



2018 Expense Budget & Capital Improvement Plan

Prepared by Dennis L. Marker, AICP, MPA
November 29, 2017



Vision

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

Mission Statement

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

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



Table of Contents

Budget Message.....	1
Community Profile	4
10 - General Government	6
12 – Nylander Museum.....	7
17 - Health and Sanitation	8
18 - Municipal Buildings.....	9
20 - General Assistance.....	10
22 - Tax Assessing	11
24 - Library	12
31 - Fire/Ambulance Department.....	14
35 - Police Department	16
38 - Protection	17
39 - Emergency Management.....	18
40 - Public Works	19
50 - Recreation.....	21
51 - Parks.....	23
60 - Airport.....	24
61 - Trailer Park.....	25
65 - Cemeteries	26
70 - Insurance and Retirement	26
80 - Unclassified	27
85 - Capital Improvements.....	28
11 - Economic Development.....	29
24 - Housing and Family Self-Sufficiency (FSS)	31
52 - Snowmobile Trail Maintenance	32
96 - Family Self-Sufficiency (FSS)	33
Appendix A: Budget Summary Sheet	
Appendix B: Budget Detail Sheets	
Appendix C: Fund 85 - Capital Improvement Budget Sheets	

Budget Message

November 29, 2017

TO: City Council and Citizens of Caribou

RE: Budget Message

It is my pleasure to provide the final 2018 expense and capital improvement budget for your consideration. The preparation of this document is a result of the knowledge, experience, and professionalism of the city's department heads and council members. They graciously met with me, provided counsel, insights, advice and very little "fluff" that needed to be sifted through. They have genuine concern about providing the best services possible but a sensitivity to the financial impacts that result on families, individuals, and businesses.

This budget is a collection of financial data provided by the ongoing operations and future forecast of the City of Caribou. Historic spending activities, trends, market conditions, demographic changes, and contractual obligations were considered. Priorities and changes were evaluated toward increased efficiencies and furtherance of the city's vision of being "THE all season community to work, play, grow in and call home." More improvements to service delivery are possible but will require revisiting service priorities, finding opportunities to reduce spending and, looking more long term, increasing sustainable revenues through economic and community development efforts. This budget year will not likely solve all the city's issues, but, as Walter Elliot said, "Perseverance is not a long race; it is many short races one after the other."

The purpose of this memorandum is to highlight significant changes, alterations and findings in the budget funds for this year.

Budget Highlights:

- Utility Rates –
 - 6% increase in power costs based on notice from EMERA that a 12% distribution rate increase has been requested. This increase will be offset in part by the city's efforts to replace all building lighting with LED fixtures in 2017.
 - 3% increase in water and sewer rates based on historic increases. Some departments will have a greater or lesser increase due to historic use.
- Personnel Related Changes
(See the independent department narratives for details on these changes)
 - Wages.
 - A 2% cost of living adjustment is proposed for non-union employees on January 1st.

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

- Fire/EMS and Public Works union employees will receive a 3.5% increase. Police union employees will receive a 3% increase. These union increases are part of a negotiated 10% increase over three years for all three departments since 2016.
- The minimum wage requirement approved by the state is increasing from \$9 per hour to \$10. This is an 11% increase that primarily affects the parks and recreation departments.
- Health Insurance – Insurance rates rose by nearly 8%. Employees pay 20% of insurance premiums with the city covering the difference. Despite the increase, the city’s costs remained nearly the same based on the employees’ plan selections. The City continues to contribute toward an HRA for each employee to help defray medical costs.
- New Positions
 - Community Development: Zoning Administrator full time position to replace full time assistant city manager position.
 - Administration: Part time administration assistant will float between financial services and clerk’s office.
 - Library: Part time, 15 hrs per week library staff position.
- Vehicles and Equipment
 - Fire/EMS Department
 - A new ambulance will be purchased this year (\$200K) to replace the one that was wrecked in July 2017. The one being replaced was scheduled for replacement in 2019. Insurance funds from the wreck will pay for nearly 80% of the new rig.
 - Turnout Gear (\$94K) to replace equipment that is 15 years old. Turnout gear typically has a 10 year life. This purchase will provide new turnout gear for all fire personnel.
 - Police Department
 - The phone, radio and dispatching services need to be replaced. This will cost over 200,000 and must take place by 2021. This budget includes partial allocations toward that lump sum amount.
 - New police cruiser (\$32k) to replace existing.
 - Protection
 - The city is working in a collaborative effort with many towns in the area to evaluate changing streets light lamps from metal halide to LED lamps. Initial costs for this study will be \$35K. Depending on study results, the city may finance the purchase of new LED lights in 2019 with the power cost difference making up the finance payments.
 - Public Works
 - New pickup (\$5K) to replace old vehicle.
 - New trackless sidewalk machine (\$130K) to replace old machine.
 - Parks
 - New 40hp compact tractor (\$30K) to replace old machine.
- Capital Projects More Than \$50K:

(See: Capital Projects Section for details on these projects and a list of smaller projects anticipated in 2018)

 - High Street between North Main and Route 1. MDOT is partnering with the city to reconstruct High Street storm drain systems and travel surfaces. The total project cost will be over \$200K but the city’s portion will be under \$100K. We anticipate construction will begin summer 2018.

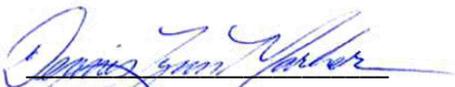
CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

- The new 6 bay T-hangar project will be completed in 2018. Total project cost is estimated at over \$630K. Funding for this is through FAA airport commitments. The City's contribution to the project will be less than \$35K.
- Work on the new Teague Park will begin in 2018 with the demolition of the learning center by the RSU. The new park is anticipated to be open summer 2019.
- Other Financial Obligations
(See: Debt Reduction Section for details on these obligations)
 - 2016 Fire Engine. Annual payments of \$117K end in 2021.
 - BioMass Boiler System. 2018 payment of \$99K. Payments escalate until lease is finished in 2025.

Overall, the city's expenses operation and capital expenses are \$9,937,365, which is 2.96% more than the 2017 budget of \$9,651,899. Total expenses, including the enterprise accounts are proposed to be \$10,457,182, which is 2.2% more than the 2017 budget of \$10,232,546.

Revenue projections for 2018 are not provided in this document. The City charter requires the revenue budget be completed separate from the expense budget but by April of each year. This time frame coincides with the state's April 1st property valuation commitment deadline and the end of the legislative session which invariably brings budget impacts. It is anticipated that a draft revenue budget will be prepared for consideration in January but it will need to be revised based on the legislative actions and April valuations.

Although there is additional explanation of the budget in subsequent pages of this document, let me end this message with a quote from Benjamin Franklin who said, "Well done is better than well said."


Dennis Lynn Marker, AICP
City Manager

Community Profile

The First People of the Caribou area were the Eastern Algonquian-speaking peoples who traditionally inhabited the territories of Maine and the Maritime Provinces. A remnant of this people is associated with the Micmac tribe which is still in the Caribou region today. The first white man to set foot on the soil of what is now the City of Caribou was probably Alexander Cochran, a Canadian, who came up the St. John and Aroostook River in 1829 looking for a mill site. When what was to become known as the Bloodless Aroostook War threatened, in the winter of 1839, Caribou was still not on the map.

The actual settlement of Caribou began when Ivory Hardison, the first American settler, drove a span of horses to bring a load of soldiers from Bangor to Fort Fairfield. Mr. Hardison stayed that summer and assisted the State Land Agent in surveying the area and delineating lots of land for settlers who were beginning to come to Aroostook. In 1840, what is now the municipality was termed "Plantation H" and "Plantation I". Hardison took land for himself in Township "Letter H", and moved his family into a small home in 1843. By 1870 the town's population was 1,410, nearly five times as large as that of 1860 when it was only 297.

Abe Holmes came to Caribou in 1872 to establish a starch factory, which marked the beginning of the great starch and potato industry in Aroostook County. The starch industry developed a cash market that was greatly needed. Farming as an occupation took on a more encouraging aspect when barter and exchange of goods were replaced by money. With the resulting increase in agriculture, the need for a railroad became pressing.

The city helped fund a rail connection to Fort Fairfield that was completed in the fall of 1878. A station was built on the east side of the river opposite the small village. The railroad opened the area to more settlers and provided access to outside communities.



Figure 1: Members of the Aroostook Band of Micmacs celebrate the Mawiomi (Gathering) of Tribes in August each year. www.micmac-nsn.gov

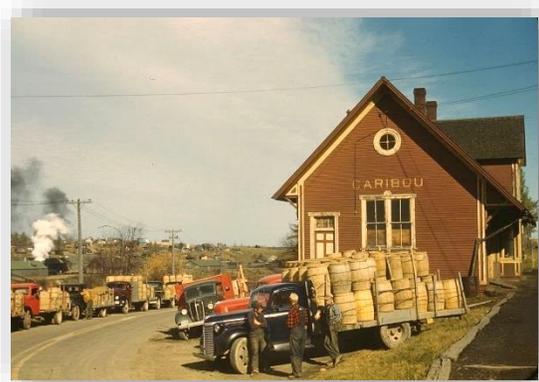


Figure 2: Farmers chat outside the Caribou starch factory, 1940.

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

The commercial area of Caribou expanded with the growth of the community. New schools were built, the municipal airport was constructed in the late 1920s and the present municipal building was completed in 1939.

Birds-Eye Snyder constructed a frozen food plant in 1945 and later added a French fried potato plant to its facilities. The construction of Loring Air Force Base in the 1940s and the introduction of manufacturing took on important dimensions in the economic base of Caribou as agriculture and food processing declined in the 1950s and 1960s.



Figure 3: Loring Air Force Base housed the 42nd Bomb Wing. The base was officially closed in September 1994. www.Strategic-Air-Command.com

The building up of military operations at the base resulted in the population growing until 1960 when the Census reflected 12,464 residents. Since that time, the population has declined until reaching a sustainable number around 8,000 residents. The Maine Office of Policy and Management projects the population will continue to decline each year from one to one and one-half percent through 2034. Caribou believes the downward trend can be reversed through active promotion of four-season tourism opportunities, redevelopment of blighted residential and industrial properties, business expansion and retention (BEAR) programs, and improving education and service opportunities.

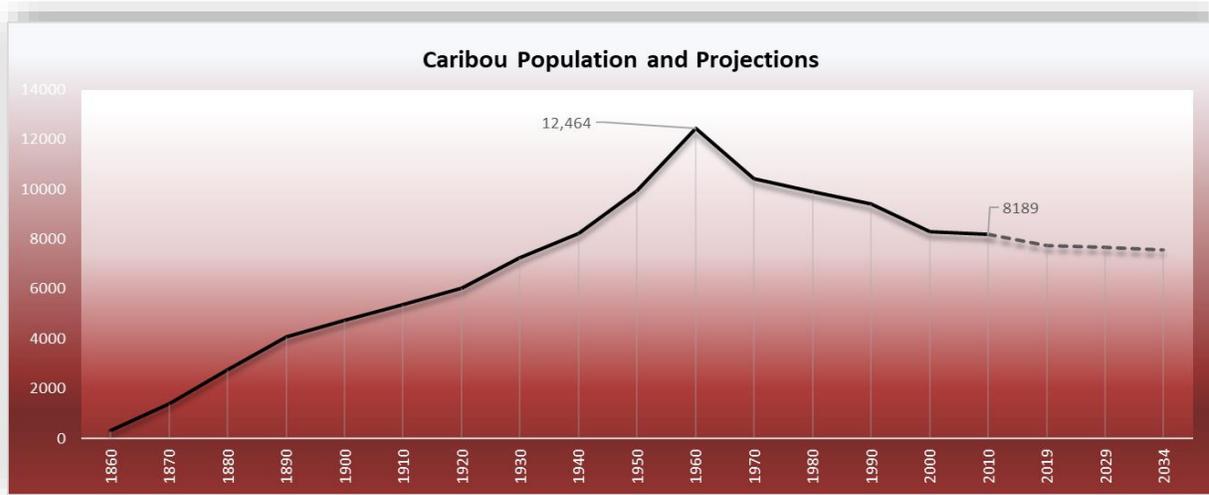
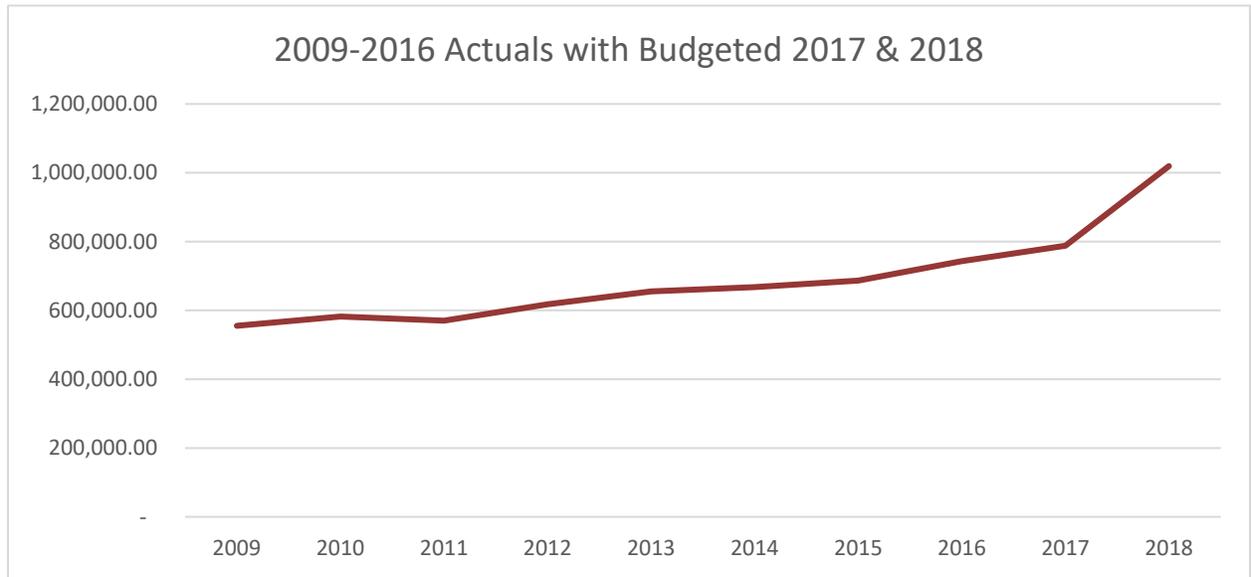


Figure 4: Population data obtained from US Census Bureau through 2010. Projections obtained from the State of Maine Office of Policy and Management

10 - General Government



The major increase this year is due to moving two ambulance billing staff from the Fire/EMS department to being under the finance department. This also includes the additional supplies and expenses related to bad debt and collections. This is being done to provide more appropriate financial accounting supervision within the City functional areas.

Several uncontrollable increases occurred this year as well. Health Insurance increased 30.5%, Vehicle Insurance increased 36%, finance software fees increased 7%, audit fees increased 3%

General Government staff is as follows:

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

Under Travel Expenses Mileage (010-01) and Meals and Lodging (010-02) we are reducing these expenses. No attendance is planned at national conferences this year. Employees will need to consider local or web based training opportunities.

Training and Education (011-02) is up to account for increases web or other training expenses.

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

Election costs (lines 012-01 and 012-02) are anticipated to increase with elections being held by the state, RSU and city this year.

The website line (017-01) is eliminated as we did a multiyear service plan in 2016. This will need to be funded again in 2019.

Bad debt (082-01) is new this year and came with the ambulance billing system.

Overall General Government the 2018 request is up about \$232,000 from 2017.

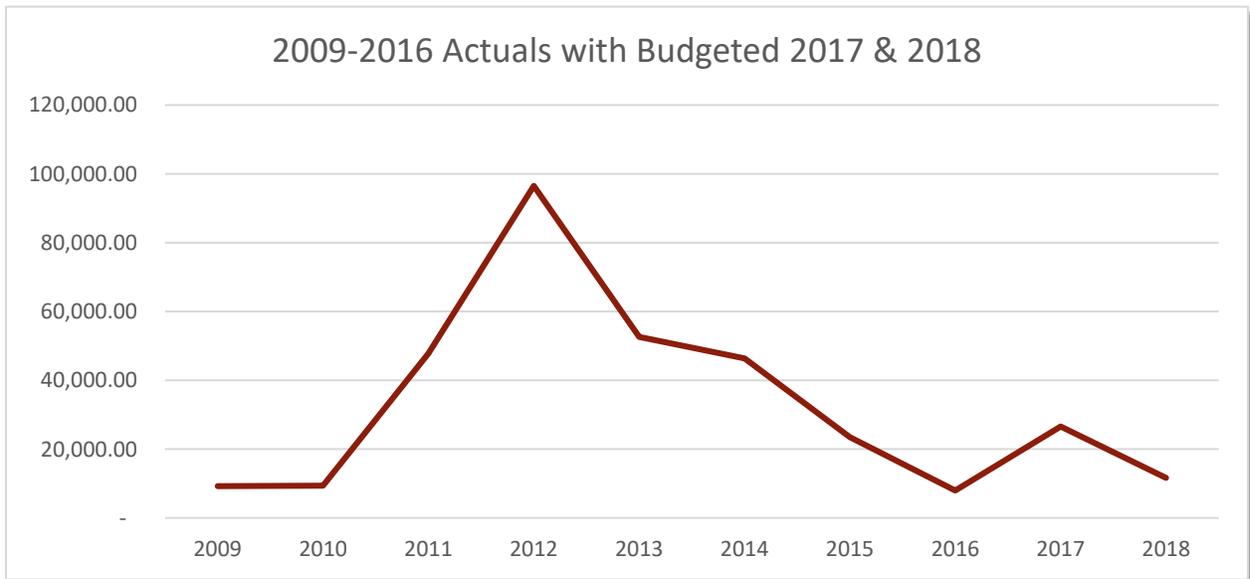
Capital Improvements

IT components that will be replaced this year include two computers for the clerk’s office, two computers for the ambulance billing department and a new server. Current reserve funds will be used for these purchases.

We are putting aside \$2,500 to continue updating our vital records restoration program.

We anticipate purchasing a new fleet vehicle through GSA with existing reserve funds.

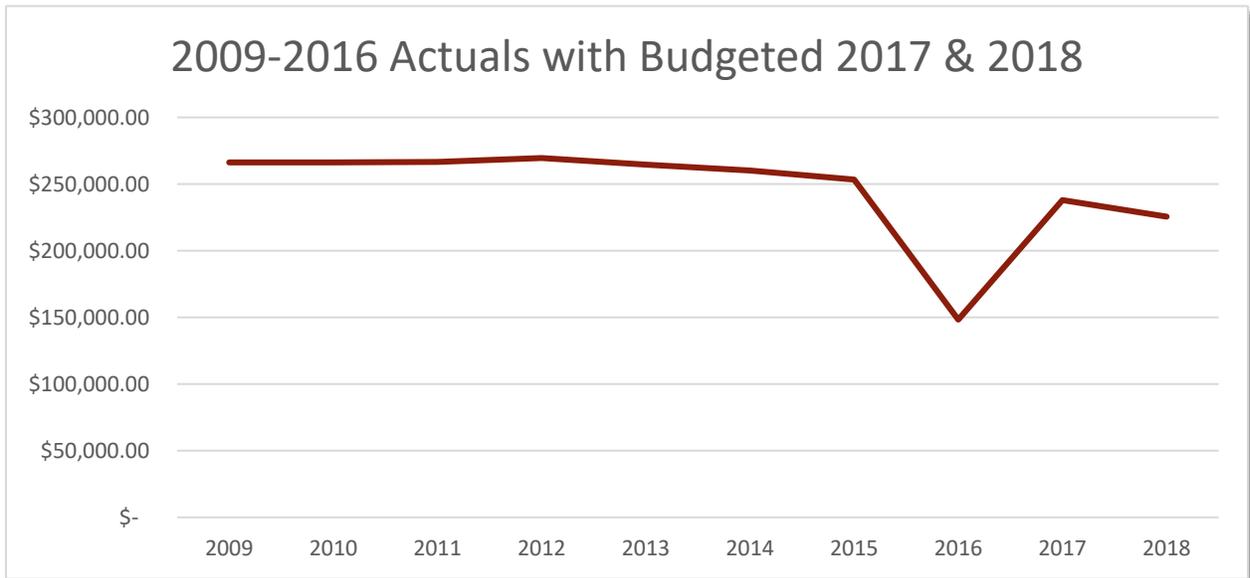
12 – Nylander Museum



The Nylander museum currently has no paid city staff. The museum is operated by members of the city’s Nylander museum board on a limited basis. The museum is open by appointment and for a couple hours on weekends. Historic funding levels incorporated expenses for the Caribou Chamber of Commerce which was disbanded in 2014. Current funding levels are primarily for building maintenance projects and supplies. In 2017, most of the budget was for repair of the rear entry (\$13,000) and janitorial services (\$5,100). In 2018, no major repair projects are anticipated. Janitorial services will be provided and

funded through the Public Works department. There are small changes to utility services and office supplies.

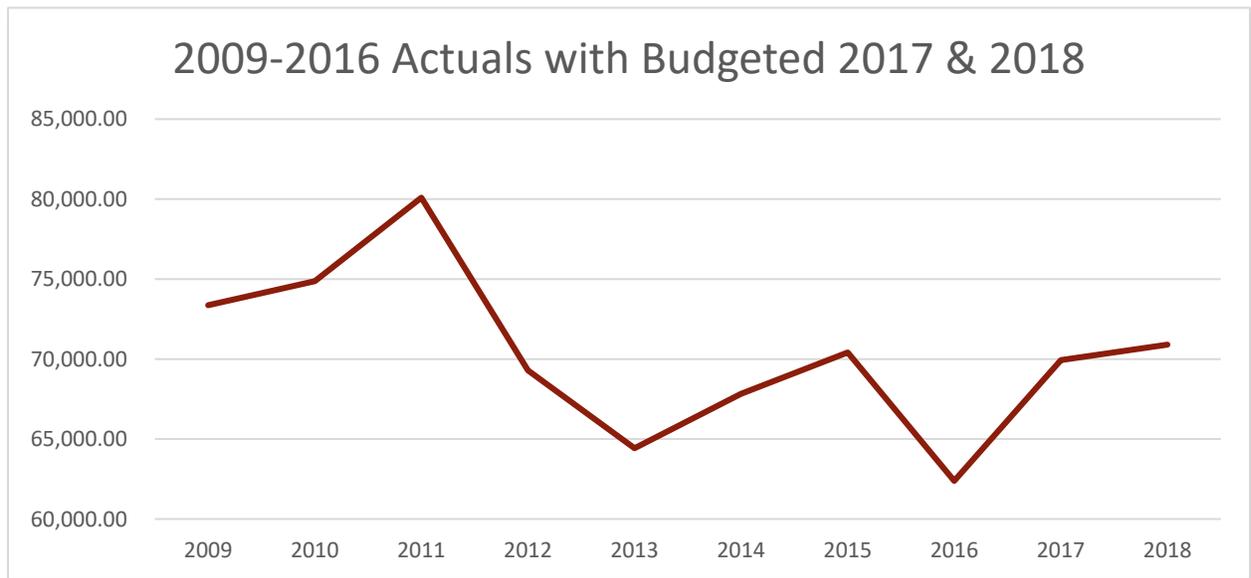
17 - Health and Sanitation



The tipping fee for 2018 is reduced by \$12,000. Current waste management trends at the Tri-Community landfill (TCL) indicate a year over year reduction in waste and by extension the amount the city pays. TCL anticipates being able to pay out a dividend to the three owner communities in 2017, which will help reduce these expenses. (There was such a payout in 2016, which is why the above graph has an obvious drop that year.)

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

18 - Municipal Buildings



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

Building Maintenance was increased to allow for new exterior lighting of the main building.

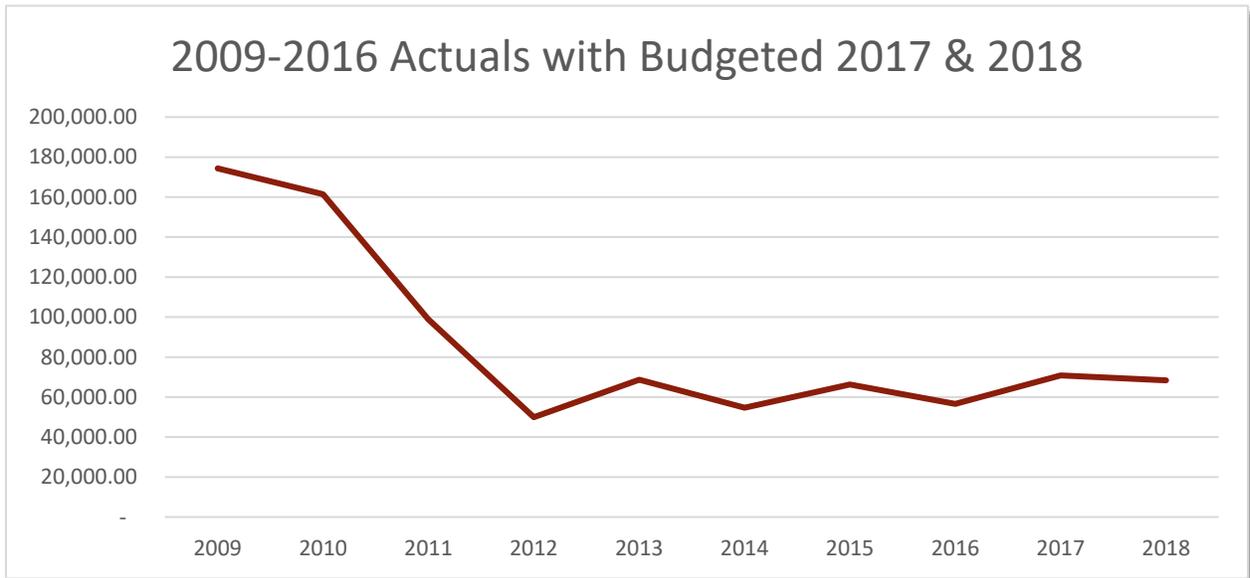
Building Supplies (030-01) \$500 based on historic use.

Overall this department is up 1.4% from the 2017 budget.

Capital Improvements

For capital improvement projects for Municipal Buildings we are requesting \$87,000. This will be \$52,000 for new boiler for city hall, \$15,000 for new roof on the Lion building, and building a more robust power backup system for city hall. On October 10, 2017 there was a power outage that lasted longer than available backup systems at City Hall. The result was the generators were over taxed and need to be replaced. It was also found that the backup power was only provided to the police offices. Backup power needs to be provided to the other record keeping departments in the building. The remainder of the funds will help to reduce the negative balances anticipated at the end of 2017. No additional funds are being allocated toward parking lot reserves this year.

20 - General Assistance



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

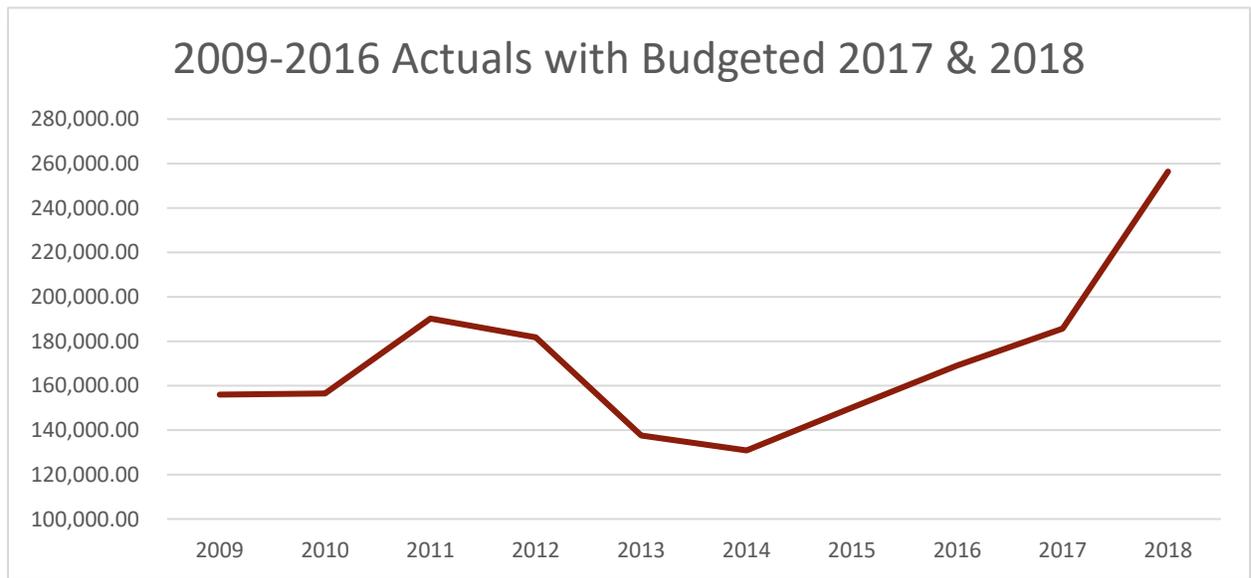
General Assistance has a .45 FTE. The breakdown is as follows:

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

The Clerk will be attending training this year to get her General Assistance Certification from the state which increases the training budget by about \$150.

The only other major change from 2017 to 2018 is in the City General Assistance (053-01). Based upon the trends of 2017 we are lowering the request for 2018 to \$35,500.

22 - Tax Assessing



Tax Assessing includes 3 full-time staff and one part-time building inspector:

- Zoning Administrator/Code Enforcement Officer
- Tax Assessor/Deputy Code Enforcement Officer
- Building Official/Deputy Tax Assessor/Deputy Code Enforcement Officer
- PT Building/Plumbing Inspector

In 2016 the Code Department and Assessing Departments were combined. That is why there was a large increase from 2015 to 2016. In 2018, the position of Zoning Administrator is being added back into the department. Funding for the zoning administrator position was previously under General Government as the Assistant City Manager position that was not filled. Some costs associated with the change include wages, benefits, American Planning Association dues, an additional \$1,000 for in state training, and GIS software and licensing. The new administrator will start at \$50,000 with a potential increase of \$5,000 after a 6-month probation.

The salary line is up also up because of the 2% COLA increase for the other FT staff. We also pay our Licensed Plumbing Inspector (LPI) out of this line.

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

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

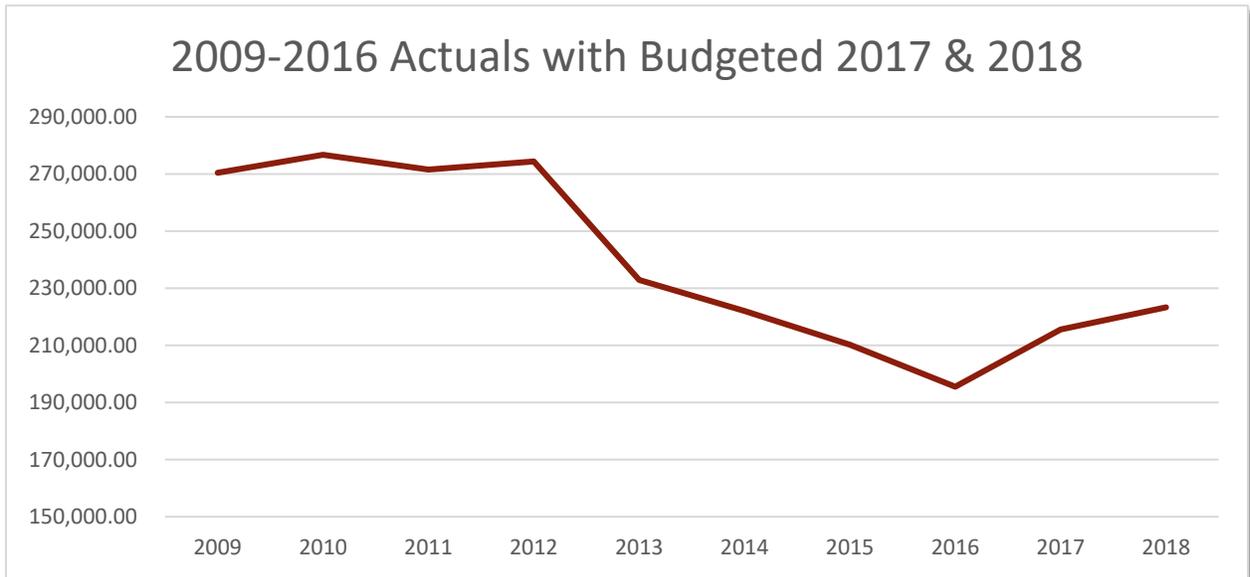
The Clothing Allowance (070-03) line was reduce from \$900 to \$300. It is expected these funds will be used to outfit the new zoning administrator with construction site wear.

