00	249,348.25	-147.25	100.06
038 - SOCIAL SECURITY	36.00	36.00	0.00	36.00	0.00
01 - SOCIAL SECURITY	36.00	36.00	0.00	36.00	0.00
18 - MUNICIPAL BUILDING					
01 - MUNICIPAL BUILDING	69,940.00	69,940.00	57,165.98	12,774.02	81.74
024 - MAINTENANCE COMMUNITY CENTER	6,700.00	6,700.00	4,636.66	2,063.34	69.20
02 - WATER & SEWER	1,000.00	1,000.00	621.10	378.90	62.11
04 - ELECTRIC	2,700.00	2,700.00	2,515.56	184.44	93.17
06 - LIONS BLDG RESERVE	3,000.00	3,000.00	1,500.00	1,500.00	50.00
025 - HEATING FUEL COMM CENTER	3,700.00	3,700.00	3,236.07	463.93	87.46
01 - HEATING FUEL COMM CENTER	3,700.00	3,700.00	3,236.07	463.93	87.46
026 - HEATING FUEL	9,900.00	9,900.00	10,288.87	-388.87	103.93
03 - HEATING FUEL	9,900.00	9,900.00	10,288.87	-388.87	103.93
027 - ELECTRICITY	13,500.00	13,500.00	11,279.77	2,220.23	83.55
11 - ELECTRICITY	13,500.00	13,500.00	11,279.77	2,220.23	83.55
028 - WATER	950.00	950.00	791.75	158.25	83.34
05 - WATER	950.00	950.00	791.75	158.25	83.34
029 - SEWER	600.00	600.00	483.26	116.74	80.54
01 - SEWER	600.00	600.00	483.26	116.74	80.54
030 - BUILDING SUPPLIES	5,000.00	5,000.00	3,069.80	1,930.20	61.40
01 - BUILDING SUPPLIES	5,000.00	5,000.00	3,069.80	1,930.20	61.40
031 - BUILDING MAINTENANCE	16,000.00	16,000.00	12,325.94	3,674.06	77.04
01 - BUILDING MAINTENANCE	10,000.00	10,000.00	6,325.94	3,674.06	63.26
03 - BOILER MAINTENANCE	6,000.00	6,000.00	6,000.00	0.00	100.00
032 - PROPERTY INSURANCE	950.00	950.00	913.86	36.14	96.20
01 - PROPERTY INSURANCE	950.00	950.00	913.86	36.14	96.20
271 - CONTRACTED SERVICES	12,640.00	12,640.00	10,140.00	2,500.00	80.22
01 - JANITORIAL & SUPPLIES	12,640.00	12,640.00	10,140.00	2,500.00	80.22
20 - GENERAL ASSISTANCE					
01 - GENERAL ASSISTANCE	71,683.00	71,683.00	57,819.76	13,863.24	80.66
001 - SALARIES	19,352.00	19,352.00	19,132.54	219.46	98.87
01 - REGULAR PAY	19,352.00	19,352.00	19,132.54	219.46	98.87
003 - OFFICE SUPPLIES	160.00	160.00	115.65	44.35	72.28
01 - POSTAGE	110.00	110.00	76.16	33.84	69.24
08 - OFFICE SUPPLIES	50.00	50.00	39.49	10.51	78.98
010 - TRAVEL EXPENSES	150.00	150.00	237.62	-87.62	158.41
04 - CONFERENCE FEE	150.00	150.00	237.62	-87.62	158.41
011 - TRAINING & EDUCATION	65.00	65.00	135.00	-70.00	207.69
02 - TRAINING & EDUCATION	65.00	65.00	135.00	-70.00	207.69
018 - HEALTH INSURANCE	7,737.00	7,737.00	7,013.52	723.48	90.65
01 - HEALTH INSURANCE	7,737.00	7,737.00	7,013.52	723.48	90.65
019 - MISC. EXPENSE	50.00	50.00	51.15	-1.15	102.30

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Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
20 - GENERAL ASSISTANCE CONT'D					
01 - MISC EXPENSE	50.00	50.00	51.15	-1.15	102.30
038 - SOCIAL SECURITY	1,480.00	1,480.00	1,307.11	172.89	88.32
01 - SOCIAL SECURITY	1,480.00	1,480.00	1,307.11	172.89	88.32
040 - CITY & STATE RETIREMENT	729.00	729.00	683.07	45.93	93.70
01 - CITY & STATE RETIREMENT	729.00	729.00	683.07	45.93	93.70
051 - EQUIPMENT MAINTENANCE	960.00	960.00	900.00	60.00	93.75
05 - EQUIPMENT MAINTENANCE	960.00	960.00	900.00	60.00	93.75
053 - GA CITY	41,000.00	41,000.00	28,244.10	12,755.90	68.89
01 - G.A. CITY	39,500.00	39,500.00	28,244.10	11,255.90	71.50
02 - GA STATE	1,000.00	1,000.00	0.00	1,000.00	0.00
03 - GA NON REIMBURSABLE	500.00	500.00	0.00	500.00	0.00
22 - TAX ASSESSMENT					
01 - TAX ASSESSMENT	185,744.00	185,744.00	189,865.16	-4,121.16	102.22
001 - SALARIES	125,641.00	125,641.00	133,271.16	-7,630.16	106.07
01 - REGULAR PAY	122,641.00	122,641.00	128,820.63	-6,179.63	105.04
02 - OVERTIME	1,500.00	1,500.00	2,950.53	-1,450.53	196.70
07 - SALARIES	1,500.00	1,500.00	1,500.00	0.00	100.00
003 - OFFICE SUPPLIES	600.00	600.00	674.18	-74.18	112.36
05 - PRINTER INK	300.00	300.00	324.53	-24.53	108.18
08 - OFFICE SUPPLIES	300.00	300.00	349.65	-49.65	116.55
006 - LEGAL FEES	500.00	500.00	370.00	130.00	74.00
01 - LEGAL FEES	500.00	500.00	370.00	130.00	74.00
009 - PROFESSIONAL DUES	600.00	600.00	585.00	15.00	97.50
04 - PROFESSIONAL DUES	600.00	600.00	585.00	15.00	97.50
010 - TRAVEL EXPENSES	6,500.00	6,500.00	5,420.91	1,079.09	83.40
01 - MILEAGE	3,000.00	3,000.00	3,103.40	-103.40	103.45
02 - MEALS & LODGING	3,500.00	3,500.00	2,317.51	1,182.49	66.21
011 - TRAINING & EDUCATION	2,000.00	2,000.00	666.00	1,334.00	33.30
02 - TRAINING & EDUCATION	2,000.00	2,000.00	666.00	1,334.00	33.30
015 - TELEPHONE	1,000.00	1,000.00	753.66	246.34	75.37
01 - CELL PHONE	500.00	500.00	323.29	176.71	64.66
04 - TELEPHONE	500.00	500.00	430.37	69.63	86.07
018 - HEALTH INSURANCE	30,507.00	30,507.00	30,507.48	-0.48	100.00
01 - HEALTH INSURANCE	30,507.00	30,507.00	30,507.48	-0.48	100.00
019 - MISC. EXPENSE	0.00	0.00	195.00	-195.00	----
01 - MISC EXPENSE	0.00	0.00	195.00	-195.00	----
038 - SOCIAL SECURITY	9,382.00	9,382.00	9,467.80	-85.80	100.91
01 - SOCIAL SECURITY	9,382.00	9,382.00	9,467.80	-85.80	100.91
040 - CITY & STATE RETIREMENT	2,614.00	2,614.00	2,427.66	186.34	92.87
01 - CITY & STATE RETIREMENT	2,614.00	2,614.00	2,427.66	186.34	92.87
056 - CONTRACTED SERVICES	5,000.00	5,000.00	4,627.46	372.54	92.55
01 - REGISTRY	500.00	500.00	294.00	206.00	58.80
04 - CONTRACTED SERVICES	4,500.00	4,500.00	4,333.46	166.54	96.30
058 - CODE MAINTENANCE	500.00	500.00	0.00	500.00	0.00
01 - CODE MAINTENANCE	500.00	500.00	0.00	500.00	0.00
070 - CLOTHING ALLOWANCE	900.00	900.00	898.85	1.15	99.87
03 - CLOTHING	900.00	900.00	898.85	1.15	99.87
25 - LIBRARY					
01 - LIBRARY	215,601.00	215,601.00	204,539.07	11,061.93	94.87
001 - SALARIES	103,647.00	103,647.00	107,982.86	-4,335.86	104.18
01 - REGULAR PAY	103,647.00	103,647.00	107,982.86	-4,335.86	104.18

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Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
25 - LIBRARY CONT'D					
003 - OFFICE SUPPLIES	4,250.00	4,250.00	5,125.11	-875.11	120.59
01 - POSTAGE	500.00	500.00	439.78	60.22	87.96
02 - ADVERTISING	350.00	350.00	493.90	-143.90	141.11
03 - COPIER RENTAL	1,800.00	1,800.00	1,967.12	-167.12	109.28
07 - PAPER	200.00	200.00	262.67	-62.67	131.34
08 - OFFICE SUPPLIES	1,400.00	1,400.00	1,961.64	-561.64	140.12
008 - COMPUTER MAINTENANCE	13,200.00	13,200.00	13,184.16	15.84	99.88
01 - COMPUTER MAINTENANCE	13,200.00	13,200.00	13,184.16	15.84	99.88
009 - PROFESSIONAL DUES	200.00	200.00	55.00	145.00	27.50
01 - SUBSCRIPTIONS	200.00	200.00	55.00	145.00	27.50
010 - TRAVEL EXPENSES	800.00	800.00	452.03	347.97	56.50
05 - TRAVEL EXPENSES	800.00	800.00	452.03	347.97	56.50
011 - TRAINING & EDUCATION	500.00	500.00	475.00	25.00	95.00
02 - TRAINING & EDUCATION	500.00	500.00	475.00	25.00	95.00
014 - NEW EQUIPMENT	2,250.00	2,250.00	700.46	1,549.54	31.13
01 - NEW EQUIPMENT	2,250.00	2,250.00	700.46	1,549.54	31.13
015 - TELEPHONE	2,170.00	2,170.00	1,704.67	465.33	78.56
04 - TELEPHONE	2,170.00	2,170.00	1,704.67	465.33	78.56
018 - HEALTH INSURANCE	19,318.00	19,318.00	8,867.55	10,450.45	45.90
01 - HEALTH INSURANCE	19,318.00	19,318.00	8,867.55	10,450.45	45.90
019 - MISC. EXPENSE	250.00	250.00	314.40	-64.40	125.76
01 - MISC EXPENSE	250.00	250.00	314.40	-64.40	125.76
026 - HEATING FUEL	12,000.00	12,000.00	10,964.97	1,035.03	91.37
03 - HEATING FUEL	12,000.00	12,000.00	10,964.97	1,035.03	91.37
027 - ELECTRICITY	5,040.00	5,040.00	3,640.56	1,399.44	72.23
11 - ELECTRICITY	5,040.00	5,040.00	3,640.56	1,399.44	72.23
028 - WATER	255.00	255.00	250.20	4.80	98.12
05 - WATER	255.00	255.00	250.20	4.80	98.12
029 - SEWER	225.00	225.00	200.00	25.00	88.89
01 - SEWER	225.00	225.00	200.00	25.00	88.89
031 - BUILDING MAINTENANCE	6,000.00	6,000.00	8,511.41	-2,511.41	141.86
01 - BUILDING MAINTENANCE	6,000.00	6,000.00	8,511.41	-2,511.41	141.86
032 - PROPERTY INSURANCE	1,736.00	1,736.00	1,690.02	45.98	97.35
01 - PROPERTY INSURANCE	1,736.00	1,736.00	1,690.02	45.98	97.35
034 - WORKERS COMPENSATION	664.00	664.00	667.60	-3.60	100.54
01 - WORKERS COMPENSATION	664.00	664.00	667.60	-3.60	100.54
038 - SOCIAL SECURITY	7,929.00	7,929.00	8,044.02	-115.02	101.45
01 - SOCIAL SECURITY	7,929.00	7,929.00	8,044.02	-115.02	101.45
040 - CITY & STATE RETIREMENT	1,687.00	1,687.00	0.00	1,687.00	0.00
01 - CITY & STATE RETIREMENT	1,687.00	1,687.00	0.00	1,687.00	0.00
055 - BOOKS & PERIODICALS	19,000.00	19,000.00	18,708.76	291.24	98.47
03 - BOOKS & PERIODICALS	19,000.00	19,000.00	18,708.76	291.24	98.47
271 - CONTRACTED SERVICES	13,880.00	13,880.00	12,453.60	1,426.40	89.72
01 - JANITORIAL & SUPPLIES	13,880.00	13,880.00	12,453.60	1,426.40	89.72
406 - PROGRAMMING	600.00	600.00	546.69	53.31	91.12
01 - LIBRARY PROGRAMS	600.00	600.00	546.69	53.31	91.12
31 - FIRE/AMBULANCE DEPARTMENT	2,398,973.00	2,398,973.00	2,286,801.13	112,171.87	95.32
01 - AMBULANCE	2,398,973.00	2,398,973.00	2,286,801.13	112,171.87	95.32
001 - SALARIES	1,250,955.00	1,250,955.00	1,240,558.08	10,396.92	99.17
01 - REGULAR PAY	828,992.00	828,992.00	806,902.06	22,089.94	97.34
02 - OVERTIME	300,000.00	300,000.00	297,520.90	2,479.10	99.17
05 - STAND BY PAY	39,140.00	39,140.00	50,067.60	-10,927.60	127.92

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Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
31 - FIRE/AMBULANCE DEPARTMENT CONT'D					
07 - SALARIES	82,423.00	82,423.00	86,067.52	-3,644.52	104.42
08 - SPECIAL TRANSPORTS	400.00	400.00	0.00	400.00	0.00
003 - OFFICE SUPPLIES	16,000.00	16,000.00	16,519.49	-519.49	103.25
01 - POSTAGE	1,400.00	1,400.00	2,447.06	-1,047.06	174.79
04 - EQUIPMENT REPAIR	0.00	0.00	187.97	-187.97	----
05 - PRINTER INK	700.00	700.00	0.00	700.00	0.00
08 - OFFICE SUPPLIES	5,400.00	5,400.00	6,672.11	-1,272.11	123.56
09 - AMB BILLING SUPPLIES	500.00	500.00	0.00	500.00	0.00
13 - OFFICE SUPPLIES - HOULTON	3,500.00	3,500.00	2,662.67	837.33	76.08
14 - OFFICE SUPPLIES - CALAIS	3,000.00	3,000.00	2,117.54	882.46	70.58
16 - OFFICE SUPPLIES - ISLAND FALLS	500.00	500.00	1,068.22	-568.22	213.64
17 - PATTEN	1,000.00	1,000.00	1,363.92	-363.92	136.39
009 - PROFESSIONAL DUES	3,200.00	3,200.00	2,646.00	554.00	82.69
01 - SUBSCRIPTIONS	200.00	200.00	0.00	200.00	0.00
04 - PROFESSIONAL DUES	3,000.00	3,000.00	2,646.00	354.00	88.20
010 - TRAVEL EXPENSES	3,100.00	3,100.00	3,115.26	-15.26	100.49
01 - MILEAGE	600.00	600.00	246.12	353.88	41.02
05 - TRAVEL EXPENSES	2,500.00	2,500.00	2,869.14	-369.14	114.77
011 - TRAINING & EDUCATION	10,000.00	10,000.00	9,163.35	836.65	91.63
02 - TRAINING & EDUCATION	10,000.00	10,000.00	9,163.35	836.65	91.63
014 - NEW EQUIPMENT	13,500.00	13,500.00	10,158.96	3,341.04	75.25
01 - NEW EQUIPMENT	13,500.00	13,500.00	10,158.96	3,341.04	75.25
015 - TELEPHONE	8,800.00	8,800.00	8,631.47	168.53	98.08
01 - CELL PHONE	3,200.00	3,200.00	3,160.39	39.61	98.76
04 - TELEPHONE	5,600.00	5,600.00	5,471.08	128.92	97.70
017 - COMMUNICATIONS	1,080.00	1,080.00	1,074.40	5.60	99.48
03 - INTERNET	1,080.00	1,080.00	1,074.40	5.60	99.48
018 - HEALTH INSURANCE	286,753.00	286,753.00	268,584.96	18,168.04	93.66
01 - HEALTH INSURANCE	286,753.00	286,753.00	268,584.96	18,168.04	93.66
019 - MISC. EXPENSE	1,500.00	1,500.00	963.78	536.22	64.25
01 - MISC EXPENSE	1,500.00	1,500.00	963.78	536.22	64.25
026 - HEATING FUEL	23,000.00	23,000.00	17,303.92	5,696.08	75.23
03 - HEATING FUEL	23,000.00	23,000.00	17,303.92	5,696.08	75.23
027 - ELECTRICITY	10,400.00	10,400.00	7,074.63	3,325.37	68.03
11 - ELECTRICITY	10,400.00	10,400.00	7,074.63	3,325.37	68.03
028 - WATER	675.00	675.00	765.66	-90.66	113.43
05 - WATER	675.00	675.00	765.66	-90.66	113.43
029 - SEWER	430.00	430.00	469.60	-39.60	109.21
01 - SEWER	430.00	430.00	469.60	-39.60	109.21
030 - BUILDING SUPPLIES	4,000.00	4,000.00	3,982.28	17.72	99.56
01 - BUILDING SUPPLIES	4,000.00	4,000.00	3,982.28	17.72	99.56
031 - BUILDING MAINTENANCE	15,000.00	15,000.00	9,196.91	5,803.09	61.31
01 - BUILDING MAINTENANCE	15,000.00	15,000.00	9,196.91	5,803.09	61.31
032 - PROPERTY INSURANCE	1,980.00	1,980.00	1,954.50	25.50	98.71
01 - PROPERTY INSURANCE	1,980.00	1,980.00	1,954.50	25.50	98.71
034 - WORKERS COMPENSATION	51,626.00	51,626.00	54,175.05	-2,549.05	104.94
01 - WORKERS COMPENSATION	51,626.00	51,626.00	54,175.05	-2,549.05	104.94
035 - UNEMPLOYMENT COMPENSATION	8,300.00	8,300.00	6,624.51	1,675.49	79.81
01 - UNEMPLOYMENT COMPENSATION	8,300.00	8,300.00	6,624.51	1,675.49	79.81
036 - VEHICLE INSURANCE	13,771.00	13,771.00	16,035.96	-2,264.96	116.45
01 - VEHICLE INSURANCE	13,771.00	13,771.00	16,035.96	-2,264.96	116.45
037 - LIABILITY INSURANCE	3,252.00	3,252.00	3,251.04	0.96	99.97
01 - LIABILITY INSURANCE	3,252.00	3,252.00	3,251.04	0.96	99.97

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Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
31 - FIRE/AMBULANCE DEPARTMENT CONT'D					
038 - SOCIAL SECURITY	96,262.00	96,262.00	96,480.27	-218.27	100.23
01 - SOCIAL SECURITY	96,262.00	96,262.00	96,480.27	-218.27	100.23
040 - CITY & STATE RETIREMENT	72,889.00	72,889.00	62,471.05	10,417.95	85.71
01 - CITY & STATE RETIREMENT	72,889.00	72,889.00	62,471.05	10,417.95	85.71
051 - EQUIPMENT MAINTENANCE	18,500.00	18,500.00	18,122.68	377.32	97.96
03 - MAINTENANCE CONTRACTS	10,000.00	10,000.00	9,996.40	3.60	99.96
05 - EQUIPMENT MAINTENANCE	8,500.00	8,500.00	8,126.28	373.72	95.60
067 - PAID CALL FIREFIGHTERS	26,000.00	26,000.00	25,805.00	195.00	99.25
01 - PAID CALL FIREFIGHTERS	26,000.00	26,000.00	25,805.00	195.00	99.25
069 - PAID CALL INSURANCE	700.00	700.00	563.05	136.95	80.44
01 - PAID CALL INSURANCE	700.00	700.00	563.05	136.95	80.44
070 - CLOTHING ALLOWANCE	16,700.00	16,700.00	9,733.06	6,966.94	58.28
01 - UNIFORMS	9,000.00	9,000.00	7,538.21	1,461.79	83.76
02 - T.O. GEAR	7,000.00	7,000.00	1,711.91	5,288.09	24.46
04 - BOOTS	700.00	700.00	482.94	217.06	68.99
071 - RADIO MAINTENANCE	9,000.00	9,000.00	7,766.71	1,233.29	86.30
01 - VEHICLE	2,000.00	2,000.00	1,890.00	110.00	94.50
02 - BUILDING	1,000.00	1,000.00	137.34	862.66	13.73
03 - RADIO MAINTENANCE	6,000.00	6,000.00	5,739.37	260.63	95.66
072 - LADDER TESTING	1,500.00	1,500.00	1,500.00	0.00	100.00
01 - LADDER TESTING	1,500.00	1,500.00	1,500.00	0.00	100.00
073 - VEHICLE REPAIR	15,000.00	15,000.00	11,890.48	3,109.52	79.27
01 - VEHICLE REPAIR	15,000.00	15,000.00	11,890.48	3,109.52	79.27
074 - TIRES	7,000.00	7,000.00	6,481.92	518.08	92.60
01 - TIRES	7,000.00	7,000.00	6,481.92	518.08	92.60
075 - GAS/OIL/FILTERS	5,000.00	5,000.00	3,788.49	1,211.51	75.77
01 - GAS/OIL/FILTERS	5,000.00	5,000.00	3,788.49	1,211.51	75.77
076 - DIESEL	25,000.00	25,000.00	31,095.45	-6,095.45	124.38
01 - DIESEL	25,000.00	25,000.00	31,095.45	-6,095.45	124.38
077 - BATTERIES	1,600.00	1,600.00	186.78	1,413.22	11.67
01 - VEHICLE	1,000.00	1,000.00	0.00	1,000.00	0.00
02 - EQUIPMENT	500.00	500.00	186.78	313.22	37.36
03 - BATTERIES	100.00	100.00	0.00	100.00	0.00
078 - FIELD EXPENSES	1,200.00	1,200.00	1,130.61	69.39	94.22
01 - FIELD EXPENSES	1,200.00	1,200.00	1,130.61	69.39	94.22
079 - EMPLOYEE PHYSICALS	2,500.00	2,500.00	171.00	2,329.00	6.84
01 - EMPLOYEE PHYSICALS	2,500.00	2,500.00	171.00	2,329.00	6.84
080 - PAID CALL VOLUNTEERS	3,000.00	3,000.00	1,189.00	1,811.00	39.63
01 - PAID CALL VOLUNTEERS	3,000.00	3,000.00	1,189.00	1,811.00	39.63
082 - BAD DEBT ALLOWANCE	101,200.00	101,200.00	101,607.67	-407.67	100.40
01 - BAD DEBT ALLOWANCE	100,000.00	100,000.00	99,836.00	164.00	99.84
02 - COLLECTION FEE	1,200.00	1,200.00	1,771.67	-571.67	147.64
085 - TRANSPORT MEALS	9,000.00	9,000.00	10,003.50	-1,003.50	111.15
01 - TRANSPORT MEALS	9,000.00	9,000.00	10,003.50	-1,003.50	111.15
086 - AIR TRANSPORTS	240,000.00	240,000.00	195,670.05	44,329.95	81.53
01 - AIR TRANSPORTS	240,000.00	240,000.00	195,670.05	44,329.95	81.53
087 - MEDICAL SUPPLIES	18,000.00	18,000.00	17,410.36	589.64	96.72
01 - AMBULANCE SUPPLIES	7,000.00	7,000.00	6,410.25	589.75	91.58
02 - OXYGEN	4,000.00	4,000.00	4,515.87	-515.87	112.90
03 - MEDICAL SUPPLIES	7,000.00	7,000.00	6,484.24	515.76	92.63
292 - EMS LICENSE	1,600.00	1,600.00	1,484.19	115.81	92.76
01 - EMS LICENSE	1,600.00	1,600.00	1,484.19	115.81	92.76

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Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
35 - POLICE DEPARTMENT CONT'D					
35 - POLICE DEPARTMENT	1,477,597.00	1,477,597.00	1,445,616.51	31,980.49	97.84
01 - POLICE DEPARTMENT	1,477,597.00	1,477,597.00	1,445,616.51	31,980.49	97.84
001 - SALARIES	924,742.00	924,742.00	921,366.91	3,375.09	99.64
01 - REGULAR PAY	809,742.00	809,742.00	846,549.73	-36,807.73	104.55
02 - OVERTIME	90,000.00	90,000.00	51,214.16	38,785.84	56.90
06 - POLICE RESERVES SALARY	25,000.00	25,000.00	23,603.02	1,396.98	94.41
003 - OFFICE SUPPLIES	4,550.00	4,550.00	4,792.14	-242.14	105.32
01 - POSTAGE	400.00	400.00	644.32	-244.32	161.08
02 - ADVERTISING	200.00	200.00	216.00	-16.00	108.00
03 - COPIER RENTAL	1,800.00	1,800.00	1,800.00	0.00	100.00
05 - PRINTER INK	450.00	450.00	802.95	-352.95	178.43
07 - PAPER	300.00	300.00	294.90	5.10	98.30
08 - OFFICE SUPPLIES	1,400.00	1,400.00	1,033.97	366.03	73.86
009 - PROFESSIONAL DUES	1,140.00	1,140.00	819.80	320.20	71.91
01 - SUBSCRIPTIONS	740.00	740.00	479.80	260.20	64.84
04 - PROFESSIONAL DUES	400.00	400.00	340.00	60.00	85.00
010 - TRAVEL EXPENSES	4,200.00	4,200.00	3,572.25	627.75	85.05
01 - MILEAGE	1,000.00	1,000.00	374.24	625.76	37.42
02 - MEALS & LODGING	2,200.00	2,200.00	2,198.01	1.99	99.91
05 - TRAVEL EXPENSES	1,000.00	1,000.00	1,000.00	0.00	100.00
011 - TRAINING & EDUCATION	22,000.00	22,000.00	21,082.75	917.25	95.83
02 - TRAINING & EDUCATION	22,000.00	22,000.00	21,082.75	917.25	95.83
013 - CAR ALLOWANCE	3,200.00	3,200.00	3,247.44	-47.44	101.48
01 - CAR ALLOWANCE	3,200.00	3,200.00	3,247.44	-47.44	101.48
014 - NEW EQUIPMENT	2,500.00	2,500.00	2,490.32	9.68	99.61
01 - NEW EQUIPMENT	2,500.00	2,500.00	2,490.32	9.68	99.61
015 - TELEPHONE	6,500.00	6,500.00	6,208.63	291.37	95.52
01 - CELL PHONE	2,200.00	2,200.00	2,064.94	135.06	93.86
04 - TELEPHONE	4,300.00	4,300.00	4,143.69	156.31	96.36
017 - COMMUNICATIONS	2,900.00	2,900.00	1,882.40	1,017.60	64.91
03 - INTERNET	2,900.00	2,900.00	1,882.40	1,017.60	64.91
018 - HEALTH INSURANCE	251,063.00	251,063.00	248,659.56	2,403.44	99.04
01 - HEALTH INSURANCE	251,063.00	251,063.00	248,659.56	2,403.44	99.04
019 - MISC. EXPENSE	1,500.00	1,500.00	1,370.31	129.69	91.35
01 - MISC EXPENSE	1,500.00	1,500.00	1,370.31	129.69	91.35
027 - ELECTRICITY	200.00	200.00	146.63	53.37	73.32
13 - RADIO TOWER	200.00	200.00	146.63	53.37	73.32
028 - WATER	500.00	500.00	510.00	-10.00	102.00
05 - WATER	500.00	500.00	510.00	-10.00	102.00
030 - BUILDING SUPPLIES	1,500.00	1,500.00	1,676.56	-176.56	111.77
01 - BUILDING SUPPLIES	1,500.00	1,500.00	1,676.56	-176.56	111.77
031 - BUILDING MAINTENANCE	2,500.00	2,500.00	3,119.01	-619.01	124.76
01 - BUILDING MAINTENANCE	2,500.00	2,500.00	3,119.01	-619.01	124.76
032 - PROPERTY INSURANCE	570.00	570.00	548.34	21.66	96.20
01 - PROPERTY INSURANCE	570.00	570.00	548.34	21.66	96.20
034 - WORKERS COMPENSATION	18,113.00	18,113.00	15,873.22	2,239.78	87.63
01 - WORKERS COMPENSATION	18,113.00	18,113.00	15,873.22	2,239.78	87.63
036 - VEHICLE INSURANCE	8,100.00	8,100.00	6,588.48	1,511.52	81.34
01 - VEHICLE INSURANCE	8,100.00	8,100.00	6,588.48	1,511.52	81.34
037 - LIABILITY INSURANCE	9,760.00	9,760.00	10,142.52	-382.52	103.92
01 - LIABILITY INSURANCE	9,760.00	9,760.00	10,142.52	-382.52	103.92
038 - SOCIAL SECURITY	71,235.00	71,235.00	67,564.53	3,670.47	94.85
01 - SOCIAL SECURITY	71,235.00	71,235.00	67,564.53	3,670.47	94.85

