2019
Expense Budget & Capital Improvement Plan

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

Council Approved - December 10, 2018

Vision

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

Mission Statement

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

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

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Budget Message

December 4, 2018

TO; City Council and Citizens of Caribou

It is my pleasure to provide the final 2019 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. It includes a slimming of expenses in most departments while trying to address major capital expenses and facility maintenance needs like repair of the River Road. As always, the primary goal is to provide the best services possible with 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, unforeseen capital repairs 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."

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

Budget Highlights:

- Utility Rates
  - Power costs are projected to increase by 3%
  - The Caribou Utility District, which is a separate quasi-municipal entity from the city, is instituting a 25% increase in sewer rates and anticipates a 10% increase in water rates.

- 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.
  - Public Works and the Police Sergeant's union employees will receive a 3% increase.
  - At the time of preparing this message, the police officer and fire fighter unions are still renegotiating their contracts for 2019-2021.
  - Health Insurance – Insurance rates rose by 3.64%. 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

- General Government: Ms. Connie Michaud has been with the city for over 30 years and will be retiring in 2019. A full-time clerk position is funded for a 3 month overlap with Ms. Michaud.
- Library: Part time, 15 hrs per week library staff position to work in the historical archives. In 2018, the city entered into an agreement with the Aroostook county genealogical society records
- Police: Two sergeant positions have been opened up within the department. It is anticipated that these will be filled by internal candidates. In 2018, the city entered into an agreement with RSU39 to provide a School Resource Officer. This position is funded in the new budget with 80% of costs being reimbursed by the school district.
- Fire: Ambulance billing staff are not new, but they are being moved back under the fire/ems department for budget tracking purposes.

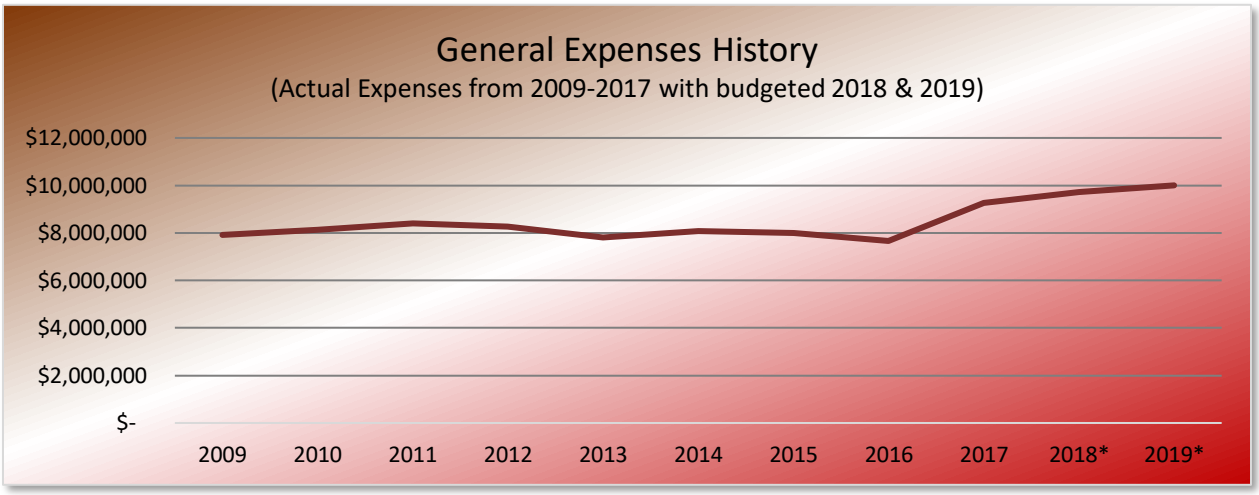
• Capital Projects More Than $50K:

(See: Capital Projects Section for details on these projects and a list of smaller projects anticipated in 2019)

- The city is completing a study to evaluate changing street light lamps from metal halide to LED lamps. Preliminary numbers indicate the cost to purchase all street lights from EMERA would be under $15,000 and the cost to change out the street lights would be $325,000. The change out would provide a reduction of over $50,000 in power costs. The city may finance the purchase of new LED lights in 2019 with the power cost difference making up the finance payments.
- Reconstruction of the River Road will be funded through a government bond. Estimated annual costs will be $150,000 over 10 years.
- Public Work: The largest vehicle to be purchased in this budget is a 3.5 yard loader for public works. The current loader is nearing 20 years old and will require major repairs soon. A new loader will cost approximately $210,000.
- A splash pad will be constructed at the new Teague Park being built as part of the RSU 39 school project. The city has received donations totaling over $126,000 to be applied toward the splash pad.
- High Street between North Main and Route 1. Project to be done in 2018, , this project was delayed until 2019. 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.
- The Public Works building roof needs to be replaced for approximately $75,000. This budget includes an allocation of $40,000 to match a $35,000 reserve in the 2018 budget to cover these costs.
- While paving equipment is on High Street, the city plans to resurface the parking lots around City Hall and also conduct maintenance of parking lots around the downtown mall. This is estimated to cost $60,000.
- An ambulance is scheduled to be remounted in 2019. This budget includes reserving $75,000 toward that $150,000 cost.
- The final motion to approve this budget included an allocation of $50,000 toward a new homestead tax exemption program for seniors. The details of this program are not yet known but will need to be worked out before tax commitment. The $50,000 is proposed to come from unexpended allocations from previous years, which will be reflected in the revenue budget elements.

- 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. 2019 payment of $102K. Payments escalate until lease is finished in 2025.

Overall, the city's operation and capital expenses are $10,052,811, which is 3.49% more than the 2018 budget of $9,714,078.



Revenue projections for 2019 are very preliminary at this time but are estimated to be $10,424,530 (See Exhibit C). The projected revenues will exceed budgeted expenses by more than $350,000 this year. This is primarily due to the city receiving a one-time allocation of $615,000 from Aroostook Waste Solutions as part of the Presque Isle landfill merger with Tri-community landfill. Also part of that deal, the city will receive $300,000 in 2020 and again 2021. How these funds are leveraged to reduce current or foreseeable obligations will impact the city's ability to continue providing services through tough times over the next decade. It is anticipated that a more refined revenue budget will be prepared for consideration near the first of April based on legislative actions and April valuations.

This budget year tends to be more oriented toward better maintenance of the facilities and assets of the City in order to establish a more secure base from which to grow. 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. Said Gordon B. Hinckley, "You can't build a great building on a weak foundation. You must have a solid foundation if you're going to have a strong superstructure."

Dennis L. Marker, AICP, MPA
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.

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

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.

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

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.

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 4: Loring Air Force Base housed the 42nd Bomb Wing. The base was officially closed in September 1994.

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.

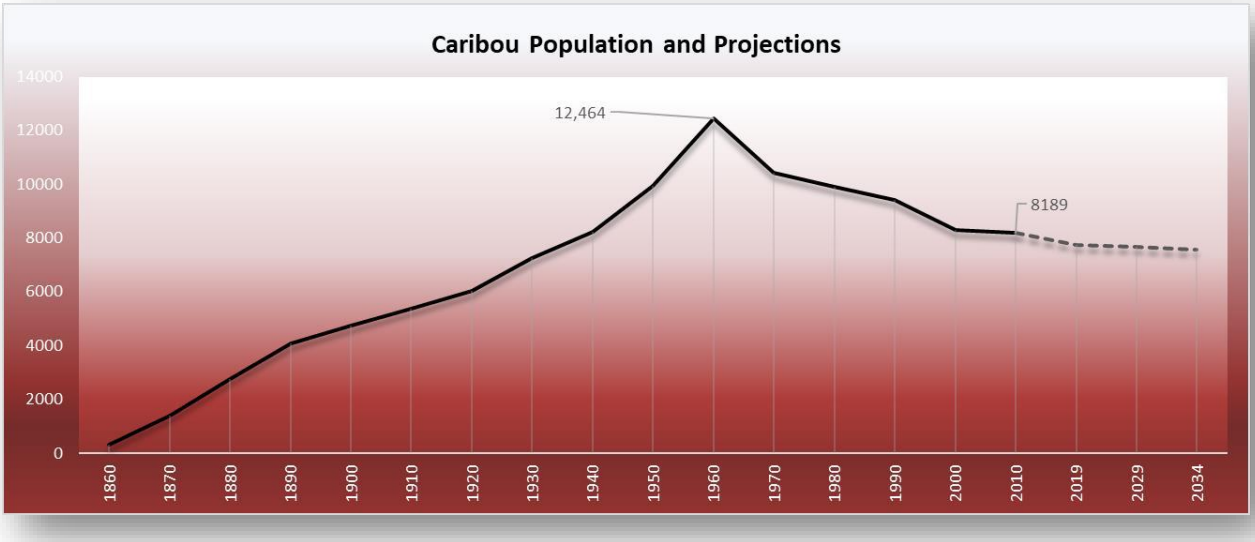


Figure 3:Population data obtained from US Census Bureau through 2010.
Projections obtained from the State of Maine Office of Policy and Management.

General Government

The City of Caribou was incorporated as a city in 1967[1]. The city charter outlines its government to be a Council-Manager form of government. Under this form of government, the citizens elect seven representatives to a City Council. The City Council functions as the legislative body for the City, which means they establish policies, adopt laws, set the annual budgets, enter into contracts and establish the working priorities for delivery of services to the citizens, business owners and visitors of Caribou. The current sitting members of the City Council are as follows:

Sitting Councilors	Term Expiration
David Martin (Mayor)	2019
Nicole Cote (Deputy Mayor)	2020
Mark Goughan	2020
Timothy Guerrette	2018
Hugh Kirkpatrick	2020
Phillip McDonough	2018
Joan Theriault	2019

The City Charter[2] outlines several duties of the Council. The following are just a few points that pertain to the city's government structure and relationship to other quasi-municipal entities in the area:

1) The Council elects from within its ranks a Mayor who is "recognized as head of the City Government for all ceremonial purposes and by the Governor for purposes of Military law but shall have no administrative duties."[3]
2) The Council appoints a City Manager[4] who functions as the "Chief Administrative Officer." The City Manager's role is to act in an executive capacity based on the laws and direction of the City Council. He/she is responsible, among other things, for direction and administration of all departments, offices and agencies of the City and to maintain the financial integrity of the City. The Manager is responsible for preparing and submitting an annual budget to the Council which outlines the expenses and anticipated capital needs under the Manager's direction.
3) The Council has a unique responsibility to appoint members to the Cary Hospital Board of Directors[5] and the Hospital Service District[6]. The Cary Hospital is a municipally owned medical facility, which operates under its Board of Directors. The Service District is an independent quasi-municipal entity that has responsibilities for physical assets (e.g. land and buildings) that can be used to benefit the Cary Medical Center. The City Manager sits as an ex-officio member of the Cary Hospital Board of Directors[7] but has no other power or authority over the Cary Medical Center operations[8]. The Hospital Directors function independent from the City

[1] State of Maine, Private & Special Laws (P&SL), 1967, chapter 5.
[2] See http://www.cariboumaine.org/wp-content/uploads/2013/02/City-Charter.pdf
[3] City Charter, Section 2.03
[4] City Charter, Section 3. Power and duties of the manager are specifically provided in Sec. 3.04
[5] City Charter, Section 2.18
[6] State of Maine, P&SL, 1953, chapter 12, Sec. 3.
[7] City Charter, Section 2.18(a)
[8] City Charter, Section 3.04(2), (10) and (11)

Manager. The policies and laws governing the hospital are primarily dictated by federal and state health care laws.

4) The Council also appoints members to the Caribou Utilities District Board of Directors/Trustees[9]. However, the Caribou Utility District is a quasi-municipal entity unto itself and not a department of the City. The Utility District and the City work cooperatively on many projects, but the two are completely separate entities other than having a similar name.

The Caribou's schools, which were formerly a function of the city, are part of the Regional School Unit 39 (RSU 39) which operates under the direction of the state and its own elected school board. The RSU was created in 2009 to serve the communities of Caribou, Connor, and Limestone. Limestone residents voted in November 2018 to leave the RSU, which will affect Caribou's future financial obligations to the entity. It is not yet known if that will be a positive affect or not.

Figure 6, illustrates the general framework of the Council-Manager form of government in Caribou.

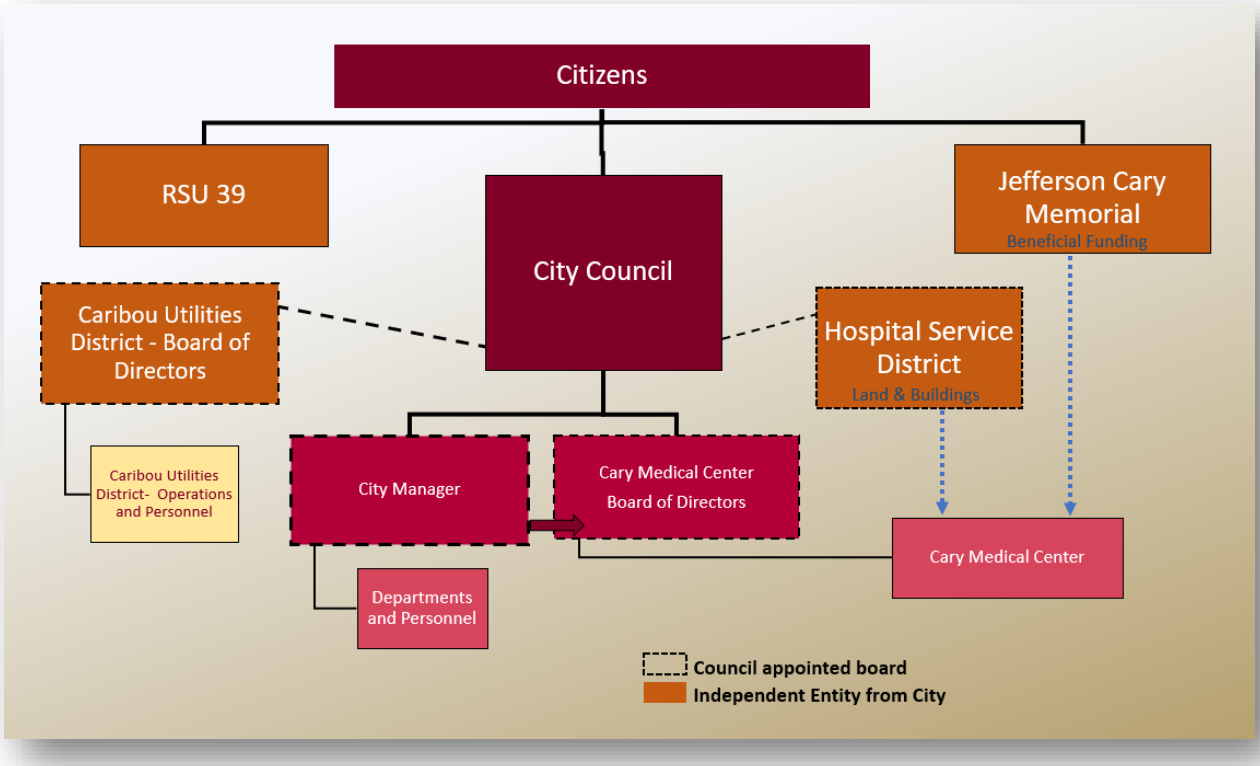


Figure 5: Flow chart illustrating framework of Council-Manager form of government in Caribou and the other quasi-municipal entities in the area.

The purpose in outlining the above relationships is so the reader of this document will understand why a budget report prepared by the City Manager does not include budget information about the hospital, the schools, or the Caribou Utilities District.

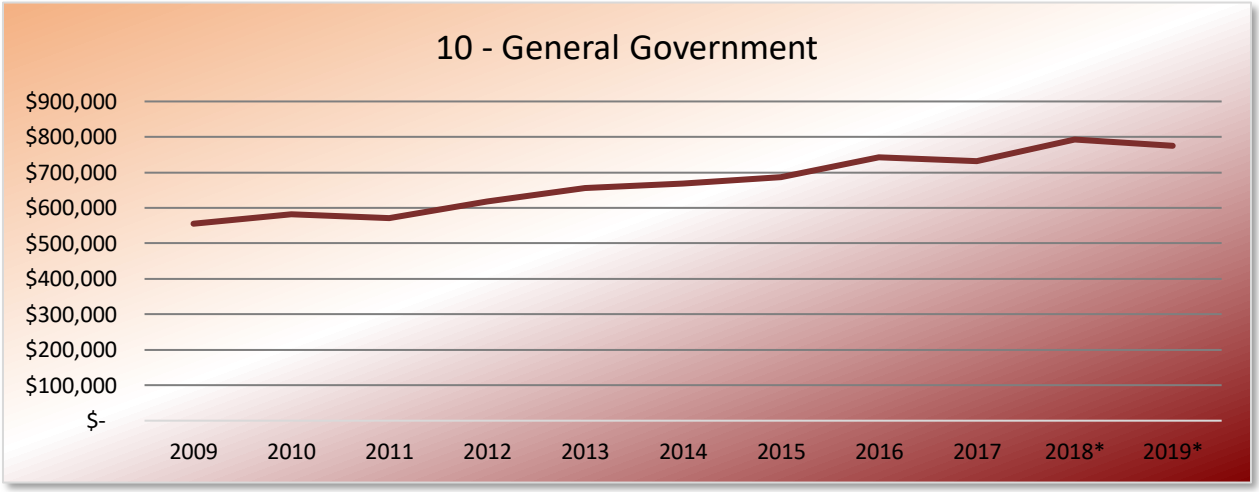
[9] State of Maine, P&SL, 1945, Chapter 83, Sec. 8.

City Departments & Expenses

The following narrative is to summarize the major changes from the 2018 budget for each department. A full line item detail of the budget changes is provided in Exhibit A of this report. Not every budget line will be discussed in this narrative. Questions about specific line changes are welcome and may be discussed with the Manager or the appropriate functional area director.

Overall, the city's operation and capital expenses are $10,052,811, which is 3.49% more than the 2018 budget of $9,714,078. About 1/3 of that increase comes due to the anticipated financing of $1.4Million in repairs to the River Road, which will need to carry over into future budgets as well. Another 1/3 comes from a 3.64% increase in health care costs and budgeted wage adjustments. The final 1/3 of the increase is attributable to increases in utilities, construction materials, and replacement of old equipment. Each department scrutinized its operation budgets and capital requests in order to limit the budget increase. Where there may have been some buffer in years past, this will possibly be a year when unexpended allocations will be minimal.