Capital Improvements

The Tax Assessor requested the City reserve \$28,500 each year for the next nine years to pay for an outside consultant to help conduct a revaluation of the city. Ideally, the assessor would be able to review a quarter of the city each year and avoid a major revaluation process in the future. Without the having a zoning administrator on staff those duties fell upon the Assessor, which made it impossible to conduct the quarterly reviews. It is hoped that the new Zoning Administrator will relieve much of that work load and enable the Assessor to spend more time focusing on assessment duties.

We are also requesting \$402 towards the computer reserve for a new assessing computer.

24 - Library



Library staff is as follows:

- Library Director
- Children’s Librarian (29 hours a week)
- Circulation Librarians (all Part Time, for a total of 70 hours)

The salaries line is slightly higher in 2018 because one part-time (15 hour) circulation librarian was added. The Library Director is a salaried employee at 40 hours per week whereas the budget last year anticipated 51 hours. Wages are increasing with a 2% COLA and corresponding increases occurred for Social Security and State Retirement accounts.

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

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

The new Librarian has done a fantastic job applying for and receiving grants for technology upgrades. Nearly all the patron computers are new this year and the library was rewired to improve IT system connectivity and speeds for very little cost. As such, the computer maintenance line has been reduced by 3%.

Travel and Training Expenses are not changed from the 2017 budget.

New Equipment and Telephone costs are reduced based on historic usage.

The Health Insurance Costs at the library are primarily associated with the Librarian. The 2017 budget anticipated her needing a family plan, but she has opted for a less expensive plan, which results in a savings of 47% over 2017.

Property Insurance went up a little this year due to some claims on water damage.

Minor reductions were also implemented on Books & Periodicals, Janitorial Supplies.

Capital Improvements

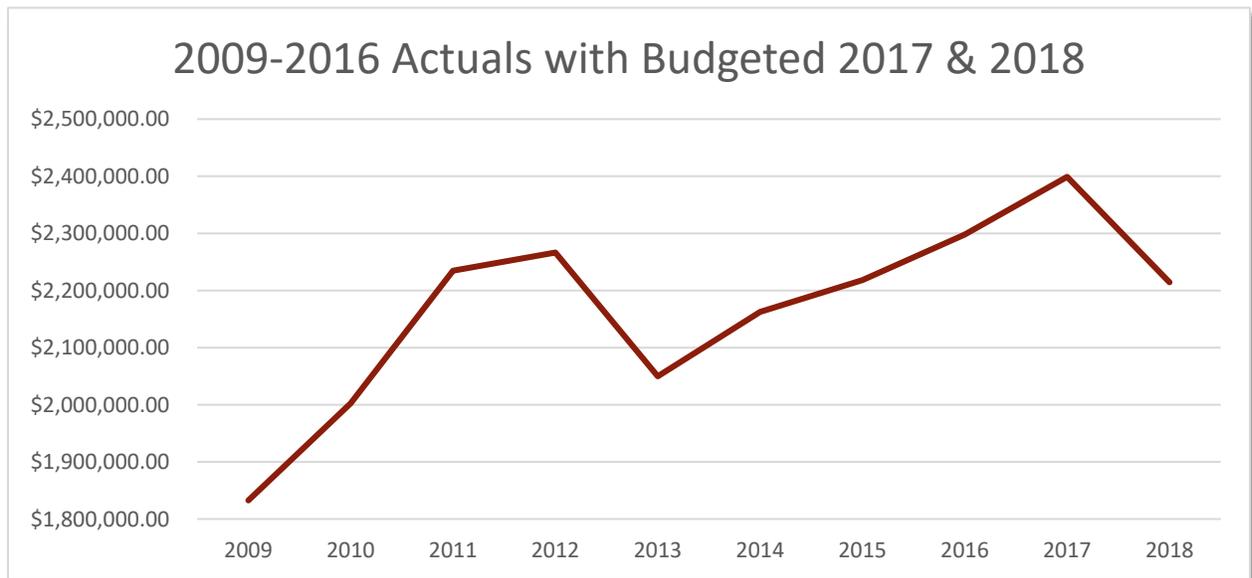
Although there are new patron computers, the circulation desk and children's librarian computer need to be replaced. These will be replaced with existing reserve amounts.

\$35,000 is planned to be spent on building window and exterior repairs. These funds will come from existing reserve amounts.

*Photo courtesy of
www.newcarnegies.com*



31 - Fire/Ambulance Department



In this department we have the following staff:

- Chief
- Administrative Assistant
- 15 Fire Fighter/Paramedics

We also budget for summer help, which is typically 3 people to work for 3-4 months in the summer. The two ambulance billing staff members and all their operations funded in 2017 have been moved under the finance department in General Government, which is the leading cause for the budget reduction.

The salary line is increased due to the 3.5% increase the Council agreed to in the union contracts and the wage adjustments previously discussed. Overtime is up based upon the salary increase, and historical numbers. Overtime in 2017 was below budgeted amounts because additional summer part-time help was available to offset regular employee time. A small adjustment down is accordingly reflected in the budget.

Travel expenses (010) are reduced slightly based on historic expenses as are Telephone costs (015).

Health insurance (018-01) is down due to the ambulance billings clerk shift but the costs per remaining employee were increased.

Miscellaneous Expenses was reduced to match historic trends.

All insurance related cost increased this year. The ambulance wreck in July 2017 and in December 2017 are partial causes for this. It should be noted that as a result of the ambulance wreck, the city reevaluated its coverages and found that several vehicles had inadvertently been given reduced coverage by our insuring company. Changes were made to the policy to make sure all EMS and Fire vehicles would have full replacement coverage. Worker's Compensation is up 51%, Property insurance is up 5%, Vehicle insurance is up 22%, and liability insurance is up 5%.

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

Under Clothing Allowance (071) the Turnout Gear line was reduced by 64%. This is due to funding in the capital improvements for new turnout gear.

The Ladder Testing (072) line increased significantly, not because the testing costs increased, but because this expense was historically pulled from multiple fund lines. This year, the full cost is set in the one line.

The fleet is fairly new and so the vehicle repair line was reduced by 20%.

Expense lines for batteries were adjusted to typical expenditure amounts. This included increasing batter expenses by 140% and reducing battery equipment by 20%.

Overall the fund is down 7.7% from the 2017 budget.

Capital Improvements

There are only two capital reserves being requested this year.

Turnout gear for the entire staff, including volunteers, will be purchased for \$94,000. An additional \$900 is being allocated to balance this equipment line from previous overruns.

\$25,000 is being allocated toward the purchase of a new ambulance. This new ambulance will replace the wrecked ambulance. Previous capital improvement plans included replacing the same ambulance in 2019. No additional or new ambulances are anticipated for the next 10 years. However, box re-mountings are expected every other year during that time frame.

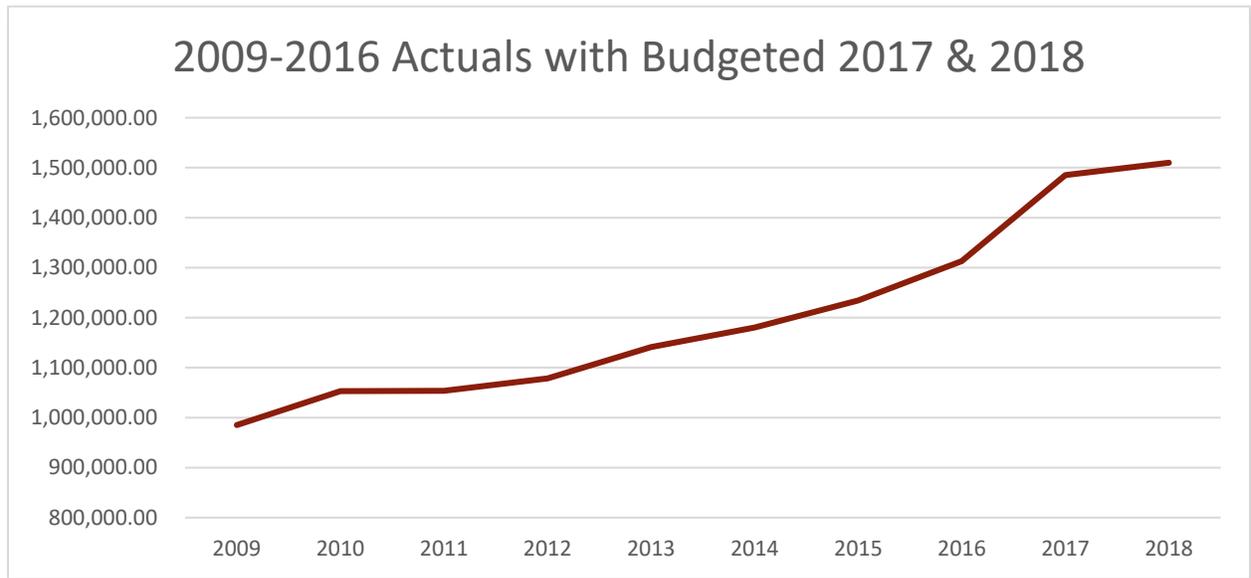
The Chief's computer needs to be replaced this year, but current reserve fund balance can cover the anticipated \$600.

In 2017 the debt payments on the new Fire Engine were funded as Fire capital improvements. This annual payment of \$116,900 is being moved to the city's Debt Reduction fund. The engine will be paid off in 2021.



Photo by Dave Parr, www.firenews.org

35 - Police Department



Police Department Staff is as follows:

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

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

The overtime line (001-02) is down 22% since all staff positions are filled and as a result, less overtime is anticipated. Less Police Reserve Salary is also anticipated with the full staffing.

The training lines have been reduced slightly based on actual use trends.

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

Building Maintenance and Supplies is increasing by \$600 to help with older equipment and facilities.

The Equipment Reserves line was increased by \$4,000 in order to purchase vests under the police department's new mandatory wear policy.

The Meals for Prisoners line was increased by \$1,000 to more closely match actual expenditures.

A general equipment maintenance fund was added this year at \$1,000.

Overall the police fund is up 1.7% from the 2017 budget.

Capital Improvements

Several computers need to be replaced this year: Dispatch, Video Surveillance, Chief Gahagan's and computers in vehicles. There are already funds in the computer reserve to cover the \$3,600 of expenses.

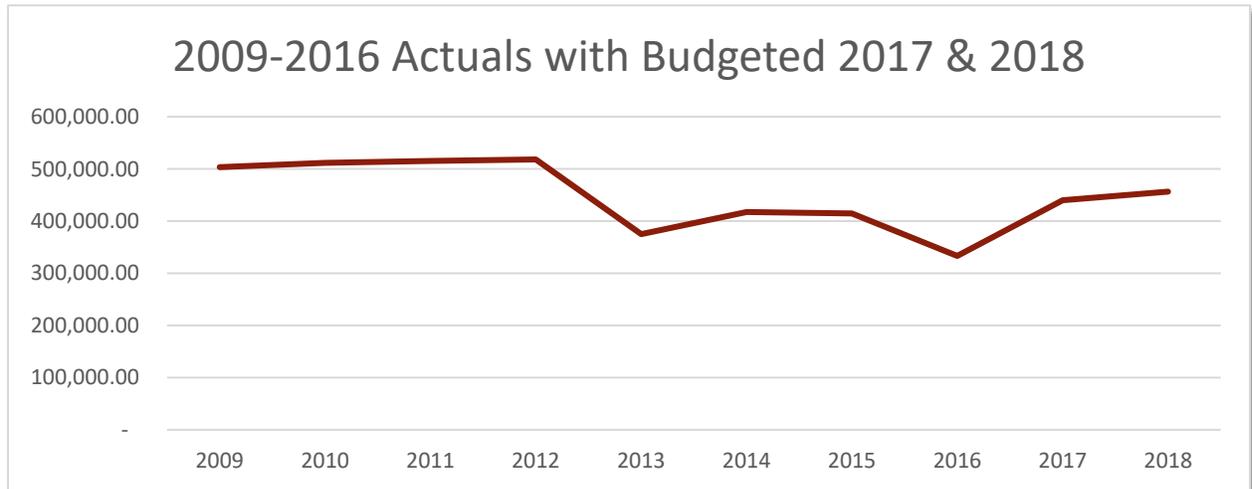
We are continuing the small equipment requests to purchase bullet proof vests and body cameras in 2018. Funds will need to be allocated over the next eight years for replacement of tasers and guns. Allocation for 2018 is \$6,640.

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

Three major systems (phone, radio, CAD) will need to be replaced by 2021. The radio and CAD systems are estimated to cost \$100,000 each. The capital plan for 2018 is to pay \$23,480 for replacement of the phone system and \$20,000 each towards the radio and CAD systems for future replacement.

We are not allocating money towards File Digitization this year. Those funds were not utilized in 2017. The Council has stated they would like to have things cleaned up in the Police Department and digitizing some of the paper records will help make more space there.

38 - Protection

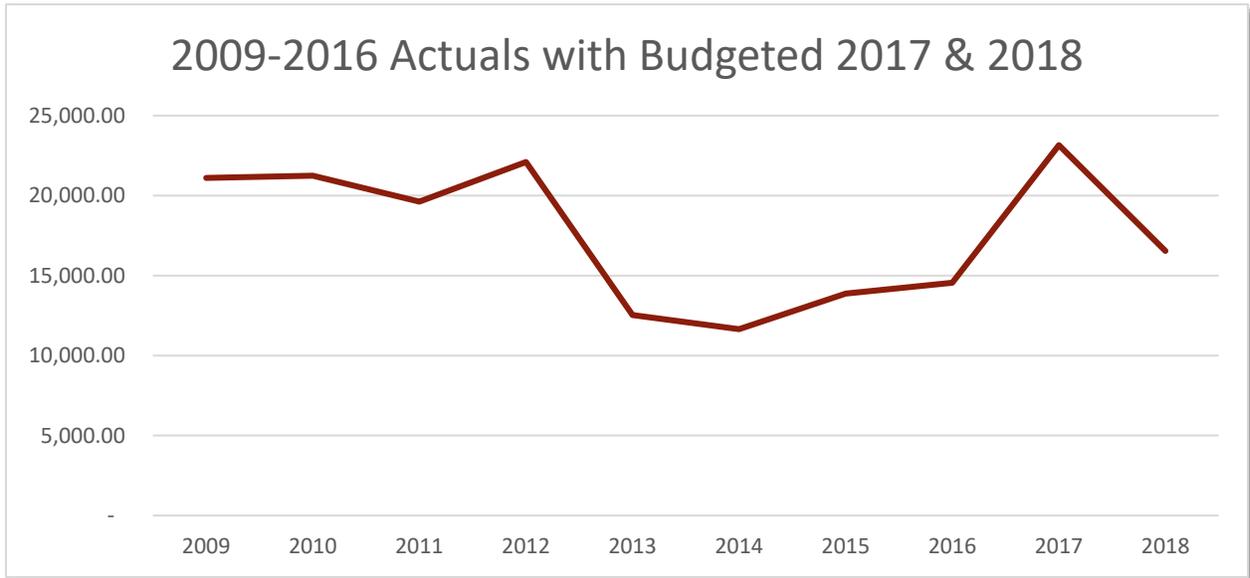


Hydrant fees (106-01) is up 3% based upon historic rate increases from CUD. Other fees are adjusted as previously discussed.

Capital Improvements

\$35,000 is set aside for the studying of conversion to LED streetlights. We anticipate the total cost of the project to be approximately \$300,000. That is based upon what communities in Southern Maine have budgeted. When the conversion is completed we should be able to save about \$50,000 to \$75,000 per year after taking future CIP contributions into consideration.

39 - Emergency Management



Emergency Management is down slightly from last year.

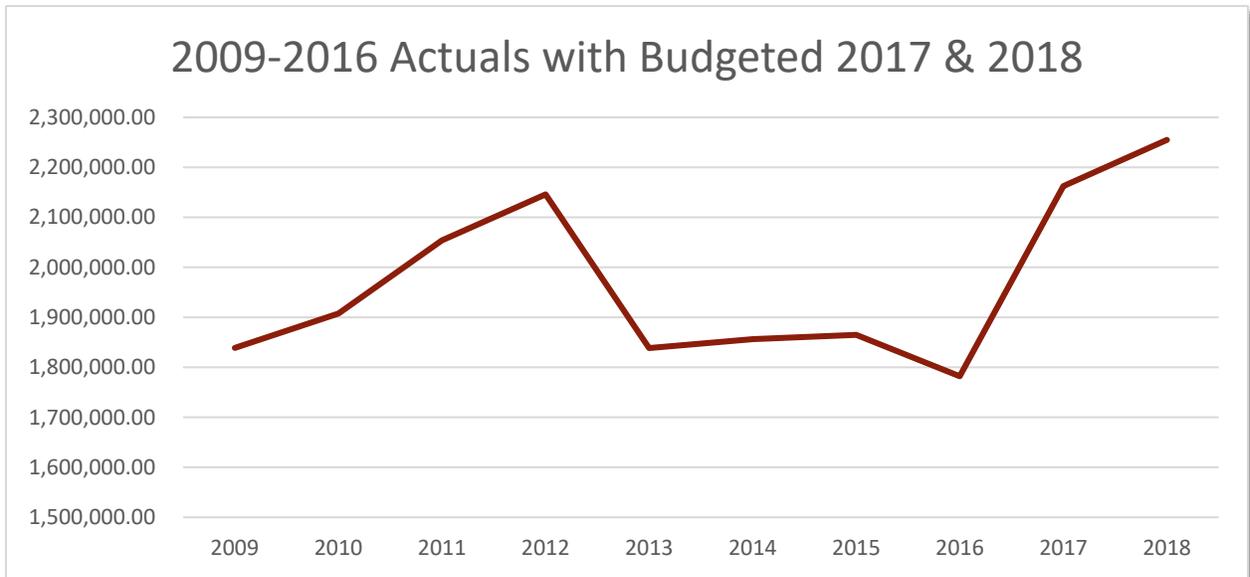
The Police Chief serves as the emergency management director, and receives a stipend as such. That is what the salary line (001-01) pays for.

No significant maintenance expenses are anticipated this year. The maintenance line was reduced accordingly.

Janitorial services will now be performed by Jon Fazer in the Public Works department. Jon's time is budgeted under Public works. The amount for janitorial services was reduced from \$1,800 to \$500 to provide some cleaning supply funds.

The rent (line 108-01) that was historically charged and partially reimbursed from the state, is not included this year. The State program changed such that no grant money is available for that reimbursement.

40 - Public Works



Public Works staff includes the following:

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

The salary line is up in Public Works due to the wage increase negotiated as part of the union contract and the wage adjustments previously discussed. We are increasing the janitorial duties from 15 hours to 25 hours in exchange for having janitorial staff and contracts at the Nylander Museum and EOC building.

Telephone expenses were reduced for this year based on a renegotiated contract with OTT by the former City Manager, Mr. Austin Bless.

The Health Insurance line (018-01) is up as previously discussed.

The electricity line items (027) are all up by 6% because of the rate increases Emera is seeking, as discussed earlier.

Building supplies and maintenance are up by 20% and 25% respectively. The older building is needing some carpentry work done and some general repairs that were postponed in lower budget years.

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

Unfortunately, there was an injury accident this year with an employee being pinched between two pieces of equipment. Gratefully, the employee has recovered and is back to work with us. However, the accident has resulted in increased workers compensation and insurance costs. Worker's Compensation is up 62%, vehicle insurance is up almost 8%.

The Radio fund (071) previously lumped expenses for vehicle radios and radio equipment. Those funds have now been separated but the total for the two items is not increased from last year.

Tire expenses this year are anticipated to be the same as last year, although the funds are being allocated differently within the accounts.

There is less gas fueled equipment in Public Works and a corresponding reduction in Gas/Oil/Filters provides a reduction of \$500 in the budget. Similarly, the Diesel equipment is getting more efficient and a drop in Diesel fuel is shown by 1.8% or \$1,750 from last year. Diesel fuel is priced at \$2.15 per gallon and the Public Works typically uses 44,500 gallons.

The Lubricants line is increasing by \$1,000. A couple years ago, the city was able to purchase several hundred gallons of oil through the DRMO program. That supply is now dwindling and this line will likely need to be increased next year to make up for the additional supply needed.

Salt (line 116-01) is up for 2018. We will be paying \$81 per ton for 1,800 tons. This is up from the \$80 per ton that we paid in 2017.

Liquid deicer (line 116-02) is up slightly. For 2018 we are planning to buy 17,500 gallons at a price of \$1.60 per gallon. Last year we paid \$1.55 per gallon.

Materials for road repairs is up. The city currently maintains more than 89 miles of local roads and shares in the maintenance cost of 12.2 miles of state highways. These roads are equivalent to almost 300 acres of asphalt needing to be monitored, striped, resurfaced, reconstructed, or plowed. The road maintenance program currently provides that rural roads will be chip sealed and more urban roads will receive an overlay of asphalt every 6-8 years. We are not currently budgeting for the city's portion of annual maintenance on the 12.2 miles of state highway roads. This budget continues the program of chip sealing 9.5 miles of rural roads and paving 2.5 miles of urban roads. The budget differences come from the price increases in materials (e.g. the typical 2800 tons of asphalt increased from 74.54/ton to \$80/ton.)

The Traffic Paint line is reduced by \$1,000 as the city revisits its street painting needs. One of the items we will consider is the number of crosswalks throughout town and the markings used.

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

Overall the Public Works budget is up 4.3% from 2017.

Capital Improvements

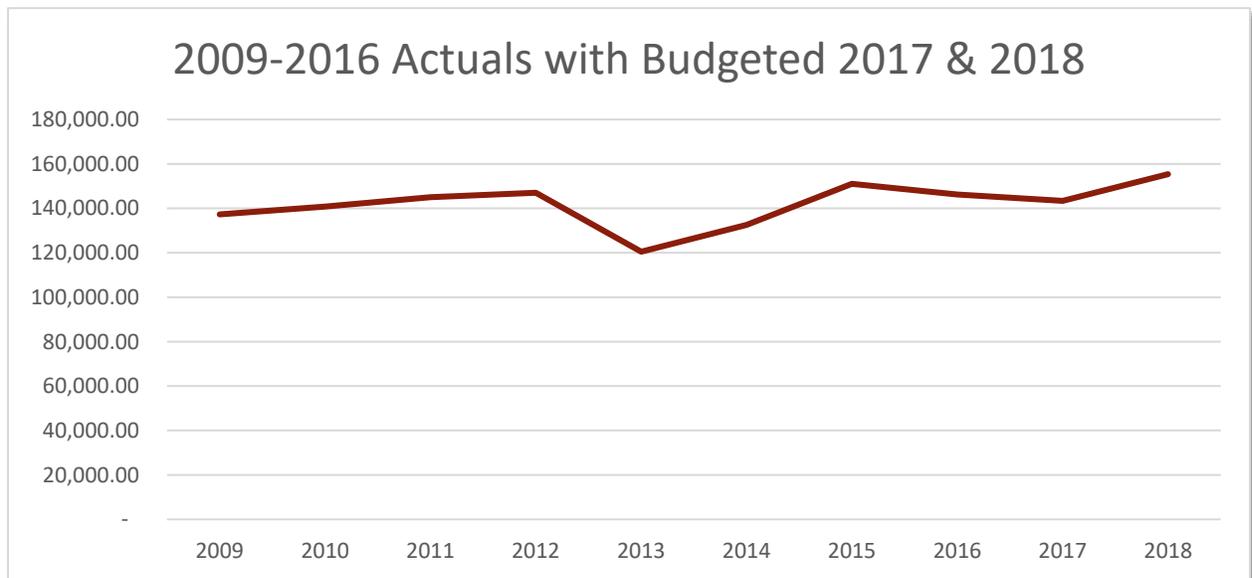
We are requesting \$110,000 for equipment reserve. We plan on purchasing a new trackless sidewalk machine to help with sidewalk repairs, replacement, and construction.

We are also requesting \$5,483 to help us clean up the Grimes Mill Road Engineering Line. The current balance for this line is negative \$18,483 due to additional costs related to the engineering and reconstruction of Grimes Mill Road. It appears another section of this road will fail in the near future. It is hoped that allocating \$5,000 each year toward account cleanup and then continuing such toward reconstruction costs will not be insufficient for when the failure occurs.

For the streets and road reconstruction we are requesting \$20,000. These funds will serve to match MDOT funds being used to reconstruct drainage basins and road surface on High Street between Main and Route 1. MDOT has indicated the road will be completed in 2019 but if funds become available in 2018, they will move forward sooner.

The Main Public Works building needs to have the roof replaced. We are requesting \$35,000 in 2018 and 2019 to complete this work. The salt shed building roof also needs to be replaced but can likely be on hold until 2022.

50 - Recreation



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

- Superintendent of Parks and Recreation
- Director of Recreation
- Recreation Programmer
- Administrative Assistant

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

- 1 Janitor 20 hours a week

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

The part time salaries Line (001-03) is up by \$7,000 due to the minimum wage increase approved by the voters of Maine. This will impact our city as the seasonal people, mainly high school and college students, are paid minimum wage.

Professional dues are increased this year because there are now two staff members who are certified in youth sports program administration and an employee was added to the Maine Parks and Recreation Association.

A vehicle allowance of \$3,200 is being added to the budget this year to provide some compensation to the Recreation Director for the use of his personal vehicle for events, programs, travel and training. No city vehicle is currently available for his use now warranted based on his duties.

Several items associated with Teague Park are reduced or eliminated this year. These include Heating Fuel, Electricity, and Maintenance. The new Teague Park will be under construction late summer of 2018 so this will be a temporary, single year budget reduction. Because Teague Park is closing, some of the other parks will be affected more and corresponding increases are provided (e.g. electricity at Soucy Sports Complex was increased by almost 100% because of the anticipated additional night games).

The recreation center is seeing more traffic and as such additional maintenance work is needed. The Building maintenance line is increased \$2,000 and the supply line is increased \$4,000.

Less program equipment is planned for this year, which includes trophies and awards.

The rest of the budget has minimal changes.

Overall the budget is 7.1% more than the 2017 budget.

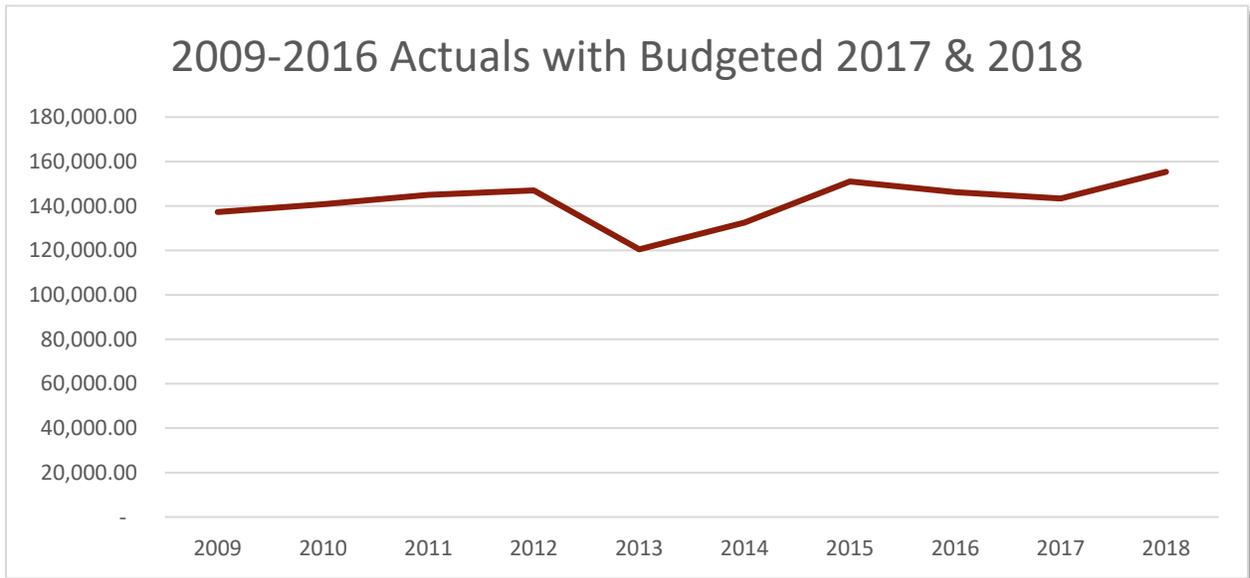
Capital Improvements

No capital improvement allocations are requested this year.

Major expenses anticipated in 2019 include three new computers and finishing construction of the new Teague Park splash pad.



51 - Parks



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

- Director of Parks Maintenance
- 1 Part Time Janitor

Similar to Recreation, wages were most impacted by the increase in minimum wage.

Older vehicles, trailers, and vehicles used by the Parks crew are needing more service but don't warrant replacement yet. These lines were increased by \$100, \$500, and \$400 accordingly.

The recreation shop is asking for a \$200 increase for purchase of shop tools. Most of their tools were purchased in 1996 for the shop, and now more of their equipment requires specialty tools.

The civic beautification line was made an operational expense in 2017. There are a few of the gardens around town that did not receive the attention that they needed this year. Additional mulch is needed this summer and gateway locations (e.g. Fort Fairfield Rd and Route 1) can be cleaned up/enhanced. This line was increased from \$500 to \$2,000.

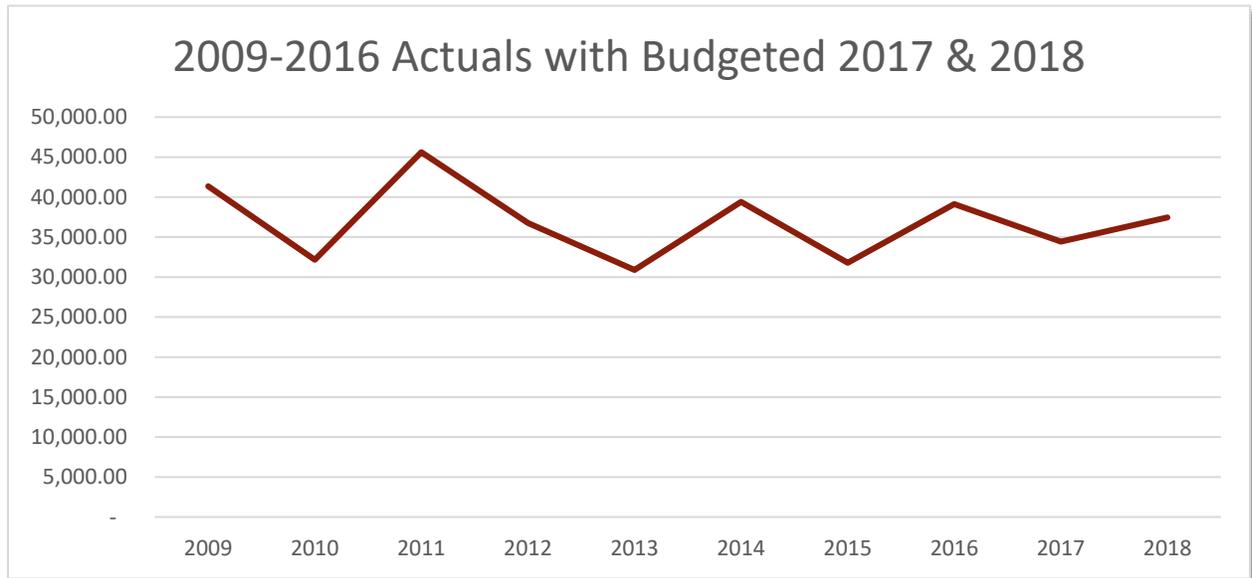
Capital Improvements

We are requesting \$30,000 in the park improvement reserve for improvement and clean up at the North Park. It is also proposed to start setting aside money toward rebuilding the Collin Pond dam. This budget provides \$20,000 toward an anticipated \$100,000 project in the future.