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
35 - POLICE DEPARTMENT CONT'D					
040 - CITY & STATE RETIREMENT	48,854.00	48,854.00	39,902.54	8,951.46	81.68
01 - CITY & STATE RETIREMENT	48,854.00	48,854.00	39,902.54	8,951.46	81.68
068 - JANITORIAL SERVICES	11,440.00	11,440.00	10,608.48	831.52	92.73
01 - JANITORIAL SERVICES	11,440.00	11,440.00	10,608.48	831.52	92.73
070 - CLOTHING ALLOWANCE	5,600.00	5,600.00	4,933.61	666.39	88.10
01 - UNIFORMS	5,600.00	5,600.00	4,933.61	666.39	88.10
071 - RADIO MAINTENANCE	2,000.00	2,000.00	5,898.34	-3,898.34	294.92
01 - VEHICLE	500.00	500.00	2,123.58	-1,623.58	424.72
03 - RADIO MAINTENANCE	1,500.00	1,500.00	3,774.76	-2,274.76	251.65
073 - VEHICLE REPAIR	6,000.00	6,000.00	6,332.87	-332.87	105.55
01 - VEHICLE REPAIR	6,000.00	6,000.00	6,332.87	-332.87	105.55
074 - TIRES	3,680.00	3,680.00	3,809.48	-129.48	103.52
01 - TIRES	3,680.00	3,680.00	3,809.48	-129.48	103.52
075 - GAS/OIL/FILTERS	27,000.00	27,000.00	25,807.94	1,192.06	95.58
01 - GAS/OIL/FILTERS	27,000.00	27,000.00	25,807.94	1,192.06	95.58
077 - BATTERIES	0.00	0.00	80.00	-80.00	----
01 - VEHICLE	0.00	0.00	80.00	-80.00	----
079 - EMPLOYEE PHYSICALS	2,200.00	2,200.00	978.00	1,222.00	44.45
01 - EMPLOYEE PHYSICALS	200.00	200.00	78.00	122.00	39.00
02 - PSYCHOLOGICAL EVALUATIONS	1,000.00	1,000.00	650.00	350.00	65.00
03 - POLY GRAPH TESTING	1,000.00	1,000.00	250.00	750.00	25.00
089 - EQUIPMENT RESERVES	500.00	500.00	470.85	29.15	94.17
01 - EQUIPMENT RESERVES	500.00	500.00	470.85	29.15	94.17
090 - DOG CONSTABLE	6,760.00	6,760.00	50.00	6,710.00	0.74
01 - DOG CONSTABLE	6,760.00	6,760.00	50.00	6,710.00	0.74
093 - MEALS FOR PRISONERS	3,500.00	3,500.00	4,365.11	-865.11	124.72
01 - MEALS FOR PRISONERS	3,500.00	3,500.00	4,365.11	-865.11	124.72
094 - VIDEO EQUIPMENT	500.00	500.00	443.32	56.68	88.66
01 - VIDEO EQUIPMENT	500.00	500.00	443.32	56.68	88.66
097 - UNIFORM MAINTENANCE	500.00	500.00	14.00	486.00	2.80
01 - UNIFORM MAINTENANCE	500.00	500.00	14.00	486.00	2.80
098 - MEDICAL TESTS/SUPPLIES	2,550.00	2,550.00	1,455.67	1,094.33	57.09
01 - MEDICAL TESTS/SUPPLIES	1,830.00	1,830.00	863.91	966.09	47.21
02 - LAUNDRY	720.00	720.00	591.76	128.24	82.19
102 - COMPUTER TECH SUPPORT	5,000.00	5,000.00	4,064.50	935.50	81.29
01 - COMPUTER TECH SUPPORT	3,000.00	3,000.00	2,400.00	600.00	80.00
02 - RECORDER MAINTENANCE	2,000.00	2,000.00	1,664.50	335.50	83.23
179 - ANIMAL SHELTER SERVICES	14,740.00	14,740.00	14,740.00	0.00	100.00
01 - CEN AROOSTOOK HUMANE SOCIETY	14,740.00	14,740.00	14,740.00	0.00	100.00
38 - PROTECTION	439,777.00	439,777.00	432,495.60	7,281.40	98.34
01 - PROTECTION	439,777.00	439,777.00	432,495.60	7,281.40	98.34
105 - STREET LIGHTS	116,857.00	116,857.00	111,062.64	5,794.36	95.04
01 - STREET LIGHTS	116,857.00	116,857.00	111,062.64	5,794.36	95.04
106 - HYDRANT RENTAL	322,920.00	322,920.00	321,432.96	1,487.04	99.54
01 - HYDRANT RENTAL	322,920.00	322,920.00	321,432.96	1,487.04	99.54
39 - CARIBOU EMERGENCY MANAGEMENT	23,154.00	23,154.00	13,435.40	9,718.60	58.03
01 - CARIBOU EMERGENCY MANAGEMENT	23,154.00	23,154.00	13,435.40	9,718.60	58.03
001 - SALARIES	6,858.00	6,858.00	6,858.00	0.00	100.00
07 - SALARIES	6,858.00	6,858.00	6,858.00	0.00	100.00
003 - OFFICE SUPPLIES	50.00	50.00	0.00	50.00	0.00
08 - OFFICE SUPPLIES	50.00	50.00	0.00	50.00	0.00

Expense Summary Report

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
39 - CARIBOU EMERGENCY MANAGEMENT CONT'D					
010 - TRAVEL EXPENSES	100.00	100.00	0.00	100.00	0.00
05 - TRAVEL EXPENSES	100.00	100.00	0.00	100.00	0.00
011 - TRAINING & EDUCATION	250.00	250.00	0.00	250.00	0.00
02 - TRAINING & EDUCATION	250.00	250.00	0.00	250.00	0.00
014 - NEW EQUIPMENT	1,500.00	1,500.00	1,277.94	222.06	85.20
01 - NEW EQUIPMENT	1,500.00	1,500.00	1,277.94	222.06	85.20
015 - TELEPHONE	730.00	730.00	705.09	24.91	96.59
04 - TELEPHONE	730.00	730.00	705.09	24.91	96.59
017 - COMMUNICATIONS	564.00	564.00	0.00	564.00	0.00
03 - INTERNET	564.00	564.00	0.00	564.00	0.00
019 - MISC. EXPENSE	200.00	200.00	80.85	119.15	40.43
01 - MISC EXPENSE	200.00	200.00	80.85	119.15	40.43
027 - ELECTRICITY	175.00	175.00	232.70	-57.70	132.97
11 - ELECTRICITY	175.00	175.00	232.70	-57.70	132.97
030 - BUILDING SUPPLIES	500.00	500.00	247.53	252.47	49.51
01 - BUILDING SUPPLIES	500.00	500.00	247.53	252.47	49.51
031 - BUILDING MAINTENANCE	1,500.00	1,500.00	163.56	1,336.44	10.90
01 - BUILDING MAINTENANCE	1,500.00	1,500.00	163.56	1,336.44	10.90
032 - PROPERTY INSURANCE	402.00	402.00	368.76	33.24	91.73
01 - PROPERTY INSURANCE	402.00	402.00	368.76	33.24	91.73
036 - VEHICLE INSURANCE	875.00	875.00	846.00	29.00	96.69
01 - VEHICLE INSURANCE	875.00	875.00	846.00	29.00	96.69
038 - SOCIAL SECURITY	525.00	525.00	497.81	27.19	94.82
01 - SOCIAL SECURITY	525.00	525.00	497.81	27.19	94.82
051 - EQUIPMENT MAINTENANCE	400.00	400.00	0.00	400.00	0.00
05 - EQUIPMENT MAINTENANCE	400.00	400.00	0.00	400.00	0.00
068 - JANITORIAL SERVICES	1,800.00	1,800.00	2,025.00	-225.00	112.50
01 - JANITORIAL SERVICES	1,800.00	1,800.00	2,025.00	-225.00	112.50
073 - VEHICLE REPAIR	200.00	200.00	7.16	192.84	3.58
01 - VEHICLE REPAIR	200.00	200.00	7.16	192.84	3.58
075 - GAS/OIL/FILTERS	200.00	200.00	125.00	75.00	62.50
01 - GAS/OIL/FILTERS	200.00	200.00	125.00	75.00	62.50
078 - FIELD EXPENSES	75.00	75.00	0.00	75.00	0.00
01 - FIELD EXPENSES	75.00	75.00	0.00	75.00	0.00
108 - CEM RENT	6,250.00	6,250.00	0.00	6,250.00	0.00
01 - CEM RENT	6,250.00	6,250.00	0.00	6,250.00	0.00
40 - PUBLIC WORKS					
01 - PUBLIC WORKS	2,162,607.00	2,162,607.00	2,064,208.63	98,398.37	95.45
001 - SALARIES	720,878.00	720,878.00	678,403.19	42,474.81	94.11
01 - REGULAR PAY	615,878.00	615,878.00	585,458.16	30,419.84	95.06
02 - OVERTIME	105,000.00	105,000.00	92,945.03	12,054.97	88.52
003 - OFFICE SUPPLIES	2,675.00	2,675.00	2,770.66	-95.66	103.58
01 - POSTAGE	75.00	75.00	7.15	67.85	9.53
02 - ADVERTISING	250.00	250.00	962.30	-712.30	384.92
05 - PRINTER INK	50.00	50.00	38.49	11.51	76.98
07 - PAPER	50.00	50.00	40.00	10.00	80.00
08 - OFFICE SUPPLIES	350.00	350.00	329.36	20.64	94.10
11 - EQUIPMENT RENTAL	1,500.00	1,500.00	1,098.36	401.64	73.22
12 - SOFTWARE	400.00	400.00	295.00	105.00	73.75
010 - TRAVEL EXPENSES	450.00	450.00	366.79	83.21	81.51
02 - MEALS & LODGING	250.00	250.00	269.79	-19.79	107.92
05 - TRAVEL EXPENSES	200.00	200.00	97.00	103.00	48.50

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
40 - PUBLIC WORKS CONT'D					
011 - TRAINING & EDUCATION	500.00	500.00	150.00	350.00	30.00
02 - TRAINING & EDUCATION	500.00	500.00	150.00	350.00	30.00
014 - NEW EQUIPMENT	4,000.00	4,000.00	3,613.42	386.58	90.34
01 - NEW EQUIPMENT	4,000.00	4,000.00	3,613.42	386.58	90.34
015 - TELEPHONE	3,520.00	3,520.00	1,878.10	1,641.90	53.36
01 - CELL PHONE	720.00	720.00	720.00	0.00	100.00
04 - TELEPHONE	2,800.00	2,800.00	1,158.10	1,641.90	41.36
017 - COMMUNICATIONS	540.00	540.00	539.40	0.60	99.89
03 - INTERNET	540.00	540.00	539.40	0.60	99.89
018 - HEALTH INSURANCE	252,518.00	252,518.00	238,163.45	14,354.55	94.32
01 - HEALTH INSURANCE	252,518.00	252,518.00	238,163.45	14,354.55	94.32
019 - MISC. EXPENSE	1,500.00	1,500.00	1,555.30	-55.30	103.69
01 - MISC EXPENSE	1,500.00	1,500.00	1,555.30	-55.30	103.69
026 - HEATING FUEL	13,500.00	13,500.00	11,052.19	2,447.81	81.87
03 - HEATING FUEL	13,500.00	13,500.00	11,052.19	2,447.81	81.87
027 - ELECTRICITY	13,004.00	13,004.00	10,137.95	2,866.05	77.96
01 - P.W. MAIN GARAGE	11,330.00	11,330.00	8,355.87	2,974.13	73.75
02 - P.W. COLD STORAGE	489.00	489.00	409.63	79.37	83.77
03 - P.W. SAND DOME	206.00	206.00	357.81	-151.81	173.69
04 - P.W. OUTSIDE LIGHTS	206.00	206.00	201.44	4.56	97.79
11 - ELECTRICITY	361.00	361.00	422.28	-61.28	116.98
12 - PW PUMP HOUSE	412.00	412.00	390.92	21.08	94.88
028 - WATER	1,510.00	1,510.00	1,488.40	21.60	98.57
05 - WATER	1,510.00	1,510.00	1,488.40	21.60	98.57
029 - SEWER	500.00	500.00	356.00	144.00	71.20
01 - SEWER	500.00	500.00	356.00	144.00	71.20
030 - BUILDING SUPPLIES	1,000.00	1,000.00	1,078.08	-78.08	107.81
01 - BUILDING SUPPLIES	1,000.00	1,000.00	1,078.08	-78.08	107.81
031 - BUILDING MAINTENANCE	4,000.00	4,000.00	4,971.99	-971.99	124.30
01 - BUILDING MAINTENANCE	4,000.00	4,000.00	4,971.99	-971.99	124.30
032 - PROPERTY INSURANCE	2,945.00	2,945.00	2,838.48	106.52	96.38
01 - PROPERTY INSURANCE	2,945.00	2,945.00	2,838.48	106.52	96.38
034 - WORKERS COMPENSATION	24,248.00	24,248.00	26,740.73	-2,492.73	110.28
01 - WORKERS COMPENSATION	24,248.00	24,248.00	26,740.73	-2,492.73	110.28
036 - VEHICLE INSURANCE	26,200.00	26,200.00	25,927.04	272.96	98.96
01 - VEHICLE INSURANCE	26,200.00	26,200.00	25,927.04	272.96	98.96
038 - SOCIAL SECURITY	55,147.00	55,147.00	49,851.60	5,295.40	90.40
01 - SOCIAL SECURITY	55,147.00	55,147.00	49,851.60	5,295.40	90.40
040 - CITY & STATE RETIREMENT	23,653.00	23,653.00	12,278.15	11,374.85	51.91
01 - CITY & STATE RETIREMENT	23,653.00	23,653.00	12,278.15	11,374.85	51.91
051 - EQUIPMENT MAINTENANCE	142,000.00	142,000.00	142,065.14	-65.14	100.05
05 - EQUIPMENT MAINTENANCE	132,000.00	132,000.00	135,943.68	-3,943.68	102.99
08 - SNOW PLOW REPAIRS	10,000.00	10,000.00	6,121.46	3,878.54	61.21
070 - CLOTHING ALLOWANCE	7,800.00	7,800.00	8,160.17	-360.17	104.62
03 - CLOTHING	5,600.00	5,600.00	5,859.22	-259.22	104.63
04 - BOOTS	2,200.00	2,200.00	2,300.95	-100.95	104.59
071 - RADIO MAINTENANCE	1,000.00	1,000.00	980.41	19.59	98.04
01 - VEHICLE	1,000.00	1,000.00	980.41	19.59	98.04
074 - TIRES	13,500.00	13,500.00	13,697.64	-197.64	101.46
01 - TIRES	1,500.00	1,500.00	1,697.64	-197.64	113.18
03 - HEAVY EQUIPMENT	3,000.00	3,000.00	3,000.00	0.00	100.00
04 - TRUCKS	9,000.00	9,000.00	9,000.00	0.00	100.00
075 - GAS/OIL/FILTERS	7,000.00	7,000.00	7,379.58	-379.58	105.42

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
40 - PUBLIC WORKS CONT'D					
01 - GAS/OIL/FILTERS	7,000.00	7,000.00	7,379.58	-379.58	105.42
076 - DIESEL	96,750.00	96,750.00	78,998.68	17,751.32	81.65
01 - DIESEL	96,750.00	96,750.00	78,998.68	17,751.32	81.65
109 - SAFETY MATERIAL	2,500.00	2,500.00	2,603.93	-103.93	104.16
01 - SAFETY MATERIAL	2,500.00	2,500.00	2,603.93	-103.93	104.16
111 - TOOLS - SHOP	1,750.00	1,750.00	1,750.00	0.00	100.00
01 - TOOLS - SHOP	1,750.00	1,750.00	1,750.00	0.00	100.00
112 - TOOLS - ROAD/GROUND	1,000.00	1,000.00	1,048.37	-48.37	104.84
01 - TOOLS - ROAD/GROUND	1,000.00	1,000.00	1,048.37	-48.37	104.84
113 - PROPANE	150.00	150.00	103.74	46.26	69.16
01 - PROPANE	150.00	150.00	103.74	46.26	69.16
114 - INDUSTRIAL GAS/SOLVENT	1,700.00	1,700.00	1,700.00	0.00	100.00
01 - INSUSTRIAL GAS/SOLVENT	1,700.00	1,700.00	1,700.00	0.00	100.00
115 - LUBRICANTS	10,000.00	10,000.00	9,951.08	48.92	99.51
01 - LUBRICANTS	10,000.00	10,000.00	9,951.08	48.92	99.51
116 - SALT & CALCIUM	171,215.00	171,215.00	168,548.55	2,666.45	98.44
01 - ROCK SALT	144,090.00	144,090.00	142,281.69	1,808.31	98.75
02 - LIQUID DEICER	27,125.00	27,125.00	26,266.86	858.14	96.84
117 - GRAVEL	4,000.00	4,000.00	2,459.21	1,540.79	61.48
01 - GRAVEL	4,000.00	4,000.00	2,459.21	1,540.79	61.48
118 - CRUSHED STONE	28,284.00	28,284.00	32,302.50	-4,018.50	114.21
01 - CRUSHED STONE	28,284.00	28,284.00	32,302.50	-4,018.50	114.21
119 - LIQUID ASPHALT	163,020.00	163,020.00	161,664.01	1,355.99	99.17
01 - LIQUID ASPHALT	163,020.00	163,020.00	161,664.01	1,355.99	99.17
120 - SHIM & PATCH	66,000.00	66,000.00	67,183.68	-1,183.68	101.79
01 - SHIM & PATCH	50,000.00	50,000.00	50,841.00	-841.00	101.68
02 - PATCH	16,000.00	16,000.00	16,342.68	-342.68	102.14
121 - ASPHALT	208,700.00	208,700.00	208,700.00	0.00	100.00
01 - ASPHALT	208,700.00	208,700.00	208,700.00	0.00	100.00
122 - CULVERTS & GAURD RAILS	9,000.00	9,000.00	8,572.80	427.20	95.25
01 - CULVERTS & GAURD RAILS	9,000.00	9,000.00	8,572.80	427.20	95.25
123 - SIGNS	2,400.00	2,400.00	1,564.94	835.06	65.21
01 - SIGNS	2,400.00	2,400.00	1,564.94	835.06	65.21
124 - SIDEWALKS	2,000.00	2,000.00	2,000.00	0.00	100.00
01 - SIDEWALKS	2,000.00	2,000.00	2,000.00	0.00	100.00
126 - TRAFFIC PAINT	12,000.00	12,000.00	12,000.00	0.00	100.00
01 - TRAFFIC PAINT	12,000.00	12,000.00	12,000.00	0.00	100.00
127 - VEHICLE PAINT	3,500.00	3,500.00	3,500.00	0.00	100.00
01 - VEHICLE PAINT	3,500.00	3,500.00	3,500.00	0.00	100.00
130 - CONSTRUCTION MATERIAL	4,500.00	4,500.00	4,500.00	0.00	100.00
01 - CONSTRUCTION MATERIAL	4,500.00	4,500.00	4,500.00	0.00	100.00
131 - SAND ACCOUNT	42,000.00	42,000.00	38,300.00	3,700.00	91.19
01 - SAND ACCOUNT	42,000.00	42,000.00	38,300.00	3,700.00	91.19
132 - MUNICIPAL MAINTENANCE	7,800.00	7,800.00	8,306.28	-506.28	106.49
01 - MUNICIPAL MAINTENANCE	7,800.00	7,800.00	8,306.28	-506.28	106.49
134 - DRUG/ALCOHOL TESTING	750.00	750.00	447.00	303.00	59.60
01 - DRUG/ALCOHOL TESTING	750.00	750.00	447.00	303.00	59.60
271 - CONTRACTED SERVICES	0.00	0.00	1,560.00	-1,560.00	----
01 - JANITORIAL & SUPPLIES	0.00	0.00	1,560.00	-1,560.00	----
50 - RECREATION DEPARTMENT	458,787.00	458,787.00	445,278.10	13,508.90	97.06
01 - RECREATION DEPARTMENT	458,787.00	458,787.00	445,278.10	13,508.90	97.06
001 - SALARIES	280,927.00	280,927.00	268,304.65	12,622.35	95.51

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
50 - RECREATION DEPARTMENT CONT'D					
01 - REGULAR PAY	186,095.00	186,095.00	192,721.95	-6,626.95	103.56
07 - SALARIES	94,832.00	94,832.00	75,582.70	19,249.30	79.70
003 - OFFICE SUPPLIES	4,820.00	4,820.00	4,447.61	372.39	92.27
01 - POSTAGE	250.00	250.00	197.36	52.64	78.94
02 - ADVERTISING	1,300.00	1,300.00	1,298.35	1.65	99.87
03 - COPIER RENTAL	1,800.00	1,800.00	1,690.00	110.00	93.89
04 - EQUIPMENT REPAIR	250.00	250.00	0.00	250.00	0.00
05 - PRINTER INK	70.00	70.00	119.53	-49.53	170.76
07 - PAPER	350.00	350.00	276.65	73.35	79.04
08 - OFFICE SUPPLIES	800.00	800.00	865.72	-65.72	108.22
008 - COMPUTER MAINTENANCE	300.00	300.00	317.74	-17.74	105.91
01 - COMPUTER MAINTENANCE	300.00	300.00	317.74	-17.74	105.91
009 - PROFESSIONAL DUES	150.00	150.00	175.00	-25.00	116.67
04 - PROFESSIONAL DUES	150.00	150.00	175.00	-25.00	116.67
010 - TRAVEL EXPENSES	500.00	500.00	727.63	-227.63	145.53
04 - CONFERENCE FEE	200.00	200.00	0.00	200.00	0.00
05 - TRAVEL EXPENSES	300.00	300.00	727.63	-427.63	242.54
011 - TRAINING & EDUCATION	850.00	850.00	450.00	400.00	52.94
02 - TRAINING & EDUCATION	850.00	850.00	450.00	400.00	52.94
015 - TELEPHONE	3,880.00	3,880.00	2,847.89	1,032.11	73.40
01 - CELL PHONE	100.00	100.00	0.00	100.00	0.00
02 - REC CENTER	2,780.00	2,780.00	2,090.85	689.15	75.21
04 - TELEPHONE	1,000.00	1,000.00	757.04	242.96	75.70
017 - COMMUNICATIONS	970.00	970.00	1,009.63	-39.63	104.09
03 - INTERNET	970.00	970.00	1,009.63	-39.63	104.09
018 - HEALTH INSURANCE	55,466.00	55,466.00	55,466.29	-0.29	100.00
01 - HEALTH INSURANCE	55,466.00	55,466.00	55,466.29	-0.29	100.00
026 - HEATING FUEL	16,000.00	16,000.00	15,831.30	168.70	98.95
01 - RECREATION CENTER	15,000.00	15,000.00	15,008.42	-8.42	100.06
02 - TEAGUE PARK	1,000.00	1,000.00	822.88	177.12	82.29
027 - ELECTRICITY	15,583.00	15,583.00	19,953.42	-4,370.42	128.05
05 - RECREATION CENTER	12,910.00	12,910.00	17,208.05	-4,298.05	133.29
06 - TEAGUE PARK	1,915.00	1,915.00	2,052.75	-137.75	107.19
07 - SOUCIE SPORTS COMPLEX	758.00	758.00	692.62	65.38	91.37
028 - WATER	1,475.00	1,475.00	1,419.77	55.23	96.26
01 - RECREATION CENTER	1,050.00	1,050.00	938.48	111.52	89.38
02 - TEAGUE PARK	315.00	315.00	349.93	-34.93	111.09
04 - SOUCIE SPORTS COMPLEX	110.00	110.00	131.36	-21.36	119.42
029 - SEWER	600.00	600.00	605.32	-5.32	100.89
01 - SEWER	600.00	600.00	605.32	-5.32	100.89
030 - BUILDING SUPPLIES	2,800.00	2,800.00	3,856.52	-1,056.52	137.73
01 - BUILDING SUPPLIES	2,800.00	2,800.00	3,856.52	-1,056.52	137.73
031 - BUILDING MAINTENANCE	22,000.00	22,000.00	25,060.71	-3,060.71	113.91
01 - BUILDING MAINTENANCE	22,000.00	22,000.00	25,060.71	-3,060.71	113.91
032 - PROPERTY INSURANCE	6,484.00	6,484.00	6,327.54	156.46	97.59
01 - PROPERTY INSURANCE	6,484.00	6,484.00	6,327.54	156.46	97.59
034 - WORKERS COMPENSATION	7,114.00	7,114.00	5,845.26	1,268.74	82.17
01 - WORKERS COMPENSATION	7,114.00	7,114.00	5,845.26	1,268.74	82.17
038 - SOCIAL SECURITY	22,959.00	22,959.00	19,375.47	3,583.53	84.39
01 - SOCIAL SECURITY	22,959.00	22,959.00	19,375.47	3,583.53	84.39
040 - CITY & STATE RETIREMENT	7,709.00	7,709.00	6,510.83	1,198.17	84.46
01 - CITY & STATE RETIREMENT	7,709.00	7,709.00	6,510.83	1,198.17	84.46
051 - EQUIPMENT MAINTENANCE	0.00	0.00	204.28	-204.28	----

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
50 - RECREATION DEPARTMENT CONT'D					
05 - EQUIPMENT MAINTENANCE	0.00	0.00	204.28	-204.28	----
075 - GAS/OIL/FILTERS	0.00	0.00	31.39	-31.39	----
01 - GAS/OIL/FILTERS	0.00	0.00	31.39	-31.39	----
136 - YOUTH CENTER EQUIPMENT	900.00	900.00	332.93	567.07	36.99
01 - YOUTH CENTER EQUIPMENT	900.00	900.00	332.93	567.07	36.99
138 - PROGRAM EQUIPMENT	4,200.00	4,200.00	3,024.70	1,175.30	72.02
01 - BASEBALL/SOFTBALL	1,000.00	1,000.00	471.57	528.43	47.16
02 - TENNIS	100.00	100.00	59.79	40.21	59.79
03 - SOCCER	600.00	600.00	630.16	-30.16	105.03
04 - BASKETBALL	500.00	500.00	444.66	55.34	88.93
06 - PROGRAM EQUIPMENT	2,000.00	2,000.00	1,418.52	581.48	70.93
141 - TROPHIES & AWARDS	600.00	600.00	457.17	142.83	76.20
01 - TROPHIES & AWARDS	600.00	600.00	457.17	142.83	76.20
145 - SPECIAL EVENTS	2,500.00	2,500.00	2,695.05	-195.05	107.80
01 - SPECIAL EVENTS	2,500.00	2,500.00	2,695.05	-195.05	107.80
51 - PARKS	143,391.00	143,391.00	142,986.40	404.60	99.72
01 - PARKS	143,391.00	143,391.00	142,986.40	404.60	99.72
001 - SALARIES	81,711.00	81,711.00	81,966.57	-255.57	100.31
01 - REGULAR PAY	45,147.00	45,147.00	41,519.38	3,627.62	91.96
02 - OVERTIME	2,605.00	2,605.00	2,529.59	75.41	97.11
07 - SALARIES	33,959.00	33,959.00	37,917.60	-3,958.60	111.66
014 - NEW EQUIPMENT	1,200.00	1,200.00	962.67	237.33	80.22
01 - NEW EQUIPMENT	1,200.00	1,200.00	962.67	237.33	80.22
015 - TELEPHONE	1,000.00	1,000.00	942.20	57.80	94.22
04 - TELEPHONE	1,000.00	1,000.00	942.20	57.80	94.22
018 - HEALTH INSURANCE	9,434.00	9,434.00	9,073.68	360.32	96.18
01 - HEALTH INSURANCE	9,434.00	9,434.00	9,073.68	360.32	96.18
026 - HEATING FUEL	4,000.00	4,000.00	3,989.83	10.17	99.75
03 - HEATING FUEL	4,000.00	4,000.00	3,989.83	10.17	99.75
027 - ELECTRICITY	2,900.00	2,900.00	2,357.23	542.77	81.28
09 - PARKS SHOP	1,800.00	1,800.00	1,242.70	557.30	69.04
10 - PARK SECURITY LIGHTING	900.00	900.00	870.98	29.02	96.78
11 - ELECTRICITY	200.00	200.00	243.55	-43.55	121.78
029 - SEWER	250.00	250.00	212.78	37.22	85.11
01 - SEWER	250.00	250.00	212.78	37.22	85.11
030 - BUILDING SUPPLIES	1,000.00	1,000.00	1,096.61	-96.61	109.66
01 - BUILDING SUPPLIES	1,000.00	1,000.00	1,096.61	-96.61	109.66
031 - BUILDING MAINTENANCE	1,000.00	1,000.00	996.95	3.05	99.70
01 - BUILDING MAINTENANCE	1,000.00	1,000.00	996.95	3.05	99.70
036 - VEHICLE INSURANCE	5,846.00	5,846.00	5,527.98	318.02	94.56
01 - VEHICLE INSURANCE	5,846.00	5,846.00	5,527.98	318.02	94.56
038 - SOCIAL SECURITY	6,251.00	6,251.00	6,842.07	-591.07	109.46
01 - SOCIAL SECURITY	6,251.00	6,251.00	6,842.07	-591.07	109.46
040 - CITY & STATE RETIREMENT	1,799.00	1,799.00	1,704.44	94.56	94.74
01 - CITY & STATE RETIREMENT	1,799.00	1,799.00	1,704.44	94.56	94.74
051 - EQUIPMENT MAINTENANCE	4,300.00	4,300.00	6,199.99	-1,899.99	144.19
04 - REPAIRS	800.00	800.00	1,416.95	-616.95	177.12
05 - EQUIPMENT MAINTENANCE	3,500.00	3,500.00	4,783.04	-1,283.04	136.66
070 - CLOTHING ALLOWANCE	400.00	400.00	299.99	100.01	75.00
03 - CLOTHING	400.00	400.00	299.99	100.01	75.00
073 - VEHICLE REPAIR	2,600.00	2,600.00	2,666.63	-66.63	102.56
01 - VEHICLE REPAIR	2,600.00	2,600.00	2,666.63	-66.63	102.56