10 – General Government



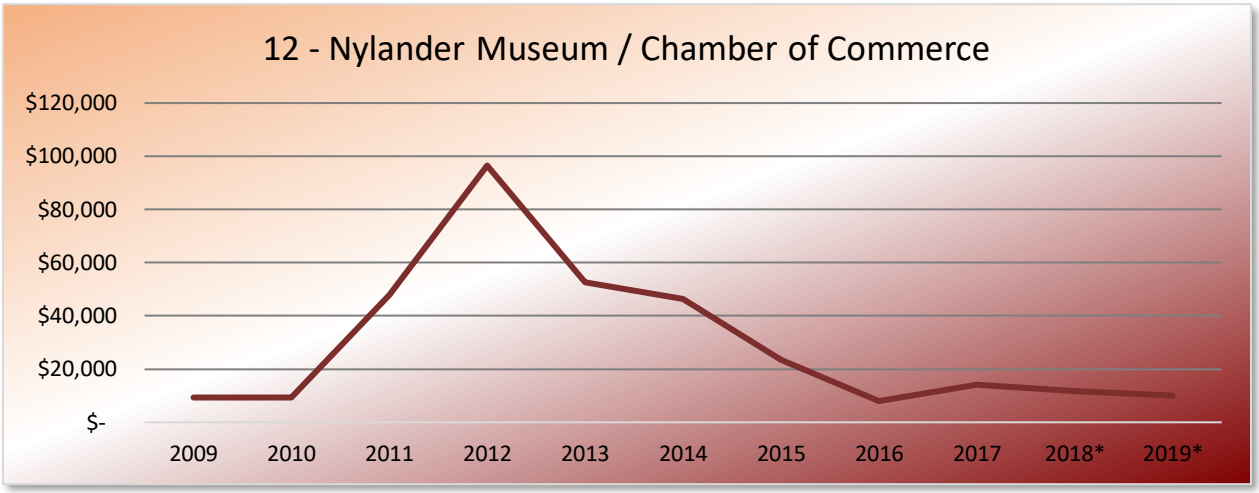
The General Government fund includes expenses on behalf of City Administration, the Clerk's office, and the Finance Department. There are 10 full-time employees and one part-time employee under this fund.

The 2019 budget is $775,227 which is a 24% decrease from the 2018 budget of $1,019,415. Excluding the ambulance billing expenses from the 2018 budget (as shown in the above chart) there is about a $20,000 decrease or 2.5% reduction in the general government budget for this year.

It is anticipated that one of the clerks, Connie Michaud, will be retiring in 2019 and the other two will retire in 2020. In order to help retain institutional knowledge, this budget includes a new full-time position which will work closely with Ms. Michaud for three months. The 2020 budget will likely include additional staffing as well to provide an easier transition to a new City Clerk and Deputy Clerk.

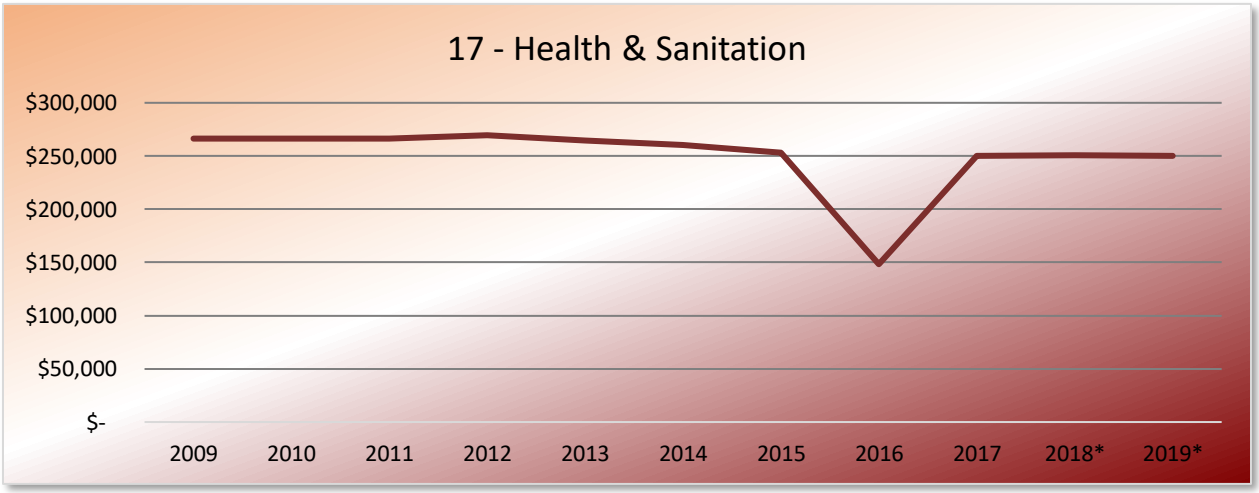
The Finance department includes the City Tax Collector and Treasurer with their respective Deputies, Human Resources and Ambulance Billing. The most significant budget change within this department is moving the ambulance billing expenses (approximately $225,000) to the fire/ems department (see fund 31). This was done in order to maintain consistency in historic budget records. However, supervision of the ambulance billing staff will remain under the Finance Director.

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 and a private non-profit citizen group known as Friends of the Nylander. The museum is open on a limited basis but has been working to provide more instruction and special event opportunities for the public. Over 800 visitors were received by the museum in 2018, which is significantly up from previous years. 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). There were no major repair projects in 2018 and none are anticipated in 2019. Janitorial services are nor funded and provided through the public works staff. Most of the museum supplies are purchased by the supporting citizen groups.

17 – Health and Sanitation

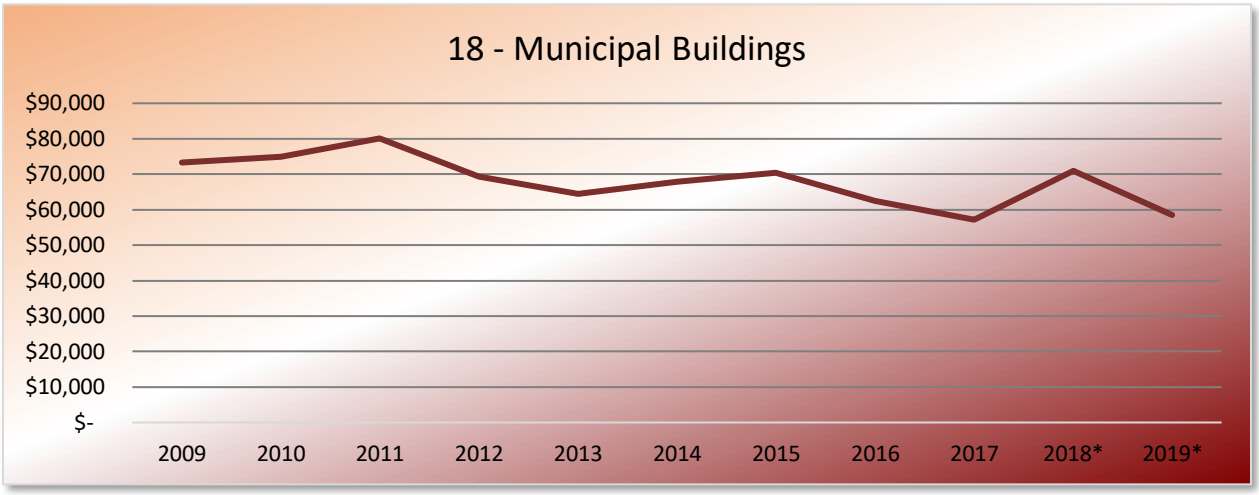


The Aroostook Waste Solutions (formerly Tri-Community Landfill) 3-year average tipping fee for 2019 is expected to remain the same as in 2018. Current waste management trends for private waste haulers to the landfill indicate a year over year reduction in waste and by extension the amount the city pays. However, it is anticipated that this fee will go up in 2020 and 2021 due to the city having large amounts of waste sent to the landfill as part of the Birdseye site cleanup. The recent merger with the Presque

Isle landfill means the city will receive $1.2Million over the next three years, which can help reduce these expenses. (The Council applied such a payout back to these expenses 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

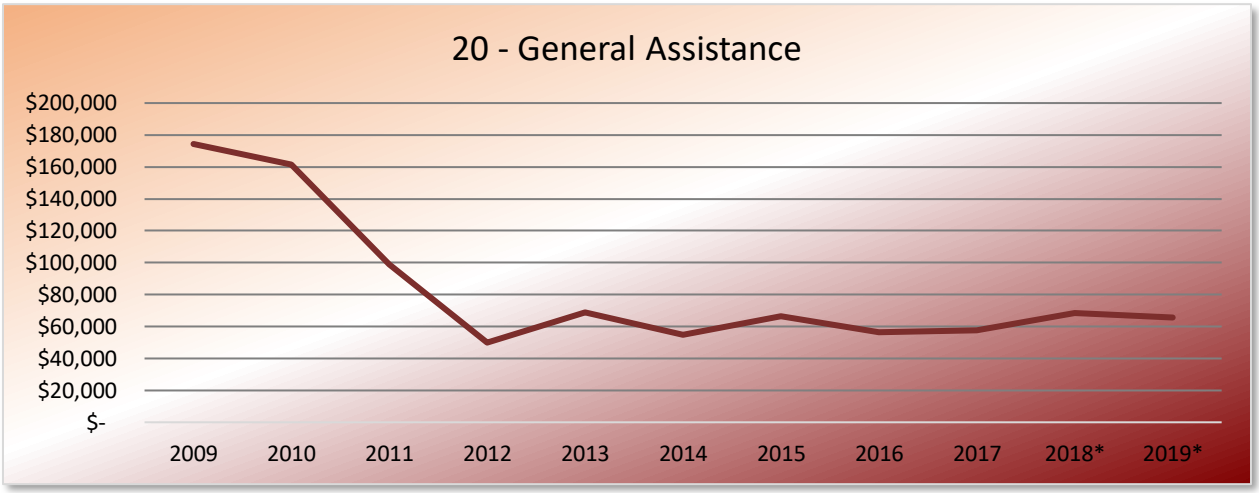


The municipal buildings fund covers maintenance and operation of City Hall and the Lion's building. The 2019 budget is about $12,000 less (-17.5%) than 2018. The reduction in the budget comes from slimming down the building supplies to align more with historic actuals and a reduction of $9,000 in building maintenance.

The major concern for maintenance in 2019 is repair of the siding on the city hall hose tower, which is detaching and falling off the building. Estimated costs for the hose tower repairs ($15,000) are reflected in the capital budget.

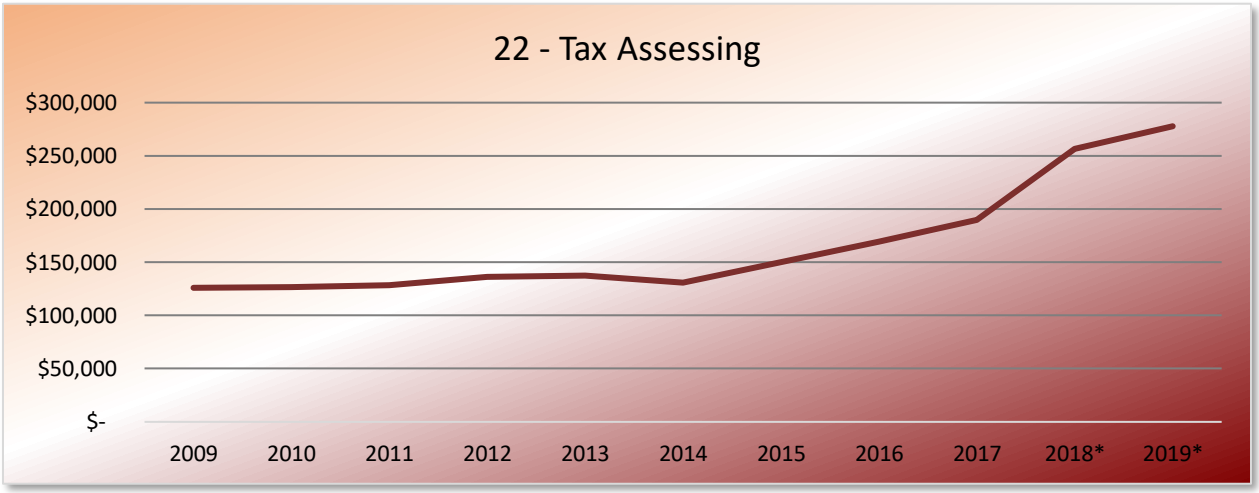
Figure 6: View out of the window in the City Council Chambers showing hose tower siding.

20 – General Assistance



The General Assistance fund is decreasing by 4.2% ($2,900) from the 2018 budget. The biggest cost reduction is the anticipated funding from the city toward general assistance. This line was reduced by about $3,000 to $32,000, which is just under the three-year average expenditure of $33,255.

22 – Tax Assessing



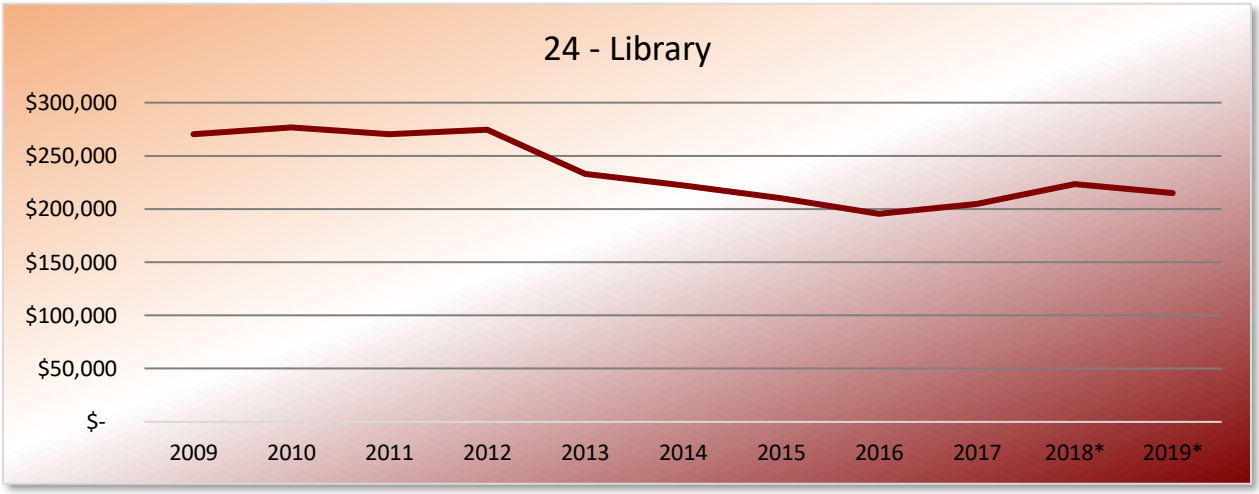
The Tax Assessing Department includes three full-time employees and one part-time employee. These employees include the Tax Assessor who also serves as the Chief Building Official, the Zoning Administrator who serves as the city's Code Enforcement Officer, a Deputy Tax Assessor who helps with both assessing and code enforcement elements, and finally the part-time employee is a commercial building inspector on retainer.

The most significant change in the tax assessing budget comes from the allocation of additional dollars for the commercial inspector (approximately $13,000). By providing 10 additional hours to the inspector, the tax assessors should be able to pick up additional assessing projects which sometimes are left on the back burner due to building and code inspection needs. These assessing efforts can forestall

the need for costly outside revaluation studies in the future. The commercial inspector will also be monitoring the new school under construction through 2019.

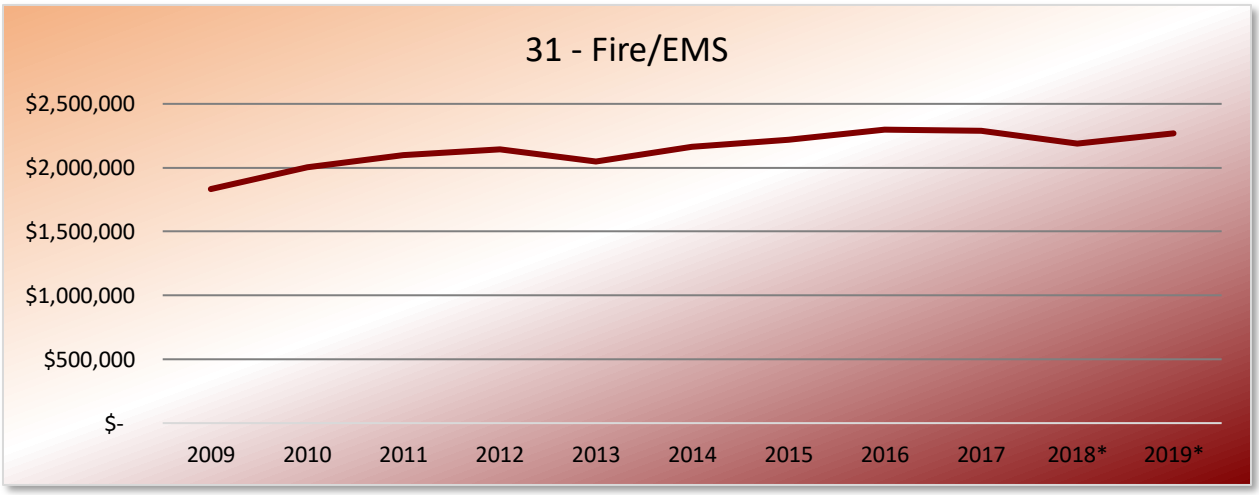
Overall, the tax assessing budget is up $19,742 from 2018, an increase of 8.4%

24 – Library



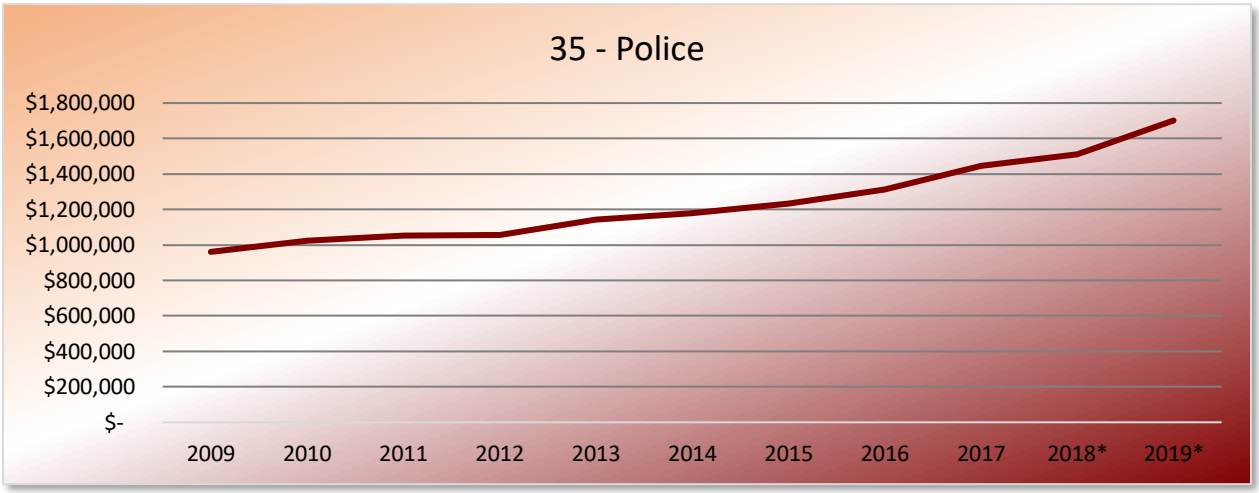
The library budget is down 3.7% (approximately $8,000) from 2018. This is mainly due to changes in personnel. When Librarian Anastasia Weigle left the city in 2018, it enabled the city to hire a new librarian at lower wages. Because of the gap in wages, there was additional room to add a 15-hour part-time employee and still have a lower budget than last year.