A new 40 HP lawnmower is needed (\$30,000) to replace a current mower.

Additional funds are being appropriated to clean up the old civic beautification and RD Trails Grant accounts, which are respectively \$839 and \$4,366 in the red.

60 - Airport



As a whole this department is up by 9% over previous years.

Electricity (line 027-11) is increased due to the rate changes as has been discussed earlier. Water and Sewer lines were adjusted to actual historic trends and averages which resulted in roughly \$400 and \$200 increases respectively for those lines.

The FBO contract is yet to be renewed for 2018. The current plan will provide a small increase of fees for the new 6 bay T-Hangar to be completed in late summer 2018.

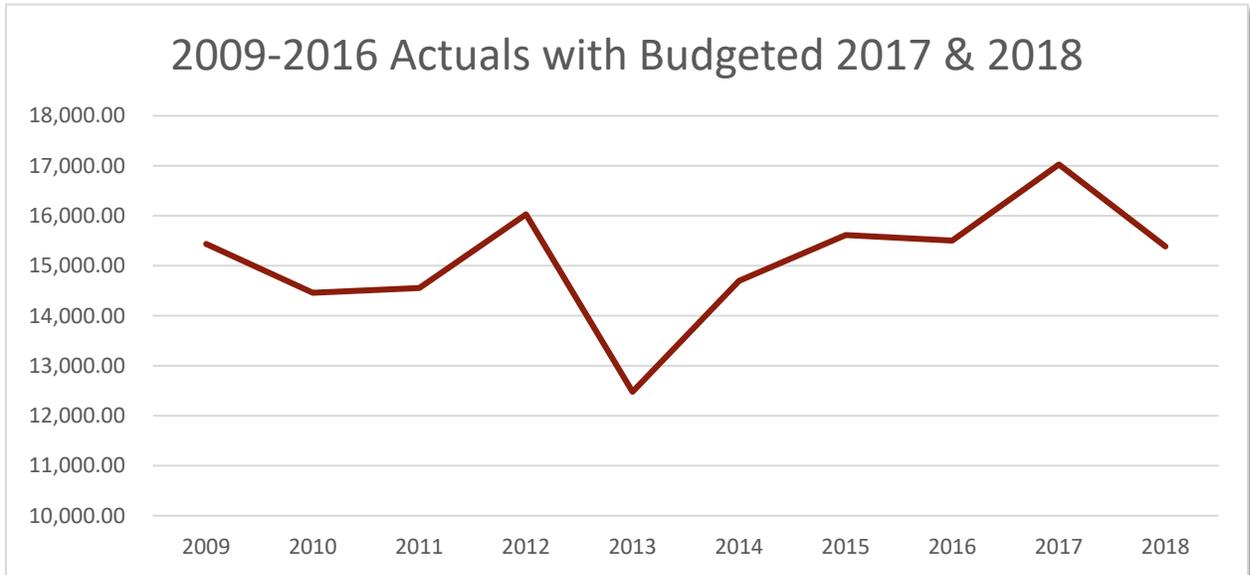
Capital Improvements

The major improvement to the airport is completion of the T-hangars. The City's proportional cost in the project is around \$35,000. The City has already expended over \$130,000 toward the project but will be reimbursed for expenses over the match amount.



<https://www.newenglandaviationhistory.com/tag/caribou-maine-airport/>

61 - Trailer Park



The Trailer Park budget has been relatively stable over the past several years. The number of tenants is not increasing or changing and the only changes are based on utility fees.

Although other electricity funds have been increased, the electricity line (027-11) is staying the same for the trail park due to the budgeted amounts being above historic trends.

Water (028-05) is being adjusted down based on historic usage and costs.

Streetlights (105-01) are up equivalent to the 6% anticipated rate increases by EMERA. If we move to LED Streetlights we would see substantial savings in this line.

Other elements were adjusted down to be slightly above historic costs.

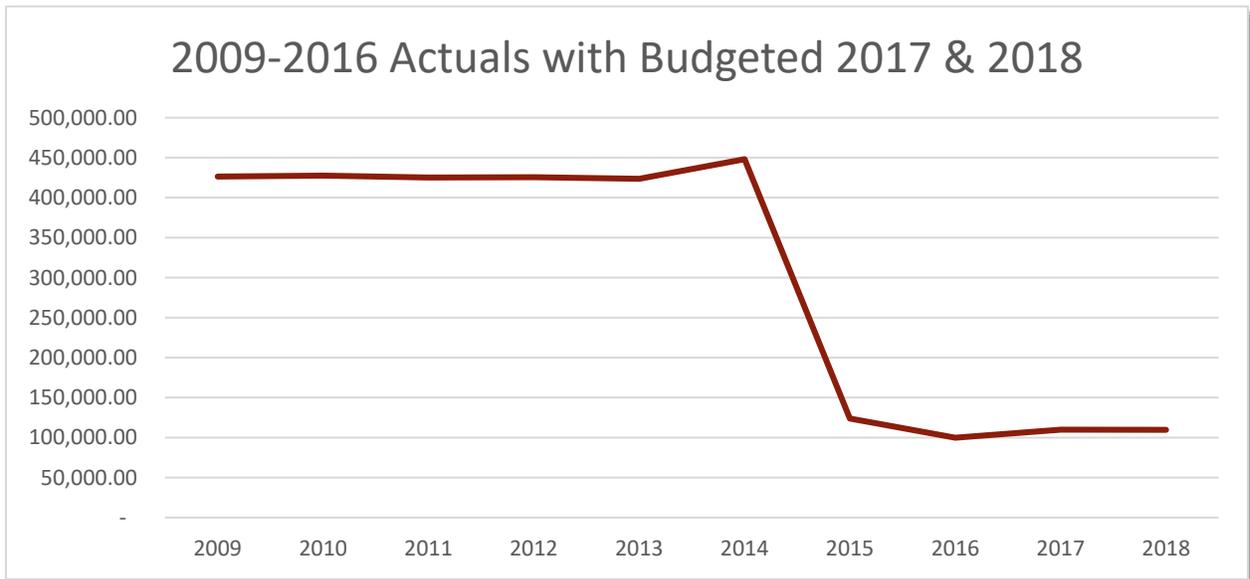
Overall this fund is 10% lower than the 2017 budget.

65 - Cemeteries

No changes have been proposed for this fund. The City will continue to make payments to the respective privately held and maintained cemeteries in order to meet the city's obligations for maintenance of veterans' graves.



70 - Insurance and Retirement



This budget dropped substantially when we move social security and retirement costs from here to the individual departments in 2015.

For 2018 we will have to do a GASB 45 audit as part of the health insurance. This is reflected in line (007-02).

The workers compensation (034-01) has been removed from this department and broken out into the separate departments. In addition to those expenses, the city is audited each year and either levied additional fees or reimbursed some of the fees paid. Between 2014 and 2016 we averaged additional fees around \$36,000. In 2017 the additional fees were \$7,734. We've budgeted \$10,000 in expense for 2018.

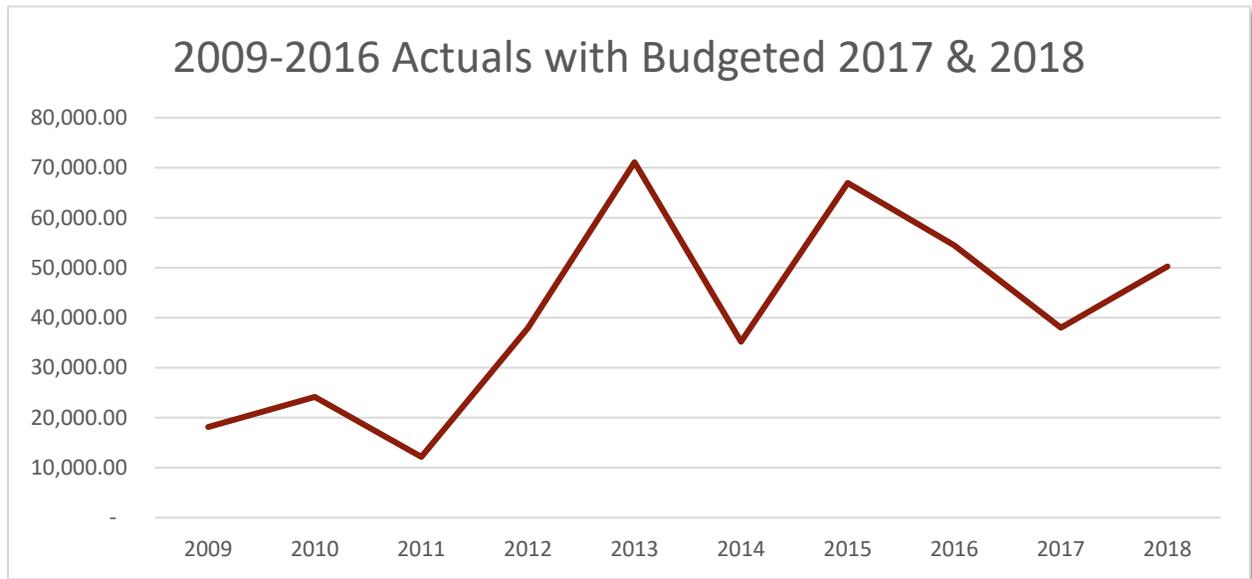
Unemployment insurance (035-01) is decreased slightly based upon our providers numbers.

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

Compensated absences (043-01) is funded at \$45,000 for 2018. At the end 2017 we anticipate the balance in the fund to be about \$165,000. The total liability would be approximately about \$525,000. With this appropriation we would have an unfunded liability of approximately \$360,000. In 2017, the city paid approximately \$60,000 in compensated absences. Having to pay the full \$525,000 would mean all employees with accrued leave would have to leave employment at the same time, which is unlikely.

Recognitions and awards (046-01) is budgeted at \$2,500. This is a small amount of money to provide recognition and appreciation certificates during 2018.

80 - Unclassified

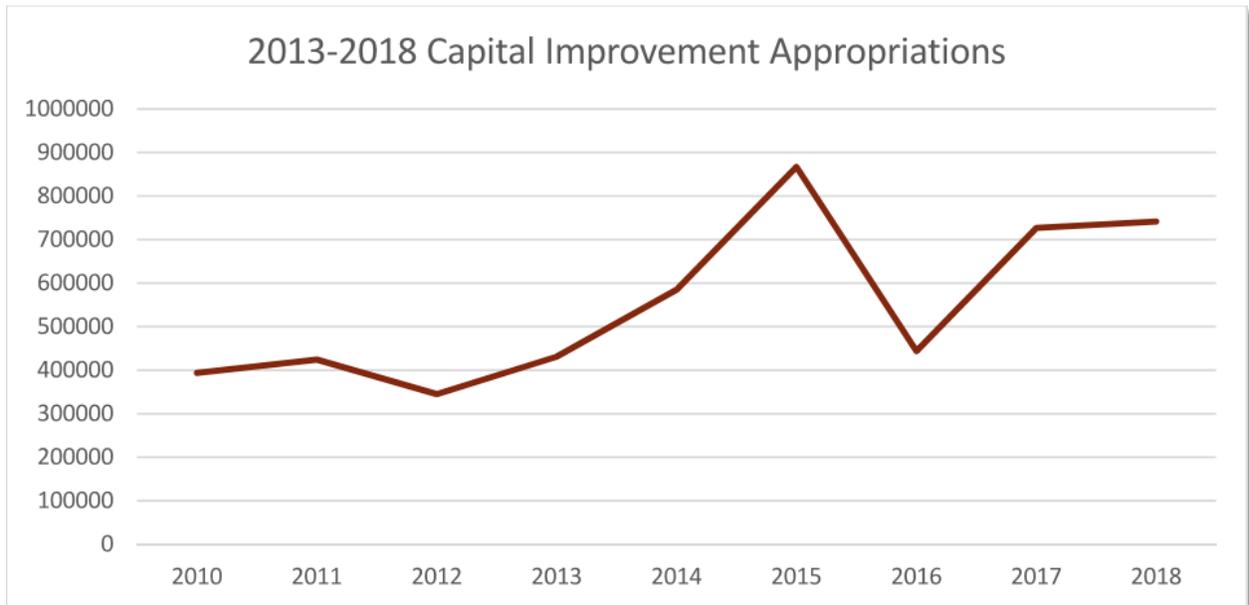


Unclassified mainly covers two areas.

Tax lien costs (200-01) is at \$20,000 based upon historical data.

Abatements (201-01) is at \$35,000 based upon historical data and needing to abate over \$15,000 in taxes associated with the tax acquired Birdseye industrial property. This budget provides \$10,000 towards the Birdseye abatement. The 2019 budget should include additional amounts to take care of the liability.

85 - Capital Improvements

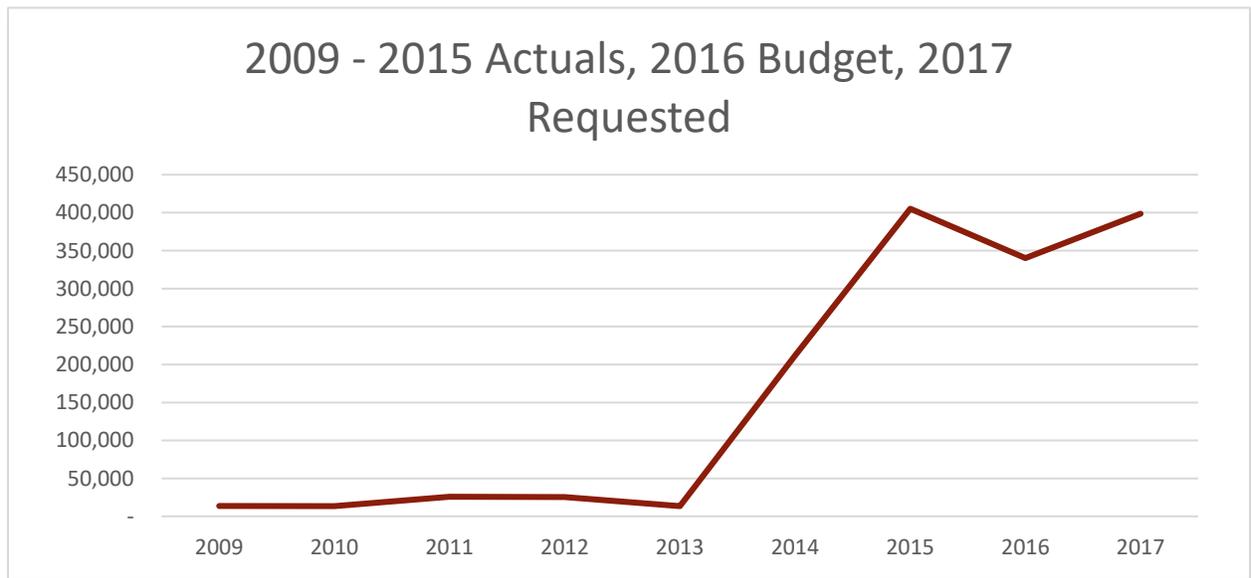


The majority of the capital improvement requests have been discussed in the respective departments. The above graph illustrates amounts being budgeted to reserves, not actual expenses, since many reserve funds are built over multiple years for major purchases.

Aside from those improvements already discussed, there are three additional funds as follows:

- We continue to put aside \$1,000 for Downtown Infrastructure needs. This is the reserve to help us replace street lights, repair brick pavers, and that type of thing.
- The other item is the bio-mass boiler debt repayment. That repayment amount for 2018 is \$99,041. This debt is scheduled to be paid off in 2025 if the city pays the minimum payment amount. Due to issues with the boiler equipment, city staff will be reviewing contract terms and options to reduce this payment in future years.
- We moved the Fire Engine debt service to this fund from the Fire/EMS capital funds. The annual payment on the 2016 Engine is 116,900 with the final payment being in 2021. If the Engine funding is applied toward the boiler payments after 2021, the city could shave two years from the boiler payments which would save \$5,000 in interest.

11 - Economic Development



Staff in the Economic Development department is the City Manager (at 50%) along with the Marketing and Event Coordinator. For 2018 the Marketing and Event Coordinator will be moved under the supervision of the Parks and Recreation Department. The Parks and Recreation Director will be paid roughly \$3,000 from these funds for the supervisory role. All employees are salaried and so the overtime line was zeroed out.

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

\$1,000 was added to pay for GIS software licensing. This software provides decision supportive analysis of land uses, development potential, market limitations, demographics, and more.

The Subscriptions line was increased to fund membership in the national Main Street program, American Planning Organization, and the International Economic Development Council.

In travel expenses the mileage line is increased to cover miles traveled in personal vehicles. No national conference attendance is planned for this year, so the meals and lodging lines (010-02) have been reduced.

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

The City is not putting \$50,000 toward the revolving loan fund this year. This account has accumulated \$200,000 over the years. The city has another revolving loan fund with \$274,000 in it. Over the life of the TIF District the city can put up to \$1,000,000 into this account, but funds may be better utilized elsewhere at this time, such as the Birdseye cleanup, gateway enhancements, or downtown façade improvement program.

The Council chose to not fund a study of broadband capabilities and expansion possibilities. They elected instead to revisit the city's cable franchise agreements and fees for \$10,000.

CITY OF CARIBOU
2018 EXPENSES AND CAPITAL IMPROVEMENTS BUDGET

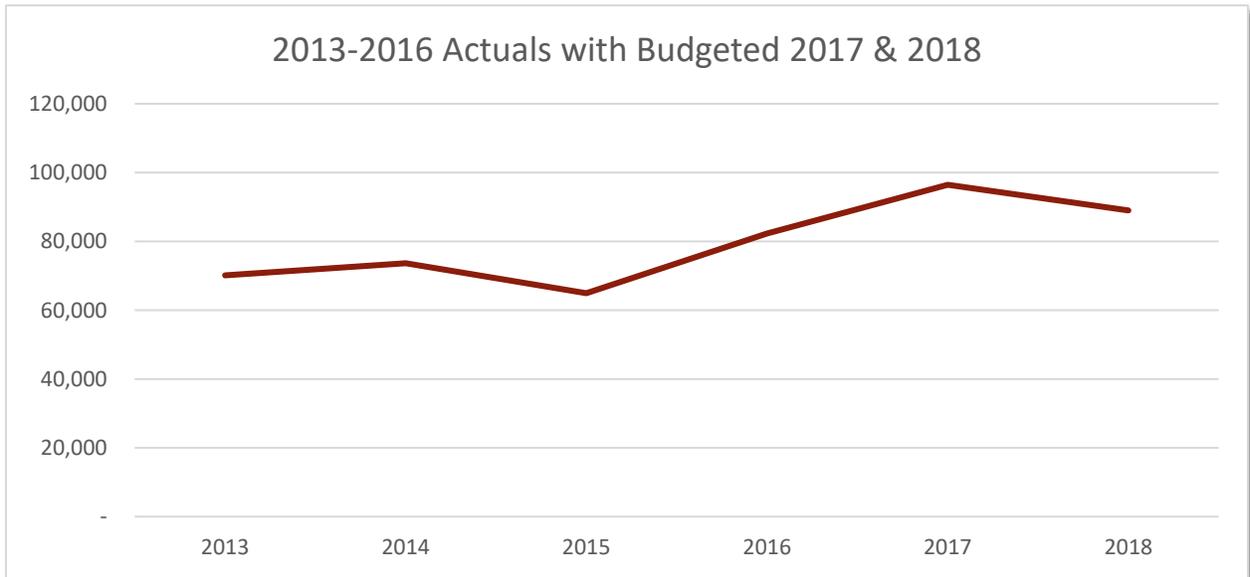
The \$20,000 in the 2017 budget for video ads and marketing was not spent. It was intended for an outside consulting group to help develop branding videos and materials. The city's events and marketing coordinator has the training and abilities to develop these items for the city at a reduced cost of only \$6,000.

For 2018 the community projects are slightly different. Thursdays On Sweden we are budgeting an additional \$1,000 to incorporate more kid friendly entertainment options. Heritage Days is being scaled back with the major elements becoming part of Caribou Days. We are not part of the Moose lottery this year and don't plan to host a New Year's Eve event so those lines have been zeroed. We are putting in \$2,500 to help build up new events such as the Halloween Carnival that had over 800 kids attend with their parents. A \$2,000 miscellaneous project account is also created for things like the decorating contests, various advertisings for projects that fall into more than one category.

For 2018 continue the slum and blight removal and the façade improvement programs. We overspent the budget for blight removal in 2017 due to costs associated with Birdseye cleanup. We were awarded a \$100,000 grant from NBRC and have applied for \$200,000 with the EPA to help continue cleanup of the property.

\$25,000 is being allocated toward study and preliminary design of redeveloping the Birdseye property, which may include the new Public Safety Facility.

24 - Housing and Family Self-Sufficiency (FSS)

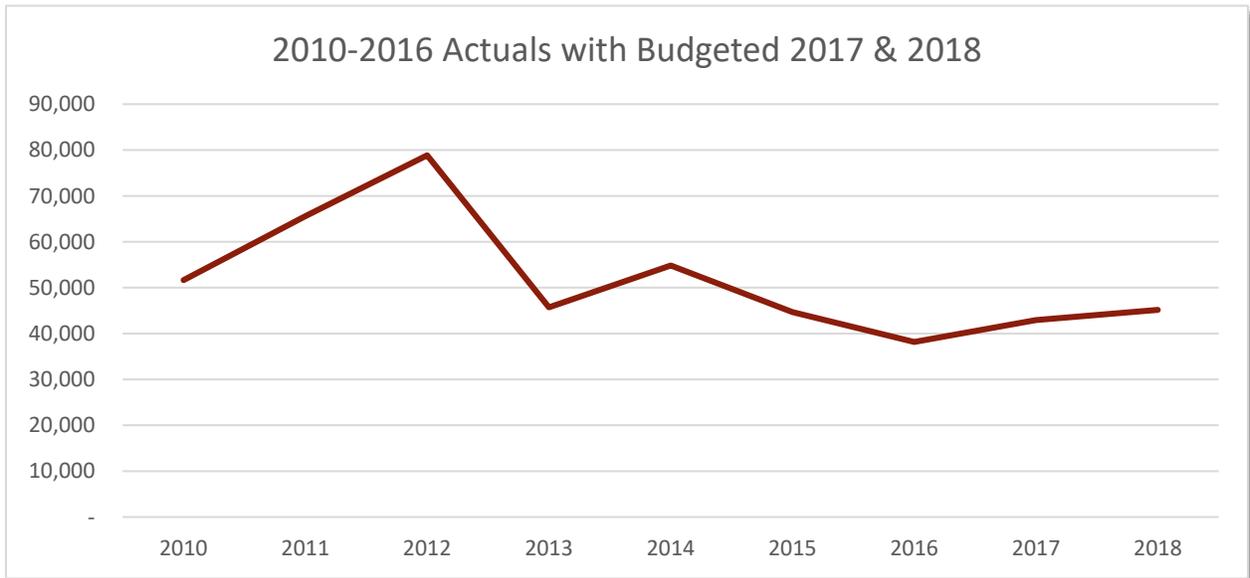


There are two staff people in the Housing Department, which is the Executive Director and the FSS Coordinator.

In 2016 we started running all of the expenses for the housing department through the city accounting software. Previous to that many of the expenses were paid for out of the housing checking account. Now the housing department reimburses the city. Because of this there were a lot of items that are budgeted for in 2017 that have not been budgeted before. The numbers that are budgeted for 2018 are based upon the historical expenses of these line items.

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

52 - Snowmobile Trail Maintenance



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

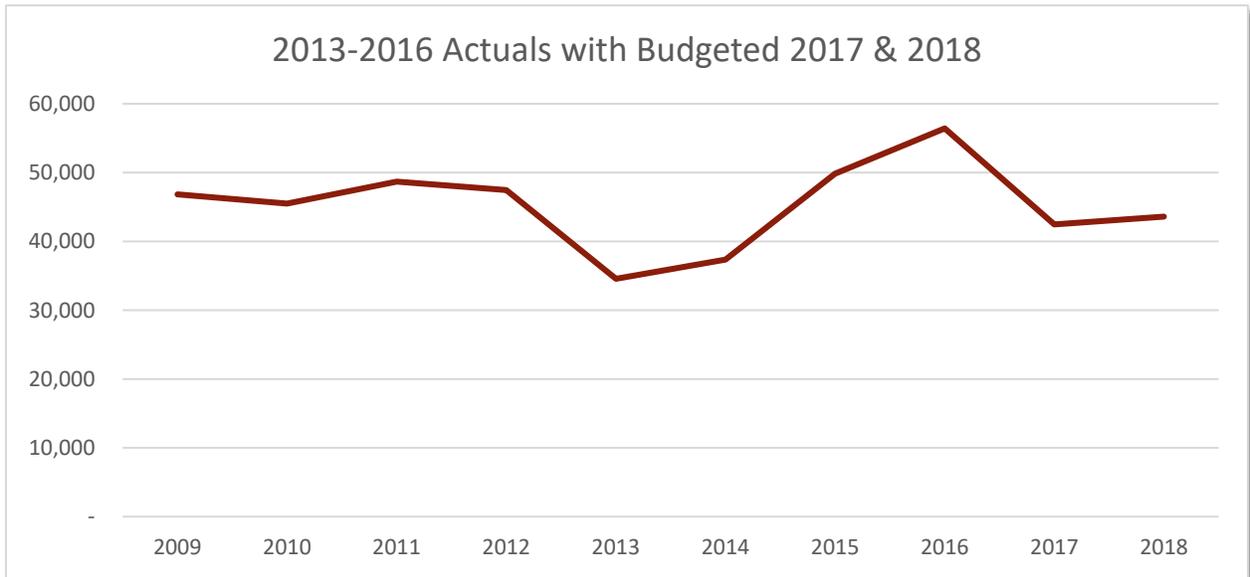
Typically, we have 3 or 4 people that run the groomers in the winter, which makes up the salary line. When they reach 40 hours in a week we do have to pay them overtime.

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



<http://www.delanosnowstormers.com>

96 - Family Self-Sufficiency (FSS)



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

For the past 2 years we have used the fund balance of the FSS Grant to pay for the health insurance. That balance will be exhausted by the end of this year. The grant amount did not cover the full health insurance costs, so we are providing the health insurance buyout option rather than health insurance for 2018.