Expense Summary Report

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
51 - PARKS CONT'D					
074 - TIRES	1,500.00	1,500.00	1,357.22	142.78	90.48
01 - TIRES	1,500.00	1,500.00	1,357.22	142.78	90.48
075 - GAS/OIL/FILTERS	8,200.00	8,200.00	7,294.78	905.22	88.96
01 - GAS/OIL/FILTERS	8,200.00	8,200.00	7,294.78	905.22	88.96
076 - DIESEL	900.00	900.00	903.64	-3.64	100.40
01 - DIESEL	900.00	900.00	903.64	-3.64	100.40
111 - TOOLS - SHOP	600.00	600.00	703.97	-103.97	117.33
01 - TOOLS - SHOP	600.00	600.00	703.97	-103.97	117.33
147 - PARK MAINTENANCE	8,000.00	8,000.00	7,357.49	642.51	91.97
01 - PARK MAINTENANCE	8,000.00	8,000.00	7,357.49	642.51	91.97
237 - CIVIC BEAUTIFICATION	500.00	500.00	529.68	-29.68	105.94
01 - CIVIC BEAUTIFICATION	500.00	500.00	529.68	-29.68	105.94
60 - AIRPORT	34,425.00	34,425.00	36,916.18	-2,491.18	107.24
01 - AIRPORT	34,425.00	34,425.00	36,916.18	-2,491.18	107.24
015 - TELEPHONE	300.00	300.00	263.52	36.48	87.84
04 - TELEPHONE	300.00	300.00	263.52	36.48	87.84
019 - MISC. EXPENSE	500.00	500.00	504.68	-4.68	100.94
01 - MISC EXPENSE	500.00	500.00	504.68	-4.68	100.94
027 - ELECTRICITY	1,782.00	1,782.00	1,590.14	191.86	89.23
11 - ELECTRICITY	1,782.00	1,782.00	1,590.14	191.86	89.23
028 - WATER	520.00	520.00	999.74	-479.74	192.26
05 - WATER	520.00	520.00	999.74	-479.74	192.26
029 - SEWER	300.00	300.00	520.00	-220.00	173.33
01 - SEWER	300.00	300.00	520.00	-220.00	173.33
030 - BUILDING SUPPLIES	0.00	0.00	52.99	-52.99	----
01 - BUILDING SUPPLIES	0.00	0.00	52.99	-52.99	----
031 - BUILDING MAINTENANCE	4,000.00	4,000.00	3,873.91	126.09	96.85
01 - BUILDING MAINTENANCE	4,000.00	4,000.00	3,873.91	126.09	96.85
032 - PROPERTY INSURANCE	1,235.00	1,235.00	1,191.03	43.97	96.44
01 - PROPERTY INSURANCE	1,235.00	1,235.00	1,191.03	43.97	96.44
037 - LIABILITY INSURANCE	1,829.00	1,829.00	1,829.00	0.00	100.00
01 - LIABILITY INSURANCE	1,829.00	1,829.00	1,829.00	0.00	100.00
038 - SOCIAL SECURITY	459.00	459.00	471.90	-12.90	102.81
01 - SOCIAL SECURITY	459.00	459.00	471.90	-12.90	102.81
076 - DIESEL	3,500.00	3,500.00	3,601.73	-101.73	102.91
01 - DIESEL	3,500.00	3,500.00	3,601.73	-101.73	102.91
153 - AIR CONSULTANT CONTRACT	12,000.00	12,000.00	12,000.00	0.00	100.00
01 - AIR CONSULTANT CONTRACT	12,000.00	12,000.00	12,000.00	0.00	100.00
155 - SNOW PLOWING	6,000.00	6,000.00	7,273.44	-1,273.44	121.22
01 - SNOW PLOWING	6,000.00	6,000.00	7,273.44	-1,273.44	121.22
156 - RUNWAY LIGHTS	1,000.00	1,000.00	2,244.10	-1,244.10	224.41
01 - RUNWAY LIGHTS	1,000.00	1,000.00	2,244.10	-1,244.10	224.41
157 - RUNWAY MAINTENANCE	1,000.00	1,000.00	500.00	500.00	50.00
01 - RUNWAY MAINTENANCE	1,000.00	1,000.00	500.00	500.00	50.00
61 - CARIBOU TRAILER PARK	17,027.00	17,027.00	17,027.00	0.00	100.00
01 - CARIBOU TRAILER PARK	17,027.00	17,027.00	17,027.00	0.00	100.00
027 - ELECTRICITY	1,600.00	1,600.00	1,215.09	384.91	75.94
11 - ELECTRICITY	1,600.00	1,600.00	1,215.09	384.91	75.94
028 - WATER	6,500.00	6,500.00	4,521.40	1,978.60	69.56
05 - WATER	6,500.00	6,500.00	4,521.40	1,978.60	69.56
029 - SEWER	3,000.00	3,000.00	2,600.00	400.00	86.67

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
61 - CARIBOU TRAILER PARK CONT'D					
01 - SEWER	3,000.00	3,000.00	2,600.00	400.00	86.67
032 - PROPERTY INSURANCE	42.00	42.00	42.00	0.00	100.00
01 - PROPERTY INSURANCE	42.00	42.00	42.00	0.00	100.00
105 - STREET LIGHTS	1,800.00	1,800.00	1,555.78	244.22	86.43
01 - STREET LIGHTS	1,800.00	1,800.00	1,555.78	244.22	86.43
147 - PARK MAINTENANCE	200.00	200.00	0.00	200.00	0.00
01 - PARK MAINTENANCE	200.00	200.00	0.00	200.00	0.00
158 - CTP LICENSE FEE	265.00	265.00	265.00	0.00	100.00
01 - CTP LICENSE FEE	265.00	265.00	265.00	0.00	100.00
160 - CTP PARK MAINTENANCE	2,000.00	2,000.00	1,033.78	966.22	51.69
01 - CTP PARK MAINTENANCE	2,000.00	2,000.00	1,033.78	966.22	51.69
161 - GARBAGE COLLECTION	1,620.00	1,620.00	1,620.00	0.00	100.00
01 - GARBAGE COLLECTION	1,620.00	1,620.00	1,620.00	0.00	100.00
285 - CTP YEAR END CLOSING	0.00	0.00	4,173.95	-4,173.95	----
01 - CTP YEAR END CLOSING	0.00	0.00	4,173.95	-4,173.95	----
65 - CEMETERIES	6,850.00	6,850.00	7,124.73	-274.73	104.01
01 - CEMETERIES	6,850.00	6,850.00	7,124.73	-274.73	104.01
165 - EVERGREEN CEMETERY	3,000.00	3,000.00	3,000.00	0.00	100.00
01 - EVERGREEN CEMETERY	3,000.00	3,000.00	3,000.00	0.00	100.00
166 - GRIMES CEMETERY	2,000.00	2,000.00	1,800.00	200.00	90.00
01 - GRIMES CEMETERY	2,000.00	2,000.00	1,800.00	200.00	90.00
167 - SACRED HEART CEMETERY	350.00	350.00	350.00	0.00	100.00
01 - SACRED HEART CEMETERY	350.00	350.00	350.00	0.00	100.00
168 - HOLY ROSARY CEMETERY	350.00	350.00	350.00	0.00	100.00
01 - HOLY ROSARY CEMETERY	350.00	350.00	350.00	0.00	100.00
169 - GREEN RIDGE CEMETERY	150.00	150.00	150.00	0.00	100.00
01 - GREEN RIDGE CEMETERY	150.00	150.00	150.00	0.00	100.00
170 - LYNDON CEMETERY	300.00	300.00	300.00	0.00	100.00
01 - LYNDON CEMETERY	300.00	300.00	300.00	0.00	100.00
171 - BUBAR CEMETERY	100.00	100.00	100.00	0.00	100.00
01 - BUBAR CEMETERY	100.00	100.00	100.00	0.00	100.00
172 - MEMORIAL DAY FLAGS	600.00	600.00	1,074.73	-474.73	179.12
01 - MEMORIAL DAY FLAGS	600.00	600.00	1,074.73	-474.73	179.12
70 - INS & RETIREMENT	109,800.00	109,800.00	107,754.18	2,045.82	98.14
01 - INS & RETIREMENT	109,800.00	109,800.00	107,754.18	2,045.82	98.14
007 - AUDIT	2,000.00	2,000.00	3,200.00	-1,200.00	160.00
02 - GASB 45	2,000.00	2,000.00	3,200.00	-1,200.00	160.00
034 - WORKERS COMPENSATION	0.00	0.00	7,734.00	-7,734.00	----
01 - WORKERS COMPENSATION	0.00	0.00	7,734.00	-7,734.00	----
035 - UNEMPLOYMENT COMPENSATION	22,500.00	22,500.00	12,733.76	9,766.24	56.59
01 - UNEMPLOYMENT COMPENSATION	22,500.00	22,500.00	12,733.76	9,766.24	56.59
037 - LIABILITY INSURANCE	28,800.00	28,800.00	28,155.73	644.27	97.76
01 - LIABILITY INSURANCE	28,800.00	28,800.00	28,155.73	644.27	97.76
041 - \$1000 DED PAYMENTS	2,000.00	2,000.00	3,500.00	-1,500.00	175.00
01 - \$1000 DED PAYMENTS	2,000.00	2,000.00	3,500.00	-1,500.00	175.00
043 - COMPENSATED ABSENCES	45,000.00	45,000.00	45,000.00	0.00	100.00
01 - COMPENSATED ABSENCES	45,000.00	45,000.00	45,000.00	0.00	100.00
046 - RECOGNITIONS & AWARDS	2,500.00	2,500.00	444.35	2,055.65	17.77
01 - RECOGNITIONS & AWARDS	2,500.00	2,500.00	444.35	2,055.65	17.77
311 - SECTION 125 EXPENSE	7,000.00	7,000.00	6,986.34	13.66	99.80

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
70 - INS & RETIREMENT CONT'D					
01 - SECTION 125 EXPENSE	7,000.00	7,000.00	6,986.34	13.66	99.80
80 - UNCLASSIFIED	38,000.00	38,000.00	39,573.32	-1,573.32	104.14
01 - UNCLASSIFIED	38,000.00	38,000.00	39,573.32	-1,573.32	104.14
045 - REFUNDS/REIMBURSEMENTS	0.00	0.00	1,025.00	-1,025.00	----
01 - REFUNDS/REIMBURSEMENTS	0.00	0.00	1,025.00	-1,025.00	----
200 - TAX LIEN COSTS	18,000.00	18,000.00	18,548.32	-548.32	103.05
01 - TAX LIEN COSTS	18,000.00	18,000.00	18,548.32	-548.32	103.05
201 - ABATEMENTS	20,000.00	20,000.00	20,000.00	0.00	100.00
01 - ABATEMENTS	20,000.00	20,000.00	20,000.00	0.00	100.00
85 - CAPITAL IMPROVEMENTS	726,690.00	726,690.00	726,690.00	0.00	100.00
01 - CAPITAL IMPROVEMENTS	1,000.00	1,000.00	1,000.00	0.00	100.00
385 - DOWNTOWN INFRASTRUCTRE	1,000.00	1,000.00	1,000.00	0.00	100.00
01 - DOWNTOWN INFRASTRUCTURE	1,000.00	1,000.00	1,000.00	0.00	100.00
10 - GENERAL GOVRNMENT	11,000.00	11,000.00	11,000.00	0.00	100.00
020 - COMPUTERS	9,000.00	9,000.00	9,000.00	0.00	100.00
01 - COMPUTERS	7,000.00	7,000.00	7,000.00	0.00	100.00
02 - VITAL RECORDS RESTORATION	2,000.00	2,000.00	2,000.00	0.00	100.00
282 - FLEET VEHICLES	2,000.00	2,000.00	2,000.00	0.00	100.00
01 - FLEET VEHICLES	2,000.00	2,000.00	2,000.00	0.00	100.00
18 - MUNICIPAL BUILDING	80,500.00	80,500.00	80,500.00	0.00	100.00
257 - PARKING LOT RESERVE	4,000.00	4,000.00	4,000.00	0.00	100.00
01 - PARKING LOT RESERVE	4,000.00	4,000.00	4,000.00	0.00	100.00
283 - LIONS BLDG	31,500.00	31,500.00	31,500.00	0.00	100.00
01 - LIONS BLDG	31,500.00	31,500.00	31,500.00	0.00	100.00
395 - MUNICIPAL BUILDING RESERVE	45,000.00	45,000.00	45,000.00	0.00	100.00
01 - MUNICIPAL BUILDING RESERVE	45,000.00	45,000.00	45,000.00	0.00	100.00
22 - TAX ASSESSMENT	19,500.00	19,500.00	19,500.00	0.00	100.00
220 - ASSESSMENT RESERVE	19,500.00	19,500.00	19,500.00	0.00	100.00
03 - PARCEL REVIEW	19,000.00	19,000.00	19,000.00	0.00	100.00
04 - COMPUTER REPLACEMENT	500.00	500.00	500.00	0.00	100.00
25 - LIBRARY	21,000.00	21,000.00	21,000.00	0.00	100.00
291 - LIBRARY COMPUTER RESERVE	2,000.00	2,000.00	2,000.00	0.00	100.00
01 - LIBRARY COMPUTER RESERVE	2,000.00	2,000.00	2,000.00	0.00	100.00
407 - BUILDING MAINTENANCE	19,000.00	19,000.00	19,000.00	0.00	100.00
01 - BUILDING MAINTENANCE	19,000.00	19,000.00	19,000.00	0.00	100.00
31 - AMBULANCE	267,961.00	267,961.00	267,961.00	0.00	100.00
222 - FIRE EQUIPMENT RESERVE	99,000.00	99,000.00	99,000.00	0.00	100.00
01 - FIRE EQUIPMENT RESERVE	99,000.00	99,000.00	99,000.00	0.00	100.00
223 - FIRE HOSE RESERVE	500.00	500.00	500.00	0.00	100.00
01 - FIRE HOSE RESERVE	500.00	500.00	500.00	0.00	100.00
225 - FIRE COMPUTER RESERVE	2,500.00	2,500.00	2,500.00	0.00	100.00
01 - FIRE COMPUTER RESERVE	2,500.00	2,500.00	2,500.00	0.00	100.00
226 - AMBULANCE RESERVE	122,000.00	122,000.00	122,000.00	0.00	100.00
01 - AMBULANCE RESERVE	122,000.00	122,000.00	122,000.00	0.00	100.00
227 - AMBULANCE SMALL EQUIP RESERVE	19,000.00	19,000.00	19,000.00	0.00	100.00
01 - AMBULANCE SMALL EQUIP RESERVE	19,000.00	19,000.00	19,000.00	0.00	100.00
296 - AMBULANCE STAIRCHAIRS	750.00	750.00	750.00	0.00	100.00
01 - AMBULANCE STAIRCHAIRS	750.00	750.00	750.00	0.00	100.00
310 - FIRE DISPATCH REMODEL	2,400.00	2,400.00	2,400.00	0.00	100.00
01 - FIRE DISPATCH REMDOEL	2,400.00	2,400.00	2,400.00	0.00	100.00

Expense Summary Report

Fund: 1
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
85 - CAPITAL IMPROVEMENTS CONT'D					
397 - FURNANCE REPLACEMENT	3,811.00	3,811.00	3,811.00	0.00	100.00
01 - FURNANCE REPLACEMENT	3,811.00	3,811.00	3,811.00	0.00	100.00
409 - BUIDLING MAINTENANCE	9,000.00	9,000.00	9,000.00	0.00	100.00
01 - BUILDING MAINTENANCE	9,000.00	9,000.00	9,000.00	0.00	100.00
417 - FIRE SMALL EQUIPMENT RESERVE	9,000.00	9,000.00	9,000.00	0.00	100.00
01 - FIRE SMALL EQUIPMENT RESERVE	9,000.00	9,000.00	9,000.00	0.00	100.00
35 - POLICE	46,320.00	46,320.00	46,320.00	0.00	100.00
020 - COMPUTERS	3,320.00	3,320.00	3,320.00	0.00	100.00
01 - COMPUTERS	3,320.00	3,320.00	3,320.00	0.00	100.00
229 - POLICE SMALL EQUIPMENT RESERVE	3,000.00	3,000.00	3,000.00	0.00	100.00
01 - POLICE SMALL EQUIPMENT RESERVE	1,500.00	1,500.00	1,500.00	0.00	100.00
02 - GUN REPLACEMENT	1,500.00	1,500.00	1,500.00	0.00	100.00
230 - POLICE CAR RESERVE	31,000.00	31,000.00	31,000.00	0.00	100.00
01 - POLICE CAR RESERVE	31,000.00	31,000.00	31,000.00	0.00	100.00
284 - FILE DIGITIZATION	9,000.00	9,000.00	9,000.00	0.00	100.00
01 - FILE DIGITIZATION	9,000.00	9,000.00	9,000.00	0.00	100.00
40 - PUBLIC WORKS	116,482.00	116,482.00	116,482.00	0.00	100.00
089 - EQUIPMENT RESERVES	74,000.00	74,000.00	74,000.00	0.00	100.00
01 - EQUIPMENT RESERVES	74,000.00	74,000.00	74,000.00	0.00	100.00
232 - STREET RECONSTRUCTION	24,000.00	24,000.00	24,000.00	0.00	100.00
01 - STREET RECONSTRUCTION	24,000.00	24,000.00	24,000.00	0.00	100.00
414 - GRIMES MILL ROAD ENGINEERING	18,482.00	18,482.00	18,482.00	0.00	100.00
01 - GRIMES MILL ROAD ENGINEERING	18,482.00	18,482.00	18,482.00	0.00	100.00
50 - RECREATION	39,900.00	39,900.00	39,900.00	0.00	100.00
020 - COMPUTERS	900.00	900.00	900.00	0.00	100.00
01 - COMPUTERS	900.00	900.00	900.00	0.00	100.00
243 - REC CENTER IMPROVEMENT	4,500.00	4,500.00	4,500.00	0.00	100.00
01 - REC CENTER IMPROVEMENT	4,500.00	4,500.00	4,500.00	0.00	100.00
297 - COMMUNITY POOL	28,000.00	28,000.00	28,000.00	0.00	100.00
01 - COMMUNITY POOL	28,000.00	28,000.00	28,000.00	0.00	100.00
410 - REC VAN RESERVE	6,500.00	6,500.00	6,500.00	0.00	100.00
01 - REC VAN RESERVE	6,500.00	6,500.00	6,500.00	0.00	100.00
51 - PARKS	20,900.00	20,900.00	20,900.00	0.00	100.00
234 - PARKS IMPORVEMENTS	10,000.00	10,000.00	10,000.00	0.00	100.00
01 - PARKS IMPROVEMENTS	10,000.00	10,000.00	10,000.00	0.00	100.00
235 - PARKS VEHICLE RESERVE	4,000.00	4,000.00	4,000.00	0.00	100.00
01 - PARKS VEHICLE RESERVE	4,000.00	4,000.00	4,000.00	0.00	100.00
236 - LAWN MOWER RESERVE	1,000.00	1,000.00	1,000.00	0.00	100.00
01 - LAWN MOWER RESERVE	1,000.00	1,000.00	1,000.00	0.00	100.00
415 - COLLINS POND	3,000.00	3,000.00	3,000.00	0.00	100.00
01 - COLLINS POND	3,000.00	3,000.00	3,000.00	0.00	100.00
416 - SKI TRAIL	2,900.00	2,900.00	2,900.00	0.00	100.00
01 - SKI TRAIL	2,900.00	2,900.00	2,900.00	0.00	100.00
60 - AIRPORT	7,000.00	7,000.00	7,000.00	0.00	100.00
239 - AIRPORT RESERVE	7,000.00	7,000.00	7,000.00	0.00	100.00
01 - AIRPORT RESERVE	7,000.00	7,000.00	7,000.00	0.00	100.00
70 - DEBT	95,127.00	95,127.00	95,127.00	0.00	100.00
404 - BIOMASS BOILER DEBT	95,127.00	95,127.00	95,127.00	0.00	100.00
01 - BIOMASS BOILER DEBT	95,127.00	95,127.00	95,127.00	0.00	100.00
Final Totals	9,617,651.00	9,617,651.00	9,256,002.81	361,648.19	96.24

Expense Summary Report

Fund: 2
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
52 - SNOWMOBILE TRAIL MAINTENANCE	42,949.00	42,949.00	42,766.02	182.98	99.57
01 - SNOWMOBILE TRAIL MAINTENANCE	42,949.00	42,949.00	42,766.02	182.98	99.57
001 - SALARIES	12,850.00	12,850.00	11,855.50	994.50	92.26
01 - REGULAR PAY	12,000.00	12,000.00	11,200.19	799.81	93.33
02 - OVERTIME	850.00	850.00	655.31	194.69	77.10
015 - TELEPHONE	466.00	466.00	298.98	167.02	64.16
01 - CELL PHONE	466.00	466.00	298.98	167.02	64.16
019 - MISC. EXPENSE	4,000.00	4,000.00	3,978.73	21.27	99.47
01 - MISC EXPENSE	4,000.00	4,000.00	3,978.73	21.27	99.47
034 - WORKERS COMPENSATION	500.00	500.00	159.94	340.06	31.99
01 - WORKERS COMPENSATION	500.00	500.00	159.94	340.06	31.99
035 - UNEMPLOYMENT COMPENSATION	350.00	350.00	159.37	190.63	45.53
01 - UNEMPLOYMENT COMPENSATION	350.00	350.00	159.37	190.63	45.53
038 - SOCIAL SECURITY	983.00	983.00	906.91	76.09	92.26
01 - SOCIAL SECURITY	983.00	983.00	906.91	76.09	92.26
051 - EQUIPMENT MAINTENANCE	7,000.00	7,000.00	7,307.10	-307.10	104.39
05 - EQUIPMENT MAINTENANCE	7,000.00	7,000.00	7,307.10	-307.10	104.39
075 - GAS/OIL/FILTERS	300.00	300.00	535.51	-235.51	178.50
01 - GAS/OIL/FILTERS	300.00	300.00	535.51	-235.51	178.50
076 - DIESEL	13,000.00	13,000.00	14,501.37	-1,501.37	111.55
01 - DIESEL	13,000.00	13,000.00	14,501.37	-1,501.37	111.55
148 - TRAIL MAINTENANCE	2,000.00	2,000.00	1,562.61	437.39	78.13
01 - TRAIL MAINTENANCE	2,000.00	2,000.00	1,562.61	437.39	78.13
286 - RENT EXPENSE	1,500.00	1,500.00	1,500.00	0.00	100.00
01 - RENT EXPENSE	1,500.00	1,500.00	1,500.00	0.00	100.00
Final Totals	42,949.00	42,949.00	42,766.02	182.98	99.57

Expense Summary Report

Fund: 3
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
24 - HOUSING	96,452.00	96,452.00	86,891.08	9,560.92	90.09
01 - HOUSING	96,452.00	96,452.00	86,891.08	9,560.92	90.09
001 - SALARIES	51,447.00	51,447.00	51,446.80	0.20	100.00
01 - REGULAR PAY	51,447.00	51,447.00	51,446.80	0.20	100.00
003 - OFFICE SUPPLIES	19,300.00	19,300.00	16,304.25	2,995.75	84.48
01 - POSTAGE	800.00	800.00	1,158.58	-358.58	144.82
02 - ADVERTISING	150.00	150.00	162.08	-12.08	108.05
03 - COPIER RENTAL	1,850.00	1,850.00	1,973.87	-123.87	106.70
05 - PRINTER INK	0.00	0.00	110.14	-110.14	----
07 - PAPER	0.00	0.00	103.64	-103.64	----
08 - OFFICE SUPPLIES	1,500.00	1,500.00	1,369.45	130.55	91.30
12 - SOFTWARE	15,000.00	15,000.00	11,426.49	3,573.51	76.18
007 - AUDIT	2,000.00	2,000.00	0.00	2,000.00	0.00
01 - AUDIT	2,000.00	2,000.00	0.00	2,000.00	0.00
009 - PROFESSIONAL DUES	725.00	725.00	724.00	1.00	99.86
01 - SUBSCRIPTIONS	225.00	225.00	224.00	1.00	99.56
04 - PROFESSIONAL DUES	500.00	500.00	500.00	0.00	100.00
010 - TRAVEL EXPENSES	1,000.00	1,000.00	1,798.79	-798.79	179.88
01 - MILEAGE	0.00	0.00	1,022.66	-1,022.66	----
02 - MEALS & LODGING	1,000.00	1,000.00	776.13	223.87	77.61
011 - TRAINING & EDUCATION	1,500.00	1,500.00	1,750.48	-250.48	116.70
02 - TRAINING & EDUCATION	1,500.00	1,500.00	1,750.48	-250.48	116.70
015 - TELEPHONE	500.00	500.00	509.89	-9.89	101.98
04 - TELEPHONE	500.00	500.00	509.89	-9.89	101.98
018 - HEALTH INSURANCE	8,000.00	8,000.00	2,778.06	5,221.94	34.73
01 - HEALTH INSURANCE	8,000.00	8,000.00	2,778.06	5,221.94	34.73
034 - WORKERS COMPENSATION	460.00	460.00	133.74	326.26	29.07
01 - WORKERS COMPENSATION	460.00	460.00	133.74	326.26	29.07
035 - UNEMPLOYMENT COMPENSATION	350.00	350.00	258.00	92.00	73.71
01 - UNEMPLOYMENT COMPENSATION	350.00	350.00	258.00	92.00	73.71
038 - SOCIAL SECURITY	4,279.00	4,279.00	4,278.82	0.18	100.00
01 - SOCIAL SECURITY	4,279.00	4,279.00	4,278.82	0.18	100.00
040 - CITY & STATE RETIREMENT	1,891.00	1,891.00	1,891.25	-0.25	100.01
01 - CITY & STATE RETIREMENT	1,891.00	1,891.00	1,891.25	-0.25	100.01
412 - FEE ACCOUNTANT	5,000.00	5,000.00	5,017.00	-17.00	100.34
01 - FEE ACCOUNTANT	5,000.00	5,000.00	5,017.00	-17.00	100.34
Final Totals	96,452.00	96,452.00	86,891.08	9,560.92	90.09

Expense Summary Report

Fund: 4
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
96 - SECTION 8 - FSS PROGAM	42,075.00	42,075.00	42,179.98	-104.98	100.25
01 - SECTION 8 - FSS PROGRAM	42,075.00	42,075.00	42,179.98	-104.98	100.25
001 - SALARIES	34,839.00	34,839.00	34,839.25	-0.25	100.00
01 - REGULAR PAY	34,839.00	34,839.00	34,839.25	-0.25	100.00
018 - HEALTH INSURANCE	2,591.00	2,591.00	2,716.26	-125.26	104.83
01 - HEALTH INSURANCE	2,591.00	2,591.00	2,716.26	-125.26	104.83
034 - WORKERS COMPENSATION	200.00	200.00	92.64	107.36	46.32
01 - WORKERS COMPENSATION	200.00	200.00	92.64	107.36	46.32
035 - UNEMPLOYMENT COMPENSATION	467.00	467.00	258.00	209.00	55.25
01 - UNEMPLOYMENT COMPENSATION	467.00	467.00	258.00	209.00	55.25
038 - SOCIAL SECURITY	2,665.00	2,665.00	2,963.58	-298.58	111.20
01 - SOCIAL SECURITY	2,665.00	2,665.00	2,963.58	-298.58	111.20
040 - CITY & STATE RETIREMENT	1,313.00	1,313.00	1,310.25	2.75	99.79
01 - CITY & STATE RETIREMENT	1,313.00	1,313.00	1,310.25	2.75	99.79
Final Totals	42,075.00	42,075.00	42,179.98	-104.98	100.25