31 – Fire/EMS



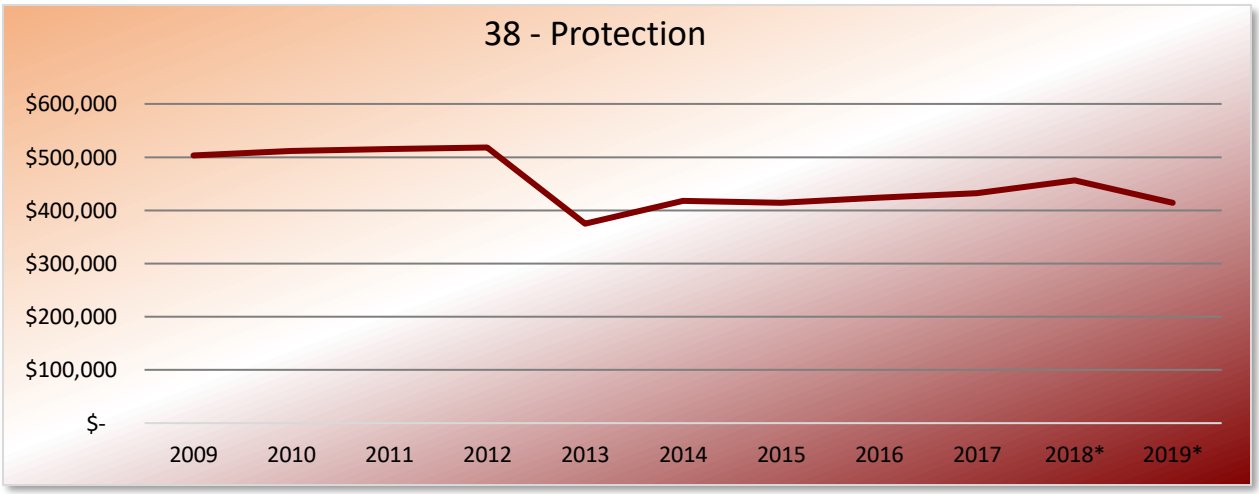
The Fire/EMS budget is up by 15.6% ($305,997) from 2018. This change is primarily due to moving the ambulance billing staff wages, benefits, supplies and bad-debt elements into the department from the General Government funds. The chart above shows the one-year dip (2018) in department expenditures due to the ambulance billing expense shifting between departments. Even with moving the ambulance billing staff into the Fire/EMS budget, the 2019 budget is $16,000 less than the 2017 actual expenses when ambulance billing was still comingled with Fire/EMS.

35 – Police



The Police budget is projected to be 12.7% ($192,000) more than the 2018 budget. The numbers provided in the budget are assuming union negotiations are wrapped up based on current proposals on the table. This includes significant wage adjustments to 12 police officers whose wages are lagging behind state and national averages. This is not unique to Caribou as many rural communities are trying to retain well-trained officers and attract new officers within a prevailing workforce shortage.

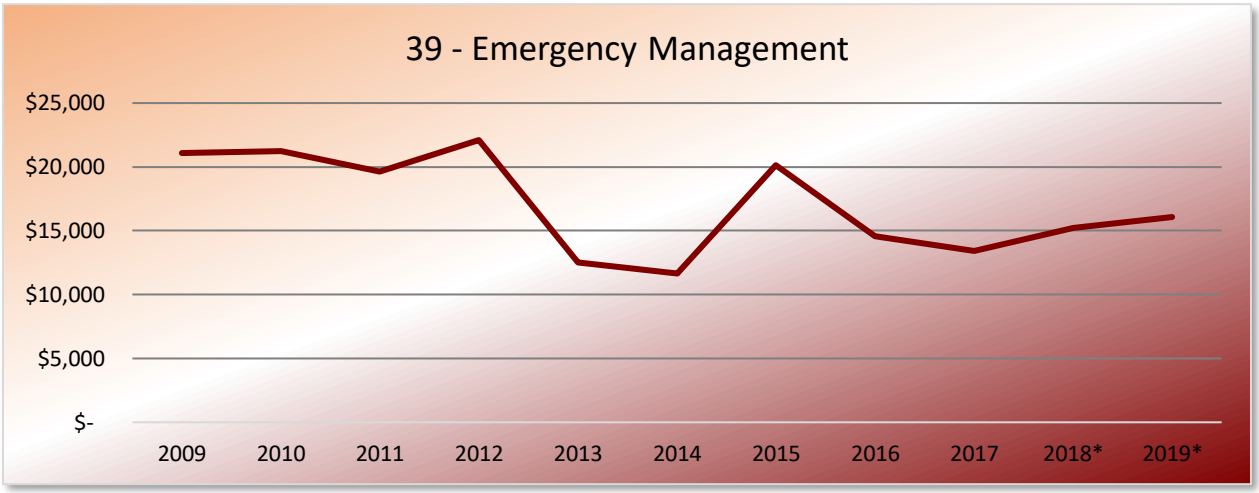
38 – Protection



The Protection budget is expected to dip down by 9.3% ($42,000) as result of a planned acquisition of the streetlights from EMERA. As was mentioned earlier, the city is wrapping up a study of the cost saving potential of owning the street lights around town. Preliminary numbers indicate the city could save up to $50,000 on just power fees. The study is also looking at changing the old metal halide lights to LED, which would also provide significant savings on usage. The study is expected to wrap up by March.

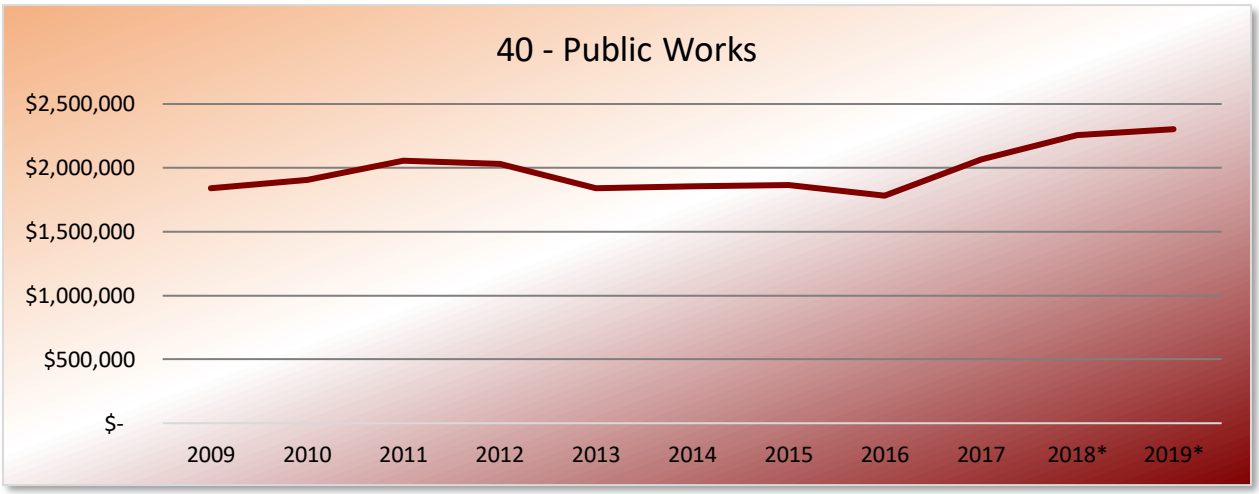
The savings from acquiring the street lights are offset a little in additional costs ($5,000) due to Caribou Utilities hydrant fees going up by 1.5%.

39 – Emergency Management



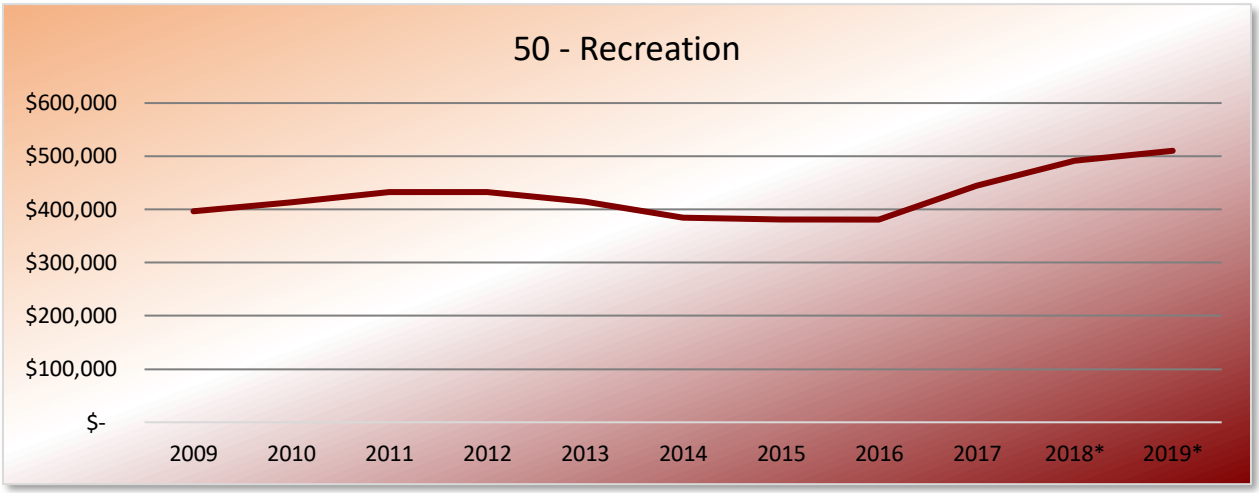
The Emergency Management funds will go up 5.5% or about $800 in 2019. This increase is primarily from the wage adjustment applied to the Emergency Operations Manager stipend.

40 – Public Works



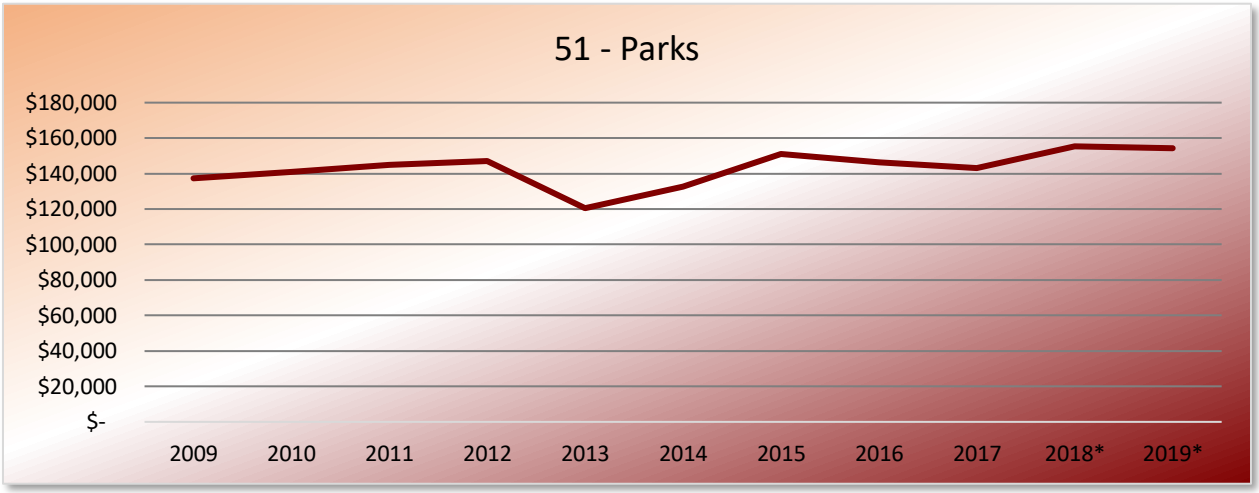
The Public Works department will have a 2% increase ($44,000) from 2018. This increase is primarily due to material costs (e.g. liquid asphalt went up $30,000).

50 – Recreation



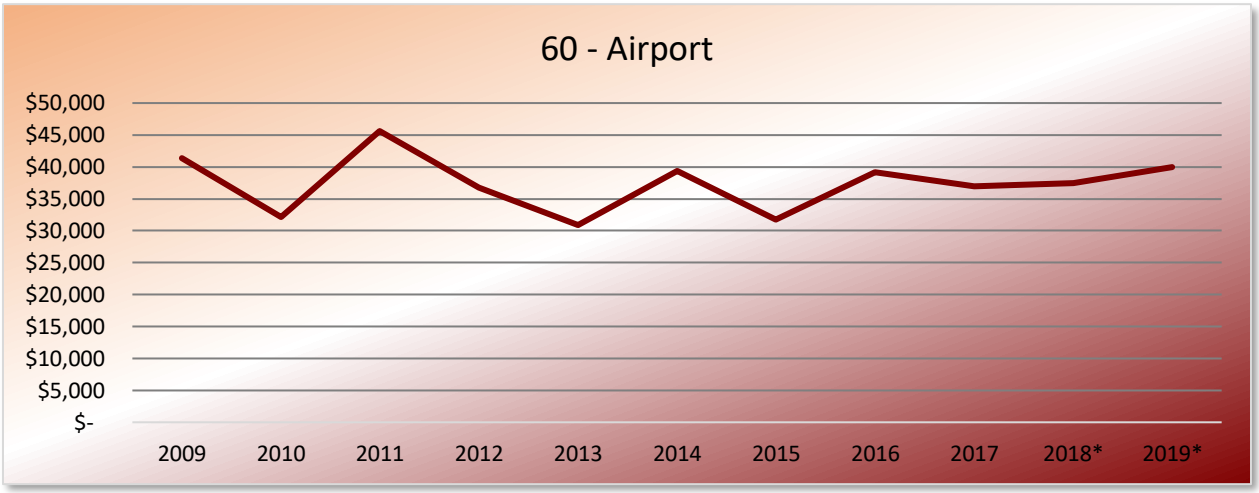
The recreation budget is up 3.9% ($20,000) from 2018. Most of this difference comes from new soccer goals ($2,000), painting of the recreation center ($3,500), increases to health insurance ($4,000), and the 2% COLA increase which added $4,000.

51 – Parks



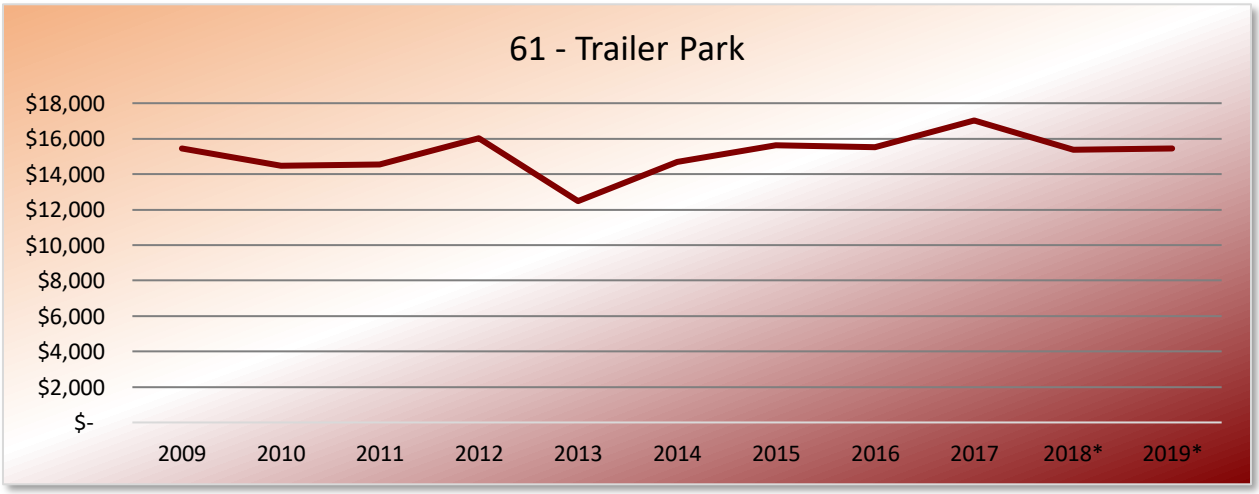
The Parks budget is down 0.6% ($1,000) from 2018. Operation costs have increased slightly for items such as tires, fuel, tools, etc. but these costs have been offset by a change in personnel which resulted in a reduction in wages.

60 – Airport



Airport expenses will increase by 6.6% ($2,500) from the 2018 budget. Actual expenses in 2018 will be significantly higher than the budgeted amount due to the city taking over operations of the airport and having to buy-out the previous operation manager. Part of the buy-out included compensation for the 100LL fuel at the airport and propane for heating the main hangar. The City will be working to have a new contract for fixed base operations management in 2019, which hopefully will allow the city to be partially reimbursed for the buy-out. The increase to the budget assumes the city retains operations for 10 months of the year.

61 – Trailer Park

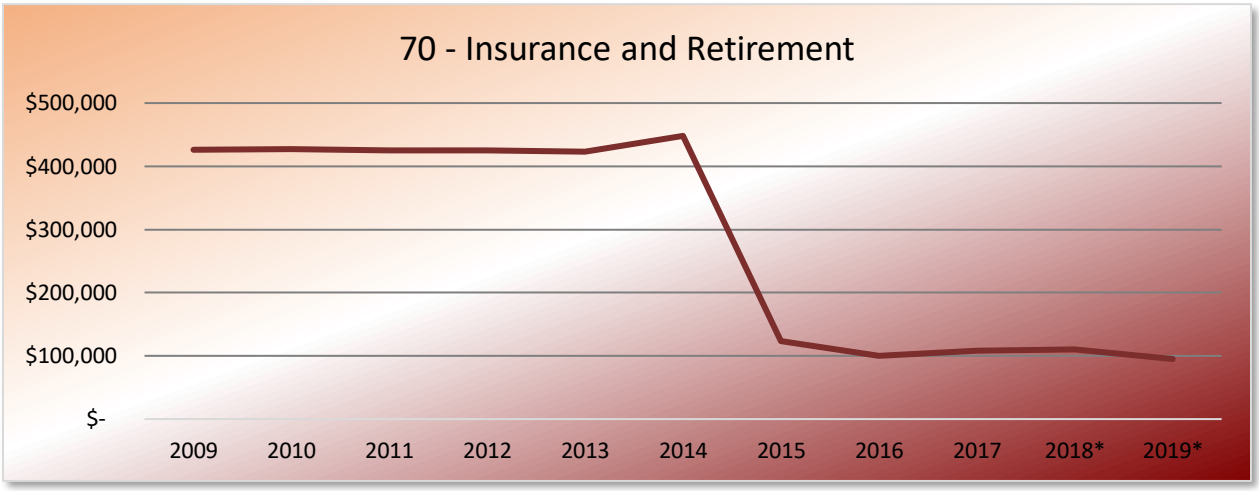


The trailer park is projected to essentially remain at the same funding levels of 2018 (0.3% increase or $150). There have been many discussions about trying to close the trailer park. This needs to be considered more seriously in the next couple years as the need for road and utility system maintenance increases. For now, the park is covering its expenses with lease revenues. The city may also consider increasing the rental rates to begin saving up for more major repairs.