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

CITY OF CARIBOU
2018 CAPITAL IMPROVEMENTS AND EXPENSES BUDGET
APPENDIX A: BUDGET SUMMARY SHEET

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% Difference from 2017 Budget
		Approved Budget	Year End Actual	Approved Budget	Expenses YTD(Oct 24, 2017) (81% of YR)	Projected Year End	Requested	Manager Adjusted	Council Adjusted	
Expense Accounts										
10 General Government	\$ 714,884.85	\$ 735,357.00	\$ 742,909.26	\$ 787,868.01	\$ 599,456.04	\$ 745,700.09	\$ 1,081,107.72	\$ 1,081,107.72	\$ 1,019,414.51	29.4%
12 Chamber / Nylander Museum	\$ 25,938.06	\$ 8,890.00	\$ 7,972.42	\$ 26,585.00	\$ 7,995.30	\$ 23,704.55	\$ 13,121.10	\$ 14,332.70	\$ 11,669.08	-56.1%
17 Health and Sanitation	\$ 220,619.80	\$ 249,740.00	\$ 148,301.40	\$ 249,737.00	\$ 207,745.00	\$ 237,922.86	\$ 250,536.00	\$ 250,536.00	\$ 250,536.00	0.3%
18 Municipal Building	\$ 66,874.94	\$ 73,588.00	\$ 62,384.58	\$ 69,940.00	\$ 39,232.49	\$ 57,127.63	\$ 70,896.02	\$ 70,896.02	\$ 70,896.02	1.4%
20 General Assistance	\$ 59,929.52	\$ 79,856.67	\$ 56,534.82	\$ 71,683.51	\$ 47,989.81	\$ 70,812.68	\$ 69,046.42	\$ 69,046.42	\$ 68,361.92	-4.6%
22 Tax Assessing	\$ 150,034.70	\$ 172,720.37	\$ 169,115.58	\$ 185,744.51	\$ 149,159.37	\$ 172,216.86	\$ 276,768.87	\$ 281,018.87	\$ 256,394.10	38.0%
24 Library	\$ 209,273.68	\$ 219,335.71	\$ 195,523.29	\$ 215,600.09	\$ 160,547.57	\$ 208,276.66	\$ 225,167.86	\$ 215,869.11	\$ 223,305.10	3.6%
31 Fire and Ambulance	\$ 2,226,249.16	\$ 2,296,880.49	\$ 2,298,049.95	\$ 2,398,973.00	\$ 1,804,176.89	\$ 2,260,432.72	\$ 2,361,079.57	\$ 2,258,803.57	\$ 2,214,485.77	-7.7%
35 Police	\$ 1,273,669.64	\$ 1,424,333.73	\$ 1,313,120.65	\$ 1,485,259.00	\$ 1,172,350.78	\$ 1,358,300.05	\$ 1,516,023.90	\$ 1,509,775.90	\$ 1,509,892.85	1.7%
38 Protection	\$ 388,369.06	\$ 428,200.00	\$ 423,986.51	\$ 439,777.00	\$ 333,198.69	\$ 428,204.54	\$ 456,476.02	\$ 456,476.02	\$ 456,476.02	3.8%
39 Emergency Management	\$ 13,358.97	\$ 23,311.64	\$ 14,547.09	\$ 23,154.00	\$ 9,139.41	\$ 20,960.30	\$ 17,143.67	\$ 16,536.65	\$ 16,536.65	-28.6%
40 Public Works	\$ 1,834,451.22	\$ 1,896,577.76	\$ 1,782,111.49	\$ 2,162,607.38	\$ 1,683,962.68	\$ 2,074,908.06	\$ 2,254,206.22	\$ 2,298,645.23	\$ 2,256,885.02	4.4%
50 Recreation	\$ 382,321.90	\$ 408,960.43	\$ 381,285.61	\$ 458,787.00	\$ 358,602.96	\$ 461,256.17	\$ 494,257.62	\$ 501,368.66	\$ 491,315.62	7.1%
51 Parks	\$ 143,258.71	\$ 149,736.09	\$ 146,240.05	\$ 143,391.00	\$ 120,231.12	\$ 150,029.39	\$ 155,866.78	\$ 156,261.19	\$ 155,360.00	8.3%
60 Airport	\$ 36,772.38	\$ 33,085.00	\$ 39,122.38	\$ 34,425.00	\$ 27,446.50	\$ 40,303.23	\$ 41,062.77	\$ 41,062.77	\$ 37,462.77	8.8%
61 Caribou Trailer Park	\$ 15,273.00	\$ 15,505.00	\$ 15,505.00	\$ 17,027.00	\$ 10,222.32	\$ 16,183.54	\$ 14,672.10	\$ 14,672.10	\$ 15,387.10	-9.6%
65 Cemeteries	\$ 7,582.47	\$ 9,447.42	\$ 9,447.42	\$ 6,850.00	\$ 6,653.48	\$ 6,853.48	\$ 7,350.00	\$ 6,850.00	\$ 6,850.00	0.0%
70 Insurance and Retirements	\$ 223,884.88	\$ 97,600.00	\$ 99,849.78	\$ 109,800.00	\$ 102,696.91	\$ 123,250.00	\$ 137,558.91	\$ 137,558.91	\$ 109,759.00	0.0%
80 Unclassified	\$ 58,869.99	\$ 55,800.00	\$ 54,467.21	\$ 38,000.00	\$ 21,375.75	\$ 46,737.62	\$ 70,250.00	\$ 70,250.00	\$ 50,250.00	32.2%
85 Capital Improvements	\$ 2,364,112.86	\$ 444,087.60		\$ 726,690.00			\$ 1,003,248.32	\$ 1,003,248.32	\$ 741,568.70	2.0%
Sub Totals	\$ 10,415,729.78	\$ 8,823,012.91	\$ 7,960,474.49	\$ 9,651,898.50	\$ 6,862,183.07	\$ 8,503,180.43	\$ 10,515,839.87	\$ 10,454,316.15	\$ 9,961,504.76	3.21%
Enterprise Accounts										
11 Economic Development	\$ 283,963.50	\$ 340,116.00	\$ 237,066.87	\$ 399,171.05	\$ 368,395.79	\$ 435,482.06	\$ 291,269.50	\$ 414,669.50	\$ 344,862.92	-10.0%
24 Housing	\$ 73,623.04	\$ 71,081.17	\$ 82,302.65	\$ 96,451.95	\$ 72,778.20	\$ 82,989.99	\$ 90,634.61	\$ 91,048.01	\$ 89,006.49	-7.7%
52 Snow Trail Maintenance	\$ 46,486.86	\$ 42,883.00	\$ 38,159.34	\$ 42,949.00	\$ 39,198.70	\$ 48,731.91	\$ 45,889.00	\$ 45,888.98	\$ 45,138.98	5.1%
96 Section 8 FSS	\$ 47,871	\$ 56,870	\$ 56,421	\$ 42,075	\$ 28,924	\$ 42,472.54	\$ 44,425.04	\$ 44,425.04	\$ 43,600.00	3.6%
Sub Totals	\$ 451,944.53	\$ 510,950.22	\$ 413,949.54	\$ 580,647.22	\$ 509,296.49	\$ 609,676.50	\$ 472,218.15	\$ 596,031.53	\$ 522,608.39	-10.00%
Total	\$ 10,867,674.31	\$ 9,333,963.13	\$ 8,374,424.03	\$ 10,232,545.72	\$ 7,371,479.56	\$ 9,112,856.93	\$ 10,988,058.02	\$ 11,050,347.68	\$ 10,484,113.14	2.5%

CITY OF CARIBOU
2018 CAPITAL IMPROVEMENTS AND EXPENSES BUDGET
APPENDIX B: BUDGET DETAIL SHEETS

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018				
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year	
50 Recreation - Continued											
08 Office Supplies	\$ 963	\$ 800	\$ 829	\$ 800	\$ 842	105.3%	\$ 1,000.00	\$ 1,000	\$ 1,000	25.0%	
008 Computer Maintenance											
01 Computer Maintenance	\$ 593	\$ 300	\$ 234	\$ 300	\$ 168	55.9%	\$ 250.00	\$ 250	\$ 250	-16.7%	
009 Professional Dues											
04 Professional Dues	\$ 162	\$ 150	\$ 140	\$ 150	\$ 175	116.7%	\$ 200.00	\$ 200	\$ 200	33.3%	
010 Travel Expenses											
01 Mileage	\$ 334	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,000.00	\$ 4,000	\$ 500	#DIV/0!	
02 Meals & Lodging	\$ 125	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 500.00	\$ 500	\$ 500	#DIV/0!	
04 Conference Fee	\$ 204	\$ 200	\$ -	\$ 200	\$ -	0.0%	\$ 200.00	\$ 200	\$ 200	0.0%	
05 Travel Expenses	\$ 315	\$ 300	\$ 323	\$ 300	\$ 728	242.5%	\$ 500.00	\$ 500	\$ 500	66.7%	
011 Training & Education											
02 Training & Education	\$ 943	\$ 750	\$ 912	\$ 850	\$ 450	52.9%	\$ 800.00	\$ 800	\$ 800	-5.9%	
013 Car Allowance											
01 Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 3,200.00	\$ -	\$ -	320000.0%	
015 Telephone											
01 Cell Phone	\$ 296	\$ 100	\$ -	\$ 100	\$ -	0.0%	\$ 100.00	\$ 100	\$ 100	0.0%	
02 Rec Center	\$ 2,756	\$ 2,780	\$ 2,734	\$ 2,780	\$ 1,744	62.7%	\$ 2,800.00	\$ 2,800	\$ 2,800	0.7%	
04 Telephone	\$ 998	\$ 1,000	\$ 990	\$ 1,000	\$ 631	63.1%	\$ 400.00	\$ 400	\$ 400	-60.0%	
017 Internet											
03 Internet	\$ 954	\$ 970	\$ 869	\$ 970	\$ 770	79.3%	\$ 970.00	\$ 970	\$ 970	0.0%	
018 Health Insurance											
01 Health Insurance	\$ 43,913	\$ 51,612	\$ 49,698	\$ 55,466	\$ 46,582	84.0%	\$ 58,971.61	\$ 58,972	\$ 58,972	6.3%	
026 Heating Fuel											
01 Recreation Center	\$ 20,007	\$ 18,000	\$ 10,652	\$ 15,000	\$ 8,203	54.7%	\$ 15,000.00	\$ 15,000	\$ 15,000	0.0%	
02 Teague Park	\$ 1,110	\$ 1,000	\$ 823	\$ 1,000	\$ 577	57.7%	\$ 500.00	\$ 500	\$ 500	-50.0%	
03 Heating Fuel	\$ 1,270	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	
027 Electricity											
01 PW MAIN GAR	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	
05 Recreation Center	\$ 22,247	\$ 23,500	\$ 17,401	\$ 12,910	\$ 14,321	110.9%	\$ 27,600.00	\$ 26,000	\$ 26,000	101.4%	
06 Teague Park	\$ 1,865	\$ 1,850	\$ 1,902	\$ 1,915	\$ 1,686	88.0%	\$ 600.00	\$ 600	\$ 600	-68.7%	
07 Soucy Sports Complex	\$ 726	\$ 600	\$ 706	\$ 758	\$ 352	46.4%	\$ 1,500.00	\$ 1,500	\$ 1,500	97.9%	
08 Pool	\$ 166	\$ 190	\$ 173	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	
028 Water											
01 Recreation Center	\$ 1,016	\$ 1,000	\$ 1,078	\$ 1,050	\$ 704	67.0%	\$ 1,000.00	\$ 1,000	\$ 1,000	-4.8%	
02 Teague Park	\$ 259	\$ 300	\$ 250	\$ 315	\$ 231	73.5%	\$ 300.00	\$ 100	\$ 100	-68.3%	
03 Pool	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	
04 Soucie Complex	\$ 43	\$ 100	\$ 7	\$ 110	\$ 53	48.0%	\$ 110.00	\$ 300	\$ 300	172.7%	
029 Sewer											
01 Sewer	\$ 577	\$ 600	\$ 579	\$ 600	\$ 429	71.6%	\$ 600.00	\$ 600	\$ 600	0.0%	
030 Building Supplies											
01 Building Supplies	\$ 3,191	\$ 2,500	\$ 2,696	\$ 2,800	\$ 2,213	79.0%	\$ 3,200.00	\$ 3,200	\$ 3,200	14.3%	

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
50 Recreation - Continued										
031 Building Maintenance										
01 Building Maintenance	\$ 23,920	\$ 22,500	\$ 21,352	\$ 22,000	\$ 18,306	83.2%	\$ 24,000.00	\$ 24,000	\$ 24,000	9.1%
032 Property Insurance										
01 Property Insurance	\$ 5,628	\$ 6,500	\$ 6,420	\$ 6,484	\$ 5,285	81.5%	\$ 6,566.70	\$ 6,567	\$ 6,567	1.3%
034 Worker's Compensation										
01 Worker's Compensation	\$ -	\$ -	\$ -	\$ 7,114	\$ 6,005	84.4%	\$ 9,606.00	\$ 9,606	\$ 9,606	35.0%
038 Social Security										
01 Social Security	\$ 16,896	\$ 18,004	\$ 17,759	\$ 22,959	\$ 15,757	68.6%	\$ 22,980.39	\$ 22,980	\$ 22,524	-1.9%
040 City & State Retirement										
01 City & State Retirement	\$ 5,809	\$ 6,312	\$ 5,911	\$ 7,709	\$ 5,246	68.0%	\$ 6,876.67	\$ 6,877	\$ 6,740	-12.6%
051 Equipment Maintenance										
01 Equip Maint	\$ -	\$ -	\$ -	\$ -	\$ 204		\$ -	\$ -	\$ -	0.0%
073 Vehicle Repair										
01 Vehicle Repair	\$ 449	\$ -	\$ 449	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
135 Water Tests										
01 Water Tests	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
136 Youth Center Equipment										
01 Youth Center Equipment	\$ 573	\$ 900	\$ 222	\$ 900	\$ 201	22.3%	\$ 800.00	\$ 800	\$ 800	-11.1%
137 Rink Equipment										
01 Rink Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
138 Program Equipment										
01 Baseball/Softball	\$ 1,330	\$ 1,000	\$ 826	\$ 1,000	\$ 186	18.6%	\$ 800.00	\$ 800	\$ 800	-20.0%
02 Tennis	\$ 47	\$ 100	\$ 80	\$ 100	\$ 60	59.8%	\$ 100.00	\$ 100	\$ 100	0.0%
03 Soccer	\$ 647	\$ 700	\$ 622	\$ 600	\$ 422	70.4%	\$ 600.00	\$ 600	\$ 600	0.0%
04 Basketball	\$ 467	\$ 500	\$ 485	\$ 500	\$ 116	23.3%	\$ 450.00	\$ 450	\$ 450	-10.0%
05 Arts & Crafts	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
06 Program Equipment	\$ 2,509	\$ 2,100	\$ 1,367	\$ 2,000	\$ 1,253	62.7%	\$ 1,800.00	\$ 1,800	\$ 1,800	-10.0%
139 Rink Maintenance										
01 Rink Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
140 Pool Supplies										
01 Pool Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
141 Trophies & Awards										
01 Trophies & Awards	\$ 541	\$ 700	\$ 384	\$ 600	\$ 397	66.1%	\$ 500.00	\$ 500	\$ 500	-16.7%
142 Pool Maintenance										
01 Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
145 Special Events										
01 Special Events	\$ 2,570	\$ 2,500	\$ 2,286	\$ 2,500	\$ 1,765	70.6%	\$ 2,400.00	\$ 2,400	\$ 2,400	-4.0%
243-Rec Center Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Totals	\$ 382,322	\$ 408,960	\$ 381,286	\$ 458,787	\$ 358,603	78.2%	\$ 494,257.62	\$ 501,369	\$ 491,316	7.1%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
51 Parks										
001 Salaries										
01 Regular Pay	\$ 43,484	\$ 44,204	\$ 43,920	\$ 45,147	\$ 32,521	72.0%	\$ 48,751.00	\$ 48,751	\$ 48,432	7.3%
02 Overtime	\$ 462	\$ -	\$ 924	\$ 2,605	\$ 1,821	69.9%	\$ 2,605.20	\$ 2,605	\$ 2,605	0.0%
07 Salaries	\$ 37,839	\$ 41,238	\$ 40,119	\$ 33,959	\$ 33,480	98.6%	\$ 38,065.98	\$ 38,066	\$ 37,559	10.6%
014 New Equipment										
01 New Equipment	\$ 1,204	\$ 1,200	\$ 1,130	\$ 1,200	\$ 818	68.2%	\$ 1,200.00	\$ 1,200	\$ 1,200	0.0%
015 Telephone										
01 Cell Phone	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
04 Telephone	\$ 998	\$ 1,000	\$ 990	\$ 1,000	\$ 817	81.7%	\$ 1,000.00	\$ 1,000	\$ 1,000	0.0%
018 Health Insurance										
01 Health Insurance	\$ 10,131	\$ 8,988	\$ 8,988	\$ 9,434	\$ 7,561	80.2%	\$ 10,377.00	\$ 10,127	\$ 10,127	7.3%
019 Misc. Expense										
01 Misc. Expense	\$ 158	\$ -	\$ 158	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
026 Heating Fuel										
03 Heating Fuel	\$ 5,341	\$ 5,000	\$ 2,845	\$ 4,000	\$ 3,461	86.5%	\$ 5,000.00	\$ 5,000	\$ 5,000	25.0%
027 Electricity										
01 PW MAIN GAR	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
09 Park Shop	\$ 1,618	\$ 1,800	\$ 1,413	\$ 1,800	\$ 1,065	59.1%	\$ 2,000.00	\$ 1,908	\$ 1,908	6.0%
10 Park Security Lighting	\$ 950	\$ 950	\$ 871	\$ 900	\$ 623	69.2%	\$ 1,080.00	\$ 954	\$ 954	6.0%
11 Electricity	\$ 201	\$ 200	\$ 188	\$ 200	\$ 208	104.2%	\$ 250.00	\$ 212	\$ 212	6.0%
029 Sewer										
01 Sewer	\$ 269	\$ 300	\$ 250	\$ 250	\$ 150	60.0%	\$ 250.00	\$ 250	\$ 250	0.0%
030 Building Supplies										
01 Building Supplies	\$ 1,184	\$ 1,000	\$ 1,008	\$ 1,000	\$ 996	99.6%	\$ 1,300.00	\$ 1,300	\$ 1,300	30.0%
031 Building Maintenance										
01 Building Maintenance	\$ 1,098	\$ 1,100	\$ 1,364	\$ 1,000	\$ 872	87.2%	\$ 1,200.00	\$ 1,200	\$ 1,200	20.0%
032 Property Insurance										
01 Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 5,348	\$ 5,954	\$ 5,789	\$ 5,846	\$ 4,620	79.0%	\$ 5,719.00	\$ 5,719	\$ 5,719	-2.2%
038 Social Security										
01 Social Security	\$ 6,577	\$ 6,536	\$ 6,713	\$ 6,251	\$ 5,775	92.4%	\$ 6,840.42	\$ 6,840	\$ 6,778	8.4%
040 City & State Retirement										
01 City & State Retirement	\$ 1,385	\$ 1,666	\$ 1,576	\$ 1,799	\$ 1,365	75.9%	\$ 1,927.83	\$ 1,928	\$ 1,916	6.5%
051 Equipment Maintenance										
04 Repairs	\$ 660	\$ 800	\$ 829	\$ 800	\$ 784	98.0%	\$ 900.00	\$ 900	\$ 900	12.5%
05 Equipment Maintenance	\$ 4,859	\$ 4,000	\$ 5,339	\$ 3,500	\$ 3,912	111.8%	\$ 4,000.00	\$ 4,000	\$ 4,000	14.3%
070 Clothing Allowance										
03 Clothing	\$ 422	\$ 400	\$ 430	\$ 400	\$ 300	75.0%	\$ 400.00	\$ 400	\$ 400	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
51 Parks - Continued										
073 Vehicle Repairs										
01 Vehicle Repairs	\$ 3,240	\$ 3,000	\$ 3,896	\$ 2,600	\$ 1,892	72.8%	\$ 3,000.00	\$ 3,000	\$ 3,000	15.4%
074 Tires										
01 Tires	\$ 909	\$ 1,000	\$ 734	\$ 1,500	\$ 1,345	89.6%	\$ 1,500.00	\$ 1,200	\$ 1,200	-20.0%
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 8,050	\$ 9,500	\$ 7,234	\$ 8,200	\$ 5,857	71.4%	\$ 8,000.00	\$ 8,000	\$ 8,000	-2.4%
076 Diesel										
01 Diesel	\$ 1,421	\$ 1,300	\$ 883	\$ 900	\$ 895	99.4%	\$ 900.00	\$ 900	\$ 900	0.0%
111 Tools - Shop										
01 Tools - Shop	\$ 647	\$ 600	\$ 621	\$ 600	\$ 674	112.4%	\$ 800.00	\$ 800	\$ 800	33.3%
147 Parks Maintenance										
01 Parks Maintenance	\$ 7,718	\$ 8,000	\$ 8,028	\$ 8,000	\$ 7,891	98.6%	\$ 8,000.00	\$ 8,000	\$ 8,000	0.0%
02 Civic Beautification	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
237 Civic Beaut										
01 Civic Beaut	\$ -	\$ -	\$ -	\$ 500	\$ 530	105.9%	\$ 800.00	\$ 2,000	\$ 2,000	300.0%
Totals	\$ 143,259	\$ 149,736	\$ 146,240	\$ 143,391	\$ 120,231	83.8%	\$ 155,866.43	\$ 156,260	\$ 155,360	8.3%

52 Snow Trail Maintenance										
001 Salaries										
01 Regular Pay	\$ 11,229	\$ 12,000	\$ 11,103	\$ 12,000	\$ 10,810	90.1%	\$ 13,320.00	\$ 13,320	\$ 13,320	11.0%
02 Overtime	\$ 427	\$ 850	\$ 114	\$ 850	\$ 655	77.1%	\$ -	\$ -	\$ -	-100.0%
07 Salaries	#DIV/0!	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
015 Telephone										
01 Cell Phone	\$ 440	\$ 400	\$ 472	\$ 466	\$ 219	47.0%	\$ 200.00	\$ 200	\$ 200	-57.1%
04 Telephone	#DIV/0!	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	#DIV/0!
019 Misc. Expense										
01 Misc. Expense	\$ 4,076	\$ 4,000	\$ 4,151	\$ 4,000	\$ 3,947	98.7%	\$ 4,000.00	\$ 3,500	\$ 3,500	-12.5%
034 Work Comp										
01 Work Comp	\$ 133	\$ 500	\$ 75	\$ 500	\$ -	0.0%	\$ -	\$ 500	\$ 500	0.0%
035 Unemployment										
01 Unemployment	\$ 262	\$ 350	\$ 171	\$ 350	\$ 159	45.5%	\$ 350.00	\$ 350	\$ 350	0.0%
036 Vehicle Insurance										
01 Vehicle Insurance	#DIV/0!	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
038 Social Security										
01 Social Security	\$ 751	\$ 983	\$ 576	\$ 983	\$ 877	89.2%	\$ 1,019.00	\$ 1,019	\$ 1,019	3.7%
051 Equipment Maintenance										
04 Repairs	\$ 468	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
05 Equipment Maintenance	\$ 8,424	\$ 7,000	\$ 8,363	\$ 7,000	\$ 6,996	99.9%	\$ 8,000.00	\$ 8,000	\$ 7,500	7.1%
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 193	\$ 300	\$ 298	\$ 300	\$ 536	178.5%	\$ 500.00	\$ 500	\$ 500	66.7%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
52 Snow Trail Maintenance - Continued										
076 Diesel										
01 Diesel	\$ 16,853	\$ 13,000	\$ 9,230	\$ 13,000	\$ 12,492	96.1%	\$ 14,000.00	\$ 14,000	\$ 14,000	7.7%
148 Trail Maint										
01 Trail Maint	\$ 1,964	\$ 2,000	\$ 2,107	\$ 2,000	\$ 1,007	50.4%	\$ 2,500.00	\$ 2,500	\$ 2,250	12.5%
286 Rent Exp										
01 Rent Exp	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	100.0%	\$ 2,000.00	\$ 2,000	\$ 2,000	33.3%
Totals	\$ 46,487	\$ 42,883	\$ 38,159	\$ 42,949	\$ 39,199	91.3%	\$ 45,889.00	\$ 45,889	\$ 45,139	5.1%
60 Airport										
015 Telephone										
04 Telephone	\$ 300	\$ 300	\$ 300	\$ 300	\$ 220	73.2%		\$ 300	\$ 300	0.0%
019 Miscellaneous Expense										
01 Misc. Expense	\$ 374	\$ 500	\$ 362	\$ 500	\$ 345	69.0%		\$ 450	\$ 450	-10.0%
027 Electricity										
11 Electricity	\$ 1,367	\$ 1,436	\$ 1,740	\$ 1,782	\$ 1,329	74.6%		\$ 1,889	\$ 1,889	6.0%
028 Water										
05 Water	\$ 752	\$ 890	\$ 506	\$ 520	\$ 868	167.0%		\$ 900	\$ 900	73.1%
029 Sewer										
01 Sewer	\$ 350	\$ 400	\$ 200	\$ 300	\$ 464	154.7%		\$ 500	\$ 500	66.7%
031 Building Maintenance										
01 Building Maintenance	\$ 6,350	\$ 3,000	\$ 9,379	\$ 4,000	\$ 2,766	69.2%		\$ 4,000	\$ 4,000	0.0%
032 Property Insurance										
01 Property Insurance	\$ 1,058	\$ 1,250	\$ 1,223	\$ 1,235	\$ 995	80.6%		\$ 1,236	\$ 1,236	0.1%
037 Liability Insurance										
01 Airport Liability	\$ 1,879	\$ 1,850	\$ 1,829	\$ 1,829	\$ 1,829	100.0%		\$ 1,829	\$ 1,829	0.0%
038 Social Security										
01 Social Security	\$ 248	\$ 459	\$ 433	\$ 459	\$ 332	72.3%		\$ 459	\$ 459	0.0%
076 Diesel										
01 Diesel	\$ 3,764	\$ 3,500	\$ 2,700	\$ 3,500	\$ 2,355	67.3%		\$ 4,200	\$ 3,500	0.0%
153 Air Consultant Contract										
01 Air Consultant Contract	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,000	83.3%		\$ 17,400	\$ 14,500	20.8%
155 Snow Plowing										
01 Snow Plowing	\$ 7,188	\$ 6,000	\$ 6,371	\$ 6,000	\$ 5,443	90.7%		\$ 6,000	\$ 6,000	0.0%
156 Runway Lights										
01 Runway Lights	\$ 1,060	\$ 500	\$ 1,579	\$ 1,000	\$ -	0.0%		\$ 900	\$ 900	-10.0%
157 Runway Maintenance										
01 Runway Maintenance	\$ 500	\$ 1,000	\$ 500	\$ 1,000	\$ 500	50.0%		\$ 1,000	\$ 1,000	0.0%
Totals	\$ 36,772	\$ 33,085	\$ 39,122	\$ 34,425	\$ 27,447	79.7%		\$ 41,063	\$ 37,463	8.8%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
61 Caribou Trailer Park										
006 Legal Fees										
01 Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	-
027 Electricity										
11 Electricity	\$ 1,793	\$ 2,400	\$ 1,209	\$ 1,600	\$ 1,023	63.9%		\$ 1,600	\$ 1,600	-
028 Water										
05 Water	\$ 5,213	\$ 4,500	\$ 4,381	\$ 6,500	\$ 3,404	52.4%		\$ 5,000	\$ 5,000	(0)
029 Sewer										
01 Sewer	\$ 2,583	\$ 3,000	\$ 2,850	\$ 3,000	\$ 1,950	65.0%		\$ 3,000	\$ 3,000	-
032 Property Insurance										
01 Property Insurance	\$ 35	\$ 42	\$ 40	\$ 42	\$ 35	83.3%		\$ 44	\$ 44	0
105 Street Lights										
01 Street Lights	\$ 993	\$ 1,375	\$ 1,636	\$ 1,800	\$ 1,296	72.0%		\$ 1,908	\$ 1,908	0
147 Park Maintenance										
01 Park Maintenance	\$ 42	\$ 200	\$ -	\$ 200	\$ -	0.0%		\$ 200	\$ 200	-
158 CTP License Fee										
01 CTP License Fee	\$ 317	\$ 368	\$ 265	\$ 265	\$ 265	100.0%		\$ 300	\$ 265	-
160 CTP Park Maintenance										
01 CTP Park Maintenance	\$ 186	\$ 2,000	\$ 20	\$ 2,000	\$ 1,034	51.7%		\$ 1,000	\$ 1,750	(0)
161 Garbage Collection										
01 Garbage Collection	\$ 1,620	\$ 1,620	\$ 1,620	\$ 1,620	\$ 1,215	75.0%		\$ 1,620	\$ 1,620	-
385 Year End CTP										
01 Year End CTP	\$ 2,490	\$ -	\$ 3,484	\$ -	\$ -	0.0%		\$ -	\$ -	-
Totals	\$ 15,273	\$ 15,505	\$ 15,505	\$ 17,027	\$ 10,222	60.0%		\$ 14,672	\$ 15,387	(0)
65 Cemeteries										
165 Evergreen Cemetery										
01 Evergreen Cemetery	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	100.0%	\$ 3,000.00	\$ 3,000	\$ 3,000	0.0%
166 Grimes Cemetery										
01 Grimes Cemetery	\$ 1,550	\$ 1,550	\$ 1,550	\$ 2,000	\$ 1,800	90.0%	\$ 2,000.00	\$ 2,000	\$ 2,000	0.0%
167 Sacred Heart Cemetery										
01 Sacred Heart Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350.00	\$ 350	\$ 350	0.0%
168 Holy Rosary Cemetery										
01 Holy Rosary Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350.00	\$ 350	\$ 350	0.0%
169 Green Ridge Cemetery										
01 Green Ridge Cemetery	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	100.0%	\$ 150.00	\$ 150	\$ 150	0.0%
170 Lyndon Cemetery										
01 Lyndon Cemetery	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	100.0%	\$ 300.00	\$ 300	\$ 300	0.0%
171 Bubar Cemetery										
01 Bubar Cemetery	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	100.0%	\$ 100.00	\$ 100	\$ 100	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
65 Cemeteries - Continued										
172 Memorial Day Flags										
01 Memorial Day Flags	\$ 1,616	\$ 3,647	\$ 3,647	\$ 600	\$ 603	100.6%	\$ 600.00	\$ 600	\$ 600	0.0%
190 Veterans Cemetery Fund										
01 Veterans Cemetery Fund	\$ 500	\$ -	\$ -	\$ -	\$ -		\$ 500.00	\$ -	\$ -	#DIV/0!
Totals	\$ 7,582	\$ 9,447	\$ 9,447	\$ 6,850	\$ 6,653	97.1%	\$ 7,350.00	\$ 6,850	\$ 6,850	0.0%
70 Insurance and Retirements										
007 Audit										
02 GASB 45	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 3,200	160.0%		\$ 2,000	\$ 3,200	60.0%
018 Health Insurance										
01 Employee Assistance Prog	\$ 175	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	0.0%
034 Worker's Compensation										
01 Worker's Compensation	\$ 36,021	\$ 41,000	\$ 43,415	\$ -	\$ 7,734			\$ 30,000	\$ -	#DIV/0!
035 Unemployment Comp.										
01 Unemployment Comp.	\$ 23,359	\$ 20,000	\$ 21,766	\$ 22,500	\$ 13,203	58.7%		\$ 19,659	\$ 19,659	-12.6%
037 Liability Insurance										
01 Liability Insurance	\$ 26,110	\$ 28,600	\$ 28,492	\$ 28,800	\$ 23,492	81.6%		\$ 29,400	\$ 29,400	2.1%
038 Social Security										
01 Social Security	\$ 189,913	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	0.0%
039 Bonds										
01 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	0.0%
040 City & State Retirement										
01 City & State Retirement	\$ 64,141	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	0.0%
041 \$1000 Ded. Payments										
01 \$1000 Ded. Payments	\$ 1,167	\$ 2,500	\$ -	\$ 2,000	\$ 3,500	175.0%		\$ 2,000	\$ 3,000	50.0%
043 Compensated Absences										
01 Compensated Absences	\$ 68,773	\$ -	\$ -	\$ 45,000	\$ 45,000	100.0%		\$ 45,000	\$ 45,000	0.0%
044 - Reimbursements										
01 Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	0.0%
046 Recognitions & Awards										
01 Recognitions & Awards	\$ 1,415	\$ -	\$ -	\$ 2,500	\$ 444	17.8%		\$ 2,500	\$ 2,500	0.0%
311 Section 125 Expense										
01 Section 125 Expense	\$ 5,439	\$ 5,500	\$ 6,177	\$ 7,000	\$ 6,123	87.5%		\$ 7,000	\$ 7,000	0.0%
Totals	\$ 223,885	\$ 97,600	\$ 99,850	\$ 109,800	\$ 102,697	93.5%		\$ 137,559	\$ 109,759	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
80 Unclassified										
045 Refunds/Reimbursements										
01 Refunds/Reimbursements	\$ 21	\$ -	\$ 125	\$ -	\$ (2,538)	0.0%		\$ 250	\$ 250	#DIV/0!
200 Tax Lien Costs										
01 Tax Lien Costs	\$ 18,003	\$ 15,800	\$ 21,259	\$ 18,000	\$ 16,485	91.6%		\$ 20,000	\$ 20,000	11.1%
201 Abatements										
01 Abatements	\$ 20,846	\$ 20,000	\$ 13,083	\$ 20,000	\$ 7,429	37.1%		\$ 50,000	\$ 30,000	50.0%
202 Bad Debt Write-Off										
01 Bad Debt Write-Off	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	0.0%		\$ -	\$ -	#DIV/0!
Totals	\$ 58,870	\$ 55,800	\$ 54,467	\$ 38,000	\$ 21,376	56.3%		\$ 70,250	\$ 50,250	32.2%

85 Capital Improvements (see Exhibit C of Budget)	\$ 998,882.32	\$ 998,882	\$ 741,569
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96 Section 8 FSS										
001-Salaries										
01-Regular Pay	\$ 30,213	\$ 32,478	\$ 32,407	\$ 34,839	\$ 24,091	69.1%	\$ 36,796.65	\$ 36,797	\$ 36,216	4.0%
003-Office Supplies										
01-Postage							\$ 400.00	\$ 400	\$ 400	#DIV/0!
05-Printer Ink							\$ 50.00	\$ 50	\$ 50	#DIV/0!
08-Office Supplies							\$ 75.00	\$ 75	\$ 75	#DIV/0!
018- Health Insurance										
01-Health Insurance	\$ 13,963	\$ 20,016	\$ 20,266	\$ 2,591	\$ 1,877	72.4%	\$ 2,591.00	\$ 2,591	\$ 2,591	0.0%
034-Workers Comp										
01-Workers Comp	\$ 207	\$ 200	\$ 41	\$ 200	\$ -	0.0%	\$ 113.00	\$ 113	\$ 113	-43.5%
035-Unemployment										
01-Unemployment	\$ 315	\$ 467	\$ 308	\$ 467	\$ -	0.0%	\$ 296.00	\$ 296	\$ 296	-36.6%
038 Social Security										
01-Social Security	\$ 2,180	\$ 2,485	\$ 2,256	\$ 2,665	\$ 2,049	76.9%	\$ 2,814.94	\$ 2,815	\$ 2,591	-2.8%
040 City & State Retirement										
01-Retirement Housing	\$ 1,050	\$ 1,224	\$ 1,143	\$ 1,313	\$ 906	69.0%	\$ 1,287.88	\$ 1,288	\$ 1,268	-3.4%
Totals	\$ 47,871	\$ 56,870	\$ 56,421	\$ 42,075	\$ 28,924	68.7%	\$ 44,424.48	\$ 44,424	\$ 43,600	3.6%