Expense Summary Report

01/18/2018

Fund: 5
December

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Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
11 - ECONOMIC DEVELOPMENT	399,171.00	399,171.00	398,665.15	505.85	99.87
01 - ECONOMIC DEVELOPMENT	399,171.00	399,171.00	398,665.15	505.85	99.87
001 - SALARIES	95,403.00	95,403.00	77,713.72	17,689.28	81.46
01 - REGULAR PAY	92,903.00	92,903.00	77,519.26	15,383.74	83.44
02 - OVERTIME	2,500.00	2,500.00	194.46	2,305.54	7.78
003 - OFFICE SUPPLIES	9,200.00	9,200.00	9,962.35	-762.35	108.29
02 - ADVERTISING	9,000.00	9,000.00	9,962.35	-962.35	110.69
04 - EQUIPMENT REPAIR	100.00	100.00	0.00	100.00	0.00
08 - OFFICE SUPPLIES	100.00	100.00	0.00	100.00	0.00
005 - LEGAL FEES	500.00	500.00	0.00	500.00	0.00
04 - LEGAL FEES	500.00	500.00	0.00	500.00	0.00
008 - COMPUTER MAINTENANCE	0.00	0.00	1,500.00	-1,500.00	----
03 - GIS	0.00	0.00	1,500.00	-1,500.00	----
009 - PROFESSIONAL DUES	4,100.00	4,100.00	4,458.50	-358.50	108.74
01 - SUBSCRIPTIONS	4,100.00	4,100.00	4,458.50	-358.50	108.74
010 - TRAVEL EXPENSES	4,000.00	4,000.00	0.00	4,000.00	0.00
01 - MILEAGE	800.00	800.00	0.00	800.00	0.00
02 - MEALS & LODGING	1,500.00	1,500.00	0.00	1,500.00	0.00
04 - CONFERENCE FEE	1,700.00	1,700.00	0.00	1,700.00	0.00
018 - HEALTH INSURANCE	10,354.00	10,354.00	22,669.00	-12,315.00	218.94
01 - HEALTH INSURANCE	10,354.00	10,354.00	22,669.00	-12,315.00	218.94
019 - MISC. EXPENSE	0.00	0.00	11,000.00	-11,000.00	----
01 - MISC EXPENSE	0.00	0.00	11,000.00	-11,000.00	----
038 - SOCIAL SECURITY	7,107.00	7,107.00	5,681.17	1,425.83	79.94
01 - SOCIAL SECURITY	7,107.00	7,107.00	5,681.17	1,425.83	79.94
040 - CITY & STATE RETIREMENT	4,277.00	4,277.00	584.61	3,692.39	13.67
01 - CITY & STATE RETIREMENT	4,277.00	4,277.00	584.61	3,692.39	13.67
238 - TRAIL GROOMER RESERVE	10,000.00	10,000.00	10,000.00	0.00	100.00
01 - TRAIL GROOMER RESERVE	10,000.00	10,000.00	10,000.00	0.00	100.00
280 - REVOLVING LOAN FUND	50,000.00	50,000.00	50,000.00	0.00	100.00
01 - REVOLVING LOAN FUND	50,000.00	50,000.00	50,000.00	0.00	100.00
281 - CONTRACTED SERVICES	63,730.00	63,730.00	14,729.99	49,000.01	23.11
03 - NMDC	13,730.00	13,730.00	13,729.99	0.01	100.00
04 - BROADBAND STUDY	50,000.00	50,000.00	1,000.00	49,000.00	2.00
392 - ADDS & MARKETING	20,000.00	20,000.00	1,269.00	18,731.00	6.35
01 - ADDS & MARKETING	20,000.00	20,000.00	1,269.00	18,731.00	6.35
394 - COMMUNITY PROJECTS	28,000.00	28,000.00	20,434.42	7,565.58	72.98
08 - WINTER CARNIVAL	3,000.00	3,000.00	900.00	2,100.00	30.00
14 - THURSDAYS ON SWEDEN	7,000.00	7,000.00	8,543.05	-1,543.05	122.04
15 - HERITAGE DAYS	7,000.00	7,000.00	0.00	7,000.00	0.00
16 - CARIBOU DAYS	2,000.00	2,000.00	2,582.87	-582.87	129.14
17 - MOOSE LOTTERY	5,000.00	5,000.00	4,999.13	0.87	99.98
18 - NEW YEARS EVE	2,000.00	2,000.00	535.52	1,464.48	26.78
20 - MISCELLANEOUS	2,000.00	2,000.00	2,873.85	-873.85	143.69
405 - SLUM/BLIGHT REMOVAL	20,000.00	20,000.00	118,662.39	-98,662.39	593.31
01 - SLUM/BLIGHT REMOVAL	20,000.00	20,000.00	118,662.39	-98,662.39	593.31
411 - FACADE IMPROVEMENT	22,500.00	22,500.00	0.00	22,500.00	0.00
01 - FACADE IMPROVEMENT	22,500.00	22,500.00	0.00	22,500.00	0.00
413 - NEW FIRE STATION	50,000.00	50,000.00	50,000.00	0.00	100.00
01 - NEW FIRE STATION	50,000.00	50,000.00	50,000.00	0.00	100.00
12 - CHAMBER	26,585.00	26,585.00	14,240.96	12,344.04	53.57
01 - CHAMBER	26,585.00	26,585.00	14,240.96	12,344.04	53.57
003 - OFFICE SUPPLIES	900.00	900.00	1,204.65	-304.65	133.85

Expense Summary Report

Fund: 5
December

Account	Budget Original	Budget Net	YTD Net	Unexpended Balance	Percent Spent
12 - CHAMBER CONT'D					
08 - OFFICE SUPPLIES	900.00	900.00	1,204.65	-304.65	133.85
015 - TELEPHONE	640.00	640.00	601.96	38.04	94.06
04 - TELEPHONE	640.00	640.00	601.96	38.04	94.06
017 - COMMUNICATIONS	720.00	720.00	839.88	-119.88	116.65
03 - INTERNET	720.00	720.00	839.88	-119.88	116.65
026 - HEATING FUEL	2,500.00	2,500.00	1,803.64	696.36	72.15
03 - HEATING FUEL	2,500.00	2,500.00	1,803.64	696.36	72.15
027 - ELECTRICITY	900.00	900.00	883.65	16.35	98.18
11 - ELECTRICITY	900.00	900.00	883.65	16.35	98.18
028 - WATER	1,145.00	1,145.00	1,172.28	-27.28	102.38
05 - WATER	1,145.00	1,145.00	1,172.28	-27.28	102.38
029 - SEWER	200.00	200.00	200.00	0.00	100.00
01 - SEWER	200.00	200.00	200.00	0.00	100.00
031 - BUILDING MAINTENANCE	13,000.00	13,000.00	4,076.84	8,923.16	31.36
01 - BUILDING MAINTENANCE	13,000.00	13,000.00	4,076.84	8,923.16	31.36
032 - PROPERTY INSURANCE	1,400.00	1,400.00	1,409.52	-9.52	100.68
01 - PROPERTY INSURANCE	1,400.00	1,400.00	1,409.52	-9.52	100.68
038 - SOCIAL SECURITY	0.00	0.00	145.60	-145.60	----
01 - SOCIAL SECURITY	0.00	0.00	145.60	-145.60	----
068 - JANITORIAL SERVICES	5,180.00	5,180.00	1,902.94	3,277.06	36.74
01 - JANITORIAL SERVICES	5,180.00	5,180.00	1,902.94	3,277.06	36.74
Final Totals	425,756.00	425,756.00	412,906.11	12,849.89	96.98

Revenue Summary Report

Fund: 1
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	6,458,163.05	173,515.74	6,556,664.32	-98,501.27	101.53
01 - Gen Govt	6,458,163.05	173,515.74	6,556,664.32	-98,501.27	101.53
01 - Tax Lien Costs Collected	21,000.00	320.15	18,035.87	2,964.13	85.89
02 - DELINQ. TAX INTEREST	63,000.00	5,199.18	62,675.27	324.73	99.48
03 - SUPPLEMENTAL TAX	3,000.00	0.00	1,092.33	1,907.67	36.41
04 - PYMTS IN LIEU OF TAX	62,000.00	7,426.50	57,977.65	4,022.35	93.51
05 - CITY OWNED PROPERTY	35,000.00	500.00	49,142.81	-14,142.81	140.41
06 - EXCISE TAX	1,428,000.00	75,863.14	1,479,888.01	-51,888.01	103.63
07 - BOAT EXCISE TAX	4,200.00	34.60	4,374.50	-174.50	104.15
08 - BOAT REG FEE (LOCAL)	550.00	3.00	387.00	163.00	70.36
09 - SNOWMOBILE REGISTRATION LOCAL	570.00	305.00	636.00	-66.00	111.58
10 - ATV REGISTRATION LOCAL FEE	900.00	0.00	885.00	15.00	98.33
11 - AIRCRAFT EXCISE	1,471.00	0.00	1,471.04	-0.04	100.00
12 - TRAVEL REIMBURSEMENT	1,500.00	0.00	260.01	1,239.99	17.33
15 - MISC. LICENSES	1,850.00	40.00	2,220.00	-370.00	120.00
16 - VEHICLE REGISTRATION LOCAL FEE	16,000.00	777.00	15,543.00	457.00	97.14
18 - STATE REVENUE SHARING	543,088.00	39,879.99	562,985.21	-19,897.21	103.66
19 - CONNOR EXCISE FEE	2,250.00	222.00	1,955.00	295.00	86.89
21 - BIRTH RECORDS	9,000.00	399.60	7,629.40	1,370.60	84.77
22 - DEATH RECORDS	7,800.00	348.40	6,728.40	1,071.60	86.26
23 - MARRIAGE RECORDS	3,600.00	194.60	3,446.00	154.00	95.72
25 - DOG LICENSES	6,000.00	1,112.00	7,452.00	-1,452.00	124.20
26 - FISHING LICENSES	550.00	42.00	478.00	72.00	86.91
28 - CABLE TV FRANCHISE	88,950.00	10,291.55	93,045.01	-4,095.01	104.60
29 - MISC. INTEREST	12,000.00	5,294.87	29,615.33	-17,615.33	246.79
30 - MISC INCOME	6,000.00	741.51	4,684.68	1,315.32	78.08
32 - PROPERTY TAXES	3,965,110.97	0.00	3,965,110.97	0.00	100.00
34 - PROPERTY TAX OVERLAY	80,005.08	0.00	80,005.08	0.00	100.00
42 - CDC LOAN INTEREST PAYMENT	1,558.00	1,557.77	1,557.77	0.23	99.99
47 - HUNTING LICENSES	850.00	99.25	737.00	113.00	86.71
51 - CONTRACTED FEES	2,360.00	0.00	4,940.70	-2,580.70	209.35
52 - INVESTMENT INTEREST	90,000.00	22,863.63	91,705.28	-1,705.28	101.89
53 - TRANSFER IN	0.00	0.00	0.00	0.00	----
18 - MUNICIPAL BUILDING	4,000.00	333.33	3,999.96	0.04	100.00
01 - MUNICIPAL BUILDING	4,000.00	333.33	3,999.96	0.04	100.00
01 - EOC RENTALS	4,000.00	333.33	3,999.96	0.04	100.00
20 - GENERAL ASSISTANCE	34,425.00	3,230.54	25,720.29	8,704.71	74.71
01 - GENERAL ASSISTANCE	34,425.00	3,230.54	25,720.29	8,704.71	74.71
01 - CONNOR ADMIN FEE	4,800.00	800.00	4,800.00	0.00	100.00
02 - GA REIMBURSEMENT	29,625.00	2,430.54	20,920.29	8,704.71	70.62
22 - TAX ASSESSMENT	597,212.04	217,206.90	598,198.88	-986.84	100.17
01 - TAX ASSESSMENT	597,212.04	217,206.90	598,198.88	-986.84	100.17
01 - TREE GROWTH REIMBURSEMENT	3,000.00	0.00	3,285.98	-285.98	109.53
02 - VETERANS EXEMPTION REIMB	11,000.00	0.00	10,521.00	479.00	95.65
04 - HOMESTEAD EXEMPTION REIMB	484,047.90	117,017.90	484,047.90	0.00	100.00
05 - BETE REIMBURSEMENT	99,164.14	99,164.00	99,294.00	-129.86	100.13
06 - PRINTING FEES	0.00	1,025.00	1,050.00	-1,050.00	----
23 - CODE ENFORCEMENT	9,150.00	156.25	8,532.54	617.46	93.25
01 - CODE ENFORCEMENT	9,150.00	156.25	8,532.54	617.46	93.25

Revenue Summary Report

Fund: 1
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
23 - CODE ENFORCEMENT CONT'D					
02 - BUILDING PERMITS LOCAL FEE	2,300.00	100.00	2,600.00	-300.00	113.04
03 - PLUMBING PERMITS LOCAL FEE	3,000.00	56.25	3,207.50	-207.50	106.92
07 - SITE DESIGN REVIEW APP FEES	450.00	0.00	900.00	-450.00	200.00
10 - DEMO PERMIT FEES	0.00	0.00	0.00	0.00	----
11 - SIGN PERMITS	200.00	0.00	650.00	-450.00	325.00
12 - SUBDIVISION REVIEW	0.00	0.00	180.00	-180.00	----
16 - WOODLAND SERVICES	3,200.00	0.00	995.04	2,204.96	31.10
25 - LIBRARY	6,200.00	724.85	6,823.54	-623.54	110.06
01 - LIBRARY	6,200.00	724.85	6,823.54	-623.54	110.06
01 - MISC INCOME	4,000.00	524.85	4,766.04	-766.04	119.15
02 - NON RESIDENT FEES	1,700.00	200.00	2,057.50	-357.50	121.03
03 - PASSPORT SERVICES	500.00	0.00	0.00	500.00	0.00
31 - FIRE/AMBULANCE DEPARTMENT	1,887,940.00	103,988.69	1,859,575.82	28,364.18	98.50
01 - AMBULANCE	1,887,940.00	103,988.69	1,859,575.82	28,364.18	98.50
01 - MAINECARE	374,715.00	27,401.60	400,126.40	-25,411.40	106.78
02 - MAINE CARE AIR AMBULANCE	36,056.00	0.00	33,918.00	2,138.00	94.07
03 - MAINE CARE CONT ALLOWANCE	-137,622.00	-18,807.92	-171,740.67	34,118.67	124.79
04 - MEDICARE	649,352.00	68,241.00	659,332.80	-9,980.80	101.54
05 - MEDICARE AIR AMBULANCE	240,585.00	0.00	202,806.00	37,779.00	84.30
06 - MEDICARE CONTRACTUAL ALLOWAN	-200,175.00	-17,597.84	-306,665.45	106,490.45	153.20
07 - PRIVATE INSURANCE	378,528.00	25,429.45	433,958.88	-55,430.88	114.64
08 - PRIVATE INS AIR AMBULANCE	117,077.00	0.00	106,246.00	10,831.00	90.75
09 - CONTRACUAL ALLOWANCE PRIVATE	-4,635.00	-2,996.33	-12,233.28	7,598.28	263.93
10 - SELF PAY	142,092.00	18,856.80	207,612.60	-65,520.60	146.11
11 - SELF PAY AIR AMBULANCE	44,468.00	0.00	63,230.00	-18,762.00	142.19
12 - DIS CONTRACT SELF PAY	-3,560.00	-2,923.97	-3,658.97	98.97	102.78
15 - CONTRACTUAL ALLOW VA	0.00	0.00	-6,965.67	6,965.67	----
16 - CONTRACTUAL ALLOW OTHER	0.00	0.00	-178.80	178.80	----
21 - WOODLAND PER CAPITA FEE	13,950.00	0.00	13,950.00	0.00	100.00
22 - NEW SWEDEN PER CAPITA FEE	6,923.00	0.00	6,923.00	0.00	100.00
23 - WESTMANLAND PER CAPITA FEE	713.00	0.00	713.00	0.00	100.00
24 - STOCKHOLM PER CAPITA FEE	2,909.00	0.00	2,909.00	0.00	100.00
25 - CONNOR PER CAPITA FEE	5,244.00	0.00	5,244.00	0.00	100.00
26 - PERHAM PER CAPITA FEE	4,439.00	0.00	4,439.00	0.00	100.00
27 - MADAWASKA LAKE PER CAPITA FEE	1,265.00	0.00	1,265.00	0.00	100.00
35 - MIS INTEREST	0.00	452.35	871.20	-871.20	----
36 - RECOVERY OF BAD DEBT	8,500.00	39.90	511.78	7,988.22	6.02
37 - AMBULANCE INSURANCE REPORTS	100.00	0.00	259.90	-159.90	259.90
40 - AMB BILLING HOULTON	37,994.00	3,262.13	43,652.53	-5,658.53	114.89
41 - AMB BILLING CALAIS	28,996.00	2,603.77	32,337.34	-3,341.34	111.52
43 - AMB BILLING ISLAND FALLS	2,000.00	27.75	1,598.69	401.31	79.93
44 - AMB BILLING PATTEN	8,000.00	0.00	8,121.54	-121.54	101.52
50 - FIRE PROTECTION CONNOR	28,194.00	0.00	28,194.00	0.00	100.00
51 - FIRE PROTECTION NEW SWEDEN	34,421.00	0.00	34,421.00	0.00	100.00
53 - FIRE PROTECTION WOODLAND	62,411.00	0.00	62,411.00	0.00	100.00
60 - FIRE INSURANCE REPORTS	0.00	0.00	238.00	-238.00	----
62 - FIRE PERMITS	5,000.00	0.00	5,728.00	-728.00	114.56
35 - POLICE DEPARTMENT	49,375.00	6,057.22	61,184.20	-11,809.20	123.92
01 - POLICE DEPARTMENT	49,375.00	6,057.22	61,184.20	-11,809.20	123.92

Revenue Summary Report

Fund: 1
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
35 - POLICE DEPARTMENT CONT'D					
01 - MISC. FEES INSURANCE REPORTS	1,500.00	96.00	1,678.00	-178.00	111.87
02 - POLICE DISPATCHING	500.00	0.00	1,335.04	-835.04	267.01
03 - FINGERPRINTING FEES	50.00	3.00	51.00	-1.00	102.00
04 - CONCEALED WEAPON PERMITS	600.00	40.00	460.00	140.00	76.67
06 - PRISONER BOARDING REIMB	11,000.00	1,380.00	10,320.00	680.00	93.82
07 - DOG VIOLATION	400.00	20.00	766.00	-366.00	191.50
08 - PRISONER MEALS	5,000.00	1,768.00	6,136.00	-1,136.00	122.72
09 - COURT REIMBURESMENT	2,500.00	0.00	1,790.56	709.44	71.62
10 - LAMINATION FEES	200.00	20.00	245.00	-45.00	122.50
11 - MISCELLANEOUS FEES	425.00	0.00	435.00	-10.00	102.35
12 - FALSE ALARM FEES	100.00	0.00	0.00	100.00	0.00
13 - FINES	100.00	0.00	0.00	100.00	0.00
14 - SALARY REIMBURSEMENT	22,000.00	2,730.22	34,517.60	-12,517.60	156.90
15 - CONTRACT INCOME	5,000.00	0.00	3,450.00	1,550.00	69.00
39 - CARIBOU EMERGENCY MANAGEMENT	2,600.00	0.00	2,600.00	0.00	100.00
01 - CARIBOU EMERGENCY MANAGEME	2,600.00	0.00	2,600.00	0.00	100.00
01 - FEES WOODLAND	200.00	0.00	200.00	0.00	100.00
02 - FEES NEW SWEDEN	200.00	0.00	200.00	0.00	100.00
03 - FEES WESTMANLAND	200.00	0.00	200.00	0.00	100.00
04 - FEES PERHAM	200.00	0.00	200.00	0.00	100.00
06 - TOWER RENT	1,800.00	0.00	1,800.00	0.00	100.00
40 - PUBLIC WORKS	194,139.00	9,871.67	200,545.80	-6,406.80	103.30
01 - PUBLIC WORKS	194,139.00	9,871.67	200,545.80	-6,406.80	103.30
01 - DOT ROAD FUNDS ST. OF ME	135,872.00	0.00	142,260.00	-6,388.00	104.70
03 - SALARY REIMBURSEMENT	0.00	0.00	19.12	-19.12	----
07 - CONNOR CONTRACT	58,267.00	9,871.67	58,266.68	0.32	100.00
50 - RECREATION DEPARTMENT	20,500.00	1,621.50	24,100.50	-3,600.50	117.56
01 - RECREATION DEPARTMENT	20,500.00	1,621.50	24,100.50	-3,600.50	117.56
01 - RENTAL INCOME	10,000.00	1,581.50	14,532.50	-4,532.50	145.33
02 - PROGRAM FEES	9,000.00	40.00	8,198.00	802.00	91.09
03 - SPECIAL EVENTS	1,500.00	0.00	1,370.00	130.00	91.33
51 - PARKS	2,600.00	0.00	3,057.80	-457.80	117.61
01 - PARKS	2,600.00	0.00	3,057.80	-457.80	117.61
01 - MISCELLANEOUS INCOME	600.00	0.00	1,487.80	-887.80	247.97
02 - RENTAL INCOME	2,000.00	0.00	1,570.00	430.00	78.50
60 - AIRPORT	138.00	0.00	138.24	-0.24	100.17
01 - AIRPORT	138.00	0.00	138.24	-0.24	100.17
02 - AIRPORT RENT	138.00	0.00	138.24	-0.24	100.17
61 - CARIBOU TRAILER PARK	15,727.00	-2,138.52	15,727.00	0.00	100.00
01 - CARIBOU TRAILER PARK	15,727.00	-2,138.52	15,727.00	0.00	100.00
01 - LOT RENT RECEIPTS	15,727.00	1,370.00	19,235.52	-3,508.52	122.31
02 - CTP YEAR END CLOSE	0.00	-3,508.52	-3,508.52	3,508.52	----
70 - INS & RETIREMENT	5,000.00	0.00	0.00	5,000.00	0.00
01 - INS & RETIREMENT	5,000.00	0.00	0.00	5,000.00	0.00

Revenue Summary Report

Fund: 1
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
70 - INS & RETIREMENT CONT'D					
01 - MMA WORKERS COMP REFUND	5,000.00	0.00	0.00	5,000.00	0.00
Final Totals	9,287,169.09	514,568.17	9,366,868.89	-79,699.80	100.86

Revenue Summary Report

Fund: 2
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
52 - SNOWMOBILE TRAIL MAINTENANCE	45,883.00	38,133.00	43,412.79	2,470.21	94.62
01 - SNOWMOBILE TRAIL MAINTENANC	45,883.00	38,133.00	43,412.79	2,470.21	94.62
01 - MISCELLANEOUS INCOME	4,000.00	1,200.00	4,500.00	-500.00	112.50
02 - STATE GRANT REVENUE	38,883.00	36,933.00	38,883.00	0.00	100.00
03 - SNOW SLED REG (STATE)	3,000.00	0.00	29.79	2,970.21	0.99
Final Totals	45,883.00	38,133.00	43,412.79	2,470.21	94.62

Revenue Summary Report

Fund: 3
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
24 - HOUSING	100,000.00	7,568.27	113,570.01	-13,570.01	113.57
01 - HOUSING	100,000.00	7,568.27	113,570.01	-13,570.01	113.57
01 - SECTION 8 ADMINISTRATION	100,000.00	7,568.27	113,570.01	-13,570.01	113.57
Final Totals	100,000.00	7,568.27	113,570.01	-13,570.01	113.57

Revenue Summary Report

Fund: 4
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
96 - SECTION 8 - FSS PROGAM	48,729.00	4,060.77	48,729.02	-0.02	100.00
01 - SECTION 8 - FSS PROGRAM	48,729.00	4,060.77	48,729.02	-0.02	100.00
01 - GRANT	48,729.00	4,060.77	48,729.02	-0.02	100.00
Final Totals	48,729.00	4,060.77	48,729.02	-0.02	100.00

Revenue Summary Report

Fund: 5
December

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
11 - ECONOMIC DEVELOPMENT	414,998.00	36,822.53	374,821.11	40,176.89	90.32
01 - ECONOMIC DEVELOPMENT	414,998.00	36,822.53	374,821.11	40,176.89	90.32
01 - DOWNTOWN TIF FUNDS	414,998.00	36,822.53	374,821.11	40,176.89	90.32
Final Totals	414,998.00	36,822.53	374,821.11	40,176.89	90.32

City of Caribou
Investment Report
December 2017

Financial Institution	Investment & Type	Purchase/Reinvest Date	Maturity Date	Length (Days)	Purchase Price	Interest Rate	Estimated Earnings	Amount Int Rec During Period	Market Value
Machias Savings Bank	General Checking Acct					0.30%		15,619.95	3,982,282.38
Machias Savings Bank	Section 125 Checking Acct					0.30%		206.90	61,168.33
ACFS & Loans	Certificate of Deposit	8/9/2015	8/9/2020	1825	3,000,000.00	3.00%	450,000.00	22,863.63	3,000,000.00 *
Machias Savings Bank	RLF #10 Checking Acct (Loan fund Adm By CDCG) (Originated from State of Maine Grant)					0.30%		769.37	230,116.83
Trust Funds									
ACFS & Loans	Dr. Cary Cemetery (Savings acct)					0.15%		0.46	1,187.89
ACFS & Loans	Clara Piper Mem Fund (Savings Acct)					0.15%		0.28	705.46
ACFS & Loans	The Roderick Living Trust (Money Market)	5/4/2017			21,810.76	0.25%		13.77	17,359.80
ACFS & Loans	Hamilton Library Trust (CD)	9/25/2015	9/25/2018	1095	1,691.61	1.1%	55.82	4.87	1,735.02
ACFS & Loans	Knox Library Trust (CD)	4/13/2013	5/13/2018	1825	2,900.39	1.85%	268.29	14.94	3,169.09
ACFS & Loans	Knox Library Trust (CD)	4/9/2017	4/9/2018	365	6,484.14	0.45%	29.18	7.48	6,505.82
ACFS & Loans	Jack Roth Library Trust(CD)	4/13/2013	4/13/2018	1825	33,309.67	1.85%	3,081.14	157.82	30,673.00
County Federal Credit Union	Dorothy Cooper Scholarship (CD)	7/19/2016	7/19/2018	365	65,969.88	0.65%	428.80	102.40	62,571.65
Machias Savings Bank	Margaret Shaw Library Mem(CD)	12/24/2016	12/24/2018	730	12,763.77	0.50%	127.64	15.99	12,828.82
Machias Savings Bank	Gordon Robertson Mem(CD)	9/12/2017	9/12/2018	365	11,414.95	0.37%	42.24	10.53	11,427.56
ACFS & Loans	Memorial Investment(CD)	12/19/2017	3/19/2018	91	6,069.79	0.305%	4.62	4.66	6,070.50
Machias Savings Bank	G. Harmon Memorial(CD)	5/11/2017	5/11/2018	365	8,385.44	0.27%	22.64	5.64	8,006.12
Machias Savings Bank	Ken Matthews Scholarship(CD)	5/11/2017	5/11/2018	365	7,344.34	0.27%	19.83	4.95	7,357.01
Machias Savings Bank	Barbara Brewer Fund(CD)	8/12/2017	8/12/2020	1095	5,457.43	0.75%	122.79	10.21	5,366.18

*Market Value does not reflect interest received due to the fact that interest will be received quarterly and recorded as a revenue