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



The 2019 budget is 13.7% (approx. $14,000) below the 2018 budget. There were two line items that were affected to effect this. The worker's compensation fund and compensated absences.

The Worker's compensation line has had a zero budget in 2017 and 2018 under the assumption that all workers compensation expenses had been proportionally allocated to each department. While each department is now allocated their appropriate cost, there was no funding being set aside for the annual audit cost which determines the fees to be allocated. The audit is approximately $5,200 each year and is not included in the budget.

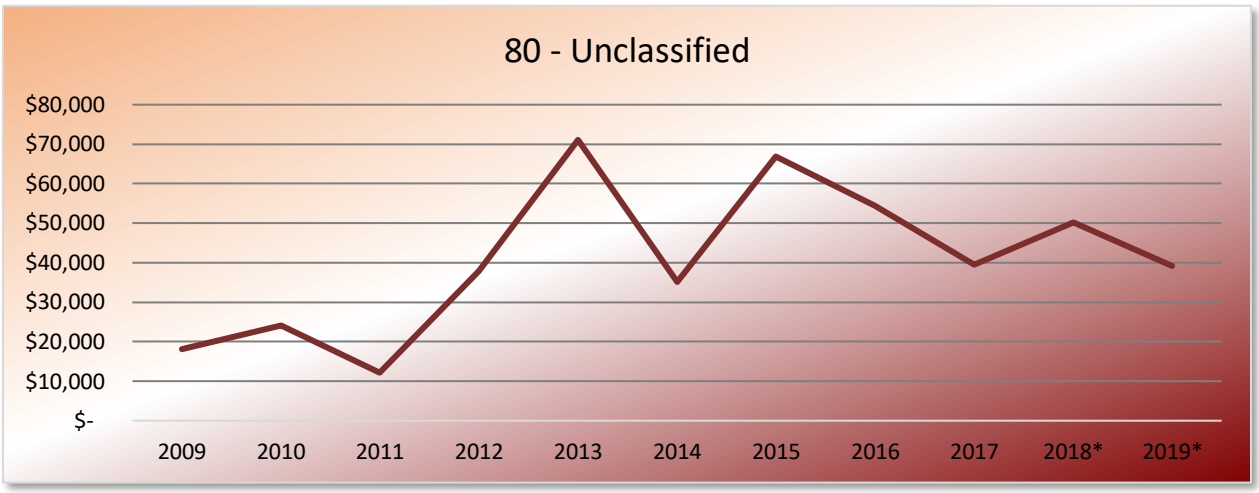
The compensated absences line was reduced by $22,000 to again, reduce the overall budget increase. These funds have been used to pay for banked sick or vacation time that gets cashed out by an employee or need to be paid upon the departure of employees. The city currently sits on a $586,255 liability of employee banked sick and vacation time. A reserve has been built up to cover some of these costs, but it is only $173,757. The allocation of $22,000 in 2019 is expected to cover the costs of Ms. Michaud retiring.

75 – Contributions

The City was recognized as the first "Age Friendly Community" in Aroostook County in 2018. In support of this designation, the Council is providing $4,600 to the Aroostook Agency on Agency. This agency provides many services to residents which the city does not have the means to do. Some of these services include Eldercare, Family Caregivers support, nutrition and information assistance through in-

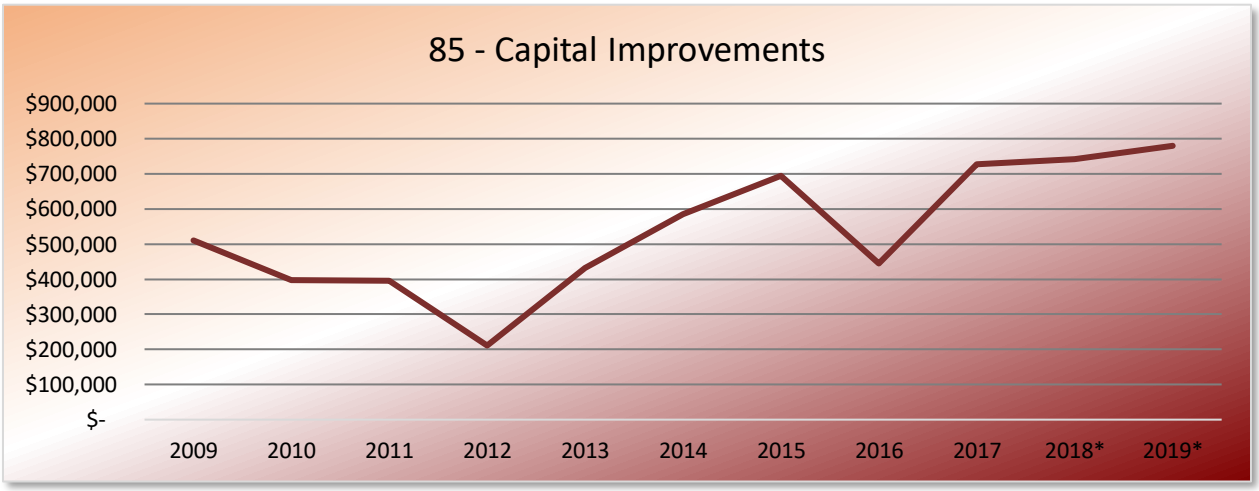
home visits and consultants. They also help seniors find volunteer opportunities in the community through the Retired Senior Volunteer Program (RSVP).

80 – Unclassified

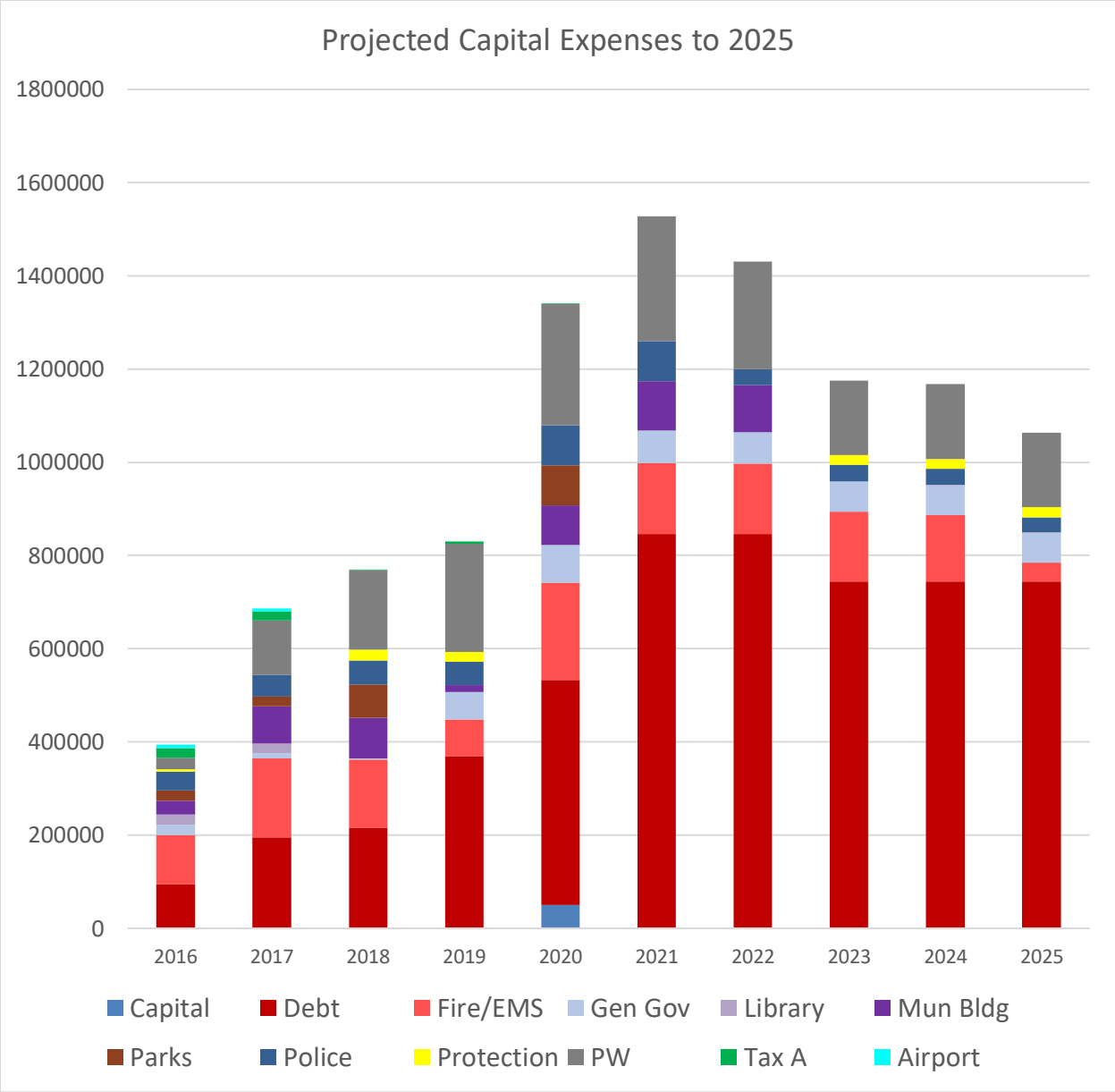


In order to help limit the overall budget increase, allocations toward abatement of past taxes was reduced to $19,000 from $30,000 in 2018. This was a 36.7% decrease in this fund.

85 – Capital Improvements



The majority of the capital improvement requests have been discussed above. The above graph illustrates amounts being budgeted to reserves, not actual expenses, since many capital reserve funds are built over multiple years for major purchases. The departments have provided capital cost projections for the next 5 years, which are shown in Exhibit B of this report. Looking into the future, there will be some major capital projects. The city may need to incur additional debt to pay for these facilities/equipment purchases. Historically, the city has set aside a little every year to avoid going into debt. However, the looming capital expenses cannot be covered with the limited reserve funds available.



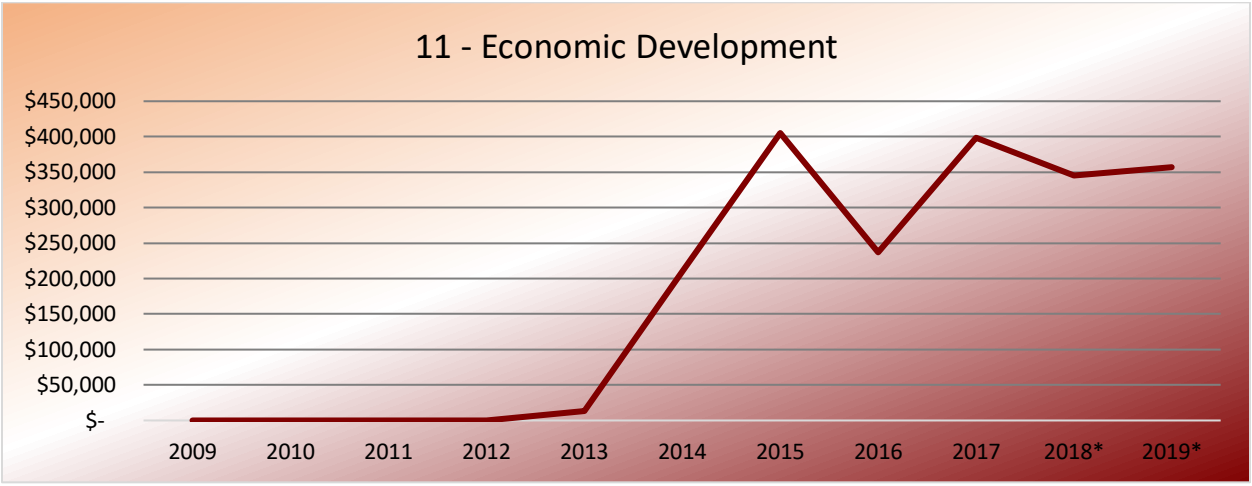
The above chart illustrates the potential debt increases through 2025 and the looming hurdle necessary to clear over the next four years. The debt element of these costs include the purchase and conversion of street lights to LED lights ($326,000 over 3.2 years starting in 2019) which brings associated reduction in operation costs, paying off the wood pellet boilers ($780,000 over 7 years), reconstruction of the River Road ($1.4M over 10 years starting in 2020), and a new public safety building ($7M over 30 years starting in 2021) which also will provide some operational cost relief.

The Council's approval of this budget included an additional $50,000 for 2019 to start a senior homestead tax credit program. This program, if adopted by the Council, will need annual allocations of funding as well.

Enterprise Funds

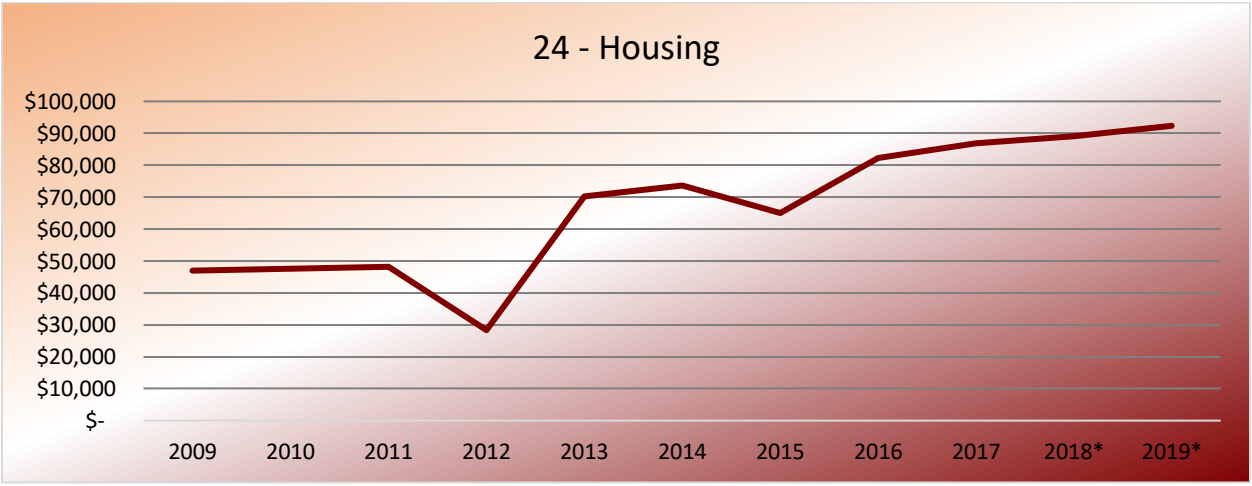
The following funds are established and work within their specific funding sources.

11 – Economic Development



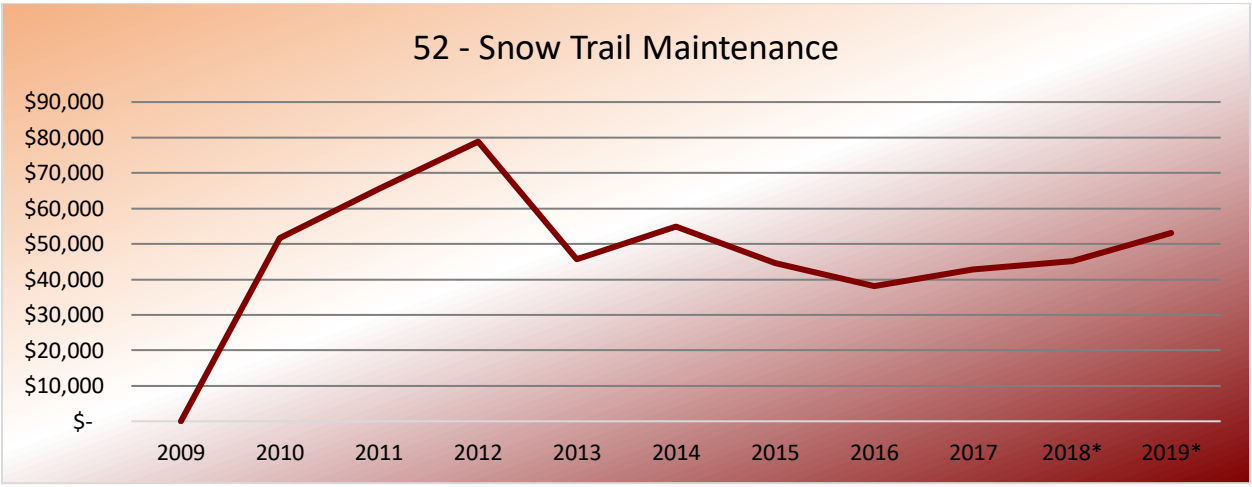
The economic development funds come from Tax Increment Financing Districts which have been established by the City. A district was created in 2018 surrounding the redevelopment of the Hilltop Elementary school into housing. Funding is "programed" based on the district purposes and the state approved district plans. The economic development funds are expected to be $364,000 in 2018 which is a slight increase from 2018. Funding may be used for economic development efforts such as developing special events (e.g. Thursdays on Sweden, Caribou Marathon, etc.) or supporting growth and development of local businesses (e.g. revolving loan fund, façade improvements grants, etc.).

24 – Housing



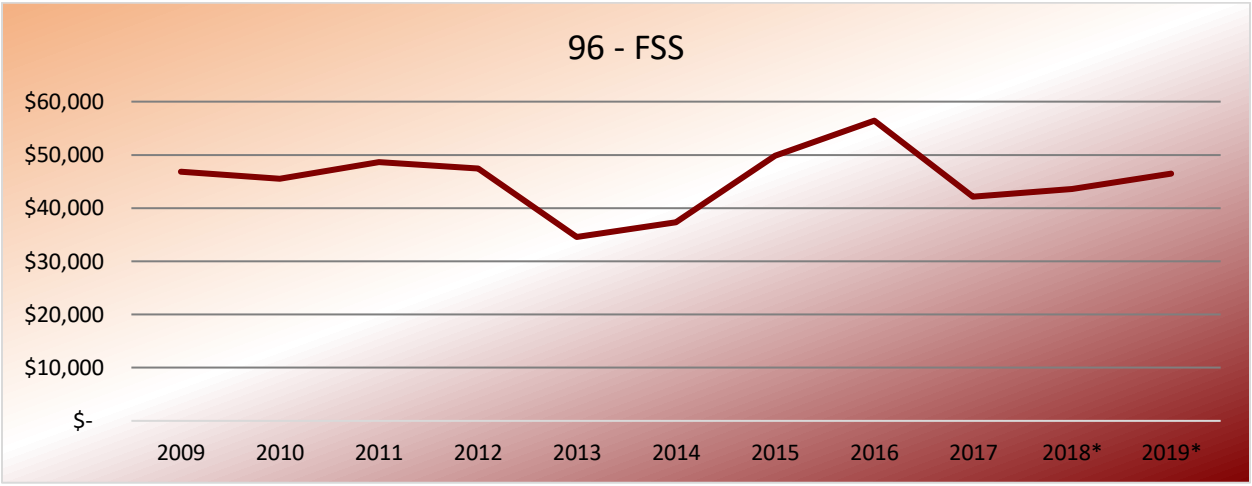
In 2016 we started running all of the expenses for the housing department through the city accounting software. Previous to that many of the expenses were paid for out of the housing checking account. Now the housing department reimburses the city. There are some items budgeted for in 2018 that were not acknowledged in the budget like $1,500 for the federal audit that is made each year. The 2018 budget includes a 2% increase for wages and related funds. The total increase from 2018 is 4% ($3,300).