Total Expense Budgets	\$ 10,973,689.54	\$ 11,035,979	\$ 10,484,113
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2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
10 General Government										
001 Salaries										
01 Regular Pay	\$ 382,629	\$ 401,554	\$ 403,712	\$ 432,427	\$ 375,638	86.9%		\$ 519,898	\$ 399,708	-7.6%
09 Ambulance Billing Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ 92,653	0.0%
002 City Council Salaries										
01 Council Salaries	\$ 11,930	\$ 12,450	\$ 12,550	\$ 12,450	\$ 11,990	96.3%		\$ 12,550	\$ 12,550	0.8%
003 Office Supplies										
01 Postage	\$ 4,239	\$ 4,400	\$ 3,260	\$ 4,000	\$ 4,076	101.9%		\$ 6,500	\$ 6,500	62.5%
02 Advertising	\$ 3,733	\$ 3,600	\$ 3,992	\$ 4,000	\$ 4,250	106.3%		\$ 3,500	\$ 3,500	-12.5%
03 Copier Rental	\$ 4,923	\$ 4,500	\$ 5,051	\$ 4,800	\$ 5,821	121.3%		\$ 5,000	\$ 5,000	4.2%
05 Printer Ink	\$ 1,285	\$ 2,000	\$ 994	\$ 2,000	\$ 1,245	62.3%		\$ 1,950	\$ 1,950	-2.5%
07 Paper	\$ 1,270	\$ 1,400	\$ 871	\$ 1,400	\$ 1,442	103.0%		\$ 1,400	\$ 1,400	0.0%
08 Office Supplies	\$ 8,335	\$ 8,500	\$ 9,694	\$ 9,000	\$ 7,506	83.4%		\$ 11,000	\$ 11,000	22.2%
10 Annual Report	\$ 1,092	\$ 1,100	\$ 1,086	\$ 1,100	\$ 1,146	104.2%		\$ 1,000	\$ 1,000	-9.1%
09 Ambulance Billing Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ 8,000	\$ 8,000	#DIV/0!
005 General Govt. Legal Fees										
04 Legal Fees	\$ 29,324	\$ 17,000	\$ 17,923	\$ 15,000	\$ 27,788	185.3%		\$ 20,000	\$ 20,000	33.3%
007 Audit										
01 Audit	\$ 15,667	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	100.0%		\$ 46,500	\$ 16,500	3.1%
008 Computer Maintenance										
01 Computer Maintenance	\$ 39,062	\$ 39,800	\$ 41,690	\$ 39,800	\$ 46,216	116.1%		\$ 42,500	\$ 42,500	6.8%
02 Hosted Services	\$ 6,520	\$ 6,720	\$ 6,202	\$ 6,700	\$ 7,496	111.9%		\$ 7,000	\$ 6,700	0.0%
009 Professional Dues										
01 Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	0.0%
04 Professional Dues	\$ 11,615	\$ 12,000	\$ 11,945	\$ 12,000	\$ 10,294	85.8%		\$ 13,000	\$ 12,000	0.0%
010 Travel Expenses										
01 Mileage	\$ 2,418	\$ 1,000	\$ 535	\$ 1,500	\$ 2,365	157.7%		\$ 1,200	\$ 1,200	-20.0%
02 Meals & Lodging	\$ 3,080	\$ 2,200	\$ 3,543	\$ 3,500	\$ 2,449	70.0%		\$ 3,000	\$ 3,000	-14.3%
04 Conference Fees	\$ 1,577	\$ 1,600	\$ 1,447	\$ 1,800	\$ 1,454	80.8%		\$ 1,500	\$ 1,500	-16.7%
05 Training Expenses					\$ 9					
011 Training & Education										
02 Training & Education	\$ 1,185	\$ 1,300	\$ 1,561	\$ 1,600	\$ 1,215	75.9%		\$ 2,000	\$ 1,500	-6.3%
012 Elections										
01 Elections	\$ 6,351	\$ 8,000	\$ 7,455	\$ 5,800	\$ 5,932	102.3%		\$ 8,000	\$ 8,000	37.9%
02 Contracted Expenses	\$ 2,234	\$ 2,115	\$ 2,803	\$ 2,000	\$ 2,036	101.8%		\$ 3,000	\$ 3,000	50.0%
013 Car Allowance										
01 Car Allowance	\$ 640	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
014 New Equipment										
01 New Equipment	\$ 1,247	\$ 1,500	\$ 1,480	\$ 1,500	\$ 1,588	105.9%		\$ 1,200	\$ 1,200	-20.0%
015 Telephone										
01 Cell Phone	\$ -	\$ -	\$ -	\$ -	\$ 252	#DIV/0!		\$ 450	\$ 450	NA
04 Telephone	\$ 6,923	\$ 7,200	\$ 7,073	\$ 7,200	\$ 6,154	85.5%		\$ 7,200	\$ 7,200	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
10 General Government - Continued										
017 Communications								\$ -		
01 Web Site	\$ 170	\$ 335	\$ 381	\$ -	\$ -			\$ -		
03 Internet	\$ 1,371	\$ 1,440	\$ 1,499	\$ 1,440	\$ 1,624	112.8%		\$ 1,500	\$ 1,440	0.0%
018 Health Insurance								\$ -		
01 Health Insurance	\$ 119,808	\$ 124,573	\$ 132,617	\$ 140,201	\$ 130,839	93.3%		\$ 182,954	\$ 157,791	12.5%
02 Ambulance Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ 25,163	0.0%
019 Miscellaneous Expenses								\$ -		
01 Misc Expenses	\$ 1,397	\$ 1,500	\$ 2,126	\$ 1,500	\$ 8,360	557.3%		\$ 1,500	\$ 1,500	0.0%
020 Computers & Typewriters								\$ -		
01-Computers & Typewriters	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -		
034 Worker's Compensation								\$ -		
01 Worker's Compensation	\$ -	\$ -	\$ -	\$ 4,825	\$ 2,778	57.6%		\$ 4,815	\$ 4,815	0.0%
036 Vehicle Insurance								\$ -		
01 - Vehicle Insurance	\$ 1,421	\$ 2,000	\$ 1,421	\$ 1,475	\$ 1,918	130.0%		\$ 2,003	\$ 2,003	0.0%
038 Social Security								\$ -		
01 Social Security	\$ 29,020	\$ 30,719	\$ 29,822	\$ 33,081	\$ 27,213	82.3%		\$ 39,595	\$ 37,666	13.9%
040 City & State Retirement								\$ -		
01 City & State Retirement	\$ 12,326	\$ 15,851	\$ 12,396	\$ 17,069	\$ 10,253	60.1%		\$ 17,342	\$ 16,976	-0.5%
073 Vehicle Repairs								\$ -		
01 Vehicle repairs	\$ 840	\$ 1,000	\$ 529	\$ 900	\$ 1,748	194.3%		\$ 750	\$ 750	-16.7%
074 Vehicle Tires								\$ -		
01 Tires	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ 500	\$ 500	0.0%
075 Gas/Oil/Filters								\$ -		
01 Gas/Oil/Filters	\$ 1,252	\$ 2,000	\$ 1,252	\$ 1,800	\$ 1,761	97.8%		\$ 1,800	\$ 1,800	0.0%
082 Bad Debt Allowance								\$ -		
01 Bad Debt Allowance	\$ 110,292	\$ 100,000	\$ 98,287	\$ -	\$ -	#DIV/0!	\$ -	\$ 100,000	\$ 100,000	#DIV/0!
02 Collection Fee	\$ 491	\$ -	\$ 491	\$ -	\$ -	#DIV/0!	\$ -	\$ 1,000	\$ 1,000	#DIV/0!
Totals	\$ 714,885	\$ 735,357	\$ 742,909	\$ 787,868	\$ 730,857	92.8%		\$ 1,081,108	\$ 1,019,415	29.4%

11 Economic Development										
001 Salaries										
01 Regular Pay	\$ 65,278	\$ 88,545	\$ 88,482	\$ 92,903	\$ 77,520	83.4%	\$ 100,109.34	\$ 100,109	\$ 99,984	7.6%
03 Overtime	\$ -	\$ -	\$ -	\$ 2,500	\$ 194	7.8%	\$ -	\$ -	\$ -	-100.0%
003 Office Supplies								\$ -		
01 Postage	\$ 33	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	0.0%
02 Advertising	\$ 11,002	\$ 10,000	\$ 10,000	\$ 9,000	\$ 9,962	110.7%	\$ 12,000.00	\$ 14,000	\$ 9,000	0.0%
04 Equipment Repair	\$ 89	\$ 100	\$ -	\$ 100	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
08 Office Supplies	\$ 74	\$ 100	\$ -	\$ 100	\$ -	0.0%	\$ 100.00	\$ 100	\$ 100	0.0%
005 General Govt. Legal Fees								\$ -		
04 Legal Fees	\$ 915	\$ 1,500	\$ 500	\$ 500	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
11 Economic Development - Continued										
008 Computer Maintenance					\$ -					
02 Hosted Services	\$ 238	\$ 450	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0.0%
03 GIS License					\$ 1,500		\$ 1,000.00	\$ 1,000	\$ 1,000	#DIV/0!
009 Professional Dues					\$ -					
01 Subscriptions	\$ 4,058	\$ 4,050	\$ 4,050	\$ 4,100	\$ 4,459	108.7%	\$ 5,000.00	\$ 4,500	\$ 4,500	9.8%
010 Travel Expenses										
01 Mileage	\$ 751	\$ 800	\$ 500	\$ 800	\$ -	0.0%	\$ -	\$ 1,200	\$ 1,200	50.0%
02 Meals & Lodging	\$ 845	\$ 1,200	\$ 870	\$ 1,500	\$ -	0.0%	\$ -	\$ 1,200	\$ 1,200	-20.0%
04 Conference Fees	\$ 908	\$ 1,500	\$ 900	\$ 1,700	\$ -	0.0%	\$ -	\$ 1,500	\$ 1,500	-11.8%
018 Health Insurance				\$ -	\$ -					
01 Health Insurance	\$ 7,789	\$ 30,025	\$ 10,141	\$ 10,354	\$ 22,669	218.9%	\$ 32,057.09	\$ 32,057	\$ 33,857	227.0%
019 Miscellaneous Expenses				\$ -	\$ -					
01 Misc Expenses	\$ 496	\$ -	\$ -	\$ -	\$ 11,000	#DIV/0!	\$ -	\$ 1,000	\$ 1,000	#DIV/0!
031 Building Maintenance				\$ -	\$ -					
01 Building Maintenance	\$ 17,911	\$ 300	\$ 950	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	0.0%
038 Social Security				\$ -	\$ -					
01 Social Security	\$ 5,493	\$ 6,774	\$ 5,973	\$ 7,107	\$ 5,681	79.9%	\$ 7,572.89	\$ 7,573	\$ 7,649	7.6%
040 City & State Retirement				\$ -	\$ -					
01 City & State Retirement	\$ 3,064	\$ 4,057	\$ 3,857	\$ 4,277	\$ 584	13.7%	\$ 4,200.18	\$ 4,200	\$ 4,143	-3.1%
238 Trail Groomer Reserve				\$ -	\$ -					
01 Trail Groomer Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	100.0%	\$ 10,000.00	\$ 10,000	\$ 10,000	0.0%
280 Revolving Loan Fund				\$ -	\$ -					
01 Revolving Loan Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	100.0%	\$ -	\$ -	\$ -	-100.0%
281 Contracted Services				\$ -	\$ -					
01 Buxton Contract	\$ 50,000	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0.0%
03 NMDC	\$ 13,821	\$ 13,715	\$ 13,715	\$ 13,730	\$ 13,730	100.0%	\$ 13,730.00	\$ 13,730	\$ 13,730	0.0%
04 Broadband Study	\$ -	\$ -	\$ -	\$ 50,000	\$ 1,000	2.0%	\$ 10,000.00	\$ 10,000	\$ 10,000	-80.0%
385 - Downtown Infrastructure				\$ -	\$ -					
01 Downtown Infrastructure	\$ 68,228	\$ -	\$ -	\$ -	\$ -		\$ 10,000.00	\$ 5,000	\$ 5,000	#DIV/0!
392 Ads & Marketing				\$ -	\$ -					
01 Video Ads & Marketing	\$ -	\$ -	\$ -	\$ 20,000	\$ 1,269	6.3%	\$ 20,000.00	\$ 6,000	\$ -	-100.0%
394 Community Projects				\$ -	\$ -					
08 Winter Carnival	\$ 897	\$ 3,000	\$ 2,691	\$ 3,000	\$ 900	30.0%	\$ 3,000.00	\$ 3,000	\$ 3,000	0.0%
14 Thursday's On Sweden	\$ 2,802	\$ 7,000	\$ 1,593	\$ 7,000	\$ 8,543	122.0%	\$ 10,000.00	\$ 8,000	\$ 8,000	14.3%
15 Heritage Days	\$ 3,666	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%	\$ 7,000.00	\$ 1,500	\$ 1,500	-78.6%
16 Caribou Days	\$ (200)	\$ -	\$ (200)	\$ 2,000	\$ 2,583	129.1%	\$ 2,000.00	\$ 9,000	\$ 9,000	350.0%
17 Moose Lottery	\$ -	\$ -	\$ -	\$ 5,000	\$ 4,999	100.0%	\$ 5,000.00	\$ -	\$ -	-100.0%
18 New Years Eve	\$ -	\$ -	\$ -	\$ 2,000	\$ 536	26.8%	\$ -	\$ -	\$ -	-100.0%
21 New Events	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 5,000.00	\$ 5,000	\$ 2,500	#DIV/0!
20 Miscellaneous	\$ (18)	\$ -	\$ (333)	\$ 2,000	\$ 2,874	143.7%	\$ 2,000.00	\$ 2,000	\$ 2,000	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
11 Economic Development - Continued										
405 Slum/Blight Removal				\$ -	\$ -					
01 Slum/Blight Removal	\$ -	\$ -	\$ -	\$ 20,000	\$ 118,662	6.3%	\$ 3,500.00	\$ 105,000	\$ 75,000	275.0%
411 Façade Improvement				\$ -	\$ -					
01 Façade Improvement	\$ 5,000	\$ 50,000	\$ 10,000	\$ 22,500	\$ -	593.3%	\$ 18,000.00	\$ 18,000	\$ 15,000	-33.3%
413 New Fire Station				\$ -	\$ -					
01 New Fire Station	\$ 16,378	\$ 50,000	\$ 16,378	\$ 50,000	\$ 50,000	0.0%	\$ -	\$ 40,000	\$ 25,000	-50.0%
Totals	\$ 283,963	\$ 340,116	\$ 237,067	\$ 399,171	\$ 399,171	100.0%	\$ 281,269.50	\$ 404,670	\$ 344,863	-13.6%

12 Chamber / Nylander Museum										
001 Salaries										
01 Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,211.60	\$ 2,423	\$ -	NA
003 Office Supplies										
01 Postage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
03 Copier Rental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
05 Printer Ink	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
07 Paper	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
08 Office Supplies	\$ 266	\$ -	\$ 266	\$ 900	\$ 1,205	133.9%	\$ 900.00	\$ 900	\$ 900	0.0%
015 Telephone										
04 Telephone	\$ 631	\$ 640	\$ 627	\$ 640	\$ 602	94.1%	\$ 640.00	\$ 640	\$ 640	0.0%
017 Communications										
01 Website	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
03 Internet	\$ 697	\$ 720	\$ 720	\$ 720	\$ 840	116.7%	\$ 720.00	\$ 720	\$ 720	0.0%
018 Health Insurance										
01 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
019 Miscellaneous Expenses										
01 Misc Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
026 Heating Fuel										
03 Heating Fuel	\$ 2,897	\$ 3,500	\$ 1,544	\$ 2,500	\$ 1,804	72.1%	\$ 2,600.00	\$ 2,600	\$ 2,500	0.0%
027 Electricity										
11 Electricity	\$ 1,000	\$ 1,200	\$ 748	\$ 900	\$ 884	98.2%	\$ 954.00	\$ 954	\$ 954	6.0%
028 Water										
05 Water	\$ 1,109	\$ 1,100	\$ 1,130	\$ 1,145	\$ 1,172	102.4%	\$ 1,200.00	\$ 1,200	\$ 1,200	4.8%
029 Sewer										
01 Sewer	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	100.0%	\$ 200.00	\$ 200	\$ 200	0.0%
030 Building Supplies										
01 Building Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
031 Building Maintenance										
01 Building Maintenance	\$ 547	\$ 200	\$ 1,360	\$ 13,000	\$ 4,077	31.4%	\$ 3,000.00	\$ 3,000	\$ 3,000	-76.9%
032 Property Insurance										
01 Property Insurance	\$ 1,653	\$ 1,330	\$ 1,377	\$ 1,400	\$ 1,410	100.7%	\$ 1,463.70	\$ 1,464	\$ 1,464	4.6%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
12 Chamber / Nylander Museum Continued										
038 Social Security										
01 Social Security							\$ 231.80	\$ 232	\$ 91	NA
068 Janitorial Services										
01 Property Maintenance	\$ -	\$ -	\$ -	\$ 5,180	\$ 1,903	36.7%	\$ -	\$ -	\$ -	0.0%
Total	\$ 25,938	\$ 8,890	\$ 7,972	\$ 26,585	\$ 14,241	53.6%	\$ 13,121.10	\$ 14,333	\$ 11,669	-56.1%

17 Health and Sanitation

022 Health Officer										
01 Health Officer	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%		\$ 500	\$ 500	0.0%
023 Tri-Community Landfill										
01 Tri-Community Landfill	\$ 220,096	\$ 249,204	\$ 147,765	\$ 249,201	\$ 207,745	83.4%		\$ 250,000	\$ 250,000	0.3%
038 - Social Security										
01 - Social Security	\$ 36	\$ 36	\$ 36	\$ 36	\$ -	0.0%		\$ 36	\$ 36	0.0%
Totals	\$ 220,620	\$ 249,740	\$ 148,301	\$ 249,737	\$ 207,745	83.2%		\$ 250,536	\$ 250,536	0.3%

18 Municipal Building

024 Maintenance - Comm. Center										
01 Maintenance - Comm. Center	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	0.0%
02 Water & Sewer	\$ 1,093	\$ 900	\$ 973	\$ 1,000	\$ 536	53.6%		\$ 1,000	\$ 1,000	0.0%
03 Janitorial	\$ 250	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	0.0%
04 Electric	\$ 2,588	\$ 2,500	\$ 2,771	\$ 2,700	\$ 1,911	70.8%		\$ 2,862	\$ 2,862	6.0%
06 Lions Building	\$ 2,925	\$ 6,500	\$ 1,650	\$ 3,000	\$ 1,200	40.0%		\$ 3,000	\$ 3,000	0.0%
025 Heating Fuel - Lions Building										
01 Heating Fuel Lions Building	\$ 4,066	\$ 5,000	\$ 3,516	\$ 3,700	\$ 2,216	59.9%		\$ 3,700	\$ 3,700	0.0%
026 Heating Fuel										
03 Heating Fuel	\$ 11,713	\$ 13,000	\$ 8,794	\$ 9,900	\$ 7,161	72.3%		\$ 10,000	\$ 10,000	1.0%
027 Electricity										
11 Electricity	\$ 13,815	\$ 14,500	\$ 12,551	\$ 13,500	\$ 8,472	62.8%		\$ 14,310	\$ 14,310	6.0%
028 Water										
05 Water	\$ 850	\$ 800	\$ 858	\$ 950	\$ 604	63.6%		\$ 975	\$ 975	2.6%
029 Sewer										
01 Sewer	\$ 576	\$ 630	\$ 532	\$ 600	\$ 368	61.3%		\$ 600	\$ 600	0.0%
030 Building Supplies										
01 Building Supplies	\$ 2,890	\$ 3,000	\$ 3,343	\$ 5,000	\$ 2,333	46.7%		\$ 4,500	\$ 4,500	-10.0%
031 Building Maintenance										
01 Building Maintenance	\$ 7,024	\$ 6,000	\$ 12,688	\$ 10,000	\$ 5,219	52.2%		\$ 13,000	\$ 13,000	30.0%
03 Boiler Maintenance	\$ 7,195	\$ 5,000	\$ 3,630	\$ 6,000	\$ -	0.0%		\$ 5,000	\$ 5,000	-16.7%
032 Property Insurance										
01 Property Insurance	\$ -	\$ 3,118	\$ 939	\$ 950	\$ 763	80.3%		\$ 949	\$ 949	-0.1%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
18 Municipal Building Continued										
033 Building Insurance-Comm. Ctr.										
01 Building Ins. - Comm. Ctr.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	0.0%
271 Contracted Services										
01 Janitorial & Supplies	\$ 11,003	\$ 12,640	\$ 10,140	\$ 12,640	\$ 8,450	66.9%		\$ 11,000	\$ 11,000	-13.0%
Totals	\$ 66,875	\$ 73,588	\$ 62,385	\$ 69,940	\$ 39,232	56.1%		\$ 70,896	\$ 70,896	1.4%

20 General Assistance										
001 Salaries										
01 Regular Pay	\$ 16,217	\$ 20,027	\$ 16,630	\$ 19,352	\$ 15,041	77.7%	\$ 20,428.15	\$ 20,428	\$ 19,812	2.4%
003 Office Supplies										
01 Postage	\$ 92	\$ 105	\$ 84	\$ 110	\$ 54	49.2%	\$ 110.00	\$ 110	\$ 110	0.0%
05 Printer Ink	\$ 20	\$ 60	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
08 Office Supplies	\$ 39	\$ -	\$ 46	\$ 50	\$ 39	79.0%	\$ 50.00	\$ 50	\$ 50	0.0%
006 Legal Fees										
01 Legal Fees	\$ 55	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
010 Travel Exp										
04 Conf Fee	\$ 40	\$ 150	\$ 40	\$ 150	\$ 238	158.4%	\$ 250.00	\$ 250	\$ 250	66.7%
011 Training & Education										
02 Training & Education	\$ 65	\$ 65	\$ 65	\$ 65	\$ 125	192.3%	\$ 215.00	\$ 215	\$ 215	230.8%
014 New Equipment										
01 New Equipment	\$ 200	\$ -	\$ 200	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
018 Health Insurance										
01 Health Insurance	\$ 5,676	\$ 7,353	\$ 6,934	\$ 7,737	\$ 5,845	75.5%	\$ 8,290.53	\$ 8,291	\$ 8,291	7.2%
019 Miscellaneous Expenses										
01 Misc. Expenses	\$ 7	\$ 50	\$ 13	\$ 50	\$ 44	87.3%	\$ 150.00	\$ 150	\$ 150	200.0%
038 Social Security										
01 Social Security	\$ 1,125	\$ 1,532	\$ 1,159	\$ 1,480	\$ 1,047	70.7%	\$ 1,562.75	\$ 1,563	\$ 1,516	2.4%
040 City & State Retirement										
01 City & State Retirement	\$ 624	\$ 755	\$ 638	\$ 729	\$ 551	75.6%	\$ 714.99	\$ 715	\$ 693	-4.9%
044 Reimbursements										
01 Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
051 Equipment Maintenance										
05 Equipment Maintenance	\$ 937	\$ 960	\$ 965	\$ 960	\$ 750	78.1%	\$ 1,025.00	\$ 1,025	\$ 1,025	6.8%
053 G.A. - City										
01 G. A. City	\$ 34,557	\$ 46,300	\$ 29,465	\$ 39,500	\$ 24,257	61.4%	\$ 35,000.00	\$ 35,000	\$ 35,000	-11.4%
02 - G.A. State	\$ 277	\$ 2,000	\$ 295	\$ 1,000	\$ -	0.0%	\$ 750.00	\$ 750	\$ 750	-25.0%
03 - GA - Nonreimbursible	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.0%	\$ 500.00	\$ 500	\$ 500	0.0%
Totals	\$ 59,930	\$ 79,857	\$ 56,535	\$ 71,684	\$ 47,990	66.9%	\$ 69,046.42	\$ 69,046	\$ 68,362	-4.6%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
22 Tax Assessing										
001 Salaries										
01 Regular Pay	\$ 102,681	\$ 112,591	\$ 111,898	\$ 122,641	\$ 103,843	84.7%	\$ 182,676.13	\$ 182,676	\$ 180,453	47.1%
02 Overtime Pay	\$ 1,491	\$ 2,500	\$ 1,491	\$ 1,500	\$ 2,951	196.7%	\$ 1,500.00	\$ 1,000	\$ 1,000	-33.3%
07 Salaries-Bd of Assessors	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	100.0%	\$ 1,500.00	\$ 1,500	\$ 1,500	0.0%
003 Office Supplies										
01 Postage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
05 Printer Ink	\$ 198	\$ 300	\$ 172	\$ 300	\$ 325	108.2%	\$ 300.00	\$ 300	\$ 300	0.0%
08 Office Supplies	\$ 342	\$ 300	\$ 530	\$ 300	\$ 350	116.6%	\$ 300.00	\$ 350	\$ 350	16.7%
006 Legal Fees										
01 Legal Fees	\$ -	\$ -	\$ -	\$ 500	\$ -	0.0%	\$ 500.00	\$ 500	\$ 500	0.0%
009 Professional Dues										
02 IA00	#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	0.0%
04 Professional Dues	\$ 379	\$ 600	\$ 577	\$ 600	\$ 70	11.7%	\$ 600.00	\$ 750	\$ 750	25.0%
010 Travel Expenses										
01 Mileage	\$ 1,690	\$ 1,000	\$ 3,022	\$ 3,000	\$ 1,355	45.2%	\$ 3,000.00	\$ 4,500	\$ 2,500	-16.7%
02 Meal & Lodge	\$ 2,239	\$ 3,000	\$ 2,730	\$ 3,500	\$ 1,011	28.9%	\$ 3,500.00	\$ 4,000	\$ 4,000	14.3%
04 CONF FEE	#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	0.0%
05 Travel Expenses	#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	0.0%
011 Training & Education										
02 Training & Education	\$ 1,460	\$ 2,500	\$ 1,787	\$ 2,000	\$ 521	26.1%	\$ 2,000.00	\$ 2,500	\$ 2,500	25.0%
013 Car Allowance										
01 Car Allowance	\$ 83	\$ 1,000	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	#DIV/0!
015 Telephone										
01 Cell Phone	\$ 265	\$ 500	\$ 307	\$ 500	\$ 239	47.9%	\$ 700.00	\$ 700	\$ 550	10.0%
04 Telephone	\$ 492	\$ 500	\$ 513	\$ 500	\$ 359	71.7%	\$ 510.00	\$ 510	\$ 510	2.0%
018 Health Insurance										
01 Health Insurance	\$ 27,173	\$ 29,005	\$ 29,005	\$ 30,507	\$ 25,603	83.9%	\$ 55,270.23	\$ 55,270	\$ 36,499	19.6%
019 Miscellaneous Expenses										
01 Misc. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
038 Social Security										
01 Social Security	\$ 7,682	\$ 8,613	\$ 8,101	\$ 9,382	\$ 7,672	81.8%	\$ 13,974.49	\$ 13,974	\$ 13,805	47.1%
040 City & State Retirement										
01 City & State Retirement	\$ 2,085	\$ 2,261	\$ 2,126	\$ 2,614	\$ 1,959	75.0%	\$ 4,438.02	\$ 4,438	\$ 3,428	31.1%
051 Equipment Maint										
01 Software							\$ -	\$ 1,850	\$ 1,850	#DIV/0!
055 Books & Periodicals										
03 Books & Periodicals	\$ 208	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	#DIV/0!
056 Contracted Services										
01 Registry	\$ 558	\$ 350	\$ 577	\$ 500	\$ 38	7.6%	\$ 500.00	\$ 500	\$ 500	0.0%
04 Contracted Services	\$ 3,815	\$ 4,500	\$ 4,451	\$ 4,500	\$ 758	16.9%	\$ 4,500.00	\$ 4,500	\$ 4,500	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
22 Tax Assessing - Continued										
01 Assessment Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
058 Codes Maintenance										
01 Codes Maintenance	\$ 328	\$ 200	\$ 328	\$ 500	\$ -	0.0%	\$ 500.00	\$ 600	\$ 600	20.0%
070 Clothing Allowance										
03 Clothing	\$ -	\$ -	\$ -	\$ 900	\$ 607	67.5%	\$ 500.00	\$ 600	\$ 300	-66.7%
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ -	\$ 1,500	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Totals	\$ 150,035	\$ 172,720	\$ 169,116	\$ 185,745	\$ 149,159	80.3%	\$ 276,768.87	\$ 281,019	\$ 256,395	38.0%

24 Housing										
001 Salaries										
01 Regular Pay	\$ 48,160	\$ 51,447	\$ 46,367	\$ 51,447	\$ 41,553	80.8%	\$ 54,312.60	\$ 54,313	\$ 52,476	2.0%
03-FSS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
003 Office Supplies										
01 Postage	\$ 1,007	\$ -	\$ 1,007	\$ 800	\$ 780	97.5%	\$ 800.00	\$ 1,000	\$ 1,000	25.0%
02 Advertising	\$ 423	\$ -	\$ 423	\$ 150	\$ 162	108.1%	\$ 300.00	\$ 300	\$ 300	100.0%
03 Copier Rental	\$ 1,915	\$ -	\$ 1,915	\$ 1,850	\$ 1,543	83.4%	\$ 1,900.00	\$ 1,900	\$ 1,900	2.7%
05 Printer Ink	\$ 116	\$ -	\$ 116	\$ -	\$ 110	0.0%	\$ 100.00	\$ 100	\$ 100	#DIV/0!
07 Paper	\$ -	\$ -	\$ -	\$ -	\$ 52	0.0%	\$ 100.00	\$ 100	\$ 100	#DIV/0!
08 Office Supplies	\$ 2,393	\$ -	\$ 2,393	\$ 1,500	\$ 1,069	71.3%	\$ 750.00	\$ 750	\$ 750	-50.0%
12 Software	\$ 6,890	\$ -	\$ 6,890	\$ 15,000	\$ 11,426	76.2%	\$ 15,000.00	\$ 15,000	\$ 15,000	0.0%
007 Audit										
01 Audit	\$ -	\$ -	\$ -	\$ 2,000	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
009 Professional Dues										
01 Subscriptions	\$ 224	\$ -	\$ 224	\$ 225	\$ 224	99.6%	\$ 225.00	\$ 225	\$ 225	0.0%
04 Professional Dues	\$ 1,000	\$ -	\$ 1,000	\$ 500	\$ 500	100.0%	\$ 750.00	\$ 750	\$ 750	50.0%
010 Travel Expenses										
01 Mileage	\$ -	\$ -	\$ -	\$ 0	\$ 1,023	#####	\$ -	\$ -	\$ -	0.0%
02 Meals & Lodging	\$ 51	\$ -	\$ 51	\$ 1,000	\$ 711	71.1%	\$ 500.00	\$ 500	\$ 500	-50.0%
05 Travel Expenses	\$ 21	\$ -	\$ 21	\$ -	\$ -	0.0%	\$ 500.00	\$ 500	\$ 500	#DIV/0!
011 Training and Education										
02 Training and Education	\$ 1,317	\$ -	\$ 1,317	\$ 1,500	\$ 1,750	116.7%	\$ 1,500.00	\$ 1,500	\$ 1,500	0.0%
015 Telephone										
04 Telephone	\$ 494	\$ 518	\$ 501	\$ 500	\$ 424	84.9%	\$ 500.00	\$ 500	\$ 500	0.0%
017 Communications										
03 Communications	\$ (136)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 250.00	\$ -	\$ -	#DIV/0!
018 Health Insurance										
01 Health Insurance Housing	\$ 11,496	\$ 8,000	\$ 8,338	\$ 8,000	\$ 2,249	28.1%	\$ 2,591.16	\$ 2,591	\$ 2,591	-67.6%
02 Health Ins. Stipend FSS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
24 Housing - Continued										
034-Workers Comp										
01-Workers Comp Housing	\$ 342	\$ 500	\$ 69	\$ 460	\$ -	0.0%	\$ -	\$ 167	\$ 167	-63.7%
01-Workers Comp FSS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
035-Unemployment										
01-Unemployment Housing	\$ 327	\$ 500	\$ 308	\$ 350	\$ -	0.0%	\$ -	\$ 296	\$ 296	-15.3%
01-Unemployment FSS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
038-Social Security										
01-Social Security Housing	\$ 4,190	\$ 4,548	\$ 4,317	\$ 4,279	\$ 3,456	80.8%	\$ 4,154.91	\$ 4,155	\$ 4,014	-6.2%
01-Social Security FSS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
040 City & State Retirement										
01-Retirement Housing	\$ 1,874	\$ 2,240	\$ 1,908	\$ 1,891	\$ 1,528	80.8%	\$ 1,900.94	\$ 1,901	\$ 1,837	-2.9%
285 Year End Closing										
01-Year End Closing	\$ -	\$ 3,329	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	#DIV/0!
412 - Fee Accountant										
01 - Fee Accountant	\$ 5,136	\$ -	\$ 5,136	\$ 5,000	\$ 4,217	84.3%	\$ 4,500.00	\$ 4,500	\$ 4,500	-10.0%
Totals	\$ 73,623	\$ 71,081	\$ 82,303	\$ 96,452	\$ 72,778	75.5%	\$ 90,634.61	\$ 91,048	\$ 89,006	-7.7%