General Ledger Summary Report

Fund(s): ALL
January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund	17,173.81	500.00	-500.00	2,922,476.26	2,922,976.26	0.00
Assets	9,611,259.46	9,544,868.22	-388,803.53	1,589,107.25	1,977,910.78	9,156,064.69
101-00 CASH (BANK OF MAINE)	4,138,647.84	3,982,282.38	-296,502.64	1,173,284.33	1,469,786.97	3,685,779.74
102-00 RECREATION ACCOUNTS	61,271.91	29,977.19	0.00	0.00	0.00	29,977.19
110-00 SECTION 125 CHECKING FSA	6,754.87	6,817.32	17,870.72	19,360.00	1,489.28	24,688.04
110-03 2017 SECTION 125 CHECKING HRA	59,687.46	54,351.01	0.00	0.00	0.00	54,351.01
110-04 2018 SECTION 125 CHECKING HRA	0.00	0.00	70,200.00	70,200.00	0.00	70,200.00
111-00 RETIREMENT INVESTMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
117-00 RLF #10 INVESTMENT	229,857.54	230,116.83	0.00	0.00	0.00	230,116.83
120-00 PETTY CASH	960.00	960.00	0.00	0.00	0.00	960.00
123-00 DIESEL INVENTORY	23,812.40	14,817.33	-22,732.58	22,410.00	45,142.58	-7,915.25
124-00 GAS INVENTORY	17,284.07	10,433.83	-7,478.32	0.00	7,478.32	2,955.51
125-00 ACCOUNTS RECEIVABLE	3,409.07	143,162.37	26,052.71	89,935.40	63,882.69	169,215.08
126-00 SWEETSOFT RECEIVABLES	621,584.90	621,584.90	11,497.59	163,195.20	151,697.61	633,082.49
140-00 RESERVE FOR UNCOLLECTIBLE TAX	-1,276.29	-1,276.29	0.00	0.00	0.00	-1,276.29
174-00 CDC LOANS REC (1280)	72,081.27	72,081.27	0.00	0.00	0.00	72,081.27
180-00 DR. CARY CEMETERY INVESTMENT	1,187.43	1,187.89	0.00	0.00	0.00	1,187.89
181-00 HAMILTON LIBRARY TR. INVEST	1,730.15	1,735.02	0.00	0.00	0.00	1,735.02
182-00 KNOX LIBRARY INVESTMENT	9,652.49	9,674.91	0.00	0.00	0.00	9,674.91
183-00 CLARA PIPER MEM INV	705.18	705.46	0.00	0.00	0.00	705.46
184-00 JACK ROTH LIBRARY INVEST	30,515.18	30,673.00	0.00	0.00	0.00	30,673.00
185-00 KEN MATTHEWS SCHOLARSHIP FUN	7,352.06	7,357.01	0.00	0.00	0.00	7,357.01
187-00 DOROTHY COOPER MEM INV	62,469.25	62,571.65	0.00	0.00	0.00	62,571.65
189-00 MARGARET SHAW LIBRARY INV	12,812.83	12,828.82	0.00	0.00	0.00	12,828.82
190-00 GORDON ROBERTSON MEM INV	11,417.03	11,427.56	0.00	0.00	0.00	11,427.56
191-00 MEMORIAL INVESTMENT	6,065.84	6,070.50	0.00	0.00	0.00	6,070.50
192-00 G. HARMON MEM INV	8,000.48	8,006.12	0.00	0.00	0.00	8,006.12
193-00 BARBARA BREWER FUND	5,355.97	5,366.18	0.00	0.00	0.00	5,366.18
194-00 RODERICK LIVING TRUST	17,346.03	17,359.80	0.00	0.00	0.00	17,359.80
198-00 TAX ACQUIRED PROPERTY	124,822.12	108,823.31	-4,583.83	0.00	4,583.83	104,239.48
200-09 2009 TAX RECEIVABLE	96.00	96.00	0.00	0.00	0.00	96.00
200-16 2016 TAX RECEIVABLE	164.88	164.88	0.00	0.00	0.00	164.88
200-17 2017 TAX RECEIVABLE	869,513.78	869,513.78	-68,861.50	8,436.35	77,297.85	800,652.28
200-18 2018 TAX RECEIVABLE	-38,375.07	-38,375.07	-81,867.51	0.00	81,867.51	-120,242.58
205-16 2016 LIENS RECEIVABLE	196,411.85	196,411.85	-4,670.21	0.00	4,670.21	191,741.64
210-09 2009 PP TAX RECEIVABLE	95.45	95.45	0.00	0.00	0.00	95.45
210-10 2010 PP TAX RECEIVABLE	1,226.69	1,226.69	0.00	0.00	0.00	1,226.69
210-11 2011 PP TAX RECEIVABLE	1,524.33	1,524.33	0.00	0.00	0.00	1,524.33
210-12 2012 PP TAX RECEIVABLE	5,166.61	5,166.61	0.00	0.00	0.00	5,166.61
210-13 2013 PP TAX RECEIVABLE	9,712.02	9,712.02	0.00	0.00	0.00	9,712.02
210-14 2014 PP TAX RECEIVABLE	15,362.47	15,362.47	0.00	0.00	0.00	15,362.47
210-15 2015 PP TAX RECEIVABLE	14,298.74	14,298.74	-752.32	0.00	752.32	13,546.42
210-16 2016 PP TAX RECEIVABLE	14,102.94	14,102.94	-202.54	0.00	202.54	13,900.40
210-17 2017 PP TAX RECEIVABLE	38,764.44	38,764.44	-5,938.01	0.00	5,938.01	32,826.43
210-18 2018 PP TAX RECEIVABLE	-6.25	-6.25	-10,829.00	0.00	10,829.00	-10,835.25
308-00 AFLAC INSURANCE	-1.43	0.00	-0.12	612.28	612.40	-0.12
312-00 HEALTH INS. W/H	-25,078.34	-24,979.10	1,223.67	22,797.03	21,573.36	-23,755.43
318-00 MMA INCOME PROTECTION	-6,299.67	-6,282.37	210.77	3,284.57	3,073.80	-6,071.60
323-00 MMA SUPP. LIFE INSURANCE	-959.74	-959.74	75.06	817.30	742.24	-884.68
329-00 SALES TAX COLLECTED	-64.82	-64.82	-91.72	64.79	156.51	-156.54
330-00 VEHICLE REG FEE (ST. OF ME)	-3,046.25	0.00	-1,750.50	14,667.00	16,417.50	-1,750.50
331-00 BOAT REG FEE INLAND FISHERIES	-94.00	0.00	-30.00	0.00	30.00	-30.00

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
332-00 SNOWMOIBLE REG (F&W)	-10,800.00	0.00	-6,361.00	43.00	6,404.00	-6,361.00
333-00 ATV REGISTRATION (F&W)	0.00	0.00	-66.00	0.00	66.00	-66.00
340-00 DOG LICENSES (ST. OF ME)	-1,454.00	0.00	-1,602.00	0.00	1,602.00	-1,602.00
341-00 FISHING LICENSES (ST. OF ME)	-564.00	0.00	-575.00	0.00	575.00	-575.00
342-00 HUNTING LICENSES (ST. OF ME)	-1,944.25	0.00	-1,039.25	0.00	1,039.25	-1,039.25
Liabilities	7,405,540.22	7,399,781.63	26,399.06	495,219.41	521,618.47	7,426,180.69
350-00 INSURANCE REIMBURESEMENTS	0.00	0.00	742.80	2,574.94	3,317.74	742.80
352-00 NYLANDER MUSEUM RESERVE	12,185.99	12,185.99	0.00	0.00	0.00	12,185.99
360-00 RETIREMENT INV FUND	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
362-00 RLF #10 RESERVE	229,857.54	230,116.83	0.00	0.00	0.00	230,116.83
365-01 COMMUNITY POOL IMPROVEMENT	126,655.52	126,655.52	0.00	0.00	0.00	126,655.52
365-02 REC CENTER IMPROVEMENTS	29,883.05	29,883.05	0.00	0.00	0.00	29,883.05
365-03 LAND ACQUISTIONS/EASEMENTS	33,340.00	33,340.00	0.00	0.00	0.00	33,340.00
365-04 RAILS TO TRAILS PROGRAM	1,431.28	1,431.28	18,550.42	0.00	18,550.42	19,981.70
365-05 PARK IMPROVEMENT RESERVE	34,762.19	27,461.39	0.00	0.00	0.00	27,461.39
365-06 LET'S MOVE	-615.24	-615.24	0.00	0.00	0.00	-615.24
365-08 REC NONAPPROPRIATED SPEC PROJ	2,490.17	2,490.17	0.00	0.00	0.00	2,490.17
365-09 RECREATION EQUIPMENT RESERVE	10,172.90	10,172.90	0.00	0.00	0.00	10,172.90
365-10 REC LAWN MOWER RESERVE	14,398.91	14,398.91	0.00	0.00	0.00	14,398.91
365-11 TRAIL MAINTENANCE RESERVE	0.00	0.00	16,356.56	0.00	16,356.56	16,356.56
365-12 CRX/TOS RESERVE	282.79	282.79	0.00	0.00	0.00	282.79
365-13 RECREATION - COLLINS POND	35,225.91	35,225.91	0.00	0.00	0.00	35,225.91
365-14 CREATIVE PLAYGROUND RESERVE	-579.44	-579.44	0.00	0.00	0.00	-579.44
365-16 CARIBOU COMMUNITY BAND	1,551.08	1,551.08	0.00	0.00	0.00	1,551.08
365-18 REC SCHOLARSHIPS	2,051.22	2,051.22	0.00	0.00	0.00	2,051.22
365-19 CIVIC BEAUTIFICATION RESERVE	-838.86	-838.86	0.00	0.00	0.00	-838.86
365-20 SKI TRAIL PROGRAM	2,710.27	2,710.27	100.00	0.00	100.00	2,810.27
365-21 RD TRAILS GRANT	-4,365.53	-4,365.53	0.00	0.00	0.00	-4,365.53
365-22 NON APPROP SKI RENTAL PROGRAM	3,379.63	3,379.63	390.00	0.00	390.00	3,769.63
365-24 CADET RESERVE	482.56	482.56	0.00	0.00	0.00	482.56
365-25 COMMUNITY BULLETIN BOARD	200.00	200.00	0.00	0.00	0.00	200.00
366-01 LIBRARY BUILDING RESERVE	42,277.14	42,277.14	0.00	0.00	0.00	42,277.14
366-02 LIBRARY MEMORIAL FUND	19,454.15	19,454.15	123.00	0.00	123.00	19,577.15
366-03 LIBRARY COMPUTER RESERVE	2,508.20	2,508.20	0.00	0.00	0.00	2,508.20
366-11 DOROTHY LOUISE KYLER FOUND	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00
367-01 POLICE DONATED FUNDS	31,387.44	31,387.44	0.00	0.00	0.00	31,387.44
367-02 POLICE DEPT EQUIPMENT	16,423.89	15,589.93	75,375.83	0.00	75,375.83	90,965.76
367-03 POLICE CAR RESERVE	26,312.54	26,312.54	0.00	0.00	0.00	26,312.54
367-04 POLICE CAR VIDEO SYSTEM	3,128.75	3,128.75	0.00	0.00	0.00	3,128.75
367-05 DRINK GRANT PERSONNEL	16,185.79	13,967.88	-659.13	659.13	0.00	13,308.75
367-06 PD COMPUTER RESERVE	13,247.18	13,247.18	0.00	0.00	0.00	13,247.18
367-07 POLICE DIGITAL FILING	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00
367-08 MAJOR SYSTEMS REPLACEMENT	23,480.00	23,480.00	0.00	0.00	0.00	23,480.00
368-01 FIRE EQUIPMENT RESERVE	-897.62	-897.62	-116,999.60	116,999.60	0.00	-117,897.22
368-02 FIRE HOSE RESERVE	1,706.25	1,706.25	0.00	0.00	0.00	1,706.25
368-03 FIRE DEPT FOAM RESERVE	3,742.50	3,742.50	0.00	0.00	0.00	3,742.50
368-04 FIRE TRAINING BLDG RESERVE	3,226.25	3,226.25	0.00	0.00	0.00	3,226.25
368-05 FIRE DEPT FURNACE	0.14	0.14	0.00	0.00	0.00	0.14
368-06 FIRE/AMB COMPUTER RESERVE	11,128.63	11,128.63	0.00	0.00	0.00	11,128.63
368-07 FIRE DISPATCH REMODEL	3,100.00	3,100.00	0.00	0.00	0.00	3,100.00
368-08 FIRE SMALL EQUIPMENT	10,400.00	10,400.00	0.00	0.00	0.00	10,400.00

General Ledger Summary Report

Fund(s): ALL
January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
368-09 FEMA TRUCK GRANT	5.00	5.00	0.00	0.00	0.00	5.00
368-10 FIRE/AMB BUILDING RESERVE	17,900.00	17,900.00	0.00	0.00	0.00	17,900.00
369-01 AMBULANCE SMALL EQUIP RESERVE	37,741.50	37,741.50	0.00	0.00	0.00	37,741.50
369-02 AMBULANCE STAIRCHAIRS	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
369-03 AMBULANCE RESERVE	184,240.35	184,240.35	0.00	0.00	0.00	184,240.35
370-01 GRIMES MILL RD ENGINEERING	-20,482.70	-20,482.70	0.00	0.00	0.00	-20,482.70
370-03 PW EQUIPMENT RESERVE	97,655.52	97,655.52	0.00	0.00	0.00	97,655.52
370-04 STREETS/ROADS RECONSTRUCTION	266,213.95	266,213.95	0.00	0.00	0.00	266,213.95
370-05 CURBING RESERVE	5,178.30	5,178.30	0.00	0.00	0.00	5,178.30
370-06 FUEL TANK RESERVE	-105,100.00	-103,732.09	2,200.43	0.00	2,200.43	-101,531.66
370-07 PW BUILDING RESERVE	0.00	0.00	-6,288.00	6,288.00	0.00	-6,288.00
371-01 ASSESSMENT REVALUATION RESERVA	65,351.91	65,351.91	0.00	0.00	0.00	65,351.91
371-02 ASSESSING COMPUTER RESERVE	798.50	798.50	0.00	0.00	0.00	798.50
371-03 AERIAL PHOTOGRAPHY	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00
371-04 ASSESSING OFFICE EQUIPMENT	730.00	730.00	0.00	0.00	0.00	730.00
371-05 ASSESSING TRAVEL & TRAINING	0.00	3,500.00	0.00	0.00	0.00	3,500.00
372-01 AIRPORT RESERVE	-9,892.75	-9,892.75	0.00	0.00	0.00	-9,892.75
373-01 GEN GOVT COMPUTER RESERVE	13,246.37	13,246.37	-3,500.00	3,500.00	0.00	9,746.37
373-02 CITY COMPREHENSIVE PLAN	27.40	27.40	0.00	0.00	0.00	27.40
373-03 MUNICIPAL BUILDING RESERVE	4,938.25	10,938.25	0.00	0.00	0.00	10,938.25
373-04 VITAL RECORDS RESTORATION	1,093.50	1,093.50	0.00	0.00	0.00	1,093.50
373-05 BIO-MASS BOILERS	-47,664.49	-47,664.49	0.00	0.00	0.00	-47,664.49
373-07 T/A PROPERTY REMEDIATION RESEI	11,678.00	11,678.00	0.00	0.00	0.00	11,678.00
373-08 HRA CONTRIBUTION RESERVE	27,781.49	27,781.49	0.00	0.00	0.00	27,781.49
373-10 FLEET VEHICLES	7,586.00	7,586.00	0.00	0.00	0.00	7,586.00
373-11 NASIFF CLEAN UP	4,684.95	4,684.95	0.00	0.00	0.00	4,684.95
373-12 NBRC BIRDS EYE	-226.70	-226.70	0.00	0.00	0.00	-226.70
373-15 2017 HRA RESERVE	59,687.46	54,351.01	0.00	0.00	0.00	54,351.01
373-16 2018 HRA RESERVE	0.00	0.00	70,200.00	0.00	70,200.00	70,200.00
374-00 REC/PARKS COMPUTER RESERVE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
374-01 INDUSTRIAL PARK IMPROVEMENTS	12,440.88	12,440.88	0.00	0.00	0.00	12,440.88
374-02 60 ACCESS HIGHWAY	91,499.40	91,399.40	-804.15	904.15	100.00	90,595.25
374-03 DOWNTOWN INFRASTRUSTURE	10,415.42	10,415.42	0.00	0.00	0.00	10,415.42
385-00 COMMUNITY DEVELOPMENT MATCH	31,830.52	31,830.52	0.00	0.00	0.00	31,830.52
387-00 BOUCHARD TIF	6,258.48	6,258.48	0.00	0.00	0.00	6,258.48
392-00 PLANNING/ENGINEERING RESERVE	6,241.09	6,241.09	0.00	0.00	0.00	6,241.09
398-00 RECREATION ACCTS FUND BALANCE	61,271.91	29,977.19	0.00	0.00	0.00	29,977.19
399-00 PARKING LOT MAINTENANCE RES	94,466.90	94,466.90	0.00	0.00	0.00	94,466.90
402-00 CDC ECONOMIC DEVELOPMENT	240,000.00	240,000.00	0.00	0.00	0.00	240,000.00
403-00 CDC REVOLVING LOAN	344,532.13	350,339.47	0.00	0.00	0.00	350,339.47
406-00 TRAILER PARK RESERVE	37,595.46	45,277.93	0.00	0.00	0.00	45,277.93
407-00 COUNTY TAX	2.13	2.13	0.00	0.00	0.00	2.13
415-00 LIONS COMMUNITY CENTER RESERVA	1,056.20	1,056.20	0.00	0.00	0.00	1,056.20
417-00 COMPENSATED ABSENCES	170,222.28	170,222.28	-5,806.80	5,806.80	0.00	164,415.48
419-00 DUE FROM CDC (1280)	72,081.27	72,081.27	0.00	0.00	0.00	72,081.27
421-00 DEFERRED TAX REVENUE	1,189,573.58	1,166,440.20	0.00	0.00	0.00	1,166,440.20
422-00 KEN MATTHEWS SCHOLARSHIP FUN	7,352.06	7,357.01	0.00	0.00	0.00	7,357.01
423-00 DR. CARY CEMETERY TRUST FUND	1,187.43	1,187.89	0.00	0.00	0.00	1,187.89
424-00 HAMILTON LIBRARY TRUST FUND	1,730.15	1,735.02	0.00	0.00	0.00	1,735.02
425-00 KNOX LIBRARY MEMORIAL FUND	9,652.49	9,674.91	0.00	0.00	0.00	9,674.91
426-00 CLARA PIPER MEM FUND	705.18	705.46	0.00	0.00	0.00	705.46
427-00 JACK ROTH LIBRARY MEM FUND	30,515.18	30,673.00	-218.86	218.86	0.00	30,454.14
429-00 BARBARA BREWER FUND	5,355.97	5,366.18	0.00	0.00	0.00	5,366.18

General Ledger Summary Report

Fund(s): ALL
January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
430-00 D. COOPER MEM FUND	62,469.25	62,571.65	0.00	0.00	0.00	62,571.65
432-00 MARGARET SHAW LIBRARY MEMORI	12,812.83	12,828.82	0.00	0.00	0.00	12,828.82
433-00 GORDON ROBERTSON MEM FUND	11,417.03	11,427.56	0.00	0.00	0.00	11,427.56
434-00 MEMORIAL INVESTMENT	6,065.84	6,070.50	0.00	0.00	0.00	6,070.50
435-00 RODERICK LIVING TRUST	17,346.03	17,359.80	-300.00	300.00	0.00	17,059.80
436-00 AMBULANCE REIMBURSEMENT	10,856.70	10,856.70	0.00	0.00	0.00	10,856.70
437-00 DEFERRED AMBULANCE REVENUE	578,236.08	621,584.90	0.00	0.00	0.00	621,584.90
441-00 AMBULANCE FUND BALANCE	1,005.62	1,005.62	0.00	0.00	0.00	1,005.62
447-00 EMA EQUIP RESERVE	1,991.79	1,991.79	0.00	0.00	0.00	1,991.79
448-00 NYLANDER DONATIONS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
457-00 HOMELAND SECURITY RESERVE	2,277.92	2,277.92	0.00	0.00	0.00	2,277.92
460-00 YARD SALE	320.55	320.55	0.00	0.00	0.00	320.55
461-00 CRAFT FAIR	12,651.21	12,651.21	0.00	0.00	0.00	12,651.21
462-00 CDBG HOUSING REHABILITATION	3,879.87	3,879.87	0.00	0.00	0.00	3,879.87
463-00 MISC EVENTS	79.62	79.62	-245.00	245.00	0.00	-165.38
465-00 THURSDAYS ON SWEDEN	7,406.74	7,406.74	0.00	0.00	0.00	7,406.74
466-00 HERITAGE DAY	-8,000.00	-8,000.00	0.00	0.00	0.00	-8,000.00
467-00 MARATHON	-2,149.38	-2,578.43	1,000.00	0.00	1,000.00	-1,578.43
469-00 DENTAL INSURANCE	1,686.35	1,686.35	-337.62	1,466.30	1,128.68	1,348.73
470-00 EYE INUSRANCE	589.55	589.55	-33.58	266.69	233.11	555.97
477-00 LED STREET LIGHTS	15,558.00	15,558.00	0.00	0.00	0.00	15,558.00
478-00 G. HARMON MEM FUND	8,000.48	8,006.12	0.00	0.00	0.00	8,006.12
480-00 CITY RETIREMENT	1,079.76	1,079.76	0.00	0.00	0.00	1,079.76
483-02 DUE TO FUND 2	279,989.24	279,989.24	400.00	0.00	400.00	280,389.24
483-03 DUE TO FUND 3	397,120.23	397,120.23	0.00	0.00	0.00	397,120.23
483-04 DUE TO FUND 4	189,312.68	189,312.68	0.00	0.00	0.00	189,312.68
483-05 DUE TO FUND 5	1,983,121.64	1,984,642.06	0.00	0.00	0.00	1,984,642.06
484-02 DUE FROM FUND 2	-251,807.60	-253,849.48	-8,604.74	8,604.74	0.00	-262,454.22
484-03 DUE FROM FUND 3	-313,836.15	-314,098.36	-5,006.27	5,006.27	0.00	-319,104.63
484-04 DUE FROM FUND 4	-185,642.95	-185,642.95	-3,336.26	3,336.26	0.00	-188,979.21
484-05 DUE FROM FUND 5	-1,401,736.27	-1,404,234.35	-34,050.01	34,050.01	0.00	-1,438,284.36
486-00 RETIREMENT RESERVE	4,139.00	4,139.00	0.00	0.00	0.00	4,139.00
488-00 CHRISTMAS LIGHTS	1,656.53	1,656.53	-1,000.00	1,000.00	0.00	656.53
492-00 RSU #39 50/50	0.00	0.00	71,087.50	0.00	71,087.50	71,087.50
493-00 RSU 39 COMMITMENT	-874,839.46	-874,839.46	-303,992.66	303,992.66	0.00	-1,178,832.12
494-00 TRI COMMUNITY	0.00	0.00	260,848.00	0.00	260,848.00	260,848.00
496-00 BIRTH RECORDS STATE FEE	58.40	0.00	92.40	0.00	92.40	92.40
497-00 DEATH RECORDS STATE FEE	65.60	0.00	87.20	0.00	87.20	87.20
498-00 MARRIAGE RECORDS STATE FEE	26.40	0.00	27.60	0.00	27.60	27.60
Fund Balance	2,188,545.43	2,144,586.59	-414,702.59	838,149.60	423,447.01	1,729,884.00
500-00 EXPENDITURE CONTROL	0.00	0.00	-792,813.63	793,352.65	539.02	-792,813.63
510-00 REVENUE CONTROL	0.00	0.00	378,111.04	44,796.95	422,907.99	378,111.04
600-00 FUND BALANCE	2,188,545.43	2,144,586.59	0.00	0.00	0.00	2,144,586.59
2 - Snowmoible Trail Maintenance	0.00	0.00	0.00	9,004.74	9,004.74	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-10,995.36	-9,265.86	4,522.69	4,082.05	8,604.74	-4,743.17
365-11 TRAIL MAINTENANCE RESERVE	17,186.28	16,873.90	-3,682.05	3,682.05	0.00	13,191.85
483-01 DUE TO FUND 1	251,807.60	253,849.48	8,604.74	0.00	8,604.74	262,454.22

General Ledger Summary Report

Fund(s): ALL
January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
2 - Snowmoible Trail Maintenance CONT'D						
484-01 DUE FROM FUND 1	-279,989.24	-279,989.24	-400.00	400.00	0.00	-280,389.24
Fund Balance	10,995.36	9,265.86	-4,522.69	4,922.69	400.00	4,743.17
500-00 Expense Control	0.00	0.00	-4,922.69	4,922.69	0.00	-4,922.69
510-00 Revenue Control	0.00	0.00	400.00	0.00	400.00	400.00
600-00 Fund Balance	10,995.36	9,265.86	0.00	0.00	0.00	9,265.86
3 - Housing Department						
Assets	0.00	0.00	0.00	5,006.27	5,006.27	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-37,329.26	-37,067.05	4,854.23	152.04	5,006.27	-32,212.82
409-00 HOUSING RESERVE	45,954.82	45,954.82	-152.04	152.04	0.00	45,802.78
483-01 DUE TO FUND 1	313,836.15	314,098.36	5,006.27	0.00	5,006.27	319,104.63
484-01 DUE TO FUND 1	-397,120.23	-397,120.23	0.00	0.00	0.00	-397,120.23
Fund Balance	37,329.26	37,067.05	-4,854.23	4,854.23	0.00	32,212.82
500-00 Expense Control	0.00	0.00	-4,854.23	4,854.23	0.00	-4,854.23
600-00 Fund Balance	37,329.26	37,067.05	0.00	0.00	0.00	37,067.05
4 - FSS						
Assets	0.00	0.00	0.00	3,336.26	3,336.26	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-3,669.73	-3,669.73	3,336.26	0.00	3,336.26	-333.47
483-01 DUE TO FUND 1	185,642.95	185,642.95	3,336.26	0.00	3,336.26	188,979.21
484-01 DUE FROM FUND 1	-189,312.68	-189,312.68	0.00	0.00	0.00	-189,312.68
Fund Balance	3,669.73	3,669.73	-3,336.26	3,336.26	0.00	333.47
500-00 Expense Control	0.00	0.00	-3,336.26	3,336.26	0.00	-3,336.26
600-00 Fund Balance	3,669.73	3,669.73	0.00	0.00	0.00	3,669.73
5 - ECONOMIC DEV						
Assets	0.00	0.00	0.00	34,050.01	34,050.01	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-120,126.28	-119,148.62	28,800.01	5,250.00	34,050.01	-90,348.61
473-00 DOWNTOWN TIF	203,344.61	203,344.61	0.00	0.00	0.00	203,344.61
474-00 TRAIL GROOMER RESERVE	7,914.48	7,914.48	0.00	0.00	0.00	7,914.48
475-00 REVOLVING LOAN RESERVE	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
476-00 FIRE STATION RESERVE	50,000.00	50,000.00	-5,250.00	5,250.00	0.00	44,750.00
483-01 DUE TO FUND 1	1,401,736.27	1,404,234.35	34,050.01	0.00	34,050.01	1,438,284.36
484-01 DUE FROM FUND 1	-1,983,121.64	-1,984,642.06	0.00	0.00	0.00	-1,984,642.06
Fund Balance	120,126.28	119,148.62	-28,800.01	28,800.01	0.00	90,348.61
500-00 Expense Control	0.00	0.00	-28,800.01	28,800.01	0.00	-28,800.01

General Ledger Summary Report

Fund(s): ALL

January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
5 - ECONOMIC DEV CONT'D						
600-00 Fund Balance	120,126.28	119,148.62	0.00	0.00	0.00	119,148.62
Final Totals	17,173.81	500.00	-500.00	2,973,873.54	2,974,373.54	0.00

Expense Summary Report

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVERNMENT	0.00	73,688.14	73,688.14	-73,688.14	----
17 - HEALTH & SANITATION	0.00	20,671.50	20,671.50	-20,671.50	----
18 - MUNICIPAL BUILDING	0.00	8,886.18	8,886.18	-8,886.18	----
20 - GENERAL ASSISTANCE	0.00	4,693.32	4,693.32	-4,693.32	----
22 - TAX ASSESSMENT	0.00	14,589.30	14,589.30	-14,589.30	----
25 - LIBRARY	0.00	16,147.90	16,147.90	-16,147.90	----
31 - FIRE/AMBULANCE DEPARTMENT	0.00	186,533.16	186,533.16	-186,533.16	----
35 - POLICE DEPARTMENT	0.00	147,678.36	147,678.36	-147,678.36	----
38 - PROTECTION	0.00	35,648.39	35,648.39	-35,648.39	----
39 - CARIBOU EMERGENCY MANAGEMENT	0.00	135.93	135.93	-135.93	----
40 - PUBLIC WORKS	0.00	211,401.32	211,401.32	-211,401.32	----
50 - RECREATION DEPARTMENT	0.00	43,077.49	43,077.49	-43,077.49	----
51 - PARKS	0.00	20,085.35	20,085.35	-20,085.35	----
60 - AIRPORT	0.00	5,074.32	5,074.32	-5,074.32	----
61 - CARIBOU TRAILER PARK	0.00	248.11	248.11	-248.11	----
70 - INS & RETIREMENT	0.00	4,159.87	4,159.87	-4,159.87	----
80 - UNCLASSIFIED	0.00	94.99	94.99	-94.99	----
Final Totals	0.00	792,813.63	792,813.63	-792,813.63	----

Expense Summary Report

Fund: 2
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
52 - SNOWMOIBLE TRAIL MAINTENANCE	0.00	4,922.69	4,922.69	-4,922.69	----
Final Totals	0.00	4,922.69	4,922.69	-4,922.69	----

Expense Summary Report

Fund: 3
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
24 - HOUSING	0.00	4,854.23	4,854.23	-4,854.23	----
Final Totals	0.00	4,854.23	4,854.23	-4,854.23	----

Expense Summary Report

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
96 - SECTION 8 - FSS PROGAM	0.00	3,336.26	3,336.26	-3,336.26	----
Final Totals	0.00	3,336.26	3,336.26	-3,336.26	----

Expense Summary Report

Fund: 5
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
11 - ECONOMIC DEVELOPMENT	0.00	27,975.95	27,975.95	-27,975.95	----
12 - CHAMBER	0.00	824.06	824.06	-824.06	----
Final Totals	0.00	28,800.01	28,800.01	-28,800.01	----