52 – Snow Trail Maintenance



Funding for the snow trail maintenance program comes from the state and is administered by the Parks and Recreation Director, Gary Marquis. Increases to spending are directly to availability of funds from the state. The 2019 budget reflects a 17.5% from 2018.

96 – Family Self-Sufficiency Program



This program is from a federal grant that is applied for each year. 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.

Exhibit A: Expense Summary and Details

Exhibit B: Capital Improvement Plan

Exhibit C: Preliminary Revenue Estimates

Exhibit A:
2019 FY Expense Budget

Department	3 Year Average Actual Expenses (15-17)	2017 Expenses		2018					2019				
		Approved Budget	Year End Actual	Approved Expense Budget	YTD (Nov-15)	% Spent	Projected**	%	Requested	Manager Adjusted	Council Approved	% Change from 2018	Difference from 2018 Budget
GENERAL FUNDS													
10 General Government	$ 720,130	$ 787,868	$ 730,857	$ 1,019,415	$ 873,838	86%	$ 990,651	97%	$	775,226	$ 775,226	-24.0%	$ (244,189)
12 Chamber / Nylander Museum	$ 26,623	$ 26,585	$ 14,241	$ 14,241	$ 6,708	57%	$ 9,346	80%	$	10,013	$ 10,013	-14.2%	$ (4,228)
17 Health and Sanitation	$ 217,168	$ 249,737	$ 249,848	$ 250,536	$ 206,598	82%	$ 250,036	100%	$	250,196	$ 250,196	-0.1%	$ (340)
18 Municipal Building	$ 63,320	$ 69,940	$ 57,166	$ 70,896	$ 52,395	74%	$ 64,765	91%	$	58,504	$ 58,504	-17.5%	$ (12,392)
20 General Assistance	$ 60,202	$ 71,684	$ 57,820	$ 68,362	$ 45,973	67%	$ 59,024	86%	$ 65,677	$ 65,497	$ 65,497	-4.2%	$ (2,865)
22 Tax Assessing	$ 169,697	$ 185,744	$ 189,865	$ 256,395	$ 159,512	62%	$ 246,197	96%	$ 276,137	$ 277,807	$ 277,807	8.4%	$ 21,412
23 Code Enforcement											$ -		$ -
24 Library	$ 203,434	$ 215,601	$ 204,539	$ 223,304	$ 177,453	79%	$ 210,237	94%	$ 231,705	$ 214,984	$ 214,984	-3.7%	$ (8,320)
31 Fire and Ambulance	$ 2,267,676	$ 2,398,973	$ 2,286,801	$ 1,964,485	$ 1,740,088	89%	$ 2,046,187	104%	$ 2,173,420	$ 2,270,481	$ 2,270,481	15.6%	$ 305,996
35 Police	$ 1,331,049	$ 1,477,597	$ 1,445,617	$ 1,509,892	$ 1,334,578	88%	$ 1,543,769	102%	$ 1,695,506	$ 1,701,710	$ 1,701,710	12.7%	$ 191,818
38 Protection	$ 418,632	$ 439,777	$ 432,496	$ 456,476	$ 350,355	76%	$ 458,235	100%	$	414,020	$ 414,020	-9.3%	$ (42,456)
39 Emergency Management	$ 16,037	$ 23,154	$ 13,435	$ 15,237	$ 7,984	52%	$ 11,722	77%	$	16,074	$ 16,074	5.5%	$ 837
40 Public Works	$ 1,903,768	$ 2,162,607	$ 2,064,209	$ 2,256,885	$ 1,872,949	83%	$ 2,150,740	95%	$ 2,323,873	$ 2,302,657	$ 2,302,657	2.0%	$ 45,772
50 Recreation	$ 402,571	$ 458,787	$ 445,278	$ 491,316	$ 409,328	83%	$ 471,917	96%	$ 506,486	$ 510,280	$ 510,280	3.9%	$ 18,964
51 Parks	$ 146,744	$ 143,391	$ 142,986	$ 155,360	$ 134,570	87%	$ 151,027	97%	$ 156,776	$ 154,445	$ 154,445	-0.6%	$ (915)
60 Airport	$ 36,772	$ 34,425	$ 36,916	$ 37,463	$ 77,199	206%	$ 91,274	244%	$	39,927	$ 39,927	6.6%	$ 2,464
61 Caribou Trailer Park	$ 16,049	$ 17,027	$ 17,027	$ 15,387	$ 9,017	59%	$ 17,000	110%	$	15,433	$ 15,433	0.3%	$ 46
65 Cemeteries	$ 7,399	$ 6,850	$ 7,125	$ 6,850	$ 5,902	86%	$ 6,850	100%	$	6,850	$ 6,850	0.0%	$ -
70 Insurance and Retirements	$ 110,445	$ 109,800	$ 107,754	$ 109,759	$ 95,872	87%	$ 112,339	102%	$	95,050	$ 95,050	-13.4%	$ (14,709)
75 Contributions	$ -	$ -	$ -	$ -			$ -		$ 4,600	$ 4,600	$ 4,600	NA	$ 4,600
80 Unclassified	$ 53,665	$ 38,000	$ 39,573	$ 50,250	$ 23,798	47%	$ 52,348	104%	$	39,250	$ 39,250	-21.9%	$ (11,000)
85 Capital Improvements	$ 655,024	$ 726,690	$ 726,690	$ 741,569	$ 741,569	100%	$ 741,569	100%	$	829,806	$ 829,806	11.9%	$ 88,237
Sub Totals	$ 8,826,406	$ 9,644,237	$ 9,270,244	**$ 9,714,078**	$ 8,325,686	86%	$ 9,685,232	100%	$ 9,984,531	$ 10,052,811	$ 10,052,811	3.49%	$ 338,733
ENTERPRISE EXPENSE FUNDS													
11 Economic Development	$ 346,976	$ 399,171	$ 398,665	$ 344,863	$ 211,222	61%	$ 324,547	94%	$ 356,241	$ 357,316	$ 357,316	3.6%	$ 12,453
24 Housing	$ 78,044	$ 96,452	$ 86,891	$ 89,006	$ 76,876	86%	$ 89,724	101%	$ 92,735	$ 92,353	$ 92,353	3.8%	$ 3,347
52 Snow Trail Maintenance	$ 41,859	$ 42,949	$ 42,766	$ 45,139	$ 55,507	123%	$ 63,654	141%	$ 55,274	$ 53,024	$ 53,024	17.5%	$ 7,885
96 Section 8 FSS	$ 53,986	$ 42,075	$ 42,180	$ 43,600	$ 42,473	92%	$ 44,655	102%	$ 46,509	$ 46,509	$ 46,509	6.7%	$ 2,909
Sub Totals	$ 520,866	$ 580,647	$ 570,502	$ 522,608	$ 386,078	74%	$ 522,581	100%	**$ 550,758**	**$ 549,202**	$ 549,202	**5.1%**	**$ 26,594**
TOTAL ALL EXPENSE FUNDS													
	$ 9,347,272	**$ 10,224,884**	**$ 9,840,746**	**$ 10,236,686**	**$ 8,711,764**	85%	**$ 10,207,812**	100%	**$ 10,535,289**	**$ 10,602,013**	$ 10,602,013	**3.6%**	**$ 365,327**

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	2019 Comments
10 General Government												
001 Salaries												
01 Regular Pay	$ 382,738	$ 432,427	$ 375,638	$399,708	$285,536	71%	$ 415,467	104%		$ 393,991.59	-1.4%	TBD Waiting on Wage Policy. Anticipated 2% COLA. Add PT Clerk ($18,000), Add 2nd PT Clerk ($14,000). One Clerk retiring. Added $3,800 for SHTC administration
09 Ambulance Billing Pay	$ 83,335	$ -	$ -	$92,653	$61,519	66%	$ 89,892	97%		$ -	-100.0%	Move to Fire/EMS
002 City Council Salaries												
01 Council Salaries	$ 12,330	$ 12,450	$ 11,990	$12,550	$5,251	42%	$ 7,926	63%		$ 12,550.00	0.0%	
003 Office Supplies		$ -	$ -									
01 Postage	$ 4,112	$ 4,000	$ 4,076	$6,500	$3,227	50%	$ 5,845	90%		$ 5,000.00	-23.1%	
02 Advertising	$ 3,914	$ 4,000	$ 4,250	$3,500	$2,475	71%	$ 3,634	104%		$ 4,000.00	14.3%	
03 Copier Rental	$ 5,124	$ 4,800	$ 5,821	$5,000	$3,343	67%	$ 5,231	105%		$ 5,100.00	2.0%	
05 Printer Ink	$ 1,413	$ 2,000	$ 1,245	$1,950	$957	49%	$ 1,722	88%		$ 1,600.00	-17.9%	
07 Paper	$ 1,271	$ 1,400	$ 1,442	$1,400	$495	35%	$ 762	54%		$ 1,400.00	0.0%	
08 Office Supplies	$ 8,733	$ 9,000	$ 7,506	$11,000	$6,923	63%	$ 7,777	71%		$ 10,000.00	-9.1%	
09 Ambulance Billing Supplies	$ 6,670	$ 8,500	$ -	$8,000	$9,345	117%	$ 14,886	186%		$ -	-100.0%	Move to Fire/EMS
10 Annual Report	$ 1,111	$ 1,100	$ 1,146	$1,000	$1,111	111%	$ 1,111	111%		$ 1,100.00	10.0%	
13 - Office Supplies - Houlton				$0	$1,410	#DIV/0!						Move to Fire/EMS
14 - Office Supplies - Calais				$0	$1,227	#DIV/0!						Move to Fire/EMS
16 - Office Supplies - Island Falls				$0	$693	#DIV/0!						Move to Fire/EMS
17 - Patten				$0	$882	#DIV/0!						Move to Fire/EMS
005 General Govt. Legal Fees												
04 Legal Fees	$ 21,904	$ 15,000	$ 27,788	$20,000	$5,774	29%	$ 8,661	43%		$ 17,500.00	-12.5%	
007 Audit		$ -	$ -				$ -					
01 Audit	$ 16,000	$ 16,000	$ 16,000	$16,500	$16,250	98%	$ 16,250	98%		$ 16,500.00	0.0%	
008 Computer Maintenance												
01 Computer Maintenance	$ 41,569	$ 39,800	$ 46,216	$42,500	$16,856	40%	$ 54,526	128%		$ 47,200.00	11.1%	Oak Leaf Contract $46,000, replace 2 computers ($1,200)
02 Hosted Services	$ 6,806	$ 6,700	$ 7,496	$6,700	$5,231	78%	$ 8,246	123%		$ 7,500.00	11.9%	Contractual Obligation through 2019
009 Professional Dues		$ -	$ -									
01 Subscriptions	$ -	$ -	$ -	$0	$0	#DIV/0!	$ -					
04 Professional Dues	$ 11,246	$ 12,000	$ 10,294	$12,000	$10,757	90%	$ 10,757	90%		$ 12,000.00	0.0%	Clerks - AMCA, MTCCA, NEMCA, IIMC Finance - $395 memberships in MMTCT, GFOA
010 Travel Expenses		$ -	$ -									
01 Mileage	$ 1,967	$ 1,500	$ 2,365	$1,200	$1,208	101%	$ 1,373	114%		$ 1,800.00	50.0%	
02 Meals & Lodging	$ 2,831	$ 3,500	$ 2,449	$3,000	$1,645	55%	$ 2,213	74%		$ 4,500.00	50.0%	Admin: 3 conferences (6 nights), Finance: 3 conferences (6 nights), Clerks: 2 conference (4 nights)
04 Conference Fees	$ 1,500	$ 1,800	$ 1,454	$1,500	$244	16%	$ 752	50%		$ 1,600.00	6.7%	New Clerk Training, Finance: MMEHT local (Jess, Carl), Cash Management (Jess, Holly), Tax Lien (Jess), Excise Tax (Jess), May MMTCTA conference (Holly, Carl), I've got the Job (Carl), MMA conference (Carl) state, GFOA New England/National (Carl)
05 Training Expenses		$ -	$ 9				$ -	0%				
		$ -	$ -									
011 Training & Education		$ -	$ -									
02 Training & Education	$ 1,325	$ 1,600	$ 1,215	$1,500	$1,573	105%	$ 1,831	122%		$ 1,800.00	20.0%	New Clerk Training, NNECAPA, 3 online webinars
012 Elections		$ -	$ -									
01 Elections	$ 6,096	$ 5,800	$ 5,932	$8,000	$2,510	31%	$ 7,320	92%		$ 7,000.00	-12.5%	
02 Contracted Expenses	$ 2,196	$ 2,000	$ 2,036	$3,000	$0	0%	$ 2,200	73%		$ 2,500.00	-16.7%	
013 Car Allowance			$ -									
01 Car Allowance	$ 800	$ -	$ -				$ -	0%				
014 New Equipment												
01 New Equipment	$ 1,523	$ 1,500	$ 1,588	$1,200	$1,374	115%	$ 1,374	115%		$ 1,300.00	8.3%	
015 Telephone		$ -	$ -									
01 Cell Phone	$ 252	$ -	$ 252	$450	$284	63%	$ 407	90%		$ 450.00	0.0%	
04 Telephone	$ 6,742	$ 7,200	$ 6,154	$7,200	$4,057	56%	$ 5,752	80%		$ 6,800.00	-5.6%	
017 Communications												
01 Web Site	$ 225	$ -	$ -									
03 Internet	$ 1,481	$ 1,440	$ 1,624	$1,440	$1,020	71%	$ 1,397	97%		$ 1,550.00	7.6%	
018 Health Insurance												
01 Health Insurance	$ 127,511	$ 140,201	$ 130,839	$157,791	$100,050	63%	$ 150,076	95%		$ 154,734.00	-1.9%	3.64% increase as per insurance provider
02 Ambulance Health Insurance	$ -	$ -	$ -	$25,163	$14,248	57%	$ 22,262	88%				Moved Ambulance Billing to Fire/EMS
019 Miscellaneous Expenses												
01 Misc Expenses	$ 3,995	$ 1,500	$ 8,360	$1,500	$367	24%	$ 761	51%		$ 1,500.00	0.0%	
020 Computers & Typewriters												
01-Computers & Typewriters	$ -	$ -	$ -	$0	$0	#DIV/0!	$ -	0%				
034 Worker's Compensation												
01 Worker's Compensation	$ 2,778	$ 4,825	$ 2,778	$4,815	$4,092	85%	$ 4,815	100%		$ 5,168.90	7.3%	
036 Vehicle Insurance												
01 - Vehicle Insurance	$ 1,669	$ 1,475	$ 1,918	$2,003	$1,100	55%	$ 1,717	86%		$ 2,000.00	-0.1%	
038 Social Security												
01 Social Security	$ 28,417	$ 33,081	$ 27,213	$37,666	$28,272	75%	$ 40,602	108%		$ 30,140.00	-20.0%	
040 City & State Retirement												
01 City & State Retirement	$ 11,635	$ 17,069	$ 10,253	$16,976	$8,837	52%	$ 12,991	77%		$ 13,342.00	-21.4%	Removed Ambulance Billing. Linked to changes in Clerks
073 Vehicle Repairs												
01 Vehicle repairs	$ 1,092	$ 900	$ 1,748	$750	$2,639	352%	$ 2,850	380%		$ 2,100.00	180.0%	Removed Ambulance Billing
074 Vehicle Tires												
01 Tires	$ -	$ -	$ -	$500	$1,203	241%	$ 1,823	365%		$ 500.00	0.0%	2014 & 2016 Taurus
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	$ 1,507	$ 1,800	$ 1,761	$1,800	$751	42%	$ 932	52%		$ 1,000.00	-44.4%	Moved one vehicle into Tax Assessing
082 Bad Debt Allowance												
01 Bad Debt Allowance	$ -	$ -	$ -	$100,000	$60,275	60%	$ 69,972	70%				Move Ambulance Billing to Fire/EMS
02 Collection Fee	$ -	$ -	$ -	$1,000	$2,130	213%	$ 4,537	454%				Move Ambulance Billing to Fire/EMS
Totals	$ 720,130	$ 796,368	$ 730,857	$ 1,019,415	$ 873,838	86%	$ 990,651	97%	$ -	$ 775,226.49	-24.0%	18% below 2018
12 Chamber / Nylander Museum												
001 Salaries												
01 Regular Pay	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
									$ -	$ -	#DIV/0!	
003 Office Supplies												
01 Postage	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
03 Copier Rental	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
05 Printer Ink	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
07 Paper	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
08 Office Supplies	$ 735	$ -	$ 1,205	$ 900	$ 34	4%	$ 200	22%	$ -	$ 500.00	-44.4%	
015 Telephone												
04 Telephone	$ 623	$ 640	$ 602	$ 640	$ 487	76%	$ 727	114%	$ -	$ 750.00	17.2%	
017 Communications												
01 Website	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
03 Internet	$ 760	$ 720	$ 840	$ 720	$ 880	122%	$ 1,000	139%	$ -	$ 720.00	0.0%	
018 Health Insurance									$ -	$ -	#DIV/0!	
01 Health Insurance	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
									$ -	$ -	#DIV/0!	
019 Miscellaneous Expenses									$ -	$ -	#DIV/0!	
01 Misc Expenses	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
									$ -			
026 Heating Fuel												
03 Heating Fuel	$ 2,015	$ 3,500	$ 1,804	$ 2,500	$ 1,562	62%	$ 2,800	112%	$ -	$ 2,700.00	8.0%	increased visitors and hours
									$ -			
027 Electricity									$ -			
11 Electricity	$ 874	$ 1,200	$ 884	$ 954	$ 636	67%	$ 949	99%	$ -	$ 1,000.00	4.8%	increased visitors and hours + 1% power increase
									$ -			