25 Library

001 Salaries										
01 Regular Pay	\$ 108,607	\$ 105,752	\$ 93,642	\$ 103,647	\$ 86,136	83.1%	\$ 113,989.86	\$ 113,990	\$ 121,906	17.6%
02 Overtime	\$ 557	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
003 Office Supplies										
01 Postage	\$ 560	\$ 750	\$ 444	\$ 500	\$ 397	79.4%	\$ 650.00	\$ 550	\$ 550	10.0%
02 Advertising	\$ 206	\$ 250	\$ 322	\$ 350	\$ 287	82.1%	\$ 250.00	\$ 250	\$ 250	-28.6%
03 Copier Rental	\$ 1,855	\$ 1,500	\$ 1,872	\$ 1,800	\$ 1,325	73.6%	\$ 1,650.00	\$ 1,650	\$ 1,650	-8.3%
05 Printer Ink	\$ 188	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
07 Paper	\$ 106	\$ 100	\$ 136	\$ 200	\$ 237	118.4%	\$ 200.00	\$ 200	\$ 200	0.0%
08 Office Supplies	\$ 1,694	\$ 1,200	\$ 1,537	\$ 1,400	\$ 1,874	133.9%	\$ 2,000.00	\$ 1,600	\$ 1,600	14.3%
11 Equip Rental	\$ -	\$ -	\$ -	\$ 0	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
005 Gen Gov't Leg										
01 CCC&I	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
008 Computer Maintenance										
01 Computer Maintenance	\$ 12,648	\$ 13,200	\$ 12,195	\$ 13,200	\$ 10,354	78.4%	\$ 12,800.00	\$ 12,800	\$ 12,800	-3.0%
009 Professional Dues										
01 Subscriptions	\$ 214	\$ 200	\$ 154	\$ 200	\$ 55	27.5%	\$ 150.00	\$ 150	\$ 150	-25.0%
010 Travel Expenses										
01 Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
02 Meals & Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
05 Travel Expenses	\$ 606	\$ 500	\$ 915	\$ 800	\$ 175	21.9%	\$ 800.00	\$ 800	\$ 800	0.0%
011 Training & Education										
02 Training & Education	\$ 377	\$ 500	\$ 229	\$ 500	\$ 655	131.0%	\$ 500.00	\$ 500	\$ 500	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
25 Library - Continued										
014 New Equipment										
01 New Equipment	\$ 2,133	\$ 2,250	\$ 1,838	\$ 2,250	\$ 673	29.9%	\$ 2,000.00	\$ 2,000	\$ 2,000	-11.1%
015 Telephone										
04 Telephone	\$ 1,736	\$ 2,170	\$ 869	\$ 2,170	\$ 1,420	65.5%	\$ 2,000.00	\$ 2,000	\$ 2,000	-7.8%
016-02 Misc Income										
018 Health Insurance										
01 Health Insurance	\$ 17,102	\$ 20,016	\$ 16,880	\$ 19,318	\$ 7,355	38.1%	\$ 19,318.00	\$ 10,127	\$ 10,127	-47.6%
019 Miscellaneous Expenses										
01 Misc. Expenses	\$ 260	\$ 250	\$ 286	\$ 250	\$ 239	95.5%	\$ 250.00	\$ 250	\$ 250	0.0%
026 Heating Fuel										
03 Heating Fuel	\$ 10,858	\$ 14,000	\$ 7,710	\$ 12,000	\$ 7,229	60.2%	\$ 12,480.00	\$ 12,000	\$ 12,000	0.0%
027 Electricity										
11 Electricity	\$ 4,674	\$ 5,040	\$ 4,107	\$ 5,040	\$ 2,723	54.0%	\$ 4,500.00	\$ 5,342	\$ 5,342	6.0%
028 Water										
05 Water	\$ 257	\$ 334	\$ 242	\$ 255	\$ 188	73.6%	\$ 255.00	\$ 275	\$ 275	7.8%
029 Sewer										
01 Sewer	\$ 219	\$ 225	\$ 207	\$ 225	\$ 150	66.7%	\$ 225.00	\$ 250	\$ 250	11.1%
031 Building Maintenance										
01 Building Maintenance	\$ 8,268	\$ 6,000	\$ 9,166	\$ 6,000	\$ 7,785	129.7%	\$ 8,000.00	\$ 6,000	\$ 6,000	0.0%
032 Property Insurance										
01 Property Insurance	\$ 1,431	\$ 1,741	\$ 1,719	\$ 1,736	\$ 1,411	81.3%	\$ 1,800.00	\$ 1,757	\$ 1,757	1.2%
034 Worker's Compensation										
01 Worker's Compensation	\$ -	\$ -	\$ -	\$ 664	\$ 668	100.5%	\$ 650.00	\$ 283	\$ 283	-57.4%
038 Social Security										
01 Social Security	\$ 7,154	\$ 8,090	\$ 6,847	\$ 7,929	\$ 6,413	80.9%	\$ 8,000.00	\$ 9,420	\$ 8,905	12.3%
040 City & State Retirement										
01 City & State Retirement	\$ 1,265	\$ 1,788	\$ 1,249	\$ 1,687	\$ -	0.0%	\$ -	\$ 1,975	\$ 2,009	19.1%
055 Books & Periodicals										
01 Mars and Swift	\$ -	\$ -	\$ -	\$ 0	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
03 Books & Periodicals	\$ 20,091	\$ 19,000	\$ 21,502	\$ 19,000	\$ 11,940	62.8%	\$ 19,000.00	\$ 18,000	\$ 18,000	-5.3%
271 Contracted Services										
01 Janitorial & Supplies	\$ 9,686	\$ 13,880	\$ 10,751	\$ 13,880	\$ 10,443	75.2%	\$ 12,900.00	\$ 13,000	\$ 13,000	-6.3%
406 Programming										
01 Library Programs	\$ 664	\$ 600	\$ 704	\$ 600	\$ 416	69.4%	\$ 800.00	\$ 700	\$ 700	16.7%
291 Computer Reserve										
01 Computer Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
000 Roof Phase I	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
01 Roofing Phase I	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Totals	\$ 209,274	\$ 219,336	\$ 195,523	\$ 215,600	\$ 160,548	74.5%	\$ 225,167.86	\$ 215,869	\$ 223,304	3.6%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
31 Fire and Ambulance										
001 Salaries										
01 Regular Pay	\$ 743,297	\$ 792,195	\$ 716,855	\$ 828,992	\$ 657,506	79.3%	\$ 865,465.57	\$ 865,466	\$ 853,974	3.0%
02 Overtime	\$ 293,235	\$ 270,905	\$ 354,764	\$ 300,000	\$ 231,887	77.3%	\$ 300,000.00	\$ 300,000	\$ 290,000	-3.3%
05 Stand By Pay	\$ 38,731	\$ 36,000	\$ 48,381	\$ 39,140	\$ 39,989	102.2%	\$ 52,000.00	\$ 52,000	\$ 52,000	32.9%
07 Amb. Billing Salaries	\$ 80,015	\$ 77,277	\$ 75,260	\$ 82,423	\$ 68,455	83.1%	\$ -	\$ -	\$ -	-100.0%
08 Special Transports	\$ 106	\$ 400	\$ -	\$ 400	\$ -	0.0%	\$ 400.00	\$ 400	\$ 400	0.0%
003 Office Supplies										
01 Postage	\$ 2,080	\$ 1,400	\$ 2,726	\$ 1,400	\$ 1,844	131.7%	\$ 1,500.00	\$ 400	\$ -	-100.0%
03 Copier Rent	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
04 Equipment Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
05 Printer Ink	\$ 598	\$ 700	\$ 560	\$ 700	\$ -	0.0%	\$ 700.00	\$ 200	\$ -	-100.0%
07 Paper	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
08 Office Supplies	\$ 6,454	\$ 5,400	\$ 6,986	\$ 5,400	\$ 5,628	104.2%	\$ 5,500.00	\$ 3,500	\$ 500	-90.7%
09 Amb. Billing Supplies	\$ 354	\$ 500	\$ 126	\$ 500	\$ -	0.0%	\$ 500.00	\$ -	\$ -	-100.0%
13 Houlton Supplies	\$ 2,551	\$ 3,500	\$ 2,696	\$ 3,500	\$ 1,773	50.6%	\$ 3,500.00	\$ -	\$ -	-100.0%
14 Calais Supplies	\$ 2,147	\$ 3,000	\$ 1,911	\$ 3,000	\$ 1,368	45.6%	\$ 3,000.00	\$ -	\$ -	-100.0%
15 Van Buren Supplies	\$ 816	\$ -	\$ 39	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
16 Island Falls Supplies	\$ 1,149	\$ 500	\$ 924	\$ 500	\$ 803	160.5%	\$ 1,000.00	\$ -	\$ -	-100.0%
17 Patten Supplies	\$ 841	\$ 1,000	\$ 1,182	\$ 1,000	\$ 1,003	100.3%	\$ 1,200.00	\$ -	\$ -	-100.0%
005 Legal Fees										
04 Legal Fees	\$ 386	\$ -	\$ 323	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
009 Professional Dues										
01 Subscriptions	\$ 143	\$ 200	\$ 92	\$ 200	\$ -	0.0%	\$ 300.00	\$ 200	\$ 200	0.0%
04 Professional Dues	\$ 2,971	\$ 3,000	\$ 2,770	\$ 3,000	\$ 2,646	88.2%	\$ 3,000.00	\$ 3,000	\$ 3,000	0.0%
010 Travel Expenses										
01 Mileage	\$ 303	\$ 600	\$ 464	\$ 600	\$ 246	41.0%	\$ 500.00	\$ 500	\$ 500	-16.7%
02 Meals & Lodging	\$ 498	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
05 Travel Expenses	\$ 1,305	\$ 2,500	\$ 1,516	\$ 2,500	\$ 2,869	114.8%	\$ 2,500.00	\$ 2,250	\$ 2,250	-10.0%
011 Training & Education										
02 Training & Education	\$ 8,486	\$ 10,000	\$ 9,787	\$ 10,000	\$ 7,598	76.0%	\$ 10,000.00	\$ 10,000	\$ 10,000	0.0%
014 New Equipment										
01 New Equipment	\$ 12,373	\$ 13,500	\$ 12,436	\$ 13,500	\$ 3,522	26.1%	\$ 14,000.00	\$ 13,000	\$ 13,000	-3.7%
015 Telephone										
01 Cell Phone	\$ 2,634	\$ 3,200	\$ 3,136	\$ 3,200	\$ 2,342	73.2%	\$ 3,000.00	\$ 3,000	\$ 3,000	-6.3%
04 Telephone	\$ 5,308	\$ 5,600	\$ 5,367	\$ 5,600	\$ 4,554	81.3%	\$ 5,400.00	\$ 5,400	\$ 5,400	-3.6%
016 Misc Income										
01 Insurance Reports	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
017 Communications										
01 Website	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
03 Internet	\$ 1,095	\$ 1,080	\$ 1,079	\$ 1,080	\$ 895	82.8%	\$ 1,100.00	\$ 1,100	\$ 1,080	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
31 Fire and Ambulance - Continued										
018 Health Insurance										
01 Health Insurance	\$ 256,200	\$ 289,822	\$ 265,434	\$ 286,753	\$ 225,862	78.8%	\$ 263,263.00	\$ 263,263	\$ 263,263	-8.2%
019 Miscellaneous Exp.										
01 Misc. Expense	\$ 1,036	\$ 1,500	\$ 813	\$ 1,500	\$ 424	28.3%	\$ 1,500.00	\$ 1,000	\$ 1,000	-33.3%
026 Heating Fuel										
03 Heating Fuel	\$ 21,986	\$ 23,000	\$ 16,265	\$ 23,000	\$ 11,626	50.5%	\$ 23,000.00	\$ 24,150	\$ 20,150	-12.4%
027 Electricity										
11 Electricity	\$ 10,029	\$ 10,500	\$ 9,445	\$ 10,400	\$ 5,552	53.4%	\$ 10,000.00	\$ 11,024	\$ 10,000	-3.8%
028 Water										
05 Water	\$ 670	\$ 650	\$ 729	\$ 675	\$ 589	87.3%	\$ 675.00	\$ 675	\$ 675	0.0%
029 Sewer										
01 Sewer	\$ 435	\$ 430	\$ 456	\$ 430	\$ 360	83.7%	\$ 430.00	\$ 430	\$ 430	0.0%
030 Building Supplies										
01 Building Supplies	\$ 3,880	\$ 4,000	\$ 4,107	\$ 4,000	\$ 2,906	72.7%	\$ 4,000.00	\$ 4,000	\$ 4,000	0.0%
031 Building Maintenance										
01 Building Maintenance	\$ 10,971	\$ 12,000	\$ 13,543	\$ 15,000	\$ 8,550	57.0%	\$ 15,000.00	\$ 14,000	\$ 14,000	-6.7%
032 Property Insurance										
01 Property Insurance	\$ 1,699	\$ 1,980	\$ 1,944	\$ 1,980	\$ 1,623	82.0%	\$ 2,087.40	\$ 2,087	\$ 2,087	5.4%
034 Workers Comp.										
01 Workers Comp.	\$ 40,217	\$ 41,000	\$ 40,651	\$ 51,626	\$ 54,175	104.9%	\$ 77,840.00	\$ 77,840	\$ 77,840	50.8%
035 Unemployment Comp										
01 Unemployment Comp.	\$ 7,866	\$ 8,300	\$ 7,589	\$ 8,300	\$ 6,155	74.2%	\$ 8,500.00	\$ 8,500	\$ 8,500	2.4%
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 9,710	\$ 12,000	\$ 13,635	\$ 13,771	\$ 13,369	97.1%	\$ 16,800.00	\$ 16,800	\$ 16,800	22.0%
037 Liability Insurance										
01 Liability Insurance	\$ 2,619	\$ 3,252	\$ 3,251	\$ 3,252	\$ 2,709	83.3%	\$ 3,413.55	\$ 3,414	\$ 3,414	5.0%
038 Social Security										
01 Social Security	\$ 90,120	\$ 84,916	\$ 96,035	\$ 96,262	\$ 76,867	79.9%	\$ 93,135.43	\$ 93,135	\$ 94,475	-1.9%
040 City & State Retirement										
01 City & State Retirement	\$ 45,835	\$ 61,273	\$ 60,289	\$ 72,889	\$ 49,910	68.5%	\$ 60,129.18	\$ 60,129	\$ 60,007	-17.7%
046 Recognitions										
01 Recognitions	\$ 2,103	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 500	\$ -	#DIV/0!
051 Equipment Maint.										
01 Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
03 Maintenance Contracts	\$ 8,437	\$ 10,000	\$ 9,443	\$ 10,000	\$ 7,846	78.5%	\$ 10,000.00	\$ 10,000	\$ 10,000	0.0%
05 Equipment Main.	\$ 8,865	\$ 8,500	\$ 6,357	\$ 8,500	\$ 7,422	87.3%	\$ 8,500.00	\$ 8,500	\$ 8,500	0.0%
067 Paid Call Firefighters										
01 Paid Call Firefighters	\$ 25,701	\$ 26,000	\$ 25,451	\$ 26,000	\$ 1,250	4.8%	\$ 26,000.00	\$ 26,000	\$ 26,000	0.0%
068 Janitorial Services										
01 Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
31 Fire and Ambulance - Continued										
069 Paid Call Insurance										
01 Paid Call Insurance	\$ 650	\$ 700	\$ 571	\$ 700	\$ 563	80.4%	\$ 600.00	\$ 600	\$ 600	-14.3%
070 Clothing Allowance										
01 Uniforms	\$ 8,055	\$ 9,000	\$ 7,913	\$ 9,000	\$ 6,795	75.5%	\$ 9,000.00	\$ 8,000	\$ 8,000	-11.1%
02 Turnout Gear	\$ 5,929	\$ 7,000	\$ 6,999	\$ 7,000	\$ 1,269	18.1%	\$ 7,000.00	\$ 14,000	\$ 2,500	-64.3%
03 Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
04 Boots	\$ 1,052	\$ 700	\$ 1,342	\$ 700	\$ 220	31.4%	\$ 1,000.00	\$ 800	\$ 800	14.3%
06 Clothing Allowance	\$ 1,636	\$ 2,500	\$ 1,248	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
071 Radio Maintenance										
01 Vehicle	\$ 1,912	\$ 2,000	\$ 1,999	\$ 2,000	\$ 1,890	94.5%	\$ 2,000.00	\$ 2,000	\$ 2,000	0.0%
02 Building	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 112	11.2%	\$ 1,000.00	\$ 1,000	\$ 1,000	0.0%
03 Radio Maintenance	\$ 5,681	\$ 6,000	\$ 5,999	\$ 6,000	\$ 5,739	95.7%	\$ 6,000.00	\$ 6,000	\$ 6,000	0.0%
072 Ladder Testing										
01 Ladder Testing	\$ 1,318	\$ 1,300	\$ 1,300	\$ 1,500	\$ -	0.0%	\$ 3,500.00	\$ 3,500	\$ 3,500	133.3%
073 Vehicle Repair										
01 Vehicle Repair	\$ 16,305	\$ 15,000	\$ 19,724	\$ 15,000	\$ 8,888	59.3%	\$ 15,000.00	\$ 15,000	\$ 12,000	-20.0%
074 Tires										
01 Tires	\$ 4,841	\$ 7,000	\$ 6,258	\$ 7,000	\$ 2,725	38.9%	\$ 7,000.00	\$ 6,500	\$ -	0.0%
02 Tire Replacement	\$ 959	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 3,892	\$ 5,000	\$ 2,449	\$ 5,000	\$ 3,052	61.0%	\$ 5,000.00	\$ 4,500	\$ 4,500	-10.0%
076 Diesel Fuel										
01 Diesel Fuel	\$ 33,239	\$ 30,000	\$ 21,461	\$ 25,000	\$ 21,181	84.7%	\$ 25,000.00	\$ 26,000	\$ 25,000	0.0%
077 Batteries										
01 Vehicle	\$ 824	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ 1,000.00	\$ 900	\$ 1,000	0.0%
02 Equipment	\$ 297	\$ 500	\$ 361	\$ 500	\$ 187	37.4%	\$ 500.00	\$ 400	\$ 400	-20.0%
03 Batteries	\$ 46	\$ 100	\$ -	\$ 100	\$ -	0.0%	\$ 240.00	\$ 240	\$ 240	140.0%
078 Field Expenses										
01 Field Expenses	\$ 704	\$ 1,200	\$ 929	\$ 1,200	\$ 393	32.7%	\$ 1,200.00	\$ 1,200	\$ 1,200	0.0%
079 Employee Physicals										
01 Employee Physicals	\$ 784	\$ 2,700	\$ 268	\$ 2,500	\$ 171	6.8%	\$ 2,500.00	\$ 1,250	\$ 1,250	-50.0%
080 Paid Call Volunteers										
01 Paid Call Volunteers	\$ 4,075	\$ 3,000	\$ 3,827	\$ 3,000	\$ 927	30.9%	\$ 3,000.00	\$ 3,000	\$ 3,000	0.0%
082 Bad Debt Allowance										
01 Bad Debt Allowance	\$ 110,292	\$ 100,000	\$ 98,287	\$ 100,000	\$ 35,188	35.2%	\$ 100,000.00	\$ -	\$ -	-100.0%
02 Collection Fee	\$ 491	\$ -	\$ 491	\$ 1,200	\$ 1,220	101.7%	\$ 1,200.00	\$ -	\$ -	-100.0%
083 Contractual Allowance										
01 Contractual Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
085 Transport Meals										
01 Transport Meals	\$ 10,052	\$ 10,000	\$ 10,069	\$ 9,000	\$ 7,852	87.2%	\$ 9,000.00	\$ 8,500	\$ 8,500	-5.6%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
31 Fire and Ambulance - Continued										
086 Air Transports										
01 Air Transports	\$ 256,774	\$ 240,000	\$ 260,344	\$ 240,000	\$ 177,041	73.8%	\$ 242,000.00	\$ 250,000	\$ 250,000	4.2%
087 Medical Supplies										
01 Ambulance Supplies	\$ 6,266	\$ 7,000	\$ 7,115	\$ 7,000	\$ 6,191	88.4%	\$ 7,000.00	\$ 7,000	\$ 7,000	0.0%
02 Oxygen	\$ 3,442	\$ 4,000	\$ 3,989	\$ 4,000	\$ 3,886	97.2%	\$ 4,000.00	\$ 4,000	\$ 4,000	0.0%
03 Medical Supplies	\$ 6,435	\$ 7,000	\$ 6,769	\$ 7,000	\$ 5,129	73.3%	\$ 7,000.00	\$ 7,000	\$ 7,000	0.0%
292 EMS Licenses										
01 EMS License	\$ 1,442	\$ 1,600	\$ 1,520	\$ 1,600	\$ 1,434	89.6%	\$ 1,500.00	\$ 1,550	\$ 1,550	-3.1%
Totals	\$ 2,226,249	\$ 2,296,880	\$ 2,298,050	\$ 2,398,973	\$ 1,804,177	75.2%	\$ 2,361,079.13	\$ 2,258,803	\$ 2,214,485	-7.7%

35 Police										
001 Salaries										
01 Regular Pay	\$ 744,036	\$ 799,571	\$ 768,889	\$ 809,742	\$ 687,048	84.8%	\$ 841,351.94	\$ 841,352	\$ 843,426	4.2%
02 Overtime	\$ 61,398	\$ 80,000	\$ 59,936	\$ 90,000	\$ 37,022	41.1%	\$ 70,000.00	\$ 70,000	\$ 70,000	-22.2%
06 Police Reserves Salary	\$ 16,559	\$ 15,000	\$ 21,067	\$ 25,000	\$ 20,093	80.4%	\$ 25,000.00	\$ 23,000	\$ 22,000	-12.0%
003 Office Supplies										
01 Postage	\$ 470	\$ 400	\$ 397	\$ 400	\$ 404	100.9%	\$ 500.00	\$ 500	\$ 450	12.5%
02 Advertising	\$ 223	\$ 200	\$ 384	\$ 200	\$ 216	108.0%	\$ 200.00	\$ 200	\$ 200	0.0%
03 Copier Rental	\$ 1,850	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,350	75.0%	\$ 1,800.00	\$ 1,800	\$ 1,800	0.0%
05 Printer Ink	\$ 514	\$ 450	\$ 555	\$ 450	\$ 497	110.4%	\$ 550.00	\$ 550	\$ 500	11.1%
07 Paper	\$ 234	\$ 300	\$ 300	\$ 300	\$ 145	48.3%	\$ 300.00	\$ 300	\$ 300	0.0%
08 Office Supplies	\$ 1,448	\$ 1,400	\$ 1,333	\$ 1,400	\$ 660	47.2%	\$ 1,400.00	\$ 1,400	\$ 1,400	0.0%
006 Legal Fees										
01 Legal Fees	\$ 225	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
009 Professional Dues										
01 Subscriptions	\$ 420	\$ 740	\$ 336	\$ 740	\$ 330	44.6%	\$ 740.00	\$ 600	\$ 600	-18.9%
04 Professional Dues	\$ 460	\$ 400	\$ 700	\$ 400	\$ 130	32.5%	\$ 400.00	\$ 400	\$ 400	0.0%
010 Travel Expenses										
01 Mileage	\$ 150	\$ 1,000	\$ 239	\$ 1,000	\$ 176	17.6%	\$ 1,000.00	\$ 600	\$ 600	-40.0%
02 Meals & Lodging	\$ 2,467	\$ 2,200	\$ 2,617	\$ 2,200	\$ 1,612	73.3%	\$ 2,200.00	\$ 2,200	\$ 2,200	0.0%
05 Travel Expenses	\$ 562	\$ 1,000	\$ 609	\$ 1,000	\$ 478	47.8%	\$ 1,000.00	\$ 750	\$ 750	-25.0%
011 Training & Education										
02 Training & Education	\$ 17,601	\$ 20,500	\$ 19,200	\$ 22,000	\$ 17,143	77.9%	\$ 22,000.00	\$ 20,000	\$ 20,000	-9.1%
013 Car Allowance										
01 Car Allowance	\$ 3,274	\$ 3,200	\$ 3,279	\$ 3,200	\$ 1,949	60.9%	\$ 3,200.00	\$ 3,200	\$ 3,200	0.0%
014 New Equipment										
01 New Equipment	\$ 2,076	\$ 2,500	\$ 2,505	\$ 2,500	\$ 1,805	72.2%	\$ 2,500.00	\$ 2,500	\$ 2,500	0.0%
015 Telephone										
01 Cell Phone	\$ 2,033	\$ 2,200	\$ 2,079	\$ 2,200	\$ 1,372	62.4%	\$ 2,200.00	\$ 2,200	\$ 2,200	0.0%
04 Telephone	\$ 3,912	\$ 4,300	\$ 4,070	\$ 4,300	\$ 3,449	80.2%	\$ 4,200.00	\$ 4,200	\$ 4,200	-2.3%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
35 Police - Continued										
017 Communication Fees										
01 Web Site	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
03 Internet	\$ 2,175	\$ 2,900	\$ 1,955	\$ 2,900	\$ 1,494	51.5%	\$ 2,900.00	\$ 2,900	\$ 2,900	0.0%
018 Health Insurance										
01 Health Insurance	\$ 224,872	\$ 258,725	\$ 227,329	\$ 258,725	\$ 208,532	80.6%	\$ 267,098.00	\$ 267,098	\$ 267,098	3.2%
019 Miscellaneous Expenses										
01 Misc. Expense	\$ 1,538	\$ 1,500	\$ 1,955	\$ 1,500	\$ 872	58.2%	\$ 1,500.00	\$ 1,500	\$ 1,500	0.0%
027 Electricity										
13 Radio Tower	\$ 154	\$ 200	\$ 151	\$ 200	\$ 106	52.9%	\$ 200.00	\$ 212	\$ 212	6.0%
028 Water										
05 Water	\$ 494	\$ 500	\$ 420	\$ 500	\$ 384	76.8%	\$ 500.00	\$ 500	\$ 500	0.0%
030 Building Supplies										
01 Building Supplies	\$ 1,482	\$ 1,500	\$ 1,291	\$ 1,500	\$ 1,334	88.9%	\$ 1,600.00	\$ 1,700	\$ 1,600	6.7%
031 Building Maintenance										
01 Building Maintenance	\$ 1,892	\$ 2,500	\$ 1,740	\$ 2,500	\$ 2,698	107.9%	\$ 3,000.00	\$ 3,000	\$ 3,000	20.0%
032 Property Insurance										
01 Property Insurance	\$ 486	\$ 580	\$ 561	\$ 570	\$ 458	80.3%	\$ 569.80	\$ 570	\$ 570	0.0%
034 Worker's Compensation										
01 Worker's Compensation	\$ -	\$ -	\$ -	\$ 18,113	\$ 15,873	0.0%	\$ 21,310.00	\$ 21,310	\$ 21,310	17.7%
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 7,248	\$ 9,180	\$ 8,022	\$ 8,100	\$ 5,474	67.6%	\$ 7,019.00	\$ 7,019	\$ 7,019	-13.3%
037 Liability Insurance										
01 Liability Insurance	\$ 8,045	\$ 10,100	\$ 9,660	\$ 9,760	\$ 8,329	85.3%	\$ 11,428.00	\$ 11,428	\$ 11,428	17.1%
038 Social Security										
01 Social Security	\$ 60,957	\$ 68,403	\$ 62,733	\$ 71,235	\$ 54,540	76.6%	\$ 72,228.00	\$ 72,228	\$ 72,077	1.2%
040 City & State Retirement										
01 City & State Retirement	\$ 27,823	\$ 46,875	\$ 35,843	\$ 48,854	\$ 32,366	66.3%	\$ 47,657.94	\$ 47,658	\$ 47,552	-2.7%
044 Reimbursement										
01 Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
051 Equipment Maintenance										
01 Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,000.00	\$ 1,000	\$ 1,000	#DIV/0!
068 Janitorial Services										
01 Janitorial Services	\$ 4,871	\$ 4,940	\$ 5,031	\$ 11,440	\$ 8,626	75.4%	\$ 11,440.00	\$ 11,440	\$ 11,440	0.0%
070 Clothing Allowance										
01 Uniforms	\$ 5,232	\$ 5,600	\$ 5,629	\$ 5,600	\$ 3,834	68.5%	\$ 5,600.00	\$ 5,600	\$ 5,600	0.0%
071 Radio Maintenance										
01 Vehicle	\$ 202	\$ 500	\$ 80	\$ 500	\$ -	0.0%	\$ 500.00	\$ 250	\$ 250	-50.0%
03 Radio Maintenance	\$ 660	\$ 1,500	\$ 601	\$ 1,500	\$ 446	29.7%	\$ 1,500.00	\$ 1,000	\$ 1,500	0.0%
073 Vehicle Repair										
01 Vehicle Repair	\$ 5,665	\$ 5,000	\$ 7,236	\$ 6,000	\$ 5,906	98.4%	\$ 6,000.00	\$ 7,000	\$ 6,000	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
35 Police - Continued										
074 Tires										
01 Tires	\$ 3,500	\$ 3,680	\$ 3,923	\$ 3,680	\$ 1,849	50.2%	\$ 3,680.00	\$ 3,680	\$ 3,680	0.0%
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 28,408	\$ 27,000	\$ 21,640	\$ 27,000	\$ 18,855	69.8%	\$ 27,000.00	\$ 26,000	\$ 26,000	-3.7%
077 Batteries										
01 Vehicle	\$ -	\$ -	\$ -	\$ -	\$ 80	0.0%	\$ 200.00	\$ 200	\$ 200	#DIV/0!
079 Employee Physicals										
01 Employee Physicals	\$ 20	\$ 200	\$ 15	\$ 200	\$ 78	39.0%	\$ 1,000.00	\$ 500	\$ 500	150.0%
02 Psychological Evaluations	\$ 1,300	\$ 1,000	\$ 1,300	\$ 1,000	\$ 650	65.0%	\$ 1,000.00	\$ 1,000	\$ 1,000	0.0%
03 Poly Graph Testing	\$ 250	\$ 1,000	\$ 250	\$ 1,000	\$ 250	25.0%	\$ 500.00	\$ 500	\$ 500	-50.0%
089 Equipment Reserves										
01 Equipment Reserves	\$ 448	\$ 500	\$ 962	\$ 500	\$ 471	94.2%	\$ 4,500.00	\$ 4,500	\$ 4,500	800.0%
090 Dog Constable										
01 Dog Constable	\$ 1,476	\$ 6,000	\$ -	\$ 6,760	\$ 50	0.7%	\$ 6,760.00	\$ 6,760	\$ 6,760	0.0%
093 Meals for Prisoners										
01 Meals for Prisoners	\$ 4,002	\$ 3,500	\$ 4,401	\$ 3,500	\$ 3,237	92.5%	\$ 4,500.00	\$ 4,500	\$ 4,500	28.6%
094 Video Equipment										
01 Video Equipment	\$ 311	\$ 500	\$ 40	\$ 500	\$ 318	63.7%	\$ 500.00	\$ 400	\$ 400	-20.0%
097 Uniform Maintenance										
01 Uniform Maintenance	\$ 202	\$ 1,000	\$ 54	\$ 500	\$ -	0.0%	\$ 500.00	\$ 500	\$ 500	0.0%
098 Medical Tests/Supplies										
01 Medical Tests/Supplies	\$ 650	\$ 1,830	\$ 344	\$ 1,830	\$ 689	37.7%	\$ 1,830.00	\$ 1,830	\$ 1,830	0.0%
02 Laundry	\$ 823	\$ 720	\$ 934	\$ 720	\$ 469	65.1%	\$ 720.00	\$ 1,000	\$ 1,000	38.9%
102 Computer Tech Support										
01 Computer Tech Support	\$ 2,220	\$ 3,000	\$ 2,524	\$ 3,000	\$ 1,800	60.0%	\$ 3,000.00	\$ 2,500	\$ 2,500	-16.7%
02 Recorder Maint	\$ 1,615	\$ 2,000	\$ 1,465	\$ 2,000	\$ 1,665	83.2%	\$ 2,000.00	\$ 2,000	\$ 2,000	0.0%
179 Animal Shelter Services										
01 Animal Shelter Services	\$ 14,740	\$ 14,740	\$ 14,740	\$ 14,740	\$ 14,740	100.0%	\$ 14,740.00	\$ 14,740	\$ 14,740	0.0%
229 Small Equipment Reserve										
01 Small Equipment Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
230 Police Car Reserve										
01 Police Car Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Totals	\$ 1,273,670	\$ 1,424,334	\$ 1,313,121	\$ 1,485,259	\$ 1,172,351	78.9%	\$ 1,516,022.68	\$ 1,509,775	\$ 1,509,892	1.7%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
38 Protection										
105 Street Lights										
01 Street Lights	\$ 103,161	\$ 116,200	\$ 111,612	\$ 116,857	\$ 92,124	78.8%		\$ 123,868	\$ 123,868	6.0%
106 Hydrant Fees										
01 Hydrant Fees	\$ 285,208	\$ 312,000	\$ 312,375	\$ 322,920	\$ 241,075	74.7%		\$ 332,608	\$ 332,608	3.0%
107 Ambulance Service										
01 Ambulance Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	0.0%
Totals	\$ 388,369	\$ 428,200	\$ 423,987	\$ 439,777	\$ 333,199	76.7%		\$ 456,476	\$ 456,476	3.8%