Revenue Summary Report

Fund: 1
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	0.00	161,883.00	161,883.00	-161,883.00	----
18 - MUNICIPAL BUILDING	0.00	333.33	333.33	-333.33	----
20 - GENERAL ASSISTANCE	0.00	73.38	73.38	-73.38	----
22 - TAX ASSESSMENT	0.00	42.00	42.00	-42.00	----
25 - LIBRARY	0.00	348.45	348.45	-348.45	----
31 - FIRE/AMBULANCE DEPARTMENT	0.00	199,814.71	199,814.71	-199,814.71	----
35 - POLICE DEPARTMENT	0.00	2,766.00	2,766.00	-2,766.00	----
39 - CARIBOU EMERGENCY MANAGEMENT	0.00	800.00	800.00	-800.00	----
40 - PUBLIC WORKS	0.00	9,871.67	9,871.67	-9,871.67	----
50 - RECREATION DEPARTMENT	0.00	688.50	688.50	-688.50	----
61 - CARIBOU TRAILER PARK	0.00	1,490.00	1,490.00	-1,490.00	----
Final Totals	0.00	378,111.04	378,111.04	-378,111.04	----

Revenue Summary Report

Fund: 2
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
52 - SNOWMOBILE TRAIL MAINTENANCE	0.00	400.00	400.00	-400.00	----
Final Totals	0.00	400.00	400.00	-400.00	----

Revenue Summary Report

Fund: 3
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
Final Totals	0.00	0.00	0.00	0.00	----

Revenue Summary Report

Fund: 4
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
Final Totals	0.00	0.00	0.00	0.00	----

Revenue Summary Report

Fund: 5
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
Final Totals	0.00	0.00	0.00	0.00	----

BUREAU OF ALCOHOL BEVERAGES AND LOTTERY OPERATIONS
DIVISION OF LIQUOR LICENSING AND ENFORCEMENT
8 STATE HOUSE STATION, AUGUSTA, ME 04333-0008
10 WATER STREET, HALLOWELL, ME 04347
TEL: (207) 624-7220 FAX: (207) 287-3434
EMAIL INQUIRIES: MAINELIQUOR@MAINE.GOV

DIVISION USE ONLY	
License No:	
Class:	By:
Deposit Date:	
Amt. Deposited:	
Cash Ck Mo:	

NEW application: ☐ Yes ☒ No

PRESENT LICENSE EXPIRES 3/22/18

INDICATE TYPE OF PRIVILEGE: ☒ MALT ☒ VINOUS ☒ SPIRITUOUS

INDICATE TYPE OF LICENSE:

- | | | |
|---|---|--|
| <input type="checkbox"/> RESTAURANT (Class I,II,III,IV) | <input type="checkbox"/> RESTAURANT/LOUNGE (Class XI) | <input type="checkbox"/> CLASS A LOUNGE (Class X) |
| <input checked="" type="checkbox"/> HOTEL (Class I,II,III,IV) | <input type="checkbox"/> HOTEL NO FOOD (Class I-A) | |
| <input type="checkbox"/> CLUB w/o Catering (Class V) | <input type="checkbox"/> CLUB with CATERING (Class I) | <input type="checkbox"/> GOLF COURSE (Class I,II,III,IV) |
| <input type="checkbox"/> TAVERN (Class IV) | <input type="checkbox"/> QUALIFIED CATERING | <input type="checkbox"/> OTHER: _____ |

REFER TO PAGE 3 FOR FEE SCHEDULE

ALL QUESTIONS MUST BE ANSWERED IN FULL

Corporation Name: KBS Enterprises, Inc		Business Name (D/B/A) Caribou Inn & Convention Center	
APPLICANT(S) –(Sole Proprietor) _____		Physical Location: 19 Main Street	
DOB: _____		City/Town Caribou	State ME
DOB: _____		Zip Code 04736	
Address _____		Mailing Address Same	
City/Town _____	State _____	City/Town _____	State _____
Zip Code _____		Zip Code _____	
Telephone Number _____	Fax Number _____	Business Telephone Number 207-498-3733	Fax Number 207-498-3149
Federal I.D. # 01-0461946		Seller Certificate #: or Sales Tax #: 1003663	
Email Address: Please Print ksimmon1@maine.rr.com		Website: www.caribouinn.com	

If business is NEW or under new ownership, indicate starting date: _____

Requested inspection date: anytime 9a-7p Business hours: 24 hours

1. If premise is a Hotel or Bed & Breakfast, indicate number of rooms available for transient guests: 72
2. State amount of gross income from period of last license: ROOMS \$ _____ FOOD \$ _____ LIQUOR \$ _____
3. Is applicant a corporation, limited liability company or limited partnership? YES ☒ NO ☐

If Yes, please complete the Corporate Information required for Business Entities who are licensees.

4. Do you permit dancing or entertainment on the licensed premises? YES ☒ NO ☐

5. If manager is to be employed, give name: Betty L Hersey, Kevin B Simmons

6. Business records are located at: 19 Main Street

7. Is/are applicants(s) citizens of the United States? YES ☒ NO ☐

8. Is/are applicant(s) residents of the State of Maine? YES ☒ NO ☐

9. List name, date of birth, and place of birth for all applicants, managers, and bar managers. Give maiden name, if married. Use a separate sheet of paper if necessary.

Name in Full (Print Clearly)	DOB	Place of Birth
Kevin B Simmons		
Betty L Hersey		

Residence address on all of the above for previous 5 years (Limit answer to city & state)

10. Has/have applicant(s) or manager ever been convicted of any violation of the law, other than minor traffic violations, of any State of the United States? YES ☐ NO ☒

Name: _____ Date of Conviction: _____

Offense: _____ Location: _____

Disposition: _____ (use additional sheet(s) if necessary)

11. Will any law enforcement official benefit financially either directly or indirectly in your license, if issued? Yes ☐ No ☒ If Yes, give name: _____

12. Has/have applicant(s) formerly held a Maine liquor license? YES ☒ NO ☐

13. Does/do applicant(s) own the premises? Yes ☒ No ☐ If No give name and address of owner: _____

14. Describe in detail the premises to be licensed: (On Premise Diagram Required) Restaurant, Lounge

Poolside Banquet Area, Convention Center, Hospitality suite

15. Does/do applicant(s) have all the necessary permits required by the State Department of Human Services? YES ☒ NO ☐ Applied for: _____

16. What is the distance from the premises to the NEAREST school, school dormitory, church, chapel or parish house, measured from the main entrance of the premises to the main entrance of the school, school dormitory, church, chapel or parish house by the ordinary course of travel? 3 miles Which of the above is nearest? Church

17. Have you received any assistance financially or otherwise (including any mortgages) from any source other than yourself in the establishment of your business? YES ☒ NO ☐

If YES, give details: Machias Savings Bank

18. Does/do applicant(s) have all the necessary permits required by the Department of Health & Human Services?

YES ☒ NO ☐ Applied for on: _____

19. What is the distance from the premises to the NEAREST school, school dormitory, church, chapel or parish house, measured from the main entrance of the premises to the main entrance of the school, school dormitory, church, chapel or parish house by the ordinary course of travel? 3 Miles Which of the above is nearest: Church

20. Have you received any assistance financially or otherwise (including any mortgages) from any source other than yourself in the establishment of your business? YES ☒ NO ☐

If Yes, give details: Machias Savings Bank

The Division of Liquor Licensing & Enforcement is hereby authorized to obtain and examine all books, records and tax returns pertaining to the business, for which this liquor license is requested, and also such books, records and returns during the year in which any liquor license is in effect.

NOTE: "I understand that false statements made on this form are punishable by law. Knowingly supplying false information on this form is a Class D offense under the Criminal Code, punishable by confinement of up to one year or by monetary fine of up to \$2,000 or both."

Dated at Caribou on January 28, 20 18
Town/City, State Date

Please sign in blue ink

Signature of Applicant or Corporate Officer(s)

Kevin B Simmons

Print Name

Signature of Applicant or Corporate Officer(s)

Print Name

FEE SCHEDULE

FILING FEE: (must be included on all applications)..... \$ 10.00

Class I Spirituous, Vinous and Malt \$ 900.00

CLASS I: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; Vessels; Qualified Caterers; OTB.

Class I-A Spirituous, Vinous and Malt, Optional Food (Hotels Only) \$1,100.00

CLASS I-A: Hotels only that do not serve three meals a day.

Class II Spirituous Only \$ 550.00

CLASS II: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; and Vessels.

Class III Vinous Only \$ 220.00

CLASS III: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; Restaurants; Vessels; Pool Halls; and Bed and Breakfasts.

Class IV Malt Liquor Only \$ 220.00

CLASS IV: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; Restaurants; Taverns; Pool Halls; and Bed and Breakfasts.

Class V Spirituous, Vinous and Malt (Clubs without Catering, Bed & Breakfasts) \$ 495.00

CLASS V: Clubs without catering privileges.

Class X Spirituous, Vinous and Malt – Class A Lounge \$2,200.00

CLASS X: Class A Lounge

Class XI Spirituous, Vinous and Malt – Restaurant Lounge \$1,500.00

CLASS XI: Restaurant/Lounge; and OTB.

UNORGANIZED TERRITORIES \$10.00 filing fee shall be paid directly to County Treasurer. **All applicants in unorganized territories shall submit along with their application evidence of payment to the County Treasurer.**

All applications for NEW or RENEWAL liquor licenses must contact their Municipal Officials or the County Commissioners in unincorporated places for approval and signatures for liquor licenses prior to submitting them to the bureau.

All fees must accompany application, make check payable to the **Treasurer, State of Maine.**

This application must be completed and signed by the Town or City and mailed to:

Bureau of Alcoholic Beverages and Lottery Operations

Division of Liquor Licensing and Enforcement

8 State House Station, Augusta, ME 04333-0008.

Payments by check subject to penalty provided by Title 28A, MRS, Section 3-B.

STATE OF MAINE

Dated at: _____, Maine _____
City/Town (County)

On: _____
Date

The undersigned being: ☐ Municipal Officers ☐ County Commissioners of the
☐ City ☐ Town ☐ Plantation ☐ Unincorporated Place of: _____, Maine

Hereby certify that we have given public notice on this application and held public hearing thereon as required by Section 653 Title 28A, Maine Revised Statutes and hereby approve said application.

THIS APPROVAL EXPIRES IN 60 DAYS

NOTICE – SPECIAL ATTENTION

§653. Hearings; bureau review; appeal

1. Hearings. The municipal officers or, in the case of unincorporated places, the county commissioners of the county in which the unincorporated place is located, may hold a public hearing for the consideration of applications for new on-premises licenses and applications for transfer of location of existing on-premises licenses. The municipal officers or county commissioners may hold a public hearing for the consideration of requests for renewal of licenses, except that when an applicant has held a license for the prior 5 years and a complaint has not been filed against the applicant within that time, the applicant may request a waiver of the hearing.

A. The bureau shall prepare and supply application forms. [1993, c. 730, §27 (AMD).]

B. The municipal officers or the county commissioners, as the case may be, shall provide public notice of any hearing held under this section by causing a notice, at the applicant's prepaid expense, stating the name and place of hearing, to appear on at least 3 consecutive days before the date of hearing in a daily newspaper having general circulation in the municipality where the premises are located or one week before the date of the hearing in a weekly newspaper having general circulation in the municipality where the premises are located. [1995, c. 140, §4 (AMD).]

C. If the municipal officers or the county commissioners, as the case may be, fail to take final action on an application for a new on-premises license or transfer of the location of an existing on-premises license within 60 days of the filing of an application, the application is deemed approved and ready for action by the bureau. For purposes of this paragraph, the date of filing of the application is the date the application is received by the municipal officers or county commissioners. This paragraph applies to all applications pending before municipal officers or county commissioners as of the effective date of this paragraph as well as all applications filed on or after the effective date of this paragraph. This paragraph applies to an existing on-premises license that has been extended pending renewal. The municipal officers or the county commissioners shall take final action on an on-premises license that has been extended pending renewal within 120 days of the filing of the application. [2003, c. 213, §1 (AMD).]

D. If an application is approved by the municipal officers or the county commissioners but the bureau finds, after inspection of the premises and the records of the applicant, that the applicant does not qualify for the class of license applied for, the bureau shall notify the applicant of that fact in writing. The bureau shall give the applicant 30 days to file an amended application for the appropriate class of license, accompanied by any additional license

fee, with the municipal officers or county commissioners, as the case may be. If the applicant fails to file an amended application within 30 days, the original application must be denied by the bureau. The bureau shall notify the applicant in writing of its decision to deny the application including the reasons for the denial and the rights of appeal of the applicant. [1995, c. 140, §5 (NEW).][2003, c. 213, §1 (AMD) .]

2. Findings. In granting or denying an application, the municipal officers or the county commissioners shall indicate the reasons for their decision and provide a copy to the applicant. A license may be denied on one or more of the following grounds:

A. Conviction of the applicant of any Class A, Class B or Class C crime; [1987, c. 45, Pt. A, §4 (NEW).]

B. Noncompliance of the licensed premises or its use with any local zoning ordinance or other land use ordinance not directly related to liquor control; [1987, c. 45, Pt. A, §4 (NEW).]

C. Conditions of record such as waste disposal violations, health or safety violations or repeated parking or traffic violations on or in the vicinity of the licensed premises and caused by persons patronizing or employed by the licensed premises or other such conditions caused by persons patronizing or employed by the licensed premises that unreasonably disturb, interfere with or affect the ability of persons or businesses residing or located in the vicinity of the licensed premises to use their property in a reasonable manner; [1993, c. 730, §27 (AMD).]

D. Repeated incidents of record of breaches of the peace, disorderly conduct, vandalism or other violations of law on or in the vicinity of the licensed premises and caused by persons patronizing or employed by the licensed premises; [1989, c. 592, §3 (AMD).]

E. A violation of any provision of this Title; [2009, c. 81, §1 (AMD).]

F. A determination by the municipal officers or county commissioners that the purpose of the application is to circumvent the provisions of section 601; and [2009, c. 81, §2 (AMD).]

G. After September 1, 2010, server training, in a program certified by the bureau and required by local ordinance, has not been completed by individuals who serve alcoholic beverages. [2009, c. 81, §3 (NEW).]
[2009, c. 81, §§1-3 (AMD) .]

3. Appeal to bureau. Any applicant aggrieved by the decision of the municipal officers or county commissioners under this section may appeal to the bureau within 15 days of the receipt of the written decision of the municipal officers or county commissioners. The bureau shall hold a public hearing in the city, town or unincorporated place where the premises are situated. In acting on such an appeal, the bureau may consider all licensure requirements and findings referred to in subsection 2.

A. [1993, c. 730, §27 (RP).]

B. If the decision appealed from is an application denial, the bureau may issue the license only if it finds by clear and convincing evidence that the decision was without justifiable cause. [1993, c. 730, §27 (AMD).]
[1995, c. 140, §6 (AMD) .]

4. No license to person who moved to obtain a license. [1987, c. 342, §32 (RP) .]

5. Appeal to District Court. Any person or governmental entity aggrieved by a bureau decision under this section may appeal the decision to the District Court within 30 days of receipt of the written decision of the bureau.

An applicant who files an appeal or who has an appeal pending shall pay the annual license fee the applicant would otherwise pay. Upon resolution of the appeal, if an applicant's license renewal is denied, the bureau shall refund the applicant the prorated amount of the unused license fee.

[1995, c. 140, §7 (AMD); 1999, c. 547, Pt. B, §78 (AMD); 1999, c. 547, Pt. B, §80 (AFF) .]

Please be sure to include the following with your application:

Completed the application and sign the form.

Signed check with correct license fee and filing fee.

Your local City or Towns signature(s) are on the forms.

Be sure to include your ROOM, FOOD and LIQUOR gross income for the year (if applicable).

Enclose diagram for all businesses, auxiliary locations, extended decks and storage areas.

Complete the Corporate Information sheet for all ownerships except sole proprietorships.

If you have any questions regarding your application, please contact us at (207)624-7220.

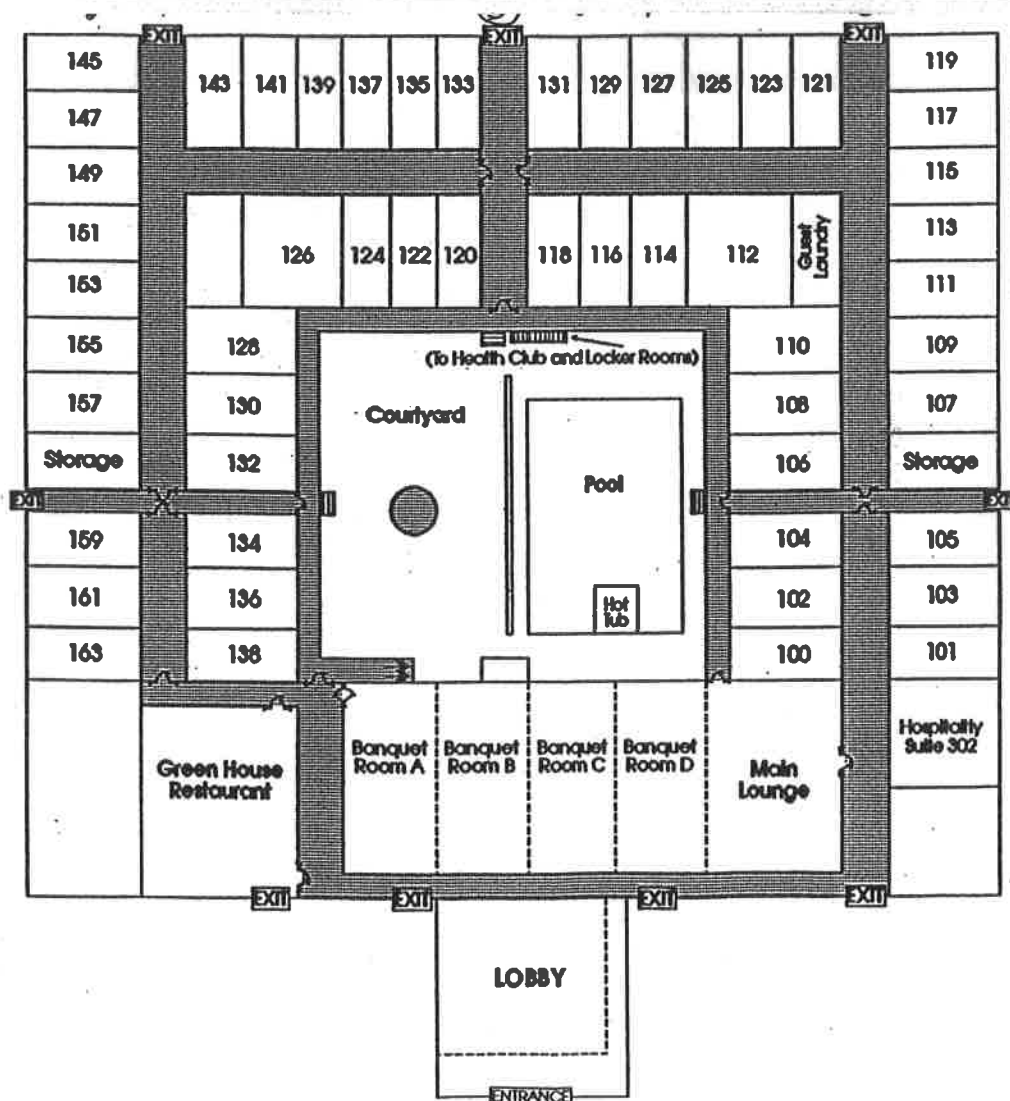
Bureau of Alcoholic Beverages and Lottery Operations
 Division of Liquor Licensing & Enforcement
 8 State House Station, Augusta, ME 04333-0008
 10 Water Street, Hallowell, ME 04347
 Tel: (207) 624-7220 Fax: (207) 287-3434
 Email Inquiries: MaineLiquor@maine.gov

DIVISION USE ONLY	
<input type="checkbox"/>	Approved
<input type="checkbox"/>	Not Approved
BY:	

ON PREMISE DIAGRAM

In an effort to clearly define your license premise and the area that consumption and storage of liquor is allowed. The Division requires all applicants to submit a diagram of the premise to be licensed in addition to a completed license application.

Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the areas of your diagram including entrances, office area, kitchen, storage areas, dining rooms, lounges, function rooms, restrooms, decks and all areas that you are requesting approval from the Division for liquor consumption.



Ground Floor



Division of Alcoholic Beverages and Lottery
Operations
Division of Liquor Licensing and Enforcement

**Corporate Information Required for
Business Entities Who Are Licensees**

For Office Use Only:

License #: _____

SOS Checked: _____

100% Yes ☐ No ☐

Questions 1 to 4 must match information on file with the Maine Secretary of State's office. If you have questions regarding this information, please call the Secretary of State's office at (207) 624-7752.

Please clearly complete this form in its entirety.

1. Exact legal name: KBS Enterprises, Inc
2. Doing Business As, if any: Caribou Inn & Convention Center
3. Date of filing with Secretary of State: 1990 State in which you are formed: ME
4. If not a Maine business entity, date on which you were authorized to transact business in the State of Maine:

5. List the name and addresses for previous 5 years, officers, directors and list the percentage ownership: (attach additional sheets as needed)

NAME	ADDRESS (5 YEARS)	Date of Birth	TITLE	Ownership %
Kevin B Simmons	19 Main Street Caribou, ME	7/7/1965	Owner/Pres	100

(Stock ownership in non-publicly traded companies must add up to 100%.)

6. If Co-Op # of members: _____ (list primary officers in the above boxes)

7. Is any principal person involved with the entity a law enforcement official?

Yes ☐ No ☒ If Yes, Name: _____ Agency: _____

8. Has any principal person involved in the entity ever been convicted of any violation of the law, other than minor traffic violations, in the United States?

Yes ☐ No ☒

9. If Yes to Question 8, please complete the following: (attached additional sheets as needed)

Name: _____

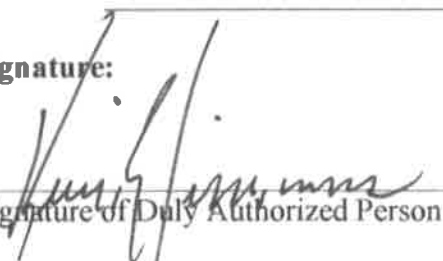
Date of Conviction: _____

Offense: _____

Location of Conviction: _____

Disposition: _____

Signature:


Signature of Duly Authorized Person

1/29/18

Date

Kevin B Simmons

Print Name of Duly Authorized Person

Submit Completed Forms to:

Bureau of Alcoholic Beverages
Division of Liquor Licensing and Enforcement
8 State House Station, Augusta, Me 04333-0008 (Regular address)
10 Water Street, Hallowell, ME 04347 (Overnight address)
Telephone Inquiries: (207) 624-7220 Fax: (207) 287-3434
Email Inquiries: MaineLiquor@Maine.gov

PERMIT FEE IS \$ 30.00 PLUS \$25.00 ADVERTISING FEE. PLEASE ENCLOSE CHECK FOR
ADVERTISING FEE WITH APPLICATION.(NEW APPLICATIONS ONLY)
MUNICIPALITY OF CARIBOU, MAINE

APPLICATION FOR SPECIAL AMUSEMENT PERMIT

PLEASE READ AND INITIAL:

This application will be presented to the Municipal Officers, for approval or disapproval, at their meeting
on 2/12/2018, at which you should be present.

APPLICATION: NEW _____ RENEWAL X INITIALS OF APPLICANT _____

LICENSE FEE PAID \$ 30.00

ADVERTISING FEE PAID _____

DATE ADVERTISED _____

DATE ON AGENDA 2/12/2018

1. (a) Firm name of Business Caribou Inn + Convention Center

(b) Address 19 Main St. Caribou, ME 04736

2. Describe in detail kind and nature of entertainment DJ, Band, Comedy night

3. Describe in detail room or rooms used under this permit Bang Rooms with

Dance floor 4' at 21' by 42'

Dated at 2-2-18 On 2-2-18

(Caribou)

Betty Hersey
(Signature of Individual)

manager

(If Partnership, by members of the Partnership)

(Name of Corporation)

(Place Corporate Seal)

By _____

(If Corporation, by a duly authorized Officer)

Aroostook ss MUNICIPALITY OF Caribou DATED AT Caribou, Maine

On _____

CEO

Approved _____

Disapproved _____

Comment _____

CHIEF OF FIRE DEPARTMENT

Approved _____

Disapproved _____

Comment _____

POLICE CHIEF

Approved _____

Disapproved _____

Comment _____

THE APPLICANT SHALL SUBMIT A COPY OF THE CURRENT LIQUOR LICENSE. THIS PERMIT
IS VALID ONLY FOR THE LICENSE YEAR OF THE APPLICANT'S EXISTING LIQUOR
LICENSE.

APPLICATION RECEIVED BY _____

**CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736**



MEMO

TO: Caribou City Council Members
FROM: Dennis Marker, City Manager
RE: Quit Claim Deeds for Tax Acquired Properties
DATE: February 5, 2018

CONSENT AGENDA ITEM

Council Action Needed:

Authorize the signing of Quit Claims to convey tax acquired property back to the previous owners as indicated below

Background

The following properties were tax acquired at the end of the 2017 calendar year.

Address	Previous Owners	Map	Lot
56 Lower Lyndon St	Massey, Shelley	27	48
232 Lombard	Sands, Willard H	10	15-A

In accordance with the City's tax acquired property policy, the previous owners were given until January 31 to pay-in-full the past due taxes. The previous owners have paid the overdue amounts and are now eligible to receive the properties back from the City.



CARIBOU HOUSING AUTHORITY

Housing Choice Voucher Program

25 High Street

Caribou, ME 04736

Telephone: (207) 493-4234

Fax (207) 376-0178

www.cariboumaine.org



MEMO

To: Caribou City Council Members
From: Lisa Plourde, Housing Director
Re: Appointment of Board of Commissioners
Date: February 5, 2018

The Caribou Housing Authority is requesting that the following people to be appointed to the Authority's Board of Commissioners:

Mary Kate Barbosa, - 1 year term, expiration 12/31/2018

James Belanger, Jr. – 2 year term, expiration 12/31/2019

Jay Kamm – 5 year term, expiration 12/31/2023

**Department of Public Safety
Division**



Liquor Licensing & Inspection

Promise by any person that he or she can expedite a liquor license through influence should be completely disregarded. To avoid possible financial loss an applicant, or prospective applicant, should consult with the Division before making any substantial investment in an establishment that now is, or may be, attended by a liquor license.

BUREAU USE ONLY

License No. Assigned:

Class:

Deposit Date:

Amt. Deposited:

PRESENT LICENSE EXPIRES _____

INDICATE TYPE OF PRIVILEGE: ☐ MALT ☐ SPIRITUOUS ☐ VINOUS

INDICATE TYPE OF LICENSE:

☒ RESTAURANT (Class I,II,III,IV)

☐ HOTEL-OPTIONAL FOOD (Class I-A)

☐ CLASS A LOUNGE (Class X)

☐ CLUB (Class V)

☐ TAVERN (Class IV)

☐ RESTAURANT/LOUNGE (Class XI)

☐ HOTEL (Class I,II,III,IV)

☐ CLUB-ON PREMISE CATERING (Class I)

☐ GOLF CLUB (Class I,II,III,IV)

☒ OTHER: OFF premise catering

REFER TO PAGE 3 FOR FEE SCHEDULE

ALL QUESTIONS MUST BE ANSWERED IN FULL

1. APPLICANT(S) (Sole Proprietor, Corporate, etc.)		Business Name (D/B/A)	
<u>Michelle Hanson</u>		<u>Mascoto's LLC</u>	
<u>Scott Doady</u>		<u>P.O. Box 602</u>	
DOB:		Location (Street Address)	
<u>375 Old Washburn Rd</u>		<u>6 Center Street</u>	
Address	City/Town	State	Zip Code
	<u>Caribou</u>	<u>Me</u>	<u>04736</u>
Mailing Address			
<u>P.O. Box 602</u>			
City/Town	State	Zip Code	City/Town
<u>Caribou</u>	<u>Me</u>	<u>04736</u>	<u>Caribou</u>
Telephone Number	Fax Number	Business Telephone Number	Fax Number
<u>(207) 498-2011</u>	<u>(207) 498-2030</u>		
Federal I.D. #	Seller Certificate #		
<u>82-3081324</u>	<u>1188033</u>		

3. If premises are a hotel, indicate number of rooms available for transient guests: —

4. State amount of gross income from period of last license: ROOMS \$ 0 FOOD \$ 0 LIQUOR \$ 0

5. Is applicant a corporation, limited liability company or limited partnership? YES ☒ NO ☐

complete Supplementary Questionnaire, If YES

6. Do you permit dancing or entertainment on the licensed premises? YES ☐ NO ☒

7. If manager is to be employed, give name: Michelle Hanson / Scott Doady

8. If business is NEW or under new ownership, indicate starting date: 3/15/18

Requested inspection date: any time Business hours: Mon thru Saturday

9. Business records are located at: 6 Center Street

10. Is/are applicants(s) citizens of the United States? YES ☒ NO ☐

11. Is/are applicant(s) residents of the State of Maine? YES ☒ NO ☐

12. List name, date of birth, and place of birth for all applicants, managers, and bar managers. Give maiden name, if married:
Use a separate sheet of paper if necessary.