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
028 Water									$ -			
05 Water	$ 1,143	$ 1,100	$ 1,172	$ 1,200	$ 1,044	87%	$ 1,186	99%	$ -	$ 1,350.00	12.5%	CUD 10% increase + additional use
									$ -			
029 Sewer									$ -			
01 Sewer	$ 200	$ 200	$ 200	$ 200	$ 157	78%	$ 234	117%	$ -	$ 300.00	50.0%	CUD $50 rate increase + increased use
030 Building Supplies												
01 Building Supplies	$ -	$ -	$ -	$ -	$ -		$ -					
031 Building Maintenance												
01 Building Maintenance	$ 1,872	$ 200	$ 4,077	$ 3,000	$ 369	12%	$ 500	17%	$ -	$ 1,200.00	-60.0%	
									$ -			
032 Property Insurance									$ -			
01 Property Insurance	$ 1,572	$ 1,330	$ 1,410	$ 1,464	$ 1,540	105%	$ 1,750	120%	$ -	$ 1,493.28	2.0%	Assumes 2% increase
									$ -	$ -	#DIV/0!	
038 Social Security									$ -	$ -	#DIV/0!	
01 Social Security			$ 146	$ 91	$ -	0%	$ -	0%	$ -	$ -	-100.0%	
									$ -	$ -	#DIV/0!	
068 Janitotrial Services									$ -	$ -	#DIV/0!	
01 Property Maintenance	$ 1,903	$ -	$ 1,903	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
Total	$ 15,232	$ 8,890	$ 14,241	$ 11,669	$ 6,708	57%	$ 9,346	80%	$ -	$ 10,013.28	-14.2%	13% reduction from 2018
17 Health and Sanitation												
022 Health Officer												
01 Health Officer	$ 500	$ 500	$ 500	$ 500	$ -	0%	$ 500	100%		$ 500.00	0.0%	
023 Tri-Community Landfill												
01 Tri-Community Landfill	$ 216,644	$ 249,201	$ 249,348	$ 250,000	$ 206,598	83%	$ 249,500	100%		$ 249,660.00	-0.1%	Birdseye cleanup will raise our three year rolling average. Value provided by AWS 10/26/2018
038 - Social Security												
01 - Social Security	$ 24	$ 36	$ -	$ 36	$ -	0%	$ 36	100%		$ 36.00	0.0%	
Totals	$ 217,168	$ 249,737	$ 249,848	$ 250,536	$ 206,598	82%	$ 250,036	100%		$ 250,196.00	-0.1%	
18 Municipal Building												
024 Maintenance - Comm. Center												
01 Maintenance - Comm. Center		$ -	$ -	$ -	$ -	0%	$ -	0%		$ -	#DIV/0!	
02 Water & Sewer	$ 1,022	$ 1,000	$ 621	$ 1,000	$ 743	74%	$ 1,110	111%		$ 1,250.00	25.0%	CUD Rate increase of 50%
03 Janitorial		$ -	$ -	$ -	$ -		$ -			$ -	#DIV/0!	
04 Electric	$ 2,631	$ 2,700	$ 2,516	$ 2,862	$ 1,975	69%	$ 2,744	96%		$ 2,900.00	1.3%	Assumed 1% EMERA increase
06 Lions Building	$ 3,150	$ 3,000	$ 1,500	$ 3,000	$ -	0%	$ -	0%		$ -	-100.0%	Rely upon maintenance reserve for 2019
025 Heating Fuel - Lions Building												
01 Heating Fuel Lions Building	$ 4,110	$ 3,700	$ 3,236	$ 3,700	$ 2,999	81%	$ 4,800	130%		$ 4,000.00	8.1%	
026 Heating Fuel												
03 Heating Fuel	$ 10,318	$ 9,900	$ 10,289	$ 10,000	$ 11,004	110%	$ 12,504	125%		$ 11,000.00	10.0%	
027 Electricity												
11 Electricity	$ 12,272	$ 13,500	$ 11,280	$ 14,310	$ 10,298	72%	$ 14,302	100%		$ 13,000.00	-9.2%	
028 Water												
05 Water	$ 854	$ 950	$ 792	$ 975	$ 656	67%	$ 978	100%		$ 1,004.25	3.0%	CUD 10% rate increase
029 Sewer												
01 Sewer	$ 527	$ 600	$ 483	$ 600	$ 407	68%	$ 607	101%		$ 750.00	25.0%	CUD 25% rate increase
030 Building Supplies												
01 Building Supplies	$ 3,059	$ 5,000	$ 3,070	$ 4,500	$ 4,867	108%	$ 5,531	123%		$ 3,600.00	-20.0%	
031 Building Maintenance												
01 Building Maintenance	$ 7,207	$ 10,000	$ 6,326	$ 13,000	$ 9,396	72%	$ 10,678	82%		$ 8,000.00	-38.5%	Major repair of hose tower is covered under capital expenses
03 Boiler Maintenance	$ 6,130	$ 6,000	$ 6,000	$ 5,000	$ -	0%	$ -			$ 1,500.00	-70.0%	Ancillary maintenance and inspections
032 Property Insurance												
01 Property Insurance	$ 1,065	$ 950	$ 914	$ 949	$ 755	80%	$ 949	100%		$ 1,000.00	5.4%	
033 Building Insurance-Comm. Ctr.												
01 Building Ins. - Comm. Ctr.		$ -	$ -	$ -	$ -		$ -					
271 Contracted Services												
01 Janitorial & Supplies	$ 10,973	$ 12,640	$ 10,140	$ 11,000	$ 9,295	85%	$ 10,563	96%		$ 10,500.00	-4.5%	
Totals	$ 63,320	$ 69,940	$ 57,166	$ 70,896	$ 52,395	74%	$ 64,765	91%		$ 58,504.25	-17.5%	
20 General Assistance												
001 Salaries												
01 Regular Pay	$ 17,117	$ 19,352	$ 17,253	$ 19,812	$ 17,067	86%	$ 19,394	98%	$ 20,208	$ 20,208.24	2.0%	Assumes 2% COLA
003 Office Supplies												
01 Postage	$ 87	$ 110	$ 76	$ 110	$ 77	70%	$ 88	80%	$ 80	$ 80.00	-27.3%	
05 Printer Ink	$ 20	$ -	$ -	$ -	$ -		$ -					
08 Office Supplies	$ 38	$ 50	$ 39	$ 50	$ -	0%	$ 50	100%	$ 50	$ 50.00	0.0%	
									$ -	$ -	#DIV/0!	
006 Legal Fees										$ -	#DIV/0!	
01 Legal Fees	$ -	$ -	$ -	$ -	$ -		$ -			$ -	#DIV/0!	
010 Travel Exp												
04 Conf Fee	$ 139	$ 150	$ 238	$ 250	$ 289	116%	$ 289	116%	$ 250	$ 250.00	0.0%	
011 Training & Education												
02 Training & Education	$ 88	$ 65	$ 135	$ 215	$ 30	14%	$ 150	70%	$ 200	$ 200.00	-7.0%	
014 New Equipment												
01 New Equipment	$ 100	$ -	$ -	$ -	$ -		$ -					
018 Health Insurance												
01 Health Insurance	$ 6,545	$ 7,737	$ 7,014	$ 8,291	$ 7,200	87%	$ 8,182	99%	$ 9,026	$ 8,846.00	6.7%	3.64% rate increase. HRA spending not accounted for in last year's budget. HRA obligation funded at 60% based on HRA amounts remaining
019 Miscellaneous Expenses												
01 Misc. Expenses	$ 24	$ 50	$ 51	$ 150	$ 53	35%	$ 79	53%	$ 150	$ 150.00	0.0%	
038 Social Security												
01 Social Security	$ 1,186	$ 1,480	$ 1,307	$ 1,516	$ 1,189	78%	$ 1,352	89%	$ 1,546	$ 1,545.96	2.0%	Tied to wages
040 City & State Retirement												
01 City & State Retirement	$ 644	$ 729	$ 683	$ 693	$ 607	88%	$ 708	102%	$ 707	$ 707.30	2.1%	Tied to wages
044 Reimbursements												
01 Reimbursements	$ -	$ -	$ -	$ -	$ -		$ -			$ -	#DIV/0!	
051 Equipment Maintenance												
05 Equipment Maintenance	$ 942	$ 960	$ 900	$ 1,025	$ 880	86%	$ 1,000	98%	$ 960	$ 960.00	-6.3%	Tracker System Software
053 G.A. - City												
01 G. A. City	$ 33,255	$ 39,500	$ 28,244	$ 35,000	$ 18,581	53%	$ 27,733	79%	$ 32,000	$ 32,000.00	-8.6%	
02 - G.A. State	$ 98	$ 1,000	$ -	$ 750	$ -	0%	$ -		$ 500	$ 500.00	-33.3%	
03 - GA - Nonreimbursible	$ -	$ 500	$ -	$ 500	$ -	0%	$ -		$ -	$ -	-100.0%	
Totals	$ 60,202	$ 71,684	$ 55,940	**$ 68,362**	**$ 45,973**	**67%**	**$ 59,024**	**86%**	$ 65,677	$ 65,497.00	-4.2%	
22 Tax Assessing												
001 Salaries												
01 Regular Pay	$ 114,161	$ 122,641	$ 128,821	$ 180,453	$ 103,911	58%	$ 175,500	97%	$ 197,426	$ 197,425.68	9.4%	2% COLA. Commercial/plumbing inspector retainer (10 hrs/wk)
02 Overtime Pay	$ 2,221	$ 1,500	$ 2,951	$ 1,000	$ 1,091	109%	$ 1,240	124%	$ 1,500	$ 1,500.00	50.0%	
07 Salaries-Bd of Assessors	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	100%	$ 1,500	100%	$ 1,500	$ 1,500.00	0.0%	
									$ -			
003 Office Supplies									$ -			
01 Postage		$ -	$ -	$ -	$ -		$ -		$ -			
05 Printer Ink	$ 258	$ 300	$ 325	$ 300	$ 34	11%	$ 280	93%	$ 300	$ 300.00	0.0%	
08 Office Supplies	$ 391	$ 300	$ 350	$ 350	$ 99	28%	$ 325	93%	$ 300	$ 350.00	0.0%	
006 Legal Fees									$ -			
01 Legal Fees	$ 185	$ 500	$ 370	$ 500	$ 270	54%	$ 270	54%	$ 500	$ 500.00	0.0%	
									$ -			
009 Professional Dues									$ -			

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
02 IAOO	$ -	$ -	$ -	$ -	$ -		$ -		$ -			
04 Professional Dues	$ 511	$ 600	$ 585	$ 750	$ 532	71%	$ 532	71%	$ 862	$ 862.00	14.9%	IAAO, NEAAO, IAAO, APA, ICC, MGUG
010 Travel Expenses									$ -			
01 Mileage	$ 2,179	$ 3,000	$ 3,103	$ 2,500	$ 2,501	100%	$ 3,302	132%	$ 3,000	$ 2,500.00	0.0%	
02 Meal & Lodge	$ 2,221	$ 3,500	$ 2,318	$ 4,000	$ 3,746	94%	$ 2,409	60%	$ 4,000	$ 4,000.00	0.0%	
04 CONF FEE	$ -	$ -	$ -	$ -	$ -		$ -		$ -			
05 Travel Expenses	$ -	$ -	$ -	$ -	$ -		$ -		$ -			
011 Training & Education									$ -			
02 Training & Education	$ 1,215	$ 2,000	$ 666	$ 2,500	$ 2,500	100%	$ 2,500	100%	$ 2,500	$ 3,500.00	40.0%	4 MUBEC courses for CEO, IAAO Course 333 & 334 which are mass appraisal modeling classes
013 Car Allowance									$ -			
01 Car Allowance		$ -	$ -	$ -	$ -		$ -		$ -			
015 Telephone									$ -			
01 Cell Phone	$ 323	$ 500	$ 323	$ 550	$ 307	56%	$ 458	83%	$ 350	$ 350.00	-36.4%	Code Enforcement Cell Phone
04 Telephone	$ 477	$ 500	$ 430	$ 510	$ 351	69%	$ 524	103%	$ 510	$ 510.00	0.0%	
018 Health Insurance									$ -			
01 Health Insurance	$ 29,074	$ 30,507	$ 30,507	$ 36,499	$ 30,124	83%	$ 34,232	94%	$ 37,495	$ 37,495.00	2.7%	3.64% increase. HRA contributions not included last year. HRA obligation funded at 60% based on HRA amounts remaining.
019 Miscellaneous Expenses									$ -			
01 Misc. Expense	$ 195	$ -	$ 195	$ -	$ -		$ -		$ -			
038 Social Security									$ -			
01 Social Security	$ 8,278	$ 9,382	$ 9,468	$ 13,805	$ 7,477	54%	$ 13,426	97%	$ 15,103	$ 15,103.06	9.4%	Tied to wages
040 City & State Retirement									$ -			
01 City & State Retirement	$ 2,199	$ 2,614	$ 2,428	$ 3,428	$ 2,184	64%	$ 3,259	95%	$ 3,591	$ 3,590.97	4.8%	Tied to wages and personnel changes
051 Equipment Maint									$ -			
01 Software									$ 1,200	$ 1,200.00	#DIV/0!	GIS License maintenance, analyst extension
055 Books & Periodicals									$ -			
03 Books & Periodicals		$ -	$ -	$ -	$ -		$ -		$ -			
056 Contracted Services									$ -			
01 Registry	$ 644	$ 500	$ 294	$ 500	$ 54	11%	$ 80	16%	$ 500	$ 500.00	0.0%	
04 Contracted Services	$ 4,164	$ 4,500	$ 4,333	$ 4,500	$ 649	14%	$ 3,800	84%	$ 4,500	$ 4,500.00	0.0%	Marshall Swift, Tax Maps
01 Assessment Reserve		$ -	$ -	$ -	$ -		$ -		$ -			
058 Codes Maintenance									$ -			
01 Codes Maintenance		$ 500	$ -	$ 600	$ 757	126%	$ 1,135	189%	$ 500	$ 600.00	0.0%	
070 Clothing Allowance									$ -			
03 Clothing	$ 899	$ 900	$ 899	$ 300	$ -	0%	$ -		$ 500	$ 300.00	0.0%	
073 Vehicle Repairs												
01 Vehicle repairs										$ 120.00	#DIV/0!	
074 Vehicle Tires												
01 Tires										$ 300.00	#DIV/0!	
075 Gas/Oil/Filters									$ -			
01 Gas/Oil/Filters		$ -	$ -	$ -	$ -		$ -		$ -	$ 800.00	#DIV/0!	Dedicated department vehicle
Totals	$ 169,697	$ 185,745	$ 189,865	$ 256,395	$ 159,512	62%	$ 246,197	96%	$ 276,137	$ 277,806.71	8.4%	9.2% increase over 2018. Primarily due to RSU project inspector and vehicle dedication
25 Library												
001 Salaries												
01 Regular Pay	$ 101,400	$ 103,647	$ 107,983	$ 121,906	$ 102,822	84%	$ 116,233	95%	$ 129,396	$ 123,620.64	1.4%	Assumes 2% COLA. Requesting additional PT (20h) employee. Change in personnel reduced wages
02 Overtime		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -			
003 Office Supplies									$ -			
01 Postage	$ 639	$ 500	$ 440	$ 550	$ 364	66%	$ 411	75%	$ 550	$ 550.00	0.0%	
02 Advertising	$ 322	$ 350	$ 494	$ 250	$ 231	92%	$ 261	105%	$ 250	$ 250.00	0.0%	
03 Copier Rental	$ 1,893	$ 1,800	$ 1,967	$ 1,650	$ 1,926	117%	$ 1,967	119%	$ 2,500	$ 2,450.00	48.5%	Copier rental averages $2,236.20/yr, toner for Savin $202.79.
05 Printer Ink		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ -	#DIV/0!	
07 Paper	$ 168	$ 200	$ 263	$ 200	$ 190	95%	$ 215	107%	$ 225	$ 200.00	0.0%	
08 Office Supplies	$ 1,617	$ 1,400	$ 1,962	$ 1,600	$ 1,392	87%	$ 1,573	98%	$ 2,000	$ 2,000.00	25.0%	$500 for library cards in 2019.
11 Equip Rental		$ 0	$ -	$ -	$ -	0%	$ -	0%	$ -			
005 Gen Gov't Leg									$ -			
01 CCC&I	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%	$ -			
008 Computer Maintenance									$ -			
01 Computer Maintenance	$ 12,825	$ 13,200	$ 13,184	$ 12,800	$ 11,226	88%	$ 12,691	99%	$ 8,000	$ 7,800.00	-39.1%	$4k Oakleaf, $2k Frontier, $1,190 Atrium, $275 Network Maine, $216 Weebly, $235 GoToMyPC = $7,916
009 Professional Dues									$ 100	$ 100.00	#DIV/0!	$100 Prime, $100 Maine Library Assoc, $100 ME Archives/Museums
01 Subscriptions	$ 150	$ 200	$ 55	$ 150	$ 134	89%	$ 134	89%	$ 200	$ 200.00	33.3%	
010 Travel Expenses									$ -			
01 Mileage		$ -	$ -	$ -	$ -	0%		0%	$ -			
02 Meals & Lodging		$ -	$ -	$ -	$ -	0%		0%	$ -			
05 Travel Expenses	$ 725	$ 800	$ 452	$ 800	$ 564	70%	$ 564	71%	$ 800	$ 800.00	0.0%	Planning to attend MLA Conference 2019
011 Training & Education									$ -			
02 Training & Education	$ 403	$ 500	$ 475	$ 500	$ 300	60%	$ 300	60%	$ 500	$ 500.00	0.0%	Planning to attend MLA Conference 2019
014 New Equipment									$ -			
01 New Equipment	$ 1,613	$ 2,250	$ 700	$ 2,000	$ 1,156	58%	$ 1,307	65%	$ 2,000	$ 2,000.00	0.0%	
015 Telephone									$ -			
04 Telephone	$ 1,580	$ 2,170	$ 1,705	$ 2,000	$ 1,421	71%	$ 1,606	80%	$ 1,800	$ 1,800.00	-10.0%	
016-02 Misc Income									$ -			
018 Health Insurance									$ -			
01 Health Insurance	$ 14,956	$ 19,318	$ 8,868	$ 10,127	$ 6,995	69%	$ 10,440	103%	$ 10,834	$ 10,834.21	7.0%	Change in plan selection
019 Miscellaneous Expenses									$ -			
01 Misc. Expenses	$ 284	$ 250	$ 314	$ 250	$ 106	42%	$ 158	63%	$ 250	$ 250.00	0.0%	
026 Heating Fuel									$ -			
03 Heating Fuel	$ 9,926	$ 12,000	$ 10,965	$ 12,000	$ 8,620	72%	$ 12,865	107%	$ 12,000	$ 11,000.00	-8.3%	New heat pumps in children's room will lower fuel use
027 Electricity									$ -			
11 Electricity	$ 4,198	$ 5,040	$ 3,641	$ 5,342	$ 2,939	55%	$ 4,387	82%	$ 5,342	$ 4,500.00	-15.8%	Historicly trended+new pumps in children's room + increase to commercial users
028 Water									$ -			
05 Water	$ 244	$ 255	$ 250	$ 275	$ 320	116%	$ 362	132%	$ 275	$ 333.25	21.2%	CUD 10% increase. Increased programming and use
029 Sewer									$ -			
01 Sewer	$ 202	$ 225	$ 200	$ 250	$ 222	89%	$ 251	100%	$ 250	$ 362.50	45.0%	CUD 50% increase + increased programming and use
031 Building Maintenance									$ -			
01 Building Maintenance	$ 6,943	$ 6,000	$ 8,511	$ 6,000	$ 4,513	75%	$ 5,102	85%	$ 8,500			Rely upon building maintenance reserve account already built up
032 Property Insurance									$ -			
01 Property Insurance	$ 1,757	$ 1,736	$ 1,690	$ 1,757	$ 1,395	79%	$ 1,576	90%	$ 1,792	$ 1,792.14	2.0%	Assumes 2% increase until number provided by agency
034 Worker's Compensation									$ -			
01 Worker's Compensation	$ 668	$ 664	$ 668	$ 283	$ 283	100%	$ 320	113%	$ 304	$ 303.80	7.3%	assumes 2018 YTD until number proivded by agency
038 Social Security									$ -			
01 Social Security	$ 7,451	$ 7,929	$ 8,044	$ 8,905	$ 7,734	87%	$ 8,743	98%	$ 9,457	$ 9,456.98	6.2%	Tied to wages and personnel
040 City & State Retirement									$ -			
01 City & State Retirement	$ 843	$ 1,687	$ -	$ 2,009	$ -	0%	$ -	0%	$ 1,680	$ 1,680.00	-16.4%	Tied to wages and personnel