39 Emergency Management										
001 Salaries										
07 Salaries	\$ 6,671	\$ 6,858	\$ 6,858	\$ 6,858	\$ 5,144	75.0%	\$ 6,858.00	\$ 6,858	\$ 6,858	0.0%
003 Office Supplies										
01 Postage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
08 Office Supplies	\$ 6	\$ 50	\$ -	\$ 50	\$ -	0.0%	\$ 50.00	\$ 50	\$ 50	0.0%
010 Travel Expenses										
05 Travel Expenses	\$ 33	\$ 100	\$ -	\$ 100	\$ -	0.0%	\$ 100.00	\$ 50	\$ 50	-50.0%
011 Training & Education										
02 Training & Education	\$ 121	\$ 250	\$ -	\$ 250	\$ -	0.0%	\$ 250.00	\$ 125	\$ 125	-50.0%
014 New Equipment										
01 New Equipment	\$ 1,079	\$ 1,500	\$ 1,500	\$ 1,500	\$ 37	2.5%	\$ 1,500.00	\$ 1,250	\$ 1,250	-16.7%
015 Telephone										
04 Telephone	\$ 663	\$ 730	\$ 697	\$ 730	\$ 587	80.4%	\$ 730.00	\$ 730	\$ 730	0.0%
017 Communications										
03 Communications (Internet)	\$ 188	\$ 564	\$ 564	\$ 564	\$ -	0.0%	\$ 564.00	\$ 564	\$ 564	0.0%
019 Miscellaneous Expenses										
01 Misc. Expenses	\$ 128	\$ 200	\$ 200	\$ 200	\$ -	0.0%	\$ 200.00	\$ 200	\$ 200	0.0%
024-02 Water & Sewer										
027 Electricity										
11 Electricity	\$ 188	\$ 300	\$ 226	\$ 175	\$ 182	104.0%	\$ 175.00	\$ 250	\$ 250	42.9%
12 PWPUMP HOUSE	\$ (34)	\$ -	\$ (34)	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
030 Building Supplies										
01 Building Supplies	\$ 156	\$ 500	\$ 215	\$ 500	\$ -	0.0%	\$ 500.00	\$ 250	\$ 250	-50.0%
031 Building Maintenance										
01 Building Maintenance	\$ 1,053	\$ 1,500	\$ 16	\$ 1,500	\$ 71	4.7%	\$ 1,500.00	\$ 1,500	\$ 1,500	0.0%
032 Property Insurance										
01 Property Insurance	\$ 362	\$ 424	\$ 398	\$ 402	\$ 308	76.6%	\$ 402.00	\$ 383	\$ 383	-4.8%
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 704	\$ 886	\$ 867	\$ 875	\$ 705	80.6%	\$ 875.00	\$ 887	\$ 887	1.4%
038 Social Security										
01 Social Security	\$ 558	\$ 525	\$ 495	\$ 525	\$ 374	71.3%	\$ 524.64	\$ 525	\$ 525	-0.1%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
39 Emergency Management - Continued										
040 City & State Retirement										
01 City & State Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 240.03	\$ 240	\$ 240	NA
051 Equipment Maintenance										
01 Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -		
05 Equipment Maintenance	\$ 215	\$ 400	\$ 398	\$ 400	\$ -	0.0%	\$ 400.00	\$ 400	\$ 400	0.0%
068 Janitorial Services										
01 Janitorial Services	\$ 1,283	\$ 1,800	\$ 2,050	\$ 1,800	\$ 1,725	95.8%	\$ 1,800.00	\$ 1,800	\$ 500	-72.2%
071 Radio Maintenance										
03 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
073 Vehicle Repair										
01 Vehicle Repair	\$ 65	\$ 200	\$ 91	\$ 200	\$ 7	3.6%	\$ 200.00	\$ 200	\$ 200	0.0%
074 Tires										
01 Tires	\$ 200	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 20	\$ 200	\$ 7	\$ 200	\$ -	0.0%	\$ 200.00	\$ 200	\$ 200	0.0%
078 Field Expenses										
01 Field Expenses	\$ -	\$ 75	\$ -	\$ 75	\$ -	0.0%	\$ 75.00	\$ 75	\$ 75	0.0%
108 CEM Rent										
01 CEM Rent	\$ -	\$ 6,250	\$ -	\$ 6,250	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Totals	\$ 13,359	\$ 23,312	\$ 14,547	\$ 23,154	\$ 9,139	39.5%	\$ 17,143.67	\$ 16,537	\$ 15,237	-28.6%

40 Public Works										
001 Salaries										
01 Regular Pay	\$ 568,955	\$ 583,507	\$ 562,741	\$ 615,878	\$ 472,807	76.8%	\$ 637,434.14	\$ 634,449	\$ 636,724	3.4%
02 Overtime	\$ 98,852	\$ 106,000	\$ 89,449	\$ 105,000	\$ 62,755	59.8%	\$ 105,000.00	\$ 105,000	\$ 105,000	0.0%
07 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
003 Office Supplies										
01 Postage	\$ 70	\$ 75	\$ 1	\$ 75	\$ -	0.0%	\$ 40.00	\$ 40	\$ 40	-46.7%
02 Advertising	\$ 427	\$ 250	\$ 158	\$ 250	\$ 662	264.6%	\$ 500.00	\$ 500	\$ 500	100.0%
05 Printer Ink	\$ 38	\$ 50	\$ 13	\$ 50	\$ -	0.0%	\$ 50.00	\$ 50	\$ 50	0.0%
07 Paper	\$ 36	\$ 50	\$ -	\$ 50	\$ -	0.0%	\$ 50.00	\$ 50	\$ 50	0.0%
08 Office Supplies	\$ 292	\$ 375	\$ 301	\$ 350	\$ 168	47.9%	\$ 300.00	\$ 300	\$ 300	-14.3%
11 Equipment Rental	\$ 1,458	\$ 1,500	\$ 1,500	\$ 1,500	\$ 862	57.4%	\$ 850.00	\$ 850	\$ 850	-43.3%
12 Software	\$ 620	\$ 400	\$ 825	\$ 400	\$ 295	73.8%	\$ 400.00	\$ 400	\$ 400	0.0%
010 Travel Expenses										
02 Meal & Lodging	\$ 441	\$ 250	\$ 105	\$ 250	\$ 204	81.5%	\$ 250.00	\$ 250	\$ 250	0.0%
05 Travel Expenses	\$ 349	\$ 200	\$ 164	\$ 200	\$ 97	48.5%	\$ 200.00	\$ 200	\$ 200	0.0%
011 Training & Education										
02 Training & Education	\$ 341	\$ 500	\$ 339	\$ 500	\$ 150	30.0%	\$ 400.00	\$ 400	\$ 400	-20.0%
014 New Equipment										
01 New Equipment	\$ 4,147	\$ 4,000	\$ 4,457	\$ 4,000	\$ 764	19.1%	\$ 4,000.00	\$ 4,000	\$ 4,000	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
40 Public Works - Continued										
02 Office	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
03 Shop	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
015 Telephone										
01 Cell Phone	\$ 720	\$ 720	\$ 720	\$ 720	\$ -	0.0%	\$ 720.00	\$ 720	\$ 720	0.0%
04 Telephone	\$ 2,810	\$ 2,800	\$ 2,840	\$ 2,800	\$ 974	34.8%	\$ 1,500.00	\$ 1,500	\$ 1,500	-46.4%
017 Communications										
03 Internet	\$ 539	\$ 540	\$ 539	\$ 540	\$ 450	83.2%	\$ 600.00	\$ 600	\$ 540	0.0%
018 Health Insurance										
01 Health Insurance	\$ 213,602	\$ 234,878	\$ 224,706	\$ 252,518	\$ 202,134	80.0%	\$ 283,424.21	\$ 283,424	\$ 283,424	12.2%
019 Misc. Expense										
01 Misc. Expense	\$ 1,371	\$ 1,500	\$ 1,632	\$ 1,500	\$ 1,172	78.1%	\$ 1,500.00	\$ 1,500	\$ 1,500	0.0%
026 Heating Fuel										
03 Heating Fuel	\$ 12,257	\$ 13,500	\$ 10,222	\$ 13,500	\$ 7,986	59.2%	\$ 13,500.00	\$ 13,500	\$ 13,500	0.0%
027 Electricity										
01 P.W. Main Garage	\$ 9,874	\$ 11,000	\$ 7,872	\$ 11,330	\$ 7,074	62.4%	\$ 11,300.00	\$ 12,010	\$ 12,010	6.0%
02 P.W. Cold Storage	\$ 464	\$ 475	\$ 429	\$ 489	\$ 341	69.7%	\$ 475.00	\$ 519	\$ 519	6.0%
03 P.W. Sand Dome	\$ 209	\$ 200	\$ 221	\$ 206	\$ 328	159.2%	\$ 210.00	\$ 218	\$ 218	6.0%
04 P.W. Outside Lights	\$ 211	\$ 200	\$ 206	\$ 206	\$ 168	81.5%	\$ 210.00	\$ 218	\$ 218	6.0%
11 Electricity	\$ 356	\$ 350	\$ 361	\$ 361	\$ 289	80.1%	\$ 365.00	\$ 382	\$ 382	6.0%
12 P.W. Pump House	\$ 391	\$ 400	\$ 390	\$ 412	\$ 327	79.3%	\$ 400.00	\$ 437	\$ 437	6.0%
028 Water										
05 Water	\$ 1,446	\$ 1,450	\$ 1,431	\$ 1,510	\$ 1,116	73.9%	\$ 1,500.00	\$ 1,500	\$ 1,500	-0.7%
029 Sewer										
01 Sewer	\$ 311	\$ 500	\$ 342	\$ 500	\$ 288	57.6%	\$ 400.00	\$ 400	\$ 400	-20.0%
030 Building Supplies										
01 Building Supplies	\$ 896	\$ 1,000	\$ 1,000	\$ 1,000	\$ 993	99.3%	\$ 1,200.00	\$ 1,200	\$ 1,200	20.0%
031 Building Maintenance										
01 Building Maintenance	\$ 4,475	\$ 4,000	\$ 5,369	\$ 4,000	\$ 4,545	113.6%	\$ 4,500.00	\$ 5,000	\$ 5,000	25.0%
032 Property Insurance										
01 Property Insurance	\$ 2,404	\$ 2,988	\$ 2,915	\$ 2,945	\$ 2,371	80.5%	\$ 2,945.25	\$ 2,945	\$ 2,945	0.0%
034 Worker's Compensation										
01 Worker's Compensation	\$ -	\$ -	\$ -	\$ 24,248	\$ 26,741	110.3%	\$ 39,358.00	\$ 39,358	\$ 39,358	62.3%
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 21,627	\$ 26,145	\$ 25,938	\$ 26,200	\$ 21,448	81.9%	\$ 28,217.70	\$ 28,218	\$ 28,218	7.7%
038 Social Security										
01 Social Security	\$ 48,257	\$ 52,671	\$ 48,946	\$ 55,147	\$ 39,510	71.6%	\$ 56,622.80	\$ 56,623	\$ 56,742	2.9%
040 City & State Retirement										
01 City & State Retirement	\$ 14,690	\$ 22,784	\$ 13,810	\$ 23,653	\$ 9,776	41.3%	\$ 25,189.12	\$ 25,189	\$ 25,095	6.1%
051 Equipment Maintenance										
01 Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
05 Equipment Maintenance	\$ 141,640	\$ 130,000	\$ 134,024	\$ 132,000	\$ 99,023	75.0%	\$ 132,000.00	\$ 135,000	\$ 135,000	2.3%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	% from Previous Year
40 Public Works - Continued										
06 Air Compressor	\$ 24	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -		
08 Snow Plow repairs	\$ 11,244	\$ 10,000	\$ 10,393	\$ 10,000	\$ 4,578	45.8%	\$ 10,500.00	\$ 10,500	\$ 10,500	5.0%
070 Clothing Allowance										
03 Clothing	\$ 3,938	\$ 3,600	\$ 3,717	\$ 5,600	\$ 3,877	69.2%	\$ 5,600.00	\$ 5,600	\$ 5,600	-30.0%
04 Boots	\$ 1,500	\$ 2,300	\$ 1,792	\$ 2,200	\$ 1,195	54.3%	\$ 2,000.00	\$ 2,000	\$ 2,000	#DIV/0!
06 Clothing Allowance	\$ 3,379	\$ 3,500	\$ 4,062	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
071 Radio Maintenance										
01 Vehicle	\$ 629	\$ 1,000	\$ 869	\$ 1,000	\$ 810	81.0%	\$ 1,000.00	\$ 700	\$ 700	66.7%
03 Radio Maintenance	\$ 81	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 300	\$ 300	-22.2%
074 Tires									\$ -	
01 Tires others	\$ 1,986	\$ 1,000	\$ 1,000	\$ 1,500	\$ 704	46.9%	\$ 1,500.00	\$ 1,500	\$ 1,500	-7.1%
03 Heavy Equipment	\$ 8,172	\$ 10,000	\$ 10,038	\$ 3,000	\$ 1,520	50.7%	\$ 5,000.00	\$ 5,000	\$ 5,000	0.0%
04 Trucks	\$ 5,024	\$ 4,000	\$ 4,249	\$ 9,000	\$ 1,698	18.9%	\$ 7,000.00	\$ 7,000	\$ 7,000	-1.8%
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 9,657	\$ 11,220	\$ 5,347	\$ 7,000	\$ 5,501	78.6%	\$ 6,500.00	\$ 6,500	\$ 6,500	0.0%
076 Diesel Fuel										
01 Diesel	\$ 102,352	\$ 108,000	\$ 69,453	\$ 96,750	\$ 54,738	56.6%	\$ 95,000.00	\$ 95,000	\$ 95,000	0.0%
109 Safety Material										
01 Safety Material	\$ 2,151	\$ 2,500	\$ 2,598	\$ 2,500	\$ 1,206	48.2%	\$ 2,500.00	\$ 2,500	\$ 2,500	0.0%
110 Equipment Rental										
01 Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
111 Tools - Shop										
01 Tools - Shop	\$ 1,700	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,139	65.1%	\$ 1,750.00	\$ 1,750	\$ 1,750	-50.0%
112 Tools-Road/Ground										
01 Tools - Road/Ground	\$ 910	\$ 1,000	\$ 999	\$ 1,000	\$ 1,048	104.8%	\$ 1,000.00	\$ 1,000	\$ 1,000	0.0%
113 Propane										
01 Propane	\$ 98	\$ 150	\$ 150	\$ 150	\$ -	0.0%	\$ 75.00	\$ 75	\$ 75	0.0%
114 Industrial Gas/Solvent										
01 Ind. Gas	\$ 2,080	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,100	64.7%	\$ 1,700.00	\$ 1,700	\$ 1,700	0.0%
02 Solvents/Cleaners	\$ 200	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	1.2%
115 Lubricants										
01 Lubricants	\$ 11,776	\$ 10,000	\$ 9,902	\$ 10,000	\$ 3,291	32.9%	\$ 12,500.00	\$ 11,000	\$ 11,000	0.0%
116 Salt & Calcium										
01 Rock Salt	\$ 120,407	\$ 132,200	\$ 127,849	\$ 144,090	\$ 81,307	56.4%	\$ 145,800.00	\$ 145,800	\$ 145,800	0.0%
02 Liquid Deicer	\$ 28,193	\$ 27,000	\$ 25,520	\$ 27,125	\$ 13,127	48.4%	\$ 28,000.00	\$ 28,000	\$ 30,000	6.1%
117 Gravel										
01 Gravel	\$ 2,953	\$ 4,000	\$ 3,430	\$ 4,000	\$ -	0.0%	\$ 4,000.00	\$ 4,000	\$ 4,000	0.0%
118 Crushed Stone										
01 Crushed Stone	\$ 13,805	\$ 20,000	\$ 27,535	\$ 28,284	\$ 32,303	114.2%	\$ 30,000.00	\$ 30,000	\$ 30,000	6.1%
119 Liquid Asphalt										
01 Liquid Asphalt	\$ 180,000	\$ 180,000	\$ 180,000	\$ 163,020	\$ 161,664	99.2%	\$ 163,020.00	\$ 163,020	\$ 163,020	0.0%

2018 Expense Budget - Department Detail

Department	3 Year Average Actual Expenses (14-16)	2016		2017			2018			% from Previous Year
		Approved Budget	Year End Actual	Approved Budget	Year End Actuals	% Spent	Requested	Manager Adjusted	Council Adjusted	
40 Public Works - Continued										
120 Shim and Patch										
01 Shim/Paver	\$ 34,577	\$ 50,000	\$ 39,288	\$ 50,000	\$ 47,909	95.8%	\$ 50,000.00	\$ 50,000	\$ 50,000	0.0%
02 Patch	\$ 16,241	\$ 16,000	\$ 15,342	\$ 16,000	\$ 16,343	102.1%	\$ 16,000.00	\$ 16,000	\$ 16,000	0.0%
121 Asphalt										
01 Asphalt	\$ 254,142	\$ -	\$ -	\$ 208,700	\$ 208,700	100.0%	\$ 224,000.00	\$ 270,000	\$ 224,000	7.3%
122 Culverts & Guard Rails										
01 Culverts & Guard Rails	\$ 6,930	\$ 8,000	\$ 8,347	\$ 9,000	\$ 8,573	95.3%	\$ 9,000.00	\$ 9,000	\$ 9,000	0.0%
123 Signs										
01 Signs	\$ 1,790	\$ 2,400	\$ 1,658	\$ 2,400	\$ 134	5.6%	\$ 2,400.00	\$ 2,000	\$ 2,000	-16.7%
124 Sidewalks										
01 Sidewalks	\$ 1,092	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	\$ 2,000.00	\$ 2,000	\$ 2,000	0.0%
126 Traffic Paint										
01 Traffic Paint	\$ 12,410	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,282	94.0%	\$ 12,000.00	\$ 11,000	\$ 11,000	-8.3%
127 Vehicle Paint										
01 Vehicle Paint	\$ 3,739	\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,338	66.8%	\$ 3,500.00	\$ 3,500	\$ 3,500	0.0%
130 Construction Material										
01 Construction Material	\$ 4,500	\$ 4,500	\$ 4,061	\$ 4,500	\$ 3,503	77.8%	\$ 4,500.00	\$ 4,500	\$ 4,500	0.0%
131 Sand Account										
01 Sand Account	\$ 45,637	\$ 42,000	\$ 42,229	\$ 42,000	\$ 36,533	87.0%	\$ 42,000.00	\$ 42,000	\$ 42,000	0.0%
132 Municipal Maintenance										
01 Municipal Maintenance	\$ 7,895	\$ 7,250	\$ 8,600	\$ 7,800	\$ 8,205	105.2%	\$ 8,000.00	\$ 8,000	\$ 8,000	2.6%
133 Tools Insurance										
01 Tools Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
134 Drug/Alcohol Testing										
01 Drug/Alcohol Testing	\$ 838	\$ 750	\$ 864	\$ 750	\$ 261	34.8%	\$ 750.00	\$ 750	\$ 750	0.0%
271 Contracted Services										
01 Janitorial & Supplies	\$ 7,717	\$ 8,000	\$ 7,900	\$ -	\$ 1,560	0.0%	\$ -	\$ -	\$ -	0.0%
Totals	\$ 1,834,451	\$ 1,896,578	\$ 1,782,111	\$ 2,162,607	\$ 1,683,963	77.9%	\$ 2,254,206.22	\$ 2,298,645	\$ 2,256,885	4.4%

50 Recreation										
001 Salaries										
01 Regular Pay	\$ 164,157	\$ 167,342	\$ 171,152	\$ 186,095	\$ 155,463	83.5%	\$ 196,476.25	\$ 196,476	\$ 192,569	3.5%
02 Overtime	\$ 86	\$ -	\$ 173	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
07 Salaries	\$ 57,468	\$ 68,000	\$ 55,517	\$ 94,832	\$ 64,172	67.7%	\$ 95,000.00	\$ 103,921	\$ 101,868	7.4%
003 Office Supplies										
01 Postage	\$ 274	\$ 275	\$ 245	\$ 250	\$ 197	78.9%	\$ 250.00	\$ 250	\$ 250	0.0%
02 Advertising	\$ 1,679	\$ 1,500	\$ 1,718	\$ 1,300	\$ 1,290	99.3%	\$ 1,300.00	\$ 1,300	\$ 1,300	0.0%
03 Copier Rental	\$ 636	\$ 700	\$ 702	\$ 1,800	\$ 1,170	65.0%	\$ 1,800.00	\$ 1,800	\$ 1,800	0.0%
04 Equipment Repair	\$ 294	\$ 300	\$ 300	\$ 250	\$ -	0.0%	\$ 250.00	\$ 250	\$ 250	0.0%
05 Printer Ink	\$ 22	\$ 75	\$ -	\$ 70	\$ 40	56.5%	\$ 50.00	\$ 50	\$ 50	-28.6%
07 Paper	\$ 335	\$ 350	\$ 319	\$ 350	\$ 208	59.3%	\$ 350.00	\$ 350	\$ 350	0.0%

CITY OF CARIBOU
2018 CAPITAL IMPROVEMENTS AND EXPENSES BUDGET
APPENDIX C: FUND 85 - CAPITAL IMPROVEMENT BUDGET SHEETS

General Fund - Capital Improvements																
	2014-16	2016		2017			2018 Request				2019 Request		2020 Request			
<u>Department</u>	Average Expense from associated reserves	Approved Allocation	Expenses (from associated reserve)	Approved Allocation	Expenses (YTD from associated reserve)	Annualized Expenses for year	Requested Allocation	Council Adjusted	Anticipated Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance
01 Capital Improvements																
385-Downtown																
01-Downtown Infrastructure	\$ 9	\$ 1,500	\$ -	\$ 1,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 200,000	\$ (89,585)	\$ 100,000	\$ 100,000	\$ (89,585)	\$ 100,000		\$ 10,415
Code Totals	\$ 9	\$ 1,500		\$ 1,000			\$ 100,000	\$ -	\$ 200,000	\$ (89,585)	\$ 100,000	\$ 100,000	\$ (89,585)	\$ 100,000	\$ -	\$ 10,415

10 General Government																
020 Computers																
01-Computers	\$ 9,805	\$ 8,000	\$ 16,822	\$ 7,000	\$ 8,198	\$ 8,198.00			\$ 6,300	\$ 6,946	\$ 3,000	\$ 2,800	\$ 7,146	\$ 4,000	\$ 4,800	\$ 6,346
02-Vital Record Restoration	\$ 1,622	\$ 2,000	\$ 1,194	\$ 2,000	\$ 2,263	\$ 2,263.00	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,094	\$ 12,500	\$ 2,500	\$ 11,094	\$ 9,000	\$ 20,000	\$ 94
282 - Fleet Vehicles																
01 - Fleet Vehicles	\$ 3,208	\$ 5,000	\$ -	\$ 2,000	\$ -	\$ -		\$ -		\$ 7,586	\$ 12,000		\$ 19,586	\$ 12,000		\$ 31,586
408 - Account Clean Up																
01 - Account Clean Up		\$ 6,936								\$ -			\$ -			\$ -
Code Totals	\$ 14,635	\$ 21,936	\$ 18,016	\$ 11,000	\$ 10,461	\$ 10,461	\$ 2,500	\$ 2,500	\$ 8,800	\$ 15,626	\$ 27,500	\$ 5,300	\$ 37,826	\$ 25,000	\$ 24,800	\$ 38,026

18 Municipal Buildings																
257-Parking Lot Reserve																\$ -
01-Parking Lot Reserve	\$ 5,468	\$ 5,000	\$ 5,350	\$ 4,000	\$ -	\$ -		\$ -		\$ 94,467			\$ 94,467			\$ 94,467
283 Lions Building Reserve																\$ -
01 Lions Building Reserve			\$ -	\$ 31,500	\$ 32,228	\$ 32,728.00	\$ 1,000	\$ 15,000	\$ 15,000	\$ 556	\$ 2,500	\$ 3,000	\$ 56			\$ 56
395 Municipal Building Reserve																\$ -
01 Municipal Building Reserve	\$ 80,716	\$ 25,000	\$ 181,993	\$ 45,000	\$ 1,425	\$ 27,425.00	\$ 72,000	\$ 72,000	\$ 52,000	\$ 58			\$ 58			\$ 58
Code Totals	\$ 86,184	\$ 30,000	\$ 187,343	\$ 80,500	\$ 33,653	\$ 60,153	\$ 73,000	\$ 87,000	\$ 67,000	\$ 95,081	\$ 2,500	\$ 3,000	\$ 94,581	\$ -	\$ -	\$ 94,581

22 Tax Assessment																
220 Assessment Reserve																\$ -
01 Assessment Reserve																\$ -
02 Trio Software P/P Update																\$ -
03 Parcel Information Reserve	\$ 12,464	\$ 20,000	\$ 1,000	\$ 19,000	\$ 4,149	\$ 4,149.00	\$ 28,500	\$ -		\$ 65,352	\$ 28,500		\$ 93,852	\$ 28,500		\$ 122,352
04 Computer Replacement	\$ 361	\$ 500	\$ 960	\$ 500	\$ 1,500	\$ 1,500.00	\$ 402	\$ 402	\$ 1,200	\$ 1	\$ 900		\$ 901	\$ 900	\$ 1,800	\$ 1
05 Filing Storage										\$ -			\$ -			\$ -
Code Totals	\$ 12,825	\$ 20,500	\$ 1,960	\$ 19,500	\$ 5,649	\$ 5,649	\$ 28,902	\$ 402	\$ 1,200	\$ 65,353	\$ 29,400	\$ -	\$ 94,753	\$ 29,400	\$ 1,800	\$ 122,353

General Fund - Capital Improvemen	2021 Request			2022 Request			2023 Request			2024 Request			2025 Request		
	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance
01 Capital Improvements															
385-Downtown															
01-Downtown Infrastructure			\$ 10,415			\$ 10,415			\$ 10,415			\$ 10,415			\$ 10,415
Code Totals	\$ -	\$ -	\$ 10,415	\$ -	\$ -	\$ 10,415	\$ -	\$ -	\$ 10,415	\$ -	\$ -	\$ 10,415	\$ -	\$ -	\$ 10,415

10 General Government															
020 Computers															
01-Computers	\$ 4,000	\$ 10,200	\$ 146			\$ 146			\$ 146			\$ 146			\$ 146
02-Vital Record Restoration			\$ 94			\$ 94			\$ 94			\$ 94			\$ 94
282 - Fleet Vehicles															
01 - Fleet Vehicles	\$ 12,000	\$ 32,000	\$ 11,586	\$ 8,000		\$ 19,586	\$ 8,000		\$ 27,586	\$ 8,000		\$ 35,586	\$ 8,000	\$ 36,000	\$ 7,586
408 - Account Clean Up															
01 - Account Clean Up			\$ -			\$ -			\$ -			\$ -			\$ -
Code Totals	\$ 16,000	\$ 42,200	\$ 11,826	\$ 8,000	\$ -	\$ 19,826	\$ 8,000	\$ -	\$ 27,826	\$ 8,000	\$ -	\$ 35,826	\$ 8,000	\$ 36,000	\$ 7,826

18 Municipal Buildings															
257-Parking Lot Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01-Parking Lot Reserve			\$ 94,467			\$ 94,467			\$ 94,467			\$ 94,467			\$ 94,467
283 Lions Building Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Lions Building Reserve			\$ 56			\$ 56			\$ 56			\$ 56			\$ 56
395 Municipal Building Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Municipal Building Reserve			\$ 58			\$ 58			\$ 58			\$ 58			\$ 58
Code Totals	\$ -	\$ -	\$ 94,581	\$ -	\$ -	\$ 94,581	\$ -	\$ -	\$ 94,581	\$ -	\$ -	\$ 94,581	\$ -	\$ -	\$ 94,581

22 Tax Assessment															
220 Assessment Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Assessment Reserve															
02 Trio Software P/P Update			\$ -			\$ -			\$ -			\$ -			\$ -
03 Parcel Information Reserve	\$ 28,500		\$ 150,852	\$ 28,500		\$ 179,352	\$ 28,500		\$ 207,852	\$ 28,500		\$ 236,352	\$ 28,500		\$ 264,852
04 Computer Replacement	\$ 900		\$ 901	\$ 900	\$ 1,500	\$ 301	\$ 900		\$ 1,201	\$ 900	\$ 1,800	\$ 301	\$ 900		\$ 1,201
05 Filing Storage			\$ -			\$ -			\$ -			\$ -			\$ -
Code Totals	\$ 29,400	\$ -	\$ 151,753	\$ 29,400	\$ 1,500	\$ 179,653	\$ 29,400	\$ -	\$ 209,053	\$ 29,400	\$ 1,800	\$ 236,653	\$ 29,400	\$ -	\$ 266,053