Name in Full (Print Clearly)	Place of Birth
Michelle (Albair) Hanson	Caribou
Scott Doody	Presque Isle

Residence address on all of the above for previous 5 years (Limit answer to city & state)

375 Woodland Center Rd	Caribou, Me	04736
75 Old Washburn Rd	Caribou, Me	04736

13. Has/have applicant(s) or manager ever been convicted of any violation of the law, other than minor traffic violations, of any State of the United States? YES ☐ NO ☒

Name: _____ Date of Conviction: _____

Offense: _____ Location: _____

Disposition: _____

14. Will any law enforcement official benefit financially either directly or indirectly in your license, if issued?
Yes ☐ No ☒ If Yes, give name: _____

15. Has/have applicant(s) formerly held a Maine liquor license? YES ☒ NO ☐ (Frederick's Southside)

16. Does/do applicant(s) own the premises? Yes ☒ No ☐ If No give name and address of owner: _____

17. Describe in detail the premises to be licensed: (Supplemental Diagram Required) Restaurant

18. Does/do applicant(s) have all the necessary permits required by the State Department of Human Services?
YES ☒ NO ☐ Applied for: _____

19. What is the distance from the premises to the **NEAREST** school, school dormitory, church, chapel or parish house, measured from the main entrance of the premises to the main entrance of the school, school dormitory, church, chapel or parish house by the ordinary course of travel? less than a 1/2 mile Which of the above is nearest? United Methodist Church

20. Have you received any assistance financially or otherwise (including any mortgages) from any source other than yourself in the establishment of your business? YES ☒ NO ☐

If YES, give details: NMDC - NOT Mortgage

The Division of Liquor Licensing & Inspection is hereby authorized to obtain and examine all books, records and tax returns pertaining to the business, for which this liquor license is requested, and also such books, records and returns during the year in which any liquor license is in effect.

NOTE: "I understand that false statements made on this form are punishable by law. Knowingly supplying false information on this form is a Class D offense under the Criminal Code, punishable by confinement of up to one year or by monetary fine of up to \$2,000 or both."

Dated at: Caribou Maine on January 2, 20 18
Town/City, State Date

Michelle Hanson
Signature of Applicant or Corporate Officer(s)
Michelle Hanson

Please sign in blue ink

Scott Doody
Signature of Applicant or Corporate Officer(s)
Scott Doody

STATE OF MAINE

Dated at: Caribou, Maine Arroostook ss
 On: 1/2/18
 Date

The undersigned being: ☐ Municipal Officers ☐ County Commissioners of the
☒ City ☐ Town ☐ Plantation ☐ Unincorporated Place of: Caribou, Maine

Hereby certify that we have given public notice on this application and held public hearing thereon as required by Section 653 Title 28A, Maine Revised Statutes and hereby approve said application.

THIS APPROVAL EXPIRES IN 60 DAYS

NOTICE – SPECIAL ATTENTION

§ 653. Hearings; bureau review; appeal

1. **Hearing.** The municipal officers or, in the case of unincorporated places, the county commissioners of the county in which the unincorporated place is located, shall hold a public hearing for the consideration of applications for new on-premise licenses and applications for transfer of location of existing on-premise licenses. The municipal officers or county commissioners may hold a public hearing for the consideration of requests for renewal of licenses, except that when an applicant has held a license for the prior 5 years and a complaint has not been filed against the applicant within that time, the applicant may request a waiver of the hearing.
 - A. The bureau shall prepare and supply application forms. [1993, c.730, §27(amd).]
 - B. The municipal officers or the county commissioners, as the case may be, shall provide public notice of any hearing held under this section by causing a notice, at the applicant's prepaid expense, stating the name and place of hearing, to appear on at least 3 consecutive days before the date of hearing in a daily newspaper having general circulation in the municipality where the premises are located or one week before the date of the hearing in a weekly newspaper having general circulation in the municipality where the premises are located. [1995, c.140, §4 (amd).]
 - C. If the municipal officers or the county commissioners, as the case may be, fail to take final action on an application for a new on-premise license, for transfer of the location of an existing on-premise license or for renewal of an on-premise license within 60 days of the filing of an application, the application is deemed approved and ready for action by the bureau. For purposes of this paragraph, the date of filing of the application is the date the application is received by the municipal officers or county commissioners. This paragraph applies to all applications pending before municipal officers or county commissioners as of the effective date of this paragraph as well as all applications filed on or after the effective date of this paragraph. This paragraph applies to an existing on-premise license that has been extended pending renewal. The municipal officers or the county commissioners shall take final action on an on-premise license that has been extended pending renewal with 120 days of the filing of the application. [1999, c.589, §1 (amd).]
2. **Findings.** In granting or denying an application, the municipal officers or the county commissioners shall indicate the reasons for their decision and provide a copy to the applicant. A license may be denied on one or more of the following grounds:
 - A. Conviction of the applicant of any Class A, Class B or Class C crime: [1987, c.45, Pt.A§4 (new).]
 - B. Noncompliance of the licensed premises or its use with any local zoning ordinance or other land use ordinance not directly related to liquor control: [1987, c.45, Pt.A§4(new).]
 - C. Conditions of record such as waste disposal violations, health or safety violation or repeated parking or traffic violations on or in the vicinity of the licensed premises and caused by persons patronizing or employed by the licensed premises or other such conditions caused by persons patronizing or employed by the licensed premises that unreasonably disturb, interfere with or affect the ability of persons or businesses residing or located in the vicinity of the licensed premises to use their property in a reasonable manner; [1993, c.730, §27 (amd).]
 - D. Repeated incidents of record of breaches of the peace, disorderly conduct, vandalism or other violations of law on or in the vicinity of the licensed premises and caused by persons patronizing or employed by the licensed premises; [1989, c.592, §3 (amd).]
 - E. A violation of any provision of this Title; and [1989, c.592, §3 (amd).]
 - F. A determination by the municipal officers or county commissioners that the purpose of the application is to circumvent the provisions of section 601. [1989, c.592, §4 (new).]
- [1993, c.730, §27 (amd).]
3. **Appeal to bureau.** Any applicant aggrieved by the decision of the municipal officers or county commissioners under this section may appeal to the bureau within 15 days of the receipt of the written decision of the municipal officers or county commissioners. The bureau shall hold a public hearing in the city, town or unincorporated place where the premises are situated. In acting on such an appeal, the bureau may consider all licensure requirements and findings referred to in subsection 2.
 - A. [1993, c.730, §27 (rp).]
4. **No license to person who moved to obtain a license. (REPEALED)**
5. **(TEXT EFFECTIVE 3/15/01) Appeal to District Court.** Any person or governmental entity aggrieved by a bureau decision under this section may appeal the decision to the District Court within 30 days of receipt. Upon resolution of the appeal, if an applicant's license renewal is denied, the bureau shall refund the applicant the prorated amount of the unused license fee.

STATE OF MAINE
Liquor Licensing & Inspection Unit
164 State House Station
Augusta, Maine 04333-0164
Tel: (207) 624-7220 Fax: (207) 287-3424

**SUPPLEMENTARY QUESTIONNAIRE FOR CORPORATE APPLICANTS, LIMITED LIABILITY COMPANIES AND
LIMITED PARTNERSHIPS**

1. Exact Corporate Name: Mascoto's Restaurant LLC
Business D/B/A Name: _____
2. Date of Incorporation: _____
3. State in which you are incorporated: _____
4. If not a Maine Corporation, date corporation was authorized to transact business within the State of Maine:
11/9/17 Certificate of Formation File # 20182475DC
DCN # 2173182310016
5. List the name and addresses for previous 5 years, birth dates, titles of officers, directors and list percent of stock owned.

Name	Address Previous 5 Years	Birth	% of	Title
Michelle Hanson	75 Old Washburn Rd			Members
Scott Doady	375 Woodland Pt Rd			Members

6. What is the amount of authorized stock? _____ Outstanding Stock? _____
7. Is any principal officer of the corporation a law enforcement official? () YES (✓) NO
8. Has applicant(s) or manager ever been convicted of any violation of the law, other than a minor traffic violation(s), of the United States? () YES (✓) NO.
9. If yes, please complete the following: Name: _____

Date of Conviction: _____ Offense: _____

Location: _____ Disposition: _____

Dated at: _____ City/Town _____ On: _____ Date _____

Signature of Duly Authorized Officer Date: _____

Print Name of Duly Authorized Officer

Print Name

Print Name

NOTICE – SPECIAL ATTENTION

All applications for NEW or RENEWAL liquor licenses must contact their Municipal Officials or the County Commissioners in unincorporated places for approval of their application for liquor licenses prior to submitting them to the bureau.

THIS APPROVAL EXPIRES IN 60 DAYS.

FEE SCHEDULE

Class I	Spirituos, Vinous and Malt	\$ 900.00
	CLASS I: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; Vessels; Qualified Caterers; OTB.	
Class I-A	Spirituos, Vinous and Malt, Optional Food (Hotels Only)	\$1,100.00
	CLASS I-A: Hotels only that do not serve three meals a day.	
Class II	Spirituos Only	\$ 550.00
	CLASS II: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; and Vessels.	
Class III	Vinous Only	\$ 220.00
	CLASS III: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; Restaurants; Vessels; Pool Halls; and Bed and Breakfasts.	
Class IV	Malt Liquor Only	\$ 220.00
	CLASS IV: Airlines; Civic Auditoriums; Class A Restaurants; Clubs with catering privileges; Dining Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Tennis Clubs; Restaurants; Taverns; Pool Halls; and Bed and Breakfasts.	
Class V	Spirituos, Vinous and Malt (Clubs without Catering, Bed & Breakfasts)	\$ 495.00
	CLASS V: Clubs without catering privileges.	
Class X	Spirituos, Vinous and Malt – Class A Lounge	\$2,200.00
	CLASS X: Class A Lounge	
Class XI	Spirituos, Vinous and Malt – Restaurant Lounge	\$1,500.00
	CLASS XI: Restaurant/Lounge; and OTB.	
FILING FEE	\$ 10.00

UNORGANIZED TERRITORIES \$10.00 filing fee shall be paid directly to County Treasurer. All applicants in unorganized territories shall submit along with their application evidence of payment to the County Treasurer.

All fees must accompany application, made payable to: **TREASURER, STATE OF MAINE. – DEPARTMENT OF PUBLIC SAFETY, LIQUOR LICENSING AND INSPECTION DIVISION, 164 STATE HOUSE STATION, AUGUSTA ME 04333-0164.** Payments by check subject to penalty provided by Sec. 3, Title 28A, MRS.

**CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736**



MEMO

TO: Caribou City Council Members
FROM: Carl Grant, Assistant Finance Director
RE: Tax Acquired Properties for Sale
DATE: February 5, 2018

Council Action Needed:

Authorize the sale of tax acquired properties per the city's procedures.

Background

19 property owners did not make the required tax payments and the city has taken ownership of their property in accordance with state and local laws. The city adopted a policy of trying to sell these as quickly as possible so they return to the tax rolls. The sale process is typically by bid with a minimum bid value determined by the finance department. The attached spreadsheet shows details for the properties of interest and the calculated minimum bid amounts for each property.

In accordance with the City's tax acquired property policy, the previous owners were given until January 31 to pay-in-full the past due taxes. A couple of the property owners were able to pay part of the taxes owed before the January 31 deadline, but because the full amount was not received, their properties were confiscated. It is believed that these past owners, who made partial payments, may attend the upcoming meeting and ask for the Council's leniency as they pull together all the necessary funds. If the Council does not grant their petition, the owners will have to bid on the subject properties through the city's customary process.

Suggested Motion:

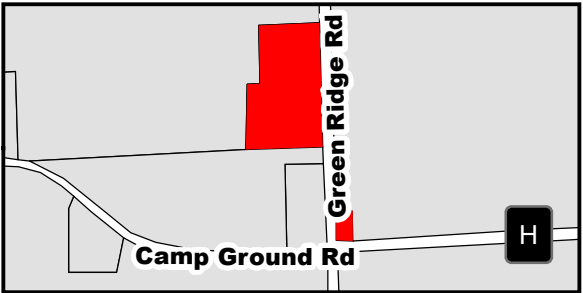
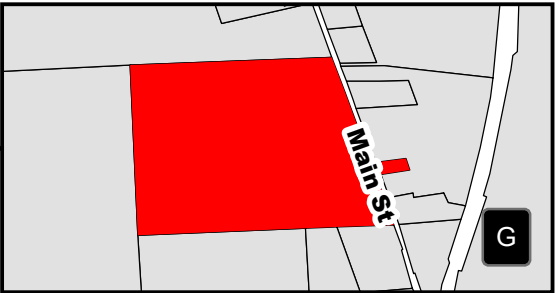
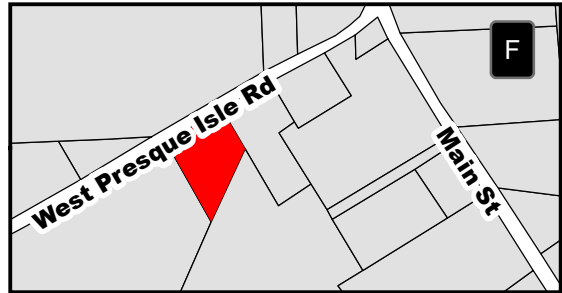
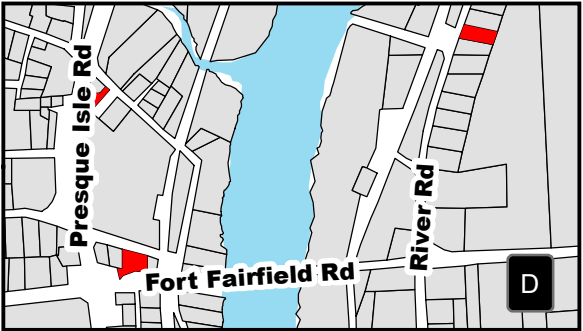
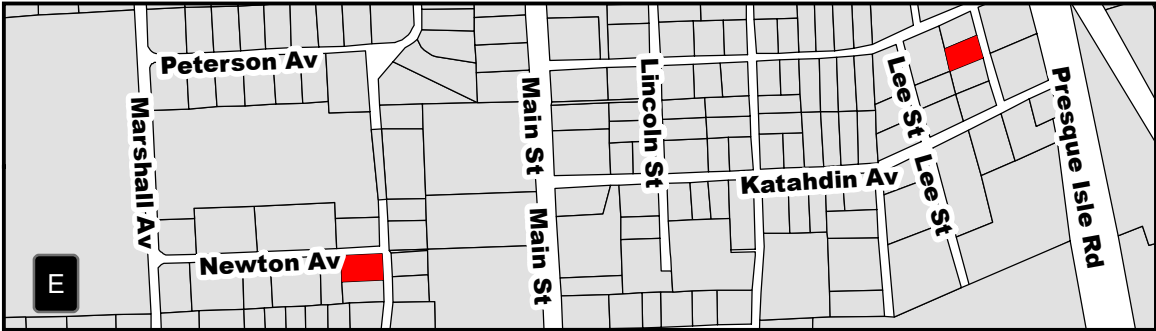
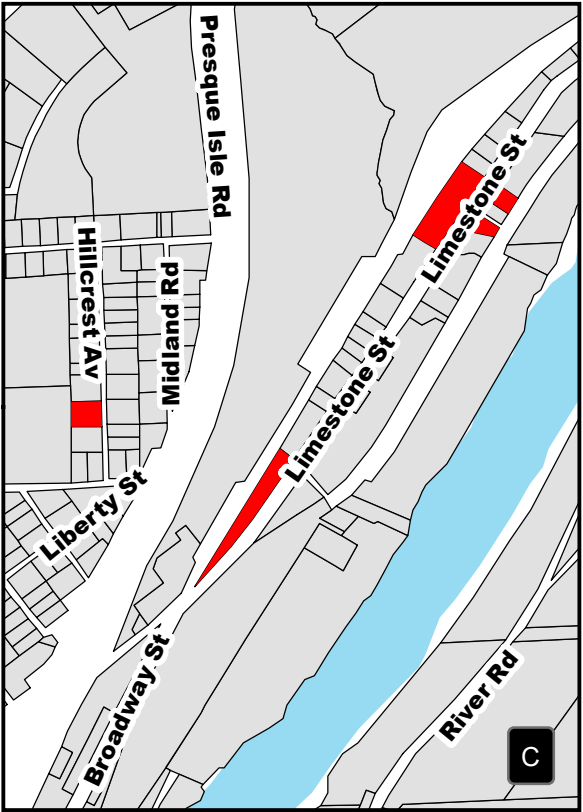
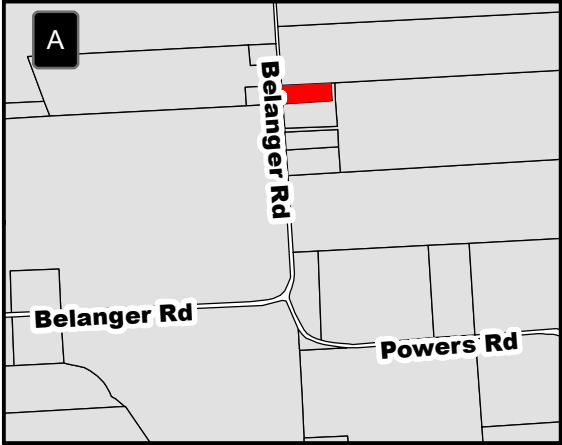
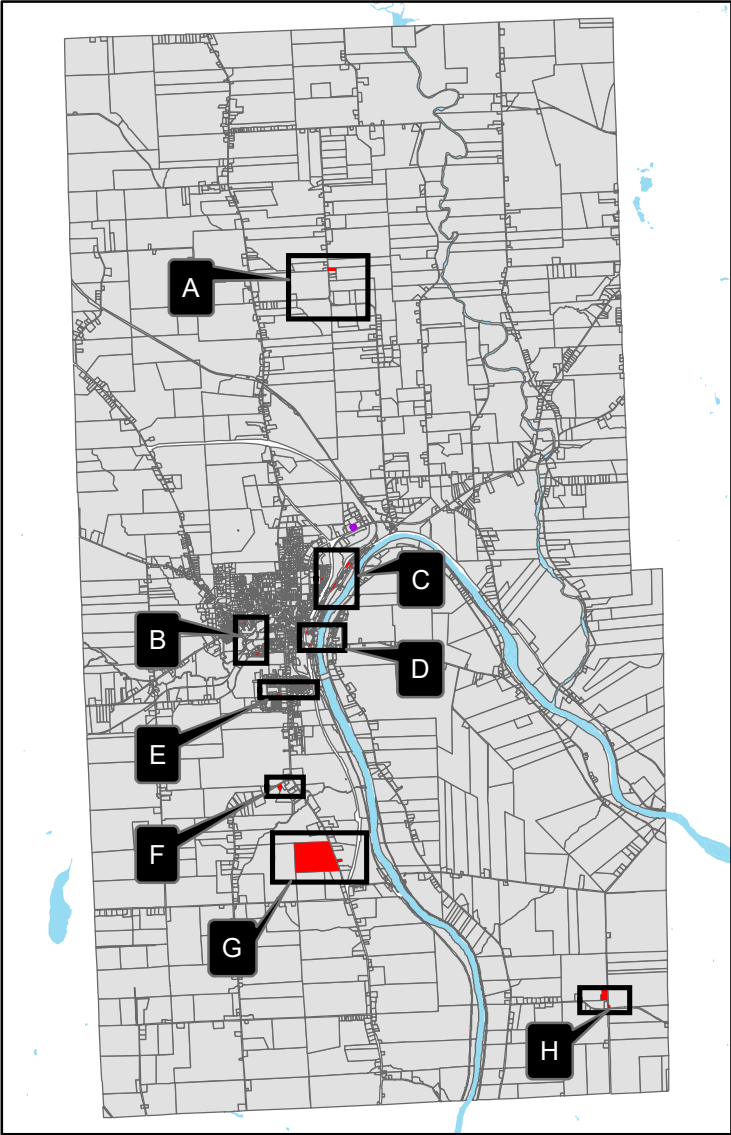
I move to authorize the City Manager to proceed with the sale of the tax acquired properties as presented and in accordance with the City's adopted procedures.

	City of Caribou											
	Bid list											
	As of January 31, 2018											
					Assessed	Tax Amount		Amount	Recommended Minimum Sale Price			
	Taxpayer	Map	Lot	Location	Value	On Books	Occupied	Owed to CUD		Lot Size	Building	
										(acres)	Details	Zone
1	Joseph & Michelle McDougal	27	8	11 Lower Washington St	\$ 6,700	\$ 5,570.37	L/O	\$ 1,080.66	\$ 2,800.00	0.20	Land Only	R-2
2	Philip Michaud & Betty Dubay	25	66	15 Nancy Street	\$ 10,000	\$ 833.99	L/O	\$ 107.36	\$ 8,000.00	0.16	Land Only	R-1
3	Douglas & Francine Capell	30	34	45 River Road	\$ 14,600	\$ 4,889.38	L/O	\$ 1,668.35	\$ 13,000.00	0.24	Land Only	R-2
4	Brian Leavitt	3	21	Green Ridge Road	\$ 2,500	\$ 173.15	L/O	N/A	\$ 900.00	0.25	Land Only	R-3
5	Brian Leavitt	3	23	Green Ridge Road	\$ 17,000	\$ 1,020.13	L/O	N/A	\$ 6,000.00	5.00	Land Only	R-3
6	Janet Lee Verhoff	5	4-H	71 Main St	\$ 256,000	\$ 16,684.46	YES	N/A	\$ 89,600.00	1.00	Two Story - Single family home w/ Garage	R-3
7	Leland Frost	5	6	96 Main St	\$ 140,900	\$ 9,758.73	YES	N/A	\$ 49,300.00	90.00	Two Story - Single family home w/ Barn	R-3
8	Leland Frost	8	16	34 West Presque Isle Rd	\$ 67,500	\$ 3,213.39	YES	N/A	\$ 23,600.00	1.30	Story and half - Single family home w/ Garage	R-3
9	Glen Bragdon Jr.	17	27 - F	253 Belanger Rd	\$ 30,400	\$ 2,105.50	YES	N/A	\$ 10,700.00	1.52	Mobile Home w/ two sheds	R-3
10	Carolyn Cossiboom	26	21	4 Newton Ave	\$ 53,600	\$ 1,783.32	YES	\$ 37.65	\$ 18,800.00	0.17	Story and half - Single family home	R-1
11	Kenneth Zernicke	27	26	Lower Lyndon St	\$ 2,400	\$ 166.22	L/O	N/A	\$ 800.00	0.07	Land Only	R-2
12	Lucinda Woo	28	93 - C	Fontaine Drive	\$ 7,700	\$ 533.30	L/O	N/A	\$ 2,700.00	0.37	Land Only	R-1
13	Judy Dube	28	119	66 York St	\$ 25,900	\$ 1,792.12	Yes	\$ 265.89	\$ 9,100.00	0.13	One story - single family home	R-1
14	Ruby & Valdore Pelletier	32	9	70 Washburn St	\$ 65,900	\$ 2,662.98	Yes	\$ 112.55	\$ 23,100.00	0.14	Two Story - Single family home w/ Garage	C-1
15	Theriault Lawn Care	34	183 - ON	Limestone Street	\$ 14,200	\$ 982.44	YES	N/A	\$ 5,000.00	-	Building only - four door garage	I-2
16	Dwane Gagnon	38	77	142 Limestone Street	\$ 8,800	\$ 609.49	L/O	N/A	\$ 3,100.00	0.97	Land Only	R-2
17	Orrick Danboise	34	60	12 Hillcrest Ave	\$ 42,700	\$ 1,911.30	Yes	\$ 984.02	\$ 15,000.00	0.29	Story and half - Single family home w/ Garage	R-1
18	City of Caribou	38	104	147 Limestone St	\$ 5,200	\$ -	L/O	N/A	\$ 1,800.00	0.21	Land Only	R-2
19	City of Caribou	38	106	Limestone Street	\$ 5,200	\$ -	L/O	N/A	\$ 1,800.00	0.21	Land Only	R-2

Tax Acquired Properties for Sale - February 6, 2018

The properties inidcated in red on this map have been acquired due to failure of the previous property owners to pay the required amount of taxes for a three year period of time.

Persons wanting more informaiton about these properties should contact the city's Finance Department, located at 25 high Street, or by speaking with Carl Grant, (207) 493-5970.



Resolution 02-01-2018

Approving a City Policy for Handling Returned Checks

Whereas, the City Finance Department is responsible for maintaining and securing the financial activities for the City of Caribou and has proposed that a formal policy be adopted by the City pertaining to handling of returned checks, and

Whereas, the City desires to formalize procedures pertaining to handling returned checks and conducting business with those persons or person responsible for payment of non-negotiable funds.

Now Therefore, The City Council of Caribou approves the policies and procedures for handling returned checks, which are attached to this Resolution as Exhibit A, and which shall be implemented immediately.

This resolution was duly passed and approved by a majority of the City Council of the City of Caribou this 12th day of February 2018.

David Martin, Mayor

Hugh Kirkpatrick, Councilor

Nicole Cote, Councilor

Philip J. McDonough II, Councilor

R. Mark Goughan, Councilor

Joan Theriault, Councilor

Timothy Guerrette, Councilor

Attest:

Jayne R. Farrin, City Clerk

Returned Check Policy

Policy for the disposition of personal or corporate checks returned, from the bank to the City for nonnegotiable funds.

When a check is returned from the bank to the City of Caribou, for the reason of insufficient funds, and the check is regarded as non-negotiable by the bank, the following consequences shall be applied:

- A. **Penalty Fees.** A twenty-dollar (\$20) service charge and any associated certified mail fees will be assessed by the City to the account of the person or persons responsible for making payment on said check. The returned check must be redeemed for the face amount in cash or certified funds, plus the service charge and certified mail fees.
- B. **Suspension of Privileges.** All check cashing privileges of the person or persons responsible for making payments on a returned check, will be suspended for a period of one year with the city. Suspension of check cashing privileges will require all future monetary transactions, for the time duration levied in the penalty, between the City of Caribou and the offending party or parties, to be conducted in cash or certified funds only.
- C. **Vehicle Registration.** In addition to the penalties listed above, if the returned check was payment for a vehicle registration and matter is not resolved with ten (10) days after dated notice is sent to the person or persons responsible for the check, the city will contact the State Motor Vehicle Department for suspension of the associated vehicle's registration. There may be additional penalty or reinstatement fees for the registration payable to the Secretary of State after restitution has been made.
- D. **Real or Personal Property Taxes.** In addition to the penalties listed above, if a check is written for real estate or personal property taxes and returned from the bank for insufficient funds, the payment will be reversed and interest on the unpaid balance of taxes owed will continue to accrue (if applicable). When payment is made by cash or certified funds to rectify the insufficient fund check, the funds will be applied first to the fees associated with the insufficient fund check, then the remainder will be applied to the appropriate tax account.
- E. **Legal Action.** If legal action is necessary to collect funds owed to the City of Caribou on a nonnegotiable check, the person or person responsible for the check may be liable for all expenses incurred by the City for said legal action. All check cashing privileges will be suspended for a period of 2 years.

Resolution 02-02-2018

Approving a City Policy for Disposal of Surplus Equipment and Resources

Whereas, the City desires to establish an efficient and effective method for disposal of its surplus personal property, and

Whereas, the City desires to have a transparent process by which the citizens can know how publicly funded resources and materials are disposed.

Now Therefore, The City Council of Caribou approves the policies and procedures for disposal of surplus personal property, which are attached to this Resolution as Exhibit A, and which shall be implemented in all City operations immediately.

This resolution was duly passed and approved by a majority of the City Council of the City of Caribou this 12th day of February 2018.

David Martin, Mayor

Hugh Kirkpatrick, Councilor

Nicole Cote, Councilor

Philip J. McDonough II, Councilor

R. Mark Goughan, Councilor

Joan Theriault, Councilor

Timothy Guerrette, Councilor

Attest:

Jayne R. Farrin, City Clerk

From time to time there will be pieces of equipment or materials the City no longer needs (e.g. computers, lawn mowers, office chairs, etc.) or can use. This then becomes surplus property needing to be disposed. The disposal of any equipment must be balanced by the financial and resource impacts to the city, openness to public scrutiny and awareness by the City Council. To that extent, the following policies and practices shall be followed.