Exhibit A:

2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
055 Books & Periodicals									$ -			
01 Mars and Swift	$ -	$ 0	$ -	$ -	$ -	#DIV/0!		#VALUE!	$ -	$ -	#DIV/0!	
03 Books & Periodicals	$ 20,004	$ 19,000	$ 18,709	$ 18,000	$ 11,746	65%	$ 16,500	92%	$ 18,000	$ 18,000.00	0.0%	
									$ -			
271 Contracted Services									$ -			
01 Janitorial & Supplies	$ 12,444	$ 13,880	$ 12,454	$ 13,000	$ 10,369	80%	$ 11,722	90%	$ 13,000	$ 13,000.00	0.0%	Contract for services
									$ -			
406 Programming									$ -			
01 Library Programs	$ 625	$ 600	$ 547	$ 700	$ 486	69%	$ 550	79%	$ 1,700	$ 700.00	0.0%	Requesting additional $1,000 for archival program
02 Archives	$ -	$ -	$ -	$ -	$ -	0%		0%	$ -	$ 500.00	#DIV/0!	Additional $500 for archives provided
									$ -			
291 Computer Reserve									$ -			
01 Computer Reserve		$ -	$ -	$ -	$ -	0%		0%	$ -			See Capital Requests under fund 85
000 Roof Phase I		$ -	$ -	$ -	$ -	0%		0%	$ -			
01 Roofing Phase I		$ -	$ -	$ -	$ -	0%		0%	$ -			See Capital Requests under fund 85
Totals	$ 203,434	$ 215,600	$ 204,539	$ 223,304	$ 177,453	79%	$ 210,237	94%	$ 231,705	$ 214,983.52	-3.7%	
31 Fire and Ambulance												
001 Salaries												
01 Regular Pay	$ 759,673	$ 828,992	$ 806,902	$ 853,974	$ 691,055	81%	$ 781,193	91%	$ 879,593	$ 874,838.55	2.4%	TBD No additional help. assumes 2% COLA. Union negotiations still needed.
02 Overtime	$ 311,965	$ 300,000	$ 297,521	$ 290,000	$ 284,747	98%	$ 321,887	111%	$ 290,000	$ 290,000.00	0.0%	TBD No additional help. assumes 2% COLA. Union negotiations still needed.
05 Stand By Pay	$ 45,396	$ 39,140	$ 50,068	$ 52,000	$ 43,798	84%	$ 49,511	95%	$ 52,560	$ 52,560.00	1.1%	TBD Union negotiations still needed.
07 Amb. Billing Salaries	$ 83,335	$ 82,423	$ 86,068	$ -	$ 79,520	86%	$ 89,892	97%		$ 95,479.43	#DIV/0!	Rolling amublance billing back into Fire/EMS. Assumes 2% COLA
08 Special Transports	$ -	$ 400	$ -	$ 400	$ 77	19%	$ 154	39%				Unlikely to use funds
003 Office Supplies												
01 Postage	$ 2,294	$ 1,400	$ 2,447	$ -	$ -	#DIV/0!	$ -	#DIV/0!	$ 300	$ 300.00	#DIV/0!	No Ambulance billing costs
03 Copier Rent		$ -	$ -	$ -	$ -		$ -	0%	$ 960	$ 960.00	#DIV/0!	Previously not coded to this line
04 Equipment Repair	$ 188	$ -	$ 188	$ -	$ -		$ -	0%		$ -	#DIV/0!	
05 Printer Ink		$ 700	$ -	$ -	$ 65	#DIV/0!	$ 65	#DIV/0!	$ 700	$ 200.00	#DIV/0!	No Ambulance billing costs
07 Paper		$ -	$ -	$ -	$ -		$ -	0%	$ 100	$ -	#DIV/0!	
08 Office Supplies	$ 6,345	$ 5,400	$ 6,672	$ 500	$ 171	34%	$ 400	80%	$ 500	$ 3,500.00	600.0%	Rolling amublance billing back into Fire/EMS
09 Amb. Billing Supplies	$ 63	$ 500	$ -	$ -	$ -		$ -	0%	$ 7,000	$ 8,000.00	#DIV/0!	Ambulance costs billed to clients. Rolling amublance billing back into Fire/EMS
13 Houlton Supplies	$ 2,559	$ 3,500	$ 2,663	$ -	$ -		$ -	0%	$ 2,500	$ 2,100.00	#DIV/0!	Ambulance costs billed to clients. Rolling amublance billing back into Fire/EMS
14 Calais Supplies	$ 2,050	$ 3,000	$ 2,118	$ -	$ -		$ -	0%	$ 2,000	$ 1,800.00	#DIV/0!	Ambulance costs billed to clients. Rolling amublance billing back into Fire/EMS
15 Van Buren Supplies		$ -	$ -	$ -	$ -		$ -	0%	$ -	$ -	#DIV/0!	
16 Island Falls Supplies	$ 983	$ 500	$ 1,068	$ -	$ -		$ -	0%	$ 1,200	$ 1,000.00	#DIV/0!	Ambulance costs billed to clients. Rolling amublance billing back into Fire/EMS
17 Patten Supplies	$ 1,015	$ 1,000	$ 1,364	$ -	$ -		$ -	0%	$ 1,300	$ 1,300.00	#DIV/0!	Ambulance costs billed to clients. Rolling amublance billing back into Fire/EMS
005 Legal Fees												
04 Legal Fees		$ -	$ -	$ -	$ -		$ -	0%	$ -	$ -	#DIV/0!	
009 Professional Dues												
01 Subscriptions	$ 61	$ 200	$ -	$ 200	$ 154	77%	$ 154	77%	$ 200	$ 200.00	0.0%	
04 Professional Dues	$ 3,018	$ 3,000	$ 2,646	$ 3,000	$ 3,000	100%	$ 3,000	100%	$ 3,000	$ 3,000.00	0.0%	
010 Travel Expenses												
01 Mileage	$ 285	$ 600	$ 246	$ 500	$ -	0%	$ -	0%	$ 500	$ 500.00	0.0%	
02 Meals & Lodging		$ -	$ -	$ -	$ -		$ -	0%		$ -	#DIV/0!	
05 Travel Expenses	$ 1,936	$ 2,500	$ 2,869	$ 2,250	$ 93	4%	$ 2,000	89%	$ 2,500	$ 2,250.00	0.0%	
011 Training & Education												
02 Training & Education	$ 9,378	$ 10,000	$ 9,163	$ 10,000	$ 7,617	76%	$ 9,338	93%	$ 10,000	$ 9,500.00	-5.0%	
014 New Equipment												
01 New Equipment	$ 11,810	$ 13,500	$ 10,159	$ 13,000	$ 7,418	57%	$ 13,000	100%	$ 14,000	$ 13,500.00	3.8%	
015 Telephone												
01 Cell Phone	$ 3,134	$ 3,200	$ 3,160	$ 3,000	$ 3,332	111%	$ 3,766	126%	$ 4,000	$ 4,000.00	33.3%	
04 Telephone	$ 5,311	$ 5,600	$ 5,471	$ 5,400	$ 4,624	86%	$ 5,227	97%	$ 5,500	$ 5,500.00	1.9%	Data device costs. Transmitting data to hospitals
016 Misc Income												
01 Insurance Reports		$ -	$ -	$ -	$ -		$ -	0%				
017 Communications												
01 Website		$ -	$ -	$ -	$ -	0%	$ -	0%	$ 150			
03 Internet	$ 1,048	$ 1,080	$ 1,074	$ 1,080	$ 896	83%	$ 1,012	94%	$ 1,080	$ 1,100.00	1.9%	
018 Health Insurance												
01 Health Insurance	$ 268,788	$ 286,753	$ 268,585	$ 263,263	$ 244,171	93%	$ 276,019	105%	$ 265,000	$ 289,095.00	9.8%	HRA costs not included last year. HRA obligation funded at 60% based on HRA amounts remaining
02 Ambulance Health Insurance									$ 27,140	$ 26,660.49	#DIV/0!	Rolled Amb Billing into Fire. HRA costs not included last year. HRA obligation funded at 60% based on HRA amounts remaining
019 Miscellaneous Exp.												
01 Misc. Expense	$ 847	$ 1,500	$ 964	$ 1,000	$ 870	87%	$ 870	87%	$ 1,500	$ 1,000.00	0.0%	
026 Heating Fuel												
03 Heating Fuel	$ 19,641	$ 23,000	$ 17,304	$ 20,150	$ 18,436	91%	$ 21,000	104%	$ 20,150	$ 19,150.00	-5.0%	
027 Electricity												
11 Electricity	$ 8,830	$ 10,400	$ 7,075	$ 10,000	$ 5,472	55%	$ 5,490	55%	$ 9,000	$ 9,000.00	-10.0%	6% increase requested by EMERA. Equates to a 4% power Increase overall. Effincies in equipment allows slight reduction
028 Water												
05 Water	$ 715	$ 675	$ 766	$ 675	$ 667	99%	$ 754	112%	$ 880	$ 695.25	3.0%	CUD 10% rate increase
029 Sewer												
01 Sewer	$ 449	$ 430	$ 470	$ 430	$ 403	94%	$ 456	106%	$ 700	$ 537.50	25.0%	CUD 25% rate increase
030 Building Supplies												
01 Building Supplies	$ 3,830	$ 4,000	$ 3,982	$ 4,000	$ 3,111	78%	$ 4,000	100%	$ 4,000	$ 4,000.00	0.0%	
031 Building Maintenance												
01 Building Maintenance	$ 10,355	$ 15,000	$ 9,197	$ 14,000	$ 10,051	72%	$ 13,379	96%	$ 20,000	$ 14,000.00	0.0%	
032 Property Insurance												
01 Property Insurance	$ 2,049	$ 1,980	$ 1,955	$ 2,087	$ 1,660	80%	$ 1,742	83%	$ 2,100	$ 2,191.35	5.0%	TBD Insurer provided number
034 Workers Comp.												
01 Workers Comp.	$ 45,079	$ 51,626	$ 54,175	$ 77,840	$ 77,840	100%	$ 99,246	128%	$ 80,000	$ 83,561.24	7.3%	Provider quote of 7% increase over last year actual
035 Unemployment Comp												
01 Unemployment Comp.	$ 7,219	$ 8,300	$ 6,625	$ 8,500	$ 4,531	53%	$ 6,800	80%	$ 6,500	$ 7,000.00	-17.6%	TBD Insurer provided number
036 Vehicle Insurance												
01 Vehicle Insurance	$ 13,708	$ 13,771	$ 16,036	$ 16,800	$ 12,147	72%	$ 16,600	99%	$ 16,800	$ 17,136.00	2.0%	TBD Insurer provided number
037 Liability Insurance												
01 Liability Insurance	$ 3,251	$ 3,252	$ 3,251	$ 3,414	$ 3,270	96%	$ 3,687	108%	$ 3,400	$ 3,482.28	2.0%	TBD Insurer provided number
038 Social Security												
01 Social Security	$ 93,303	$ 96,262	$ 96,480	$ 94,475	$ 75,107	79%	$ 87,665	93%	$ 97,309	$ 103,375.83	9.4%	TBD Assumes 2% COLA, Added backin Amb. Billing. Union Negotiation to still take place.
040 City & State Retirement												
01 City & State Retirement	$ 51,380	$ 72,889	$ 62,471	$ 60,007	$ 57,714	96%	$ 66,696	111%	$ 61,807	$ 64,409.18	7.3%	TBD Assumes 2% COLA, Added backin Amb. Billing. Union Negotiation to still take place.
046 Recognitions												
01 Recognitions		$ -	$ -	$ -	$ -		$ -	0%	$ -			
051 Equipment Maint.												
01 Software	$ -	$ -	$ -	$ -	$ -		$ -	0%	$ 3,500	$ -	#DIV/0!	
03 Maintenance Contracts	$ 8,811	$ 10,000	$ 9,996	$ 10,000	$ 9,007	90%	$ 10,000	100%	$ 9,000	$ 10,000.00	0.0%	
05 Equipment Main.	$ 8,734	$ 8,500	$ 8,126	$ 8,500	$ 2,862	34%	$ 8,500	100%	$ 8,500	$ 8,500.00	0.0%	
067 Paid Call Firefighters												
01 Paid Call Firefighters	$ 25,733	$ 26,000	$ 25,805	$ 26,000	$ 1,196	5%	$ 26,000	100%	$ 26,000	$ 26,000.00	0.0%	