General Fund - Capital Improvements

Department	2014-16	2016		2017		2018 Request				2019 Request			2020 Request					
	Average Expense from associated reserves	Approved Allocation	Expenses (from associated reserve)	Approved Allocation	Expenses (YTD from associated reserve)	Annualized Expenses for year	Requested Allocation	Council Adjusted	Anticipated Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance		
25 Library																	\$ -	
291 Library Computer Reserve																		\$ -
01 Library Computer Reserve	\$ 2,505	\$ 2,000	\$ 371	\$ 2,000	\$ 750	\$ 750.00	\$ 1,200	\$ -	\$ 1,200	\$ 1,308	\$ 2,400	\$ 600	\$ 3,108	\$ 2,400	\$ 600	\$ 4,908	\$ -	
000 Roof Phase I																		\$ -
01 Roofing Phase I																		\$ -
407 Building Maintenance																		\$ -
01 Building Maintenance	\$ 10,226	\$ 20,000	\$ 13,316	\$ 19,000	\$ 6,821	\$ 7,000.00		\$ -	\$ 35,000	\$ 8,187	\$ 10,000	\$ 17,000	\$ 1,187				\$ 1,187	
ILEAD (grant received)	\$ 1,657		\$ 2,963		\$ 1,280	\$ 1,280.00		\$ -		\$ -								
Onion Foundation (grant received)			\$ 484		\$ 805	\$ 805.00		\$ -		\$ -								
Code Totals	\$ 14,388	\$ 22,000	\$ 17,134	\$ 21,000	\$ 9,657	\$ 9,835	\$ 1,200	\$ -	\$ 36,200	\$ 9,495	\$ 12,400	\$ 17,600	\$ 4,295	\$ 2,400	\$ 600	\$ 6,095	\$ -	

31 Fire /Ambulance Department

222 Fire Equipment Reserve																		\$ -
01 Fire Equipment Reserve	\$ 158,931	\$ 22,000	\$ 326,626	\$ 99,000	\$ 117,000	#####	\$ 94,898	\$ 94,898	\$ 60,000	\$ 34,000		\$ 50,000	\$ (16,000)					\$ (16,000)
223 Fire Hose Reserve																		\$ -
01 Fire Hose Reserve	\$ 144		\$ -	\$ 500	\$ -	\$ -		\$ -		\$ 1,706			\$ 1,706					\$ 1,706
224 Foam Reserve																		\$ -
01 Foam Reserve	\$ -		\$ -		\$ -	\$ -		\$ -		\$ 3,743			\$ 3,743					\$ 3,743
225 Fire/Ambulance Computer																		\$ -
01 Fire/Ambulance Computer	\$ 813	\$ 2,700	\$ 1,890	\$ 2,500	\$ 2,000	\$ 2,000.00		\$ -	\$ 600	\$ 10,529			\$ 10,529					\$ 10,529
226 Ambulance Reserve																		\$ -
01 Ambulance Reserve	\$ 58,169		\$ -	\$ 122,000	\$ 269,647	#####	\$ 50,000	\$ 25,000	\$ 201,000	\$ 8,240	\$ 50,000		\$ 58,240	\$ 50,000	\$ 104,000	\$ 4,240		\$ 4,240
227 Amb Small Equipment																		\$ -
01 Amb Small Equipment	\$ 33,333	\$ 50,000	\$ -	\$ 19,000	\$ 103,967	#####		\$ -		\$ 37,742	\$ 25,000		\$ 62,742	\$ 25,000				\$ 87,742
296 Stair Chairs Reserve																		\$ -
01 Stair Chairs Reserve			\$ -	\$ 750	\$ -	\$ -		\$ -		\$ 3,000			\$ 3,000					\$ 3,000
310 Dispatch Remodel																		\$ -
01 Dispatch Remodel			\$ -	\$ 2,400	\$ -	\$ -		\$ -		\$ 3,100			\$ 3,100					\$ 3,100
397 Furnace Replacement																		\$ -
01 Furnace Replacement	\$ 3,156		\$ -	\$ 3,811	\$ -	\$ -		\$ -		\$ 0			\$ 0					\$ 0
409 Building Maintenance																		\$ -
01 Building Maintenance	\$ 9,300	\$ 30,000	\$ 18,600	\$ 9,000	\$ -	\$ -		\$ -		\$ 30,400			\$ 30,400					\$ 30,400
Fire Train B	\$ 3,400																	\$ -
417 Fire Small Equipment Reserve																		\$ -
01 Fire Small Equipment Reserve	\$ 16,667	\$ 1,400	\$ 50,000	\$ 9,000	\$ -	\$ -		\$ -		\$ 10,400			\$ 10,400					\$ 10,400
Code Totals	\$ 283,913	\$ 106,100	\$ 397,116	\$ 267,961	\$ 492,614	\$ 492,614	\$ 144,898	\$ 119,898	\$ 261,600	\$ 142,860	\$ 75,000	\$ 50,000	\$ 167,860	\$ 75,000	\$ 104,000	\$ 138,860	\$ -	

General Fund - Capital Improvement	2021 Request			2022 Request			2023 Request			2024 Request			2025 Request		
	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance
25 Library			\$ -			\$ -			\$ -			\$ -			\$ -
291 Library Computer Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Library Computer Reserve	\$ 2,400	\$ 6,000	\$ 1,308			\$ 1,308			\$ 1,308			\$ 1,308			\$ 1,308
000 Roof Phase I			\$ -			\$ -			\$ -			\$ -			\$ -
01 Roofing Phase I			\$ -			\$ -			\$ -			\$ -			\$ -
407 Building Maintenance			\$ -			\$ -			\$ -			\$ -			\$ -
01 Building Maintenance			\$ 1,187			\$ 1,187			\$ 1,187			\$ 1,187			\$ 1,187
ILEAD (grant received)															
Onion Foundation (grant received)															
Code Totals	\$ 2,400	\$ 6,000	\$ 2,495	\$ -	\$ -	\$ 2,495	\$ -	\$ -	\$ 2,495	\$ -	\$ -	\$ 2,495	\$ -	\$ -	\$ 2,495

31 Fire /Ambulance Department			\$ -			\$ -			\$ -			\$ -			\$ -
222 Fire Equipment Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Fire Equipment Reserve			\$ (16,000)			\$ (16,000)			\$ (16,000)	\$ 234,000		\$ 218,000	\$ 234,000		\$ 452,000
223 Fire Hose Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Fire Hose Reserve			\$ 1,706			\$ 1,706			\$ 1,706			\$ 1,706			\$ 1,706
224 Foam Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Foam Reserve			\$ 3,743			\$ 3,743			\$ 3,743			\$ 3,743			\$ 3,743
225 Fire/Ambulance Computer			\$ -			\$ -			\$ -			\$ -			\$ -
01 Fire/Ambulance Computer		\$ 2,100	\$ 8,429		\$ 600	\$ 7,829			\$ 7,829		\$ 2,100	\$ 5,729		\$ 600	\$ 5,129
226 Ambulance Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Ambulance Reserve	\$ 52,000		\$ 56,240	\$ 52,000	\$ 108,000	\$ 240	\$ 56,000		\$ 56,240	\$ 56,000	\$ 112,000	\$ 240	\$ 58,500		\$ 58,740
227 Amb Small Equipment			\$ -			\$ -			\$ -			\$ -			\$ -
01 Amb Small Equipment	\$ 25,000		\$ 112,742	\$ 25,000		\$ 137,742	\$ 25,000		\$ 162,742	\$ 25,000	\$ 150,000	\$ 37,742	\$ 25,000		\$ 62,742
296 Stair Chairs Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Stair Chairs Reserve			\$ 3,000			\$ 3,000			\$ 3,000			\$ 3,000			\$ 3,000
310 Dispatch Remodel			\$ -			\$ -			\$ -			\$ -			\$ -
01 Dispatch Remodel			\$ 3,100			\$ 3,100			\$ 3,100			\$ 3,100			\$ 3,100
397 Furnace Replacement			\$ -			\$ -			\$ -			\$ -			\$ -
01 Furnace Replacement			\$ 0			\$ 0			\$ 0			\$ 0			\$ 0
409 Building Maintenance			\$ -			\$ -			\$ -			\$ -			\$ -
01 Building Maintenance			\$ 30,400			\$ 30,400			\$ 30,400			\$ 30,400			\$ 30,400
Fire Train B															
417 Fire Small Equipment Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Fire Small Equipment Reserve			\$ 10,400			\$ 10,400			\$ 10,400			\$ 10,400			\$ 10,400
Code Totals	\$ 77,000	\$ 2,100	\$ 213,760	\$ 77,000	\$ 108,600	\$ 182,160	\$ 81,000	\$ -	\$ 263,160	\$ 315,000	\$ 264,100	\$ 314,060	\$ 317,500	\$ 600	\$ 630,960

General Fund - Capital Improvements

Department	2014-16	2016		2017		2018 Request				2019 Request			2020 Request				
	Average Expense from associated reserves	Approved Allocation	Expenses (from associated reserve)	Approved Allocation	Expenses (YTD from associated reserve)	Annualized Expenses for year	Requested Allocation	Council Adjusted	Anticipated Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	
35 Police																\$ -	\$ -
020 Computers & Typewriters																\$ -	\$ -
01 Computers & Typewriters	\$ 518	\$ 4,320	\$ 480	\$ 3,320	\$ 1,479	\$ 1,479.00	\$ -	\$ -	\$ 3,600	\$ 9,647	\$ 4,000	\$ 4,000	\$ 9,647			\$ 9,647	\$ 9,647
229 Small Equipment Reserve																\$ -	\$ -
01 Small Equipment Reserve		\$ 2,500		\$ 3,000			\$ 6,640	\$ 6,640									
02 Taser Replacement	\$ 22,077		\$ 31,802		\$ 52,687	\$ 53,287.00	\$ 2,400				\$ 4,800	\$ 4,800					
02 Gun Replacement		\$ 1,500					\$ 2,000			\$ 7,857	\$ 2,000		\$ 9,857	\$ 4,000		\$ 13,857	\$ 13,857
230 Police Car Reserve																\$ -	\$ -
01 Police Car Reserve	\$ 25,642	\$ 32,000	\$ 32,380	\$ 31,000	\$ 46,611	\$ 46,611.00	\$ 4,000	\$ 5,000	\$ 32,000	\$ (687)	\$ 33,000	\$ 32,000	\$ 313	\$ 33,000	\$ 32,000	\$ 1,313	\$ 1,313
02 Police Car Video System	\$ 3,151		\$ -		\$ -	\$ -	\$ -	\$ -		\$ 3,129			\$ 3,129			\$ 3,129	\$ 3,129
295 Major Systems Replacement																	
01- Phones System						\$ -			\$ 23,480	\$ -			\$ -			\$ -	\$ -
02- Radio						\$ -	\$ 25,000	\$ 20,000		\$ 20,000	\$ 27,500		\$ 47,500	\$ 27,500		\$ 75,000	\$ 75,000
03- CAD System						\$ -	\$ 25,000	\$ 20,000		\$ 20,000	\$ 27,500		\$ 47,500	\$ 27,500		\$ 75,000	\$ 75,000
284 - File Digitization																\$ -	\$ -
01- File Digitization				\$ 9,000	\$ -	\$ -	\$ -	\$ -		\$ 9,000			\$ 9,000			\$ 9,000	\$ 9,000
Code Totals	\$ 51,388	\$ 40,320	\$ 64,661	\$ 46,320	\$ 100,776	\$ 101,377	\$ 58,400	\$ 51,640	\$ 65,720	\$ 68,946	\$ 98,800	\$ 40,800	\$ 126,946	\$ 92,000	\$ 32,000	\$ 186,946	\$ 186,946
38 Protection																\$ -	\$ -
309-Xmas Lights																\$ -	\$ -
01-Xmas Lights	\$ 1,252		\$ 1,185		\$ 1,079	\$ 3,900.00	\$ 2,500	\$ 2,500	\$ 1,500	\$ (1,243)			\$ (1,243)			\$ (1,243)	\$ (1,243)
349-LED Street Lights																\$ -	\$ -
01-LED Street Lights	\$ 3,000	\$ 5,000	\$ -		\$ -	\$ -	\$ 36,720	\$ 20,000	\$ 24,720	\$ 10,838	\$ 32,000	\$ 228,300	\$ (185,462)	\$ 17,000		\$ (168,462)	\$ (168,462)
Code Totals	\$ 4,252	\$ 5,000	\$ 1,185	\$ -	\$ 1,079	\$ 3,900	\$ 39,220	\$ 22,500	\$ 26,220	\$ 9,595	\$ 32,000	\$ 228,300	\$ (186,705)	\$ 17,000	\$ -	\$ (169,705)	\$ (169,705)
40 Public Works																\$ -	\$ -
089 PW Equipment Reserves																\$ -	\$ -
01 Equipment Reserves	\$ 115,310		\$ 101,549	\$ 74,000	\$ 31,036	\$ 31,036.00	\$ 110,000	\$ 110,000	\$ 135,000	\$ 72,656	\$ 110,000	\$ 64,000	\$ 118,656	\$ 120,000	\$ 55,000	\$ 183,656	\$ 183,656
232 Street Reconstruction																\$ -	\$ -
01 Street Reconstruction	\$ 121,447	\$ 25,000	\$ 263,849	\$ 24,000	\$ 14,662	\$ 14,662.00	\$ 50,000	\$ 20,000	\$ 180,000	\$ 106,214	\$ 50,000	\$ 100,000	\$ 56,214	\$ 50,000		\$ 106,214	\$ 106,214
414 Grimes Mill Rd Engineering																\$ -	\$ -
01 Grimes Mill Rd Engineering	\$ -		\$ -	\$ 18,482	\$ -	\$ -	\$ 5,483	\$ 5,483		\$ (15,000)	\$ 5,000		\$ (10,000)	\$ 5,000		\$ (5,000)	\$ (5,000)
	\$ 941																
	\$ 9,351																
	\$ 182,210																
407 Building Maintenance																\$ -	\$ -
01 Building Maintenance																	
02 Main Building							\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	\$ -			\$ -	\$ -
03 Salt Sheds										\$ -			\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
Code Totals	\$ 429,258	\$ 25,000	\$ 365,398	\$ 116,482	\$ 45,698	\$ 45,698	\$ 200,483	\$ 170,483	\$ 350,000	\$ 163,869	\$ 200,000	\$ 199,000	\$ 164,869	\$ 200,000	\$ 80,000	\$ 284,869	\$ 284,869

General Fund - Capital Improvement															
	2021 Request			2022 Request			2023 Request			2024 Request			2025 Request		
<u>Department</u>	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance
35 Police			\$ -			\$ -			\$ -			\$ -			\$ -
020 Computers & Typewriters			\$ -			\$ -			\$ -			\$ -			\$ -
01 Computers & Typewriters	\$ 600	\$ 600	\$ 9,647			\$ 9,647			\$ 9,647			\$ 9,647			\$ 9,647
229 Small Equipment Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Small Equipment Reserve															
02 Taser Replacement															
02 Gun Replacement	\$ 2,250		\$ 16,107	\$ 2,250		\$ 18,357	\$ 2,250		\$ 20,607	\$ 2,250	\$ 15,000	\$ 7,857			\$ 7,857
230 Police Car Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Police Car Reserve	\$ 33,000	\$ 32,000	\$ 2,313	\$ 33,000	\$ 33,000	\$ 2,313	\$ 33,000	\$ 34,000	\$ 1,313	\$ 34,000	\$ 34,000	\$ 1,313	\$ 34,000	\$ 34,000	\$ 1,313
02 Police Car Video System			\$ 3,129			\$ 3,129			\$ 3,129			\$ 3,129			\$ 3,129
295 Major Systems Replacement															
01- Phones System			\$ -			\$ -			\$ -			\$ -			\$ -
02- Radio	\$ 27,527	\$ 102,527	\$ -			\$ -			\$ -			\$ -			\$ -
03- CAD System	\$ 25,000	\$ 100,000	\$ -			\$ -			\$ -			\$ -			\$ -
284 - File Digitization			\$ -			\$ -			\$ -			\$ -			\$ -
01- File Digitization			\$ 9,000			\$ 9,000			\$ 9,000			\$ 9,000			\$ 9,000
Code Totals	\$ 88,377	\$ 235,127	\$ 40,196	\$ 35,250	\$ 33,000	\$ 42,446	\$ 35,250	\$ 34,000	\$ 43,696	\$ 36,250	\$ 49,000	\$ 30,946	\$ 34,000	\$ 34,000	\$ 30,946
38 Protection			\$ -			\$ -			\$ -			\$ -			\$ -
309-Xmas Lights			\$ -			\$ -			\$ -			\$ -			\$ -
01-Xmas Lights			\$ (1,243)			\$ (1,243)			\$ (1,243)			\$ (1,243)			\$ (1,243)
349-LED Street Lights			\$ -			\$ -			\$ -			\$ -			\$ -
01-LED Street Lights	\$ 17,000		\$(151,462)	\$ 17,000		\$(134,462)	\$ 17,000		\$(117,462)	\$ 17,000		\$(100,462)	\$ 17,000		\$(83,462)
Code Totals	\$ 17,000	\$ -	\$(152,705)	\$ 17,000	\$ -	\$(135,705)	\$ 17,000	\$ -	\$(118,705)	\$ 17,000	\$ -	\$(101,705)	\$ 17,000	\$ -	\$(84,705)
40 Public Works			\$ -			\$ -			\$ -			\$ -			\$ -
089 PW Equipment Reserves			\$ -			\$ -			\$ -			\$ -			\$ -
01 Equipment Reserves	\$ 120,000	\$ 215,000	\$ 88,656	\$ 145,000	\$ 150,000	\$ 83,656	\$ 145,000	\$ 235,000	\$ (6,344)	\$ 145,000	\$ 155,000	\$ (16,344)			\$ (16,344)
232 Street Reconstruction			\$ -			\$ -			\$ -			\$ -			\$ -
01 Street Reconstruction	\$ 50,000	\$ 100,000	\$ 56,214	\$ 50,000		\$ 106,214	\$ 50,000		\$ 156,214	\$ 50,000		\$ 206,214			\$ 206,214
414 Grimes Mill Rd Engineering			\$ -			\$ -			\$ -			\$ -			\$ -
01 Grimes Mill Rd Engineering	\$ 5,000		\$ -	\$ 5,000		\$ 5,000	\$ 5,000		\$ 10,000	\$ 5,000		\$ 15,000			\$ 15,000
407 Building Maintenance			\$ -			\$ -			\$ -			\$ -			\$ -
01 Building Maintenance															
02 Main Building			\$ -			\$ -			\$ -			\$ -			\$ -
03 Salt Sheds	\$ 25,000	\$ 25,000	\$ -			\$ -			\$ -			\$ -			\$ -
Code Totals	\$ 200,000	\$ 340,000	\$ 144,869	\$ 200,000	\$ 150,000	\$ 194,869	\$ 200,000	\$ 235,000	\$ 159,869	\$ 200,000	\$ 155,000	\$ 204,869	\$ -	\$ -	\$ 204,869

General Fund - Capital Improvements

Department	2014-16	2016		2017		2018 Request				2019 Request		2020 Request					
	Average Expense from associated reserves	Approved Allocation	Expenses (from associated reserve)	Approved Allocation	Expenses (YTD from associated reserve)	Annualized Expenses for year	Requested Allocation	Council Adjusted	Anticipated Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	
50 Recreation																\$ -	\$ -
020 Computers & Typewriters																\$ -	\$ -
01 Computer Reserve			\$ 900	\$ 900						\$ -	\$ 2,200	\$ 2,200	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ -
243-Rec Center Improvement																\$ -	\$ -
01-Rec Center Imp	\$ 18,583	\$ 14,000	\$ 13,351	\$ 4,500	\$ 10,495	\$ 10,495.00				\$ 31,155			\$ 31,155			\$ 31,155	\$ 31,155
297 Community Pool																\$ -	\$ -
01-Community Pool	\$ -	\$ 29,000	\$ -	\$ 28,000	\$ -	\$ -				\$ 126,656		\$ 126,656	\$ -			\$ -	\$ -
410- Rec Van Reserve																\$ -	\$ -
01- Rec Van Reserve	\$ -	\$ 7,000	\$ -	\$ 6,500		\$ 32,200.00	\$ 2,500	\$ -		\$ (1,955)			\$ (1,955)			\$ (1,955)	\$ (1,955)
Land Acquisition and Easements			\$ -		\$ 6,250	\$ 6,250.00											
Rails to Trails (grant)	\$ 20,214		\$ 20,243		\$ 17,240	\$ 17,240.00											
Let's Move	\$ 205		\$ -		\$ -	\$ -											
Rec Special Projects	\$ 2,783		\$ -		\$ -	\$ -											
Creative Playground	\$ 250		\$ -		\$ -	\$ -											
Caribou Community Band	\$ 32		\$ -		\$ -	\$ -											
Rec Scholarships	\$ 240		\$ -		\$ -	\$ -											
Rec Ski Rental Program	\$ 6,925		\$ 2,737		\$ 4,477	\$ 4,800.00											
Cadet Reserve	\$ 118		\$ -		\$ -	\$ -											
Community Bulletin Board	\$ -		\$ -		\$ -	\$ -											
Code Totals	\$ 49,351	\$ 50,000	\$ 37,232	\$ 39,900	\$ 38,462	\$ 70,985	\$ 2,500	\$ -	\$ -	\$ 155,856	\$ 2,200	\$ 128,856	\$ 29,200	\$ 1,200	\$ 1,200	\$ 29,200	\$ 29,200
51 Parks Department																\$ -	\$ -
234 Parks Improvements																\$ -	\$ -
01 Parks Improvements	\$ 13,019	\$ 6,000	\$ 16,368	\$ 10,000	\$ 11,950	\$ 11,950.00	\$ 50,000	\$ 30,000	\$ 38,000	\$ 26,478	\$ 55,000	\$ 113,000	\$ (31,522)	\$ 35,000	\$ 35,000	\$ (31,522)	\$ (31,522)
235 Parks Vehicle Reserve																\$ -	\$ -
01 Parks Vehicle Reserve	\$ 15,511	\$ 13,000	\$ 19,531	\$ 4,000	\$ 9,185	\$ 9,185.00				\$ 10,173			\$ 10,173			\$ 10,173	\$ 10,173
236 Lawn Mower Reserve																\$ -	\$ -
01 Lawn Mower Reserve	\$ 3,255	\$ 1,500	\$ 990	\$ 1,000	\$ 7,999	\$ 7,999.00	\$ 16,000	\$ 16,000	\$ 30,000	\$ 399			\$ 399			\$ 399	\$ 399
237 Civic Beautification																\$ -	\$ -
01 Civic Beautification	\$ 3,091	\$ 1,000	\$ 4,769		\$ -	\$ -	\$ 839	\$ 839		\$ 0			\$ 0			\$ 0	\$ 0
415 Collins Pond																\$ -	\$ -
01 Collins Pond	\$ 10,435		\$ 29,527	\$ 3,000	\$ 1,050	\$ 1,050.00	\$ 40,000	\$ 20,000		\$ 54,176	\$ 50,000		\$ 104,176	\$ 65,000	\$ 190,000	\$ (20,824)	\$ (20,824)
416 Ski Trail																\$ -	\$ -
01 Ski Trail	\$ 509		\$ 406	\$ 2,900	\$ 1,972	\$ 1,972.00				\$ 4,894			\$ 4,894			\$ 4,894	\$ 4,894
CRX/TOS Reserve	\$ 299		\$ 896		\$ 1,194	\$ 1,194.00				\$ 2,225							
418 RD Trails Grant																	
01 Trails Grant	\$ 1,455		\$ -		\$ -	\$ -	\$ 4,366	\$ 4,366		\$ 0			\$ 0			\$ 0	\$ 0
Code Totals	\$ 46,119	\$ 21,500	\$ 72,488	\$ 20,900	\$ 33,350	\$ 33,350	\$ 106,839	\$ 71,205	\$ 68,000	\$ 96,120	\$ 105,000	\$ 113,000	\$ 88,120	\$ 100,000	\$ 225,000	\$ (36,880)	\$ (36,880)

General Fund - Capital Improvement															
	2021 Request			2022 Request			2023 Request			2024 Request			2025 Request		
<u>Department</u>	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance
50 Recreation			\$ -			\$ -			\$ -			\$ -			\$ -
020 Computers & Typewriters			\$ -			\$ -			\$ -			\$ -			\$ -
01 Computer Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
243-Rec Center Improvement			\$ -			\$ -			\$ -			\$ -			\$ -
01-Rec Center Imp			\$ 31,155			\$ 31,155			\$ 31,155			\$ 31,155			\$ 31,155
297 Community Pool			\$ -			\$ -			\$ -			\$ -			\$ -
01-Community Pool			\$ -			\$ -			\$ -			\$ -			\$ -
410- Rec Van Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01- Rec Van Reserve			\$ (1,955)			\$ (1,955)			\$ (1,955)			\$ (1,955)			\$ (1,955)
Land Acquisition and Easements															
Rails to Trails (grant)															
Let's Move															
Rec Special Projects															
Creative Playground															
Caribou Community Band															
Rec Scholarships															
Rec Ski Rental Program															
Cadet Reserve															
Community Bulletin Board															
Code Totals	\$ -	\$ -	\$ 29,200	\$ -	\$ -	\$ 29,200	\$ -	\$ -	\$ 29,200	\$ -	\$ -	\$ 29,200	\$ -	\$ -	\$ 29,200
51 Parks Department			\$ -			\$ -			\$ -			\$ -			\$ -
234 Parks Improvements			\$ -			\$ -			\$ -			\$ -			\$ -
01 Parks Improvements	\$ 35,000		\$ 3,478			\$ 3,478			\$ 3,478			\$ 3,478			\$ 3,478
235 Parks Vehicle Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Parks Vehicle Reserve			\$ 10,173			\$ 10,173			\$ 10,173			\$ 10,173			\$ 10,173
236 Lawn Mower Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Lawn Mower Reserve			\$ 399			\$ 399			\$ 399			\$ 399			\$ 399
237 Civic Beautification			\$ -			\$ -			\$ -			\$ -			\$ -
01 Civic Beautification			\$ 0			\$ 0			\$ 0			\$ 0			\$ 0
415 Collins Pond			\$ -			\$ -			\$ -			\$ -			\$ -
01 Collins Pond			\$ (20,824)			\$ (20,824)			\$ (20,824)			\$ (20,824)			\$ (20,824)
416 Ski Trail			\$ -			\$ -			\$ -			\$ -			\$ -
01 Ski Trail			\$ 4,894			\$ 4,894			\$ 4,894			\$ 4,894			\$ 4,894
CRX/TOS Reserve															
418 RD Trails Grant															
01 Trails Grant			\$ 0			\$ 0			\$ 0			\$ 0			\$ 0
Code Totals	\$ 35,000	\$ -	\$ (1,880)	\$ -	\$ -	\$ (1,880)	\$ -	\$ -	\$ (1,880)	\$ -	\$ -	\$ (1,880)	\$ -	\$ -	\$ (1,880)

General Fund - Capital Improvements																
	2014-16	2016		2017			2018 Request				2019 Request		2020 Request			
<u>Department</u>	Average Expense from associated reserves	Approved Allocation	Expenses (from associated reserve)	Approved Allocation	Expenses (YTD from associated reserve)	Annualized Expenses for year	Requested Allocation	Council Adjusted	Anticipated Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance
52 Snowmobile Trail Maintenance													\$ -			\$ -
238 Trail Groomer Reserve													\$ -			\$ -
01 Trail Groomer Reserve										\$ -			\$ -			\$ -
Code Totals																
60 Airport													\$ -			\$ -
249-Airport Improvement													\$ -			\$ -
01-Airport Improvement										\$ -			\$ -			\$ -
239 Airport Reserve													\$ -			\$ -
01 Airport Reserve	\$ 1,263,347	\$ 7,500	\$ 302,739	\$ 7,000	\$ 335,567	#####	\$ 25,000	\$ -		\$(130,323)	\$ 25,000	\$ 50,000	\$(155,323)			\$(155,323)
Code Totals	\$ 1,263,347	\$ 7,500	\$ 302,739	\$ 7,000	\$ 335,567	\$ 335,567	\$ 25,000	\$ -	\$ -							
70 Debt Reduction													\$ -			\$ -
404 BioMass Boilers													\$ -			\$ -
01 BioMass Boiler Debt	\$ 106,823	\$ 92,732	\$ 94,250	\$ 95,127	\$ 48,702	\$ 95,127.00	\$ 99,041	\$ 99,041	\$ 99,041	\$ 1,038	\$ 102,378	\$ 102,378	\$ 1,038	\$ 105,843	\$ 105,843	\$ 1,038
419 Fire/EMS													\$ -			\$ -
01 2016 Engine Truck				\$ 99,000	\$ 116,900	#####	\$ 116,900	\$ 116,900	\$ 116,900	\$ -	\$ 116,900	\$ 116,900	\$ -	\$ 116,900	\$ 116,900	\$ -
Code Totals	\$ 106,823	\$ 92,732	\$ 94,250	\$ 95,127	\$ 48,702	\$ 95,127	\$ 215,941	\$ 215,941	\$ 215,941	\$ 1,038	\$ 219,278	\$ 219,278	\$ 1,038	\$ 222,743	\$ 222,743	\$ 1,038
Other Accounts																
Nylander	\$ 166		\$ 332		\$ 460	\$ 460.00										
60 Access Hi	\$ 9,115					\$ -										
Nasiff Cleanup	\$ 11,649					\$ -										
Totals for all Improvement Funds	\$ 2,383,423	\$ 444,088	\$ 1,559,854	\$ 726,690	\$ 1,156,127	\$ 1,265,176	\$ 998,882	\$ 741,569	\$1,300,681	\$ 734,254	\$ 904,078	\$1,105,134	\$ 533,199	\$ 864,743	\$ 692,143	\$ 705,799

General Fund - Capital Improvem															
	2021 Request			2022 Request			2023 Request			2024 Request			2025 Request		
<u>Department</u>	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance	Allocation	Expense	Year End Fund Balance
52 Snowmobile Trail Maintenance			\$ -			\$ -			\$ -			\$ -			\$ -
238 Trail Groomer Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Trail Groomer Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
Code Totals															
60 Airport			\$ -			\$ -			\$ -			\$ -			\$ -
249-Airport Improvement			\$ -			\$ -			\$ -			\$ -			\$ -
01-Airport Improvement			\$ -			\$ -			\$ -			\$ -			\$ -
239 Airport Reserve			\$ -			\$ -			\$ -			\$ -			\$ -
01 Airport Reserve			\$(155,323)			\$(155,323)			\$(155,323)			\$(155,323)			\$(155,323)
Code Totals															
70 Debt Reduction			\$ -			\$ -			\$ -			\$ -			\$ -
404 BioMass Boilers			\$ -			\$ -			\$ -			\$ -			\$ -
01 BioMass Boiler Debt	\$ 109,440	\$ 109,440	\$ 1,038	\$ 230,175	\$ 230,175	\$ 1,038	\$ 234,053	\$ 234,053	\$ 1,038			\$ 1,038			\$ 1,038
419 Fire/EMS			\$ -			\$ -			\$ -			\$ -			\$ -
01 2016 Engine Truck	\$ 116,900	\$ 116,900	\$ -			\$ -			\$ -			\$ -			\$ -
Code Totals	\$ 226,340	\$ 226,340	\$ 1,038	\$ 230,175	\$ 230,175	\$ 1,038	\$ 234,053	\$ 234,053	\$ 1,038	\$ -	\$ -	\$ 1,038	\$ -	\$ -	\$ 1,038
Other Accounts															
Nylander															
60 Access Hi															
Nasiff Cleanup															
Totals for all Improvement Funds	\$ 691,517	\$ 851,767	\$ 545,549	\$ 596,825	\$ 523,275	\$ 619,099	\$ 604,703	\$ 503,053	\$ 720,749	\$ 605,650	\$ 469,900	\$ 856,499	\$ 405,900	\$ 70,600	\$ 1,191,799