1. All items which are deemed surplus by a city department will be offered for use to other city departments prior to disposal of the item(s) unless such items are considered trash. For purposes of this policy, "trash" includes those items which are determined to be broken beyond reasonable repair, not readily recyclable, or not suitable for donation.
2. All items having an estimated market value less than \$300 may be disposed of by the individual departments at the discretion of the City Manager.
3. All items having an estimated market value greater than \$300 shall be compiled by the city administration and made available to the public for purchase.
 - a. The public shall be provided notice of such items via the city's website.
 - b. Items shall be listed for sale with minimum purchase price values shown.
 - c. All surplus items shall be sold as-is/where-is and on a first-come-first-served basis.
 - d. City employees and their immediate family are restricted from purchasing items which are listed on the city's website for less than 15 days.
 - e. Any items not purchased within 30 days of website posting shall be disposed of at the discretion of the City Manager.
4. Estimated market values shall be determined through an estimate, an official appraisal, an offer from another agency, Kelly blue book value or other sources available to the city.
5. Items which are fixed assets of the city must be approved by the City Council as surplus property. Items reviewed by the Council in open meeting may be "traded in" to help purchase a new or similar piece of equipment without public opportunity for purchase. Service equipment may be disposed of at a reduced value if the receiver is another government entity.
6. All items must be disposed of in accordance with any funding stipulations attached to the items original purchase.
7. All items which were city acquired through legal action must be disposed of in accordance with state and/or court order related to such items (this includes but is not limited to case evidence).
8. Purchasers shall provide payments to the City of Caribou. All payments shall be put into general city revenues unless such will be used for the immediate purchase of replacement equipment (i.e. traded-in) as part of the approved capital improvement plan.
9. The City reserves the right to refuse transactions with any person(s), organizations or corporation.

Adopted by Council Resolution 02-02-2018 on February 12, 2018

**CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736**



MEMO

TO: Caribou City Council Members
FROM: Dennis Marker, City Manager
RE: Tax Increment Finance Policies
DATE: February 8, 2018

DISCUSSION ITEM ONLY

Last year the Council requested that the Tax Increment Financing (TIF) policies be brought for reconsideration and clarification. More specifically, the Council wanted to revisit the use of Credit Enhancement Agreements.

Background

State law permits cities to designate areas from which Tax Increment Financing can be derived. The TIF funds can be used in two ways; 1) cities can use the funds as collateral to bond for major infrastructure projects or 2) the funds can be used to incentivize new development and help the private sector finance improvements or increase a project's viability. Credit Enhancement Agreements (CEA) are the formal contract by which private developments tap into the collected TIF funds.

Caribou adopted broad standards to consider whenever someone requests the creation of a Tax Increment Finance district. These standards are found in Title 10 of the city's code (See attached Exhibit A). Once a TIF area is created then CEAs can be made with any business inside the TIF area. The criteria for the city to consider whether or not to enter into a CEA is vague and provides little direction. The criteria are as follows:

1. Any Credit Enhancement Agreement will provide for a recapture of the benefits if the project should move to another municipality.
2. Tax Increment Financing Agreements of five years or less shall have highest preference by the City when structured as a Credit Enhancement Agreement (CEA).

NMDC provides a CEA template, which the city has used in the past but that only outlines administration and terms for use of funds.

Points of Discussion

- Should CEAs be used for retail establishments?
- What information should be required for the city to see?
- What factors should be weighed when determining the city's allocation?
- What is the term length the city will allow?
- How important is a case-by-case review and what are the possible implications of such?

Included with this memo is Presque Isle's policy for TIF administration.

CITY OF CARIBOU TAX INCREMENT FINANCING ORDINANCE

Sec. 10-201 Tax Increment Financing Ordinance

The purpose of this section is to outline the standards utilized by the City of Caribou in considering applications for Tax Increment Financing (TIF) to enhance economic development within Caribou. The Council shall consider applications for TIF for development complying with the City's Comprehensive Plan thereby promoting growth through public-private partnerships with both existing and new business entities.

Economic development projects shall be considered when meeting any or all of the mutually exclusive following criteria:

- The Project would not occur but for the application of Tax Increment Financing
- The Project creates or retains employment opportunities within Caribou
- The Project significantly expands the City's tax base; or
- The Project expressly conforms to the type and quality of development defined within the Goals, Policies and Strategies of the Caribou Comprehensive Plan

Notwithstanding the above criteria, the creation of any and all TIF Agreements is a legislative act of the Caribou City Council with the approval of the Maine Department of Economic and Community Development and shall be made on a case-by-case basis. Tax Increment Financing is not a right under this ordinance or Maine Law and meeting these criteria should not be interpreted as creating any rights or entitlements relevant to any applications made for Tax Increment Financing.

10-202 Provisions

The following provisions shall apply when considering any and all applications for Tax Increment Financing (TIF). Applicants must meet all of the following applicable provisions pertaining to the type of Tax Increment Financing being sought and the type of taxable incremental development being captured under the TIF Agreement.

- A. The City of Caribou is able to create two types of TIF Agreements.
 1. The City may bond improvements to public infrastructure necessary to enhance the specific development project or to enhance other future development projects. Any such bond shall be retired using the captured incremental tax revenues created by the project. Bonding of such projects shall be considered for a maximum allowed by State law, 20 years as amended from time to time.
 2. The City may also establish a Credit Enhancement Agreement (CEA) as allowed by State law whereby the maximum credit shall be capped as the captured tax increment created by the project.

- B. The applicant must provide any and all documentation deemed necessary by the City to substantiate the TIF application and requirements pertaining thereto, preserving the City's economic wellbeing and planning criteria.
- C. Any Credit Enhancement Agreement will provide for a recapture of the benefits if the project should move to another municipality. Assignments will be allowed only for conventional, commercial financing purposes or where the proposed assignee agrees to be bound by the same terms and conditions as the original applicant.
- D. Tax Increment Financing shall be revenue neutral, or better, to the City over the life of the TIF Agreement in both the cases of Bonding or Credit Enhancement Agreements.
- E. Supporting information that may be required such as invoices to support cost reimbursement proportional to the captured value. When required such documentation must be substantiated from non-affiliated entities.
- F. Any applicant may be obligated to apply for any State reimbursement programs for personal property and/or real estate taxes. The proceeds from such application will be returned to the City as part of the TIF process. Such funds when received shall be placed in an Economic Development Fund as approved and administered by the Council. The City will expend such funds in accordance with 30-A M.R.S.A. Section 5254, as amended from time to time.
- G. Tax Increment Financing Agreements of five years or less shall have highest preference by the City when structured as a Credit Enhancement Agreement (CEA). Projects involving Bonds for public infrastructure may be considered for the maximum time allowed by law (20 years), or as amended from time to time.
- H. The applicant shall provide documentation verifying the value of the fixed assets, being real and or personal property, as of the date of the acceptance of the TIF application. The City and applicant will agree upon the incremental tax value captured within the TIF application comparing the previous municipally assessed taxable value to the newly assessed taxable value. Agreement upon the incremental tax value captured under the TIF shall be part of the application process and consideration of said application by the Council.
- I. All applicants will be required to sign a Professional Fee Consent Form agreeing to reimburse the City for all outside professional costs, such as legal, accounting and advertising incurred as a result of the Tax Increment Financing proposal whether or not Tax Increment Financing is ultimately approved by both the City Council and the State of Maine Department of Economic and Community Development.
- J. The Applicant will agree to reimburse any additional out-of-pocket expenses incurred by the City in connection with the Tax Increment Financing proposal, whether or not Tax Increment Financing is approved by the City and State, e.g., expenses related to calling a Special Council Meeting, printed documents, travel, postage, etc.
- K. Upon the approval of any Tax Increment Financing, an annual Administrative Fee equal to 1% of the incremental taxes captured shall be charged to offset ongoing administrative charges related to the TIF Agreement.

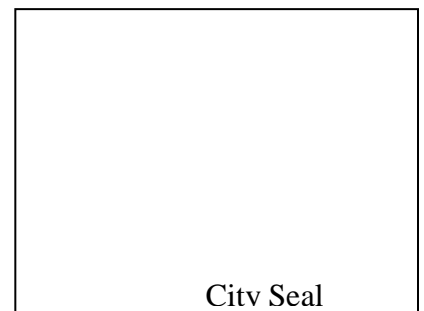
CITY OF PRESQUE ISLE

Tax Increment Financing District Policy



Approved by the City Council: December 4, 2006

Attest: _____
Nancy G. Nichols, City Clerk



City Seal

CITY OF PRESQUE ISLE

Tax Increment Financing District Policy

Introduction:

State of Maine law allows Tax Increment Financing (TIF) to be employed as an economic development tool for municipalities to assist in the cost of private economic development and promote economic development. Municipalities may redirect a portion or all of any new property taxes from a qualifying project in a designated TIF district to assist in that project's financing.

The City of Presque Isle will consider tax increment financing proposals for all areas zoned for business/commercial development and consistent with the City's adopted Comprehensive Plan and other community development documents and plans.

Municipalities have several options under the law for disbursement of the tax increment:

1. Taxes paid by the investing business may be returned to the business by the municipality under a formal agreement for the purpose of offsetting project costs;
2. Taxes paid by the investing business in a designated TIF district may be used by the municipality to retire bonds issued as part of the project;
3. Taxes paid by the investing business in a designated TIF district may be retained by the municipality for use in allowable economic development activities; or
4. Any pre-approved combination of the options above.

Economic development projects are eligible for consideration when they meet the following standards:

1. They would not occur otherwise;
2. They create or retain employment opportunities within the City;
3. They significantly expand the City's tax base;
4. They conform to the quality and types of development sought by the City of Presque Isle, as described in the Land Use and Development Code, Comprehensive Plan, and/or other policies formulated and accepted by the City Council.

The following are guidelines and standard operating procedures, a majority of which must be appropriately addressed by an applicant, to be employed by the City of Presque Isle when considering requests to pursue tax increment financing. Notwithstanding compliance with any or all of the guidelines or procedures, the creation and approval of a TIF district is a formal process undertaken between the City of Presque Isle and the Maine Department of Economic & Community Development on a case-by-case basis; a TIF is not a right under Maine law and compliance with guidelines and procedures does not create any rights or entitlements in any application

Basic Provisions:

1. The City of Presque Isle is empowered under Maine law to create two types of TIF districts, each requiring the concurrence of the Maine Department of Economic and Community Development. One type of district allows the City of Presque Isle to install public infrastructure through the issuance of bonds. The bonds are retired using the tax increment produced by the investing business's project that will be utilizing the public infrastructure. The second type of district returns all or a portion of the tax increment directly to the investing business through a so-called "Credit Enhancement Agreement (CEA)"
2. Tax increment financing agreement of ten (10) years or less are highly preferred by the City when structured as a CEA. Projects involving bonds for public infrastructure may be considered for the maximum time allowed by law (20 years).
3. The Credit Enhancement Agreement will provide for the recapture of the benefits if the project should move to another municipality. Assignments, at the sole discretion of the City, will be allowed only for conventional commercial financing purposes or where the proposed assignee agrees to be bound by the same terms and conditions as the original applicant.
4. The applicant must provide any and all documentation deemed necessary by the City of Presque Isle and the Maine Department of Economic and Community Development to substantiate the TIF requirements and to protect the City's economic and financial position.
5. Invoices, cancelled checks, lien waivers and other documentation supporting cost reimbursement proportional to the captured value must be substantiated with documentation from non-affiliated companies.

6. The City of Presque Isle will not entertain requests from retail enterprises for Credit Enhancement Agreements as a means of tax increment financing for onsite activities within a TIF district; the City may, at its sole discretion, consider requests from retail enterprises for Credit Enhancement Agreements to assist in the financing of necessary off-site public infrastructure improvements, installed by the investing business and for which detailed financial documentation is provided.
7. The City will not return to any investing business under any Credit Enhancement Agreement more than seventy-five (75) percent in any one (1) given year.
8. The City of Presque Isle will consider only increases to the value of real estate (land and buildings) in determining the tax increment.
9. All applicants will sign a Professional Fee Consent Form agreeing to directly pay or reimburse the City for all outside professional costs, such as application preparation by a consultant, legal, accounting, and advertising, incurred as a result of the TAX Increment Financing proposal, whether or not Tax Increment Financing is approved. Applicants also will agree to reimburse all out-of-pocket expenses incurred by the City of Presque Isle, such as photocopying, postage, travel, etc., again whether or not Tax Increment Financing is approved.

Mandatory Guidelines

In all instances, applicants for tax increment financing must demonstrate that the City of Presque Isle's participation is economically necessary and that participation by the City is needed for the project to be undertaken. Such justification is demonstrated by:

1. A need to offset infrastructure costs unique to the site; or
2. A need to offset economic advantages available to the corporate entity if it should build or expand operations outside of Presque Isle; or
3. A lack of sufficient private or other public funding sources to meet the full capital investments needed to undertake the project;
4. The project creating significant new investment equal to or greater than \$2 million dollars and creating and/or retaining jobs within the community;
5. The developer(s) demonstrating financial capability to undertake the project;
6. The developer(s) complying with all statutory and regulatory guideline of the City of Presque Isle and the State of Maine.

Guidelines that Determine Level of Municipal Participation

Although an applicant need not meet each of the following criteria, the following will be used to determine the level of participation, if any, by the City of Presque Isle:

1. The project assists an established business in the City of Presque Isle, thus retaining existing employment;
2. The project creates long-term, permanent, and quality employment opportunities;
3. The project improves a blighted area in need of redevelopment or an area identified as a priority by the City of Presque Isle;
4. The project creates public infrastructure facilities which have application beyond the particular development or TIF district, such as improvements to public utilities, telecommunications, traffic movement and safety, parking facilities, green space, etc.;
5. The project helps stimulate other business(es) within the City or offers presently unavailable economic benefits;
6. The project does not require direct borrowing by the City, and tax increment revenues are not obligated or pledged as collateral for third-party project financing but simply are reimbursed to the project;
7. The developer has a responsible history with personal/corporate property tax payment and pledges to continue that responsibility
8. Projects seeking Credit Enhancement Agreements conform to the business categories established for the State of Maine's Pine Tree Business Zone program, i.e., manufacturing businesses, financial services business, and the targeted technology business (composite materials, biotechnology, aquaculture and marine technology, environmental technology, information technology, advanced technologies for forestry and agriculture, and precision manu-facturing technology;
9. Projects seeking public infrastructure improvements will be evaluated on a case-by-case basis.
10. The project contributes to the revitalizations of the downtown district, commercial, business and industrial zones and/or designated growth areas and Pine Tree Zone District.

Standard Operating Procedures

The City of Presque Isle or its agent will coordinate all activities regarding applications for tax increment financing. Working with applicants, the City or its agent will undertake the following preliminary steps:

1. Provide information on tax increment financing;
2. Discuss project proposals and accept preliminary applications;
3. Review preliminary application based upon policy guidelines with all appropriate municipal and quasi-municipal departments, including legal counsel;
4. Advise applicants on the findings of the municipal and legal review;
5. City Staff, the City's agent, and the City Solicitor will make written recommendations to the City Council;
6. Based upon the City Council's direction and approval, the City or its agent will prepare and submit applications for tax increment finance district designation and project approval to the Maine Department of Economic and Community Development;
7. The City or its agent will monitor on-going public and private investments in the particular development project;
8. The City Council of the City of Presque Isle will determine from time-to-time the location(s) where preliminary applications for tax increment financing may be obtained.
9. Any out-of-pocket expenses, incurred by the City, in connection with the Tax Increment Financing proposal will be reimbursed by the applicant, whether or not the T.I.F. is approved.

CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736

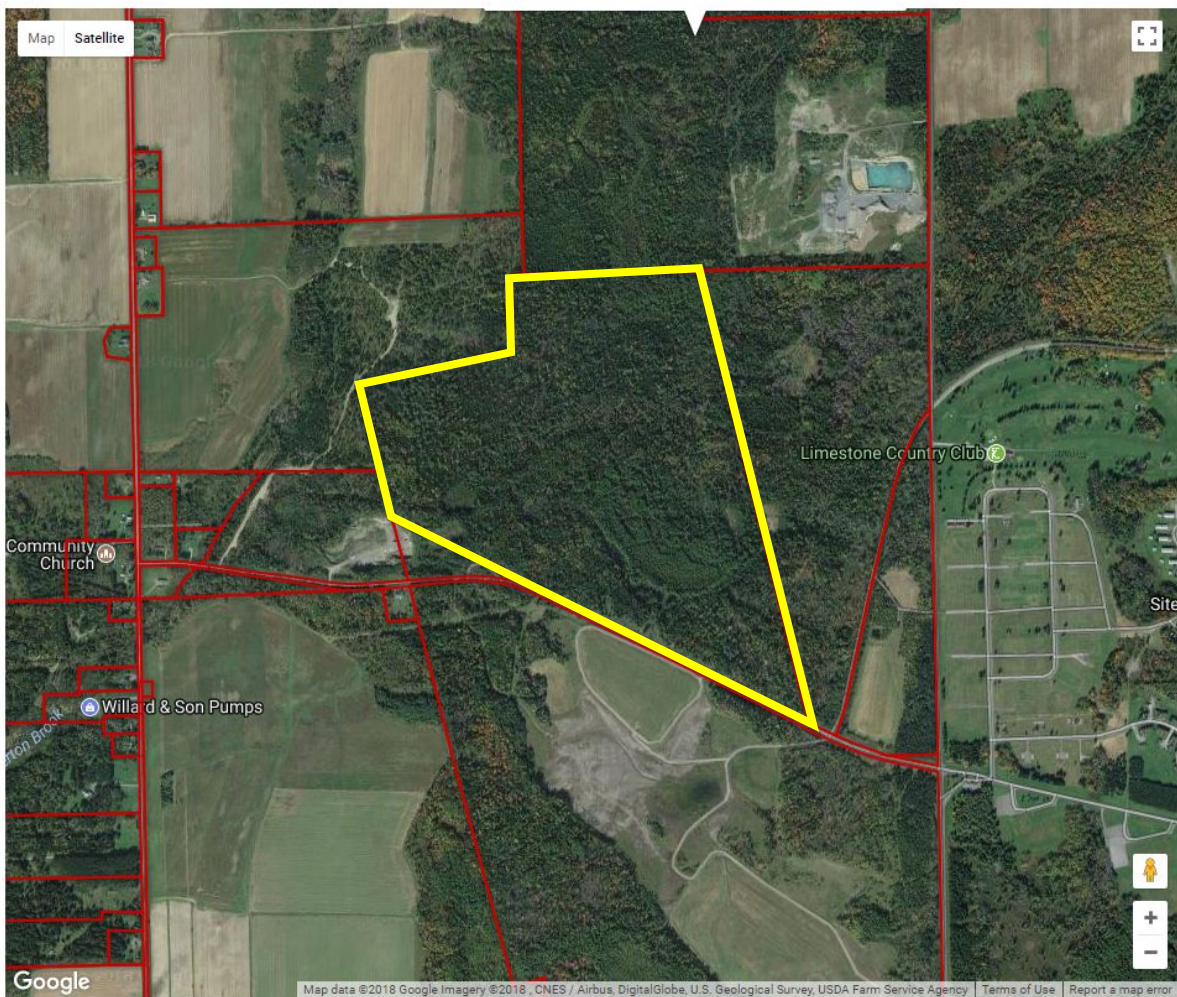


MEMO

TO: Caribou City Council Members
FROM: Dennis Marker, City Manager
RE: 177 Acres at 150 Nebraska Road
DATE: February 6, 2018

DISCUSSION ONLY

UMPI is considering the sale of 177 acres of land near 150 Nebraska Road. By state statute they must offer the property to the local municipality as a standing right of first refusal. The property is 95% forested with direct access onto Nebraska Road. It is situated between two mineral extraction operations and other properties owned by the United States government.



Clerk and General Assistance Dashboard

January 2018

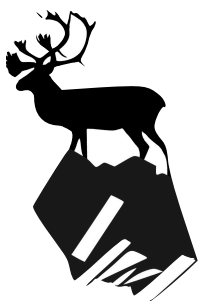
	Current Month	Year To Date	Prior Year Month	Prior Year Year to Date
Hunting & Combo Licenses	34	34	24	24
Fishing Licenses	23	23	23	23
Boat Registrations	1	1	3	3
ATV Registrations	1	1	-	-
Snowmobile Registrations	125	125	130	130
Vehicle Registrations-MVR	433	433	411	411
Rapid Renewal	24	24	19	19
Birth Records	51	51	47	47
Death Records & Permits	52	52	164	164
Marriage Records & Licenses	17	17	9	9
Dog Licenses	441	441	409	409

	Current Month	Year To Date	Prior Year Month	Prior Year Year to Date
GA Applications - Caribou	9	9	12	12
GA Cases Paid - Caribou	9	9	11	11
People Assisted - Caribou	13	13	16	16
GA Dollars Spent - Caribou	2,034	\$ 2,034	\$ 4,555	\$ 4,555

	Current Month	Year To Date	Prior Year Month	Prior Year Year to Date
GA Applications - Connor	-	0	0	0
GA Cases Paid - Connor	-	0	0	0
People Assisted - Connor	-	0	0	0
GA Dollars Spent - Connor	-	\$ -	\$ -	\$ -

Year To Date is from January 2018 through December 2018

<u>2018</u>	<u>JAN</u>
COMPLAINTS	874
M/V ACCIDENTS	57
ESCORTS	12
THEFT COMPLAINTS	12
ANIMAL COMPLAINTS	13
DOMESTIC COMPLAINTS	5
BURGLARY COMPLAINTS	0
O.U.I.	3
M/V THEFTS	1
MISSING PERSONS	1
JUVENILE COMPLAINTS	1
CIVIL COMPLAINTS	6
PROWLER COMPLAINTS	6
ASSIST OTHER AGENCY	25
ASSAULT ARREST	2
THEFT ARRESTS	3
SPEEDING	12
STOPS/CHECKS M/V	2319
PARKING TICKETS	0
HANDLING PRISONERS	30
WARRANT ARRESTS	15
UNLAWFUL SEX. CONTACT	3
GROSS SEX. ASSAULT	3
BUSINESS ALARMS	19
BURGLARY ARRESTS	0



Caribou Public Library

YEAR END REVIEW 2017

*Presented to the Mayor and City Councilors &
Dennis Marker, City Manager*

Anastasia S. Weigle • February 12, 2018

Library Statistics January 2018

STATISTICS FOR JANUARY 2187	
* Library Circulation	1789
Library Visits	4670
Archives (# of users)	23
Caribou room (# of users) Includes library programs	125
Wi-Fi Access	3447
Books added	135
Books Withdrawn	210
New Patrons	24

* CIRCULATION TYPE JAN. 201	
Adults books	549
Juvenile Books	430
Teen/YA	69
DVDs	394
eBooks/Audiobooks	147
Magazines	83
Interlibrary Loans	39
TOTAL NUMBERS	1789

1. Heating in Children's Room—STK Grant \$6000: *Dead River installed two hot water systems radiators in the children's room, added a thermostat and new piping to ensure water flow. Three non-functioning heat pumps installed in 2008 removed. Installation started on January 31 and was completed at the end of the day February 1. The radiators are working well, and for the first time in almost ten years, the room is comfortable.*

2. Dorothy Louise Kyler Grant \$4000: *Erin Albers, Children's Librarian wrote a grant in October/November for children's materials funds to update all audiobooks, education DVDs, new STEM/STEAM books, children picture books, easy readers, chapter books, and the creation of a Homeschool Resource Center. We were pleased to receive a check from the Kyler Grant for*

\$4000 to update children's reading materials. The funds must be expended by the end of March 31, 2018, as per guidelines. The grant is also allowing us to create a Homeschool Resource Collection.

3. Program Development through resource sharing—New programs scheduled for Spring

The Caribou Public Library is joining forces with the Caribou High School Library and The Learning Center to create a new teen program: Caribou Teen Smart Phone Mini Film Festival. Director will attend Teen reading group at the High School every first Tuesday to establish a connection between students and library. Goal: To forge relationships with teens, find out their interests, and develop new programs.

Learning Center Caribou Literacy program has recruited a college volunteer for us. The Learning Center provides the adult literacy training. Once training is complete, The Learning Center and Library will create Adult Literacy Book Group hosted at the Library. The volunteer will moderate the program.

The Breathe Writing Group. The Breathe Writing Group will be offering Writing Workshops. These will be weekly or bi-weekly to interested individuals. Working out the kinks. The workshops can cover topics such as poetry, memoirs, short stories, and the novel. Each instructor presented will speak to their strengths. For example, in poetry, Vince Michaud will discuss rhymes, Michelle Carde will talk about the story through poetry, Larry Bubar will discuss free verse, Lloyd Archer will talk about humor in poetry, and Wendy Koenig could discuss word and placement choice.

Film Series: The library purchased a Motion Picture License to show movies at the library. Movies are presented as film series based on the director or screenwriter. This program will target Young Adults and Adults, not children. Will begin sometime late March or early April when the weather improves.

Expansion of Elder Outreach. Our Rose Acres program is running along well. We also provide books for the Caribou Nursing Home. What we would like to also deliver to elder homes who are unable to drive or walk to the library. Will, first, discuss the program with Carl Grant and what the guidelines are for volunteers driving to patron's homes (e.g., liability concerns, paperwork required, etc.). Would like to recruit two Kiwanis volunteers.

4. Building the Memorial Fund: Donor Fund Campaign: *The memorial fund (G1-366-02) ended with a balance of \$19,454.15. The first increase since 2013. The Director would like to see this fund increase year by year, so this year, we hope to bring in \$6000 in donations and memorial funds through fundraising and advocacy. The goal is not to spend more than \$2000 (or less) ensuring an increase every year of \$4000.*

5. Children's Programming—Guest readers: *Erin will continue her successful guest reader program. Guest readers are skilled workers in Caribou. Last year, Erin started with city employees (the fire chief, a police officer, Recreation employee, EMTs). Erin branched out and invited a nurse and in March, has invited Dr. Meagan Bossie, DMD (Dentist).*

CFAD MONTHLY REPORT

January 2018

Total Fire/ Rescue Calls 14
 -Alarms for Fires (33) 2
 -Alarms for Rescues (66)
 -Silent Alarms 12
 -Haz-Mat
 -Grass Fires
 -Chimney Fires
 -False Alarms 1
 -10-55's 1
 -Aid to Police
 -Public Service

 Total Hours Pumped 4.75
 Gallons of Water Used 49,800
 Amt. of Hose used: 1,100'
 Ladders Used (in Feet): (75' Ariel)____
 Thermal Imaging Camera Used:
 CO2 Meter Used: 5
 Rescue Sled & Snowmobile:
 Rescue Boat:
 Jaws Used:

MUTUAL AID TO:

P.I.F.D.
 F.F.F.D.
 L.F.D.
 W.F.D.
 Stockholm F.D.
 North Lakes FD
 Crown Amb. 3
 Van Buren Amb. 1
 Life Flight 4

OUT OF CITY FIRES/RESCUES

LOCATION	# OF CALLS	MAN HRS.
Woodland		
New Sweden	1	2.5 mhrs.
Connor	2	66.5 mhrs.

Total Amb. Calls 193 inc. Assists/Cancels
 - Ground Amb.: 189

 - Amb. Assist Calls or cancel: 4
 - ALS Calls N/A
 - BLS Calls N/A
 - No Transport 25
 - Long Distance Transfers 27
 - Calls Turned Over: 9 = \$17,108
 Total Out of Town Amb. Calls 34
 Total Out of Town Fire/Rescue Calls 3
 Est. Fire Loss, Caribou \$3,000
 Est. Fire Loss, out of City \$954,700
 Total Est. Fire Loss \$957,700
 Total Maint. Hours 21 mhrs.
 Total Training Hours 178.25 mhrs.
 Miles Traveled by all Units 11,183
 Fire Permits Issued 10

***Color Guard Training**

Total Fire & Amb. Calls 207

MUTUAL AID FROM:

P.I.F.D. 1
 F.F.F.D. 1
 L.F.D. 1
 W.F.D.
 Stockholm F.D. 1
 North Lakes FD 1
 Crown Amb.

Fire Extinguisher Class = 19 participants

Scott Susi, Chief
 Caribou Fire and Ambulance

BREAKDOWN OF FIRES
For January 2018

Situation Found	# Of Incidents	Fire Casualties	Est. Property Damage
1. Private Dwellings inc. Mobile Homes	1		
2. Apartments (3 or more)			
3. Hotels & Motels			
4. Dormitories & Boarding Homes			
5. Public Assembly (Church, Restaurant)			
6. Schools			
7. Institutions (Hospitals, Jails, Nursing Homes)			
8. Stores, Offices			
9. Industry, Utility, Defense			
10. Storage	2		\$950,000
11. Vacant Buildings or being Built			
12. Fires outside structure w/value (crops, timber, etc.)			
13. Fires Highway Vehicles	2		\$7,700
14. Other Vehicles (planes, trains, etc.)			
15. Fires in brush, grass w/no value			

Other Incidents

16. Haz-Mat	
17. False Calls	1
18. Mutual Aid Calls	
19. Aid to Ambulance (10-55's)	1
20. Aid to Police	
21. Investigation (Smoke, CO ₂ or Alarm)	7 (5 – CO; 2 – Alarm)
22. Service Calls	

Total Calls for the Month: ____14____