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
31 Fire and Ambulance Cont'd												
068 Janitorial Services												
01 Janitorial Services		$ -	$ -	$ -	$ -		$ -	0%	$ -	$ -	#DIV/0!	
069 Paid Call Insurance												
01 Paid Call Insurance	$ 603	$ 700	$ 563	$ 600	$ -	0%	$ 600	100%	$ 600	$ 600.00	0.0%	
070 Clothing Allowance												
01 Uniforms	$ 7,585	$ 9,000	$ 7,538	$ 8,000	$ 6,740	84%	$ 8,000	100%	$ 9,500	$ 8,000.00	0.0%	
02 Turnout Gear	$ 4,354	$ 7,000	$ 1,712	$ 2,500	$ 598	24%	$ 2,000	80%	$ 3,000	$ 2,500.00	0.0%	
03 Clothing	$ -	$ -	$ -	$ -	$ -		$ -	0%	$ -	$ -	#DIV/0!	
04 Boots	$ 862	$ 700	$ 483	$ 800	$ 716	89%	$ 800	100%	$ 1,000	$ 800.00	0.0%	
06 Clothing Allowance	$ 624	$ -	$ -	$ -	$ -		$ -	0%	$ -	$ -	#DIV/0!	
071 Radio Maintenance												
01 Vehicle	$ 1,944	$ 2,000	$ 1,890	$ 2,000	$ 95	5%	$ 1,000	50%	$ 2,000	$ 2,000.00	0.0%	
02 Building	$ 379	$ 1,000	$ 137	$ 1,000	$ 75	8%	$ 1,000	100%	$ 1,000	$ 1,000.00	0.0%	
03 Radio Maintenance	$ 5,285	$ 6,000	$ 5,739	$ 6,000	$ 841	14%	$ 6,000	100%	$ 6,000	$ 6,000.00	0.0%	
072 Ladder Testing												
01 Ladder Testing	$ 1,401	$ 1,500	$ 1,500	$ 3,500	$ -	0%	$ 3,500	100%	$ 3,500	$ 3,500.00	0.0%	
073 Vehicle Repair												
01 Vehicle Repair	$ 14,517	$ 15,000	$ 11,890	$ 12,000	$ 16,838	140%	$ 16,839	140%	$ 15,000	$ 14,000.00	16.7%	
074 Tires												
01 Tires	$ 5,606	$ 7,000	$ 6,482	$ 7,000	$ 2,222	32%	$ 6,500	93%	$ 7,000	$ 6,500.00	-7.1%	Historic trend
02 Tire Replacement	$ 767	$ -	$ -	$ -	$ -		$ -	0%				
075 Gas/Oil/Filters									$ -			
01 Gas/Oil/Filters	$ 3,506	$ 5,000	$ 3,788	$ 4,500	$ 2,272	50%	$ 4,500	100%	$ 5,000	$ 4,000.00	-11.1%	
									$ -			
076 Diesel Fuel									$ -			
01 Diesel Fuel	$ 26,795	$ 25,000	$ 31,095	$ 25,000	$ 30,205	121%	$ 34,145	137%	$ 25,000	$ 25,000.00	0.0%	Industry projection for fuel increase
									$ -			
077 Batteries									$ -			
01 Vehicle	$ 608	$ 1,000	$ -	$ 1,000	$ -	0%	$ -	0%	$ -	$ -	-100.0%	
02 Equipment	$ 359	$ 500	$ 187	$ 400	$ 173	43%	$ 212	53%	$ 500	$ 500.00	25.0%	typcial expenditure
03 Batteries	$ 46	$ 100	$ -	$ 240	$ 77	32%	$ 150	63%	$ -	$ -	-100.0%	
									$ -			
078 Field Expenses									$ -			
01 Field Expenses	$ 972	$ 1,200	$ 1,131	$ 1,200	$ 669	56%	$ 998	83%	$ 1,200	$ 1,200.00	0.0%	
079 Employee Physicals									$ -			
01 Employee Physicals	$ 529	$ 2,500	$ 171	$ 1,250	$ 496	40%	$ 1,000	80%	$ 2,500	$ 1,250.00	0.0%	Historic trend
									$ -			
080 Paid Call Volunteers									$ -			
01 Paid Call Volunteers	$ 2,323	$ 3,000	$ 1,189	$ 3,000	$ 2,434	81%	$ 1,800	60%	$ 3,000	$ 3,000.00	0.0%	
									$ -			
082 Bad Debt Allowance									$ -			
01 Bad Debt Allowance	$ 94,379	$ 100,000	$ 99,836	$ 100,000	$ -	0%	$ -	0%	$ 100,000	$ 100,000.00	0.0%	
02 Collection Fee	$ 1,131	$ 1,200	$ 1,772	$ 1,000	$ 2	0%	$ 2	0%	$ 1,200	$ 1,200.00	20.0%	
										$ -	#DIV/0!	
083 Contractual Allowance										$ -	#DIV/0!	
01 Contractual Allowance		$ -	$ -	$ -	$ -		$ -	0%	$ -	$ -	#DIV/0!	
									$ -			
085 Transport Meals									$ -			
01 Transport Meals	$ 9,691	$ 9,000	$ 10,004	$ 8,500	$ 7,799	92%	$ 8,817	104%	$ 9,000	$ 8,500.00	0.0%	
										$ -	#DIV/0!	
086 Air Transports										$ -	#DIV/0!	
01 Air Transports	$ 239,224	$ 240,000	$ 195,670	$ -	$ -		$ -	#DIV/0!		$ -	#DIV/0!	
087 Medical Supplies												
01 Ambulance Supplies	$ 6,706	$ 7,000	$ 6,410	$ 7,000	$ 5,240	75%	$ 7,000	100%	$ 7,000	$ 7,000.00	0.0%	
02 Oxygen	$ 3,904	$ 4,000	$ 4,516	$ 4,000	$ 3,047	76%	$ 3,800	95%	$ 4,000	$ 4,000.00	0.0%	
03 Medical Supplies	$ 6,771	$ 7,000	$ 6,484	$ 7,000	$ 3,466	50%	$ 6,500	93%	$ 7,000	$ 7,000.00	0.0%	
292 EMS Licenses									$ -			
01 EMS License	$ 1,436	$ 1,600	$ 1,484	$ 1,550	$ 1,001	65%	$ 1,520	98%	$ 1,500	$ 1,550.00	0.0%	
Totals	$ 2,267,676	$ 2,398,973	$ 2,286,801	$ 1,964,485	$ 1,740,088	89%	$ 2,046,187	104%	$ 2,156,430	$ 2,270,481.00	15.6%	Primarily due to rolling ambulance billing back into Fire/EMS departments
35 Police												
001 Salaries												
01 Regular Pay	$ 774,697	$ 809,742	$ 846,550	$ 843,426	$ 768,908	91%	$ 873,759	104%	$ 951,808	$ 951,807.77	12.9%	TBD based on Union negotiations. Approximate 2% COLA for non-union, 3.0% for sergeants, wage adjustment to officers. 2 new sergeants positions to replace 2 officers. Backfill SRO position
02 Overtime	$ 60,518	$ 90,000	$ 51,214	$ 70,000	$ 52,716	75%	$ 59,905	86%	$ 70,000	$ 70,000.00	0.0%	TBD based on Union negotiations. Approximate 2% COLA for non-union and 3.0% for union
06 Police Reserves Salary	$ 21,204	$ 25,000	$ 23,678	$ 22,000	$ 16,050	73%	$ 18,239	83%	$ 22,440	$ 22,440.00	2.0%	Approximate 2% COLA for non-union
003 Office Supplies									$ -			
01 Postage	$ 528	$ 400	$ 644	$ 450	$ 442	98%	$ 442	98%	$ 500	$ 500.00	11.1%	
02 Advertising	$ 261	$ 200	$ 216	$ 200	$ 449	225%	$ 449	225%	$ 200	$ 200.00	0.0%	
03 Copier Rental	$ 1,800	$ 1,800	$ 1,800	$ 1,800	$ 1,350	75%	$ 1,800	100%	$ 1,800	$ 1,800.00	0.0%	
05 Printer Ink	$ 643	$ 450	$ 803	$ 500	$ 605	121%	$ 605	121%	$ 600	$ 550.00	10.0%	
07 Paper	$ 268	$ 300	$ 295	$ 300	$ 339	113%	$ 339	113%	$ 300	$ 300.00	0.0%	
08 Office Supplies	$ 1,248	$ 1,400	$ 1,034	$ 1,400	$ 1,424	102%	$ 1,424	102%	$ 1,400	$ 1,400.00	0.0%	
									$ -			
006 Legal Fees									$ -			
01 Legal Fees	$ 225	$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
009 Professional Dues									$ -			
01 Subscriptions	$ 563	$ 740	$ 480	$ 600	$ 519	86%	$ 554	92%	$ 600	$ 600.00	0.0%	Law enforcement books, motor vehicle and criminal reference books
04 Professional Dues	$ 490	$ 400	$ 340	$ 400	$ 130	33%	$ 350	88%	$ 400	$ 400.00	0.0%	Maine Chief's Assoc., New England Chiefs
									$ -			
010 Travel Expenses									$ -			
01 Mileage	$ 204	$ 1,000	$ 374	$ 600	$ -	0%	$ 350	58%	$ 600	$ 600.00	0.0%	Historic actual trend
02 Meals & Lodging	$ 2,436	$ 2,200	$ 2,198	$ 2,200	$ 1,927	88%	$ 2,200	100%	$ 2,500	$ 2,500.00	13.6%	
05 Travel Expenses	$ 722	$ 1,000	$ 1,000	$ 750	$ -	0%	$ 800	107%	$ 1,000	$ 1,000.00	33.3%	
									$ -			
011 Training & Education									$ -			
02 Training & Education	$ 18,922	$ 22,000	$ 21,083	$ 20,000	$ 7,278	36%	$ 21,000	105%	$ 25,000	$ 23,000.00	15.0%	Supervisor classes, firearms trainings, Methods of Instruction, CTO school, DRE School, NIBRS
									$ -			
013 Car Allowance									$ -			
01 Car Allowance	$ 3,401	$ 3,200	$ 3,247	$ 3,200	$ 3,253	102%	$ 3,200	100%	$ 3,200	$ 3,200.00	0.0%	
									$ -			
014 New Equipment									$ -			
01 New Equipment	$ 2,369	$ 2,500	$ 2,490	$ 2,500	$ 2,015	81%	$ 2,822	113%	$ 2,500	$ 2,500.00	0.0%	Anticipate outfitting and equipping new officer
									$ -			
015 Telephone									$ -			
01 Cell Phone	$ 2,195	$ 2,200	$ 2,065	$ 2,200	$ 1,808	82%	$ 2,031	92%	$ 2,200	$ 3,000.00	36.4%	4 new cell phones for crewsers
04 Telephone	$ 3,909	$ 4,300	$ 4,144	$ 4,200	$ 3,506	83%	$ 4,187	100%	$ 4,200	$ 5,000.00	19.0%	Additional data service for crewser phones
									$ -			
017 Communication Fees									$ -			
01 Web Site		$ -	$ -	$ -	$ -		$ -		$ -			
03 Internet	$ 2,016	$ 2,900	$ 1,882	$ 2,900	$ 1,720	59%	$ 2,567	89%	$ 2,900	$ 2,900.00	0.0%	Now have to pay more for METRO
018 Health Insurance									$ -			
01 Health Insurance	$ 232,132	$ 258,725	$ 248,660	$ 267,098	$ 257,070	96%	$ 292,125	109%	$ 329,407	$ 329,407.00	23.3%	3.64% increase with changes in plans. HRA contributions not included in budget last year. HRA obligation funded at 60% based on HRA amounts remaining.
									$ -			
019 Miscellaneous Expenses									$ -			
01 Misc. Expense	$ 1,423	$ 1,500	$ 1,370	$ 1,500	$ 967	64%	$ 1,098	73%	$ 1,500	$ 1,500.00	0.0%	
									$ -			
027 Electricity									$ -			
13 Radio Tower	$ 155	$ 200	$ 147	$ 212	$ 118	56%	$ 147	69%	$ 215	$ 215.00	1.4%	
									$ -			
028 Water									$ -			
05 Water	$ 470	$ 500	$ 510	$ 500	$ 480	96%	$ 545	109%	$ 500	$ 500.00	0.0%	
									$ -			
030 Building Supplies									$ -			
01 Building Supplies	$ 1,456	$ 1,500	$ 1,677	$ 1,600	$ 1,046	65%	$ 1,188	74%	$ 1,600	$ 1,600.00	0.0%	
									$ -			
031 Building Maintenance									$ -			
01 Building Maintenance	$ 2,062	$ 2,500	$ 3,119	$ 3,000	$ 2,154	72%	$ 2,963	99%	$ 3,000	$ 3,000.00	0.0%	

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	2019 Comments
35 Police Cont'd												
032 Property Insurance									$ -			
01 Property Insurance	$ 583	$ 570	$ 548	$ 570	$ 455	80%	$ 517	91%	$ 581	$ 581.40	2.0%	TBD. Rates to be given by provider
034 Worker's Compensation									$ -			
01 Worker's Compensation	$ 15,873	$ 18,113	$ 15,873	$ 21,310	$ 21,310	100%	$ 24,216	114%	$ 20,000	$ 22,876.29	7.3%	Provider quote is 7% increase over last year
036 Vehicle Insurance									$ -			
01 Vehicle Insurance	$ 8,202	$ 8,100	$ 6,588	$ 7,019	$ 5,738	82%	$ 6,520	93%	$ 7,019	$ 7,019.00	0.0%	TBD. Rates to be given by provider
037 Liability Insurance									$ -			
01 Liability Insurance	$ 9,984	$ 9,760	$ 10,143	$ 11,428	$ 8,995	79%	$ 10,221	89%	$ 10,500	$ 10,500.00	-8.1%	TBD. Rates to be given by provider
038 Social Security									$ -			
01 Social Security	$ 63,159	$ 71,235	$ 67,565	$ 72,077	$ 60,364	84%	$ 68,596	95%	$ 75,731	$ 80,839.67	12.2%	TBD Tied to wages based on union negotiations. 2 new sergeants to replace two officers
040 City & State Retirement									$ -			
01 City & State Retirement	$ 31,850	$ 48,854	$ 39,903	$ 47,552	$ 35,362	74%	$ 40,184	85%	$ 50,145	$ 53,793.69	13.1%	TBD Tied to wages based on union negotiations. 2 new sergeants to replace two officers
044 Reimbursement									$ -			
01 Reimbursement		$ -	$ -	$ -	$ -		$ -		$ -			
051 Equipment Maintenance									$ -			
05 Equipment Maintenance		$ -	$ -	$ 1,000	$ -	0%	$ 850	85%	$ 1,000	$ 1,000.00	0.0%	
068 Janitorial Services									$ -			
01 Janitorial Services	$ 6,826	$ 11,440	$ 10,608	$ 11,440	$ 12,009	105%	$ 15,011	131%	$ 15,500	$ 14,720.00	28.7%	Contract with BP cleaners for 9,000 + 10 hr/week general janitorial work.
070 Clothing Allowance									$ -			
01 Uniforms	$ 5,153	$ 5,600	$ 4,934	$ 5,600	$ 2,727	49%	$ 3,186	57%	$ 5,600	$ 5,600.00	0.0%	
071 Radio Maintenance									$ -			
01 Vehicle	$ 875	$ 500	$ 2,124	$ 250	$ -	0%	$ -	0%	$ 250	$ 250.00	0.0%	
03 Radio Maintenance	$ 1,842	$ 1,500	$ 3,775	$ 1,500	$ 1,020	68%	$ 1,334	89%	$ 1,500	$ 1,500.00	0.0%	
073 Vehicle Repair									$ -			
01 Vehicle Repair	$ 6,093	$ 6,000	$ 6,333	$ 6,000	$ 7,240	121%	$ 7,621	127%	$ 6,500	$ 6,300.00	5.0%	
074 Tires									$ -			
01 Tires	$ 3,742	$ 3,680	$ 3,809	$ 3,680	$ 2,843	77%	$ 3,480	95%	$ 3,680	$ 3,680.00	0.0%	
075 Gas/Oil/Filters									$ -			
01 Gas/Oil/Filters	$ 24,148	$ 27,000	$ 25,808	$ 26,000	$ 24,821	95%	$ 37,046	142%	$ 26,000	$ 26,000.00	0.0%	
077 Batteries									$ -			
01 Vehicle	$ 80	$ -	$ 80	$ 200	$ -	0%	$ 160	80%	$ -	$ -	-100.0%	
079 Employee Physicals									$ -			
01 Employee Physicals	$ 42	$ 200	$ 78	$ 500	$ -	0%	$ 100	20%	$ 500	$ 500.00	0.0%	Contractual
02 Psycological Evaluations	$ 1,083	$ 1,000	$ 650	$ 1,000	$ -	0%	$ 450	45%	$ 1,000	$ 1,000.00	0.0%	Contractual
03 Poly Graph Testing	$ 250	$ 1,000	$ 250	$ 500	$ -	0%	$ 300	60%	$ 500	$ 500.00	0.0%	Contractual
089 Equipment Reserves									$ -			
01 Equipment Reserves	$ 605	$ 500	$ 471	$ 4,500	$ 2,621	58%	$ 3,900	87%	$ 4,500	$ 1,500.00	-66.7%	Used for Reserve Officer equipment
090 Dog Constable									$ -			
01 Dog Constable	$ 33	$ 6,760	$ 50	$ 6,760	$ 50	1%	$ 50	1%	$ 6,760	$ 6,760.00	0.0%	Need on the books in case our dog Constable gets done.
093 Meals for Prisoners									$ -			
01 Meals for Prisioners	$ 4,751	$ 3,500	$ 4,365	$ 4,500	$ 3,168	70%	$ 3,548	79%	$ 4,700	$ 4,500.00	0.0%	Meal prices have increased along with the number of meals given
094 Video Equipment									$ -			
01 Video Equipment	$ 317	$ 500	$ 443	$ 400	$ 609	152%	$ 585	146%	$ 600	$ 600.00	50.0%	Recording from body cameras new in 2018
097 Uniform Maintenance									$ -			
01 Uniform Mainenance	$ 38	$ 500	$ 14	$ 500	$ -	0%	$ 50	10%	$ 500	$ 200.00	-60.0%	Historic actuals trend
098 Medical Tests/Supplies									$ -			
01 Medical Tests/Supplies	$ 505	$ 1,830	$ 864	$ 1,830	$ 1,068	58%	$ 1,068	58%	$ 1,830	$ 1,330.00	-27.3%	
02 Laundry	$ 746	$ 720	$ 592	$ 1,000	$ 651	65%	$ 731	73%	$ 1,000	$ 1,000.00	0.0%	Historic actuals trend
102 Computer Tech Support												
01 Computer Tech Support	$ 2,375	$ 3,000	$ 2,400	$ 2,500	$ 2,515	101%	$ 2,515	101%	$ 2,500	$ 2,500.00	0.0%	Historic actuals trend
02 Recorder Maint	$ 1,631	$ 2,000	$ 1,665	$ 2,000	$ -	0%	$ 1,700	85%	$ 2,000	$ 2,000.00	0.0%	contract amount
179 Animal Shelter Services									$ -			
01 Animal Shelter Services	$ 14,740	$ 14,740	$ 14,740	$ 14,740	$ 14,740	100%	$ 14,740	100%	$ 14,740	$ 14,740.20	0.0%	Contract amount
229 Small Equipment Reserve									$ -			
01 Small Equipment Reserve		$ -	$ -	$ -	$ -		$ -		$ -			
230 Police Car Reserve									$ -			
01 Police Car Reserve		$ -	$ -	$ -	$ -		$ -		$ -			
Totals	$ 1,331,049	$ 1,485,259	$ 1,445,691	$ 1,509,892	$ 1,334,578	88%	$ 1,543,769	102%	$ 1,695,506	$ 1,701,710.02	12.7%	
38 Protection												
105 Street Lights												
01 Street Lights	$ 109,657	$ 116,857	$ 111,063	$ 123,868	$ 93,209	75%	$ 124,278	100%		$ 76,550.40	-38.2%	Assumes the city acquires the streetlights
XX Maintenance												
106 Hydrant Fees												
01 Hydrant Fees	$ 308,975	$ 322,920	$ 321,433	$ 332,608	$ 257,146	77%	$ 333,956	100%		$ 337,470.00	1.5%	
107 Ambulance Service												
01 Ambulance Service	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%				
Totals	$ 418,632	$ 439,777	$ 432,496	$ 456,476	$ 350,355	76%	$ 458,235	100%		$ 414,020.40	-9.3%	**0.8% increase**
39 Emergency Management												
001 Salaries												
07 Salaries	$ 6,858	$ 6,858	$ 6,858	$ 6,858	$ 5,144	75%	$ 6,858	100%	$ -	$ 6,995.16	2.0%	Assumes 2% COLA
003 Office Supplies												
01 Postage		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ -	#DIV/0!	
08 Office Supplies	$ -	$ 50	$ -	$ 50	$ -	0%	$ -	0%	$ -	$ 40.00	-20.0%	
010 Travel Expenses												
05 Travel Expenses	$ 33	$ 100	$ -	$ 50	$ -	0%	$ -	0%	$ -	$ -	-100.0%	
011 Training & Education												
02 Training & Education	$ 48	$ 250	$ -	$ 125	$ 300	240%	$ 300	240%	$ -	$ 150.00	20.0%	
014 New Equipment												
01 New Equipment	$ 926	$ 1,500	$ 1,278	$ 1,250	$ -	0%	$ 1,250	100%	$ -	$ 1,000.00	-20.0%	
015 Telephone												
04 Telephone	$ 685	$ 730	$ 705	$ 730	$ 593	81%	$ 715	98%	$ -	$ 730.00	0.0%	
017 Communications												
03 Communications (Internet)	$ 188	$ 564	$ -	$ 564	$ -	0%	$ -	0%	$ -	$ 564.00	0.0%	
019 Miscellaneous Expenses												
01 Misc. Expenses	$ 104	$ 200	$ 81	$ 200	$ 68	34%	$ 120	60%	$ -	$ 150.00	-25.0%	
024-02 Water & Sewer												
027 Electricity												
11 Electricity	$ 211	$ 175	$ 233	$ 250	$ 113	45%	$ 153	61%	$ -	$ 250.00	0.0%	
12 PWPUMP HOUSE		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ -	#DIV/0!	
030 Building Supplies												
01 Building Supplies	$ 206	$ 500	$ 248	$ 250	$ -	0%	$ -	0%	$ -	$ 250.00	0.0%	
031 Building Maintenance												
01 Building Maintenance	$ 610	$ 1,500	$ 164	$ 1,500	$ -	0%	$ -	0%	$ -	$ 1,500.00	0.0%	

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
39 Emergency Management Cont'd									$ -			
032 Property Insurance												
01 Property Insurance	$ 419	$ 424	$ 369	$ 383	$ 312	81%	$ 320	84%	$ -	$ 390.00	1.8%	TBD by provider
036 Vehicle Insurance												
01 Vehicle Insurance	$ 875	$ 886	$ 846	$ 887	$ 1,082	122%	$ 741	84%	$ -	$ 2,400.00	170.6%	TBD by provider
038 Social Security												
01 Social Security	$ 538	$ 525	$ 498	$ 525	$ 372	71%	$ 525	100%	$ -	$ 535.13	1.9%	
040 City & State Retirement												
01 City & State Retirement		$ -	$ -	$ 240	$ -	#DIV/0!	$ 240	100%	$ -	$ 244.83	2.0%	
051 Equipment Maintenance												
01 Software		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ -	#DIV/0!	
05 Equipment Maintenance	$ 143	$ 400	$ -	$ 400	$ -	0%	$ 300	75%	$ -	$ -	-100.0%	
068 Janitorial Services												
01 Janitorial Services	$ 1,908	$ 1,800	$ 2,025	$ 500	$ -	0%	$ -	0%	$ -	$ 400.00	-20.0%	
071 Radio Maintenance												
03 Radio Maintenance		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ -	#DIV/0!	Handled by PW employee
073 Vehicle Repair												
01 Vehicle Repair	$ 35	$ 200	$ 7	$ 200	$ -	0%	$ 50	25%	$ -	$ -	-100.0%	
074 Tires												
01 Tires		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ 200.00	#DIV/0!	
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	$ 45	$ 200	$ 125	$ 200	$ -	0%	$ 150	75%	$ -	$ -	-100.0%	
078 Field Expenses												
01 Field Expenses	$ -	$ 75	$ -	$ 75	$ -	0%	$ -	0%	$ -	$ 200.00	166.7%	
108 CEM Rent												
01 CEM Rent	$ 4,167	$ 6,250	$ -	$ -	$ -	0%	$ -	0%	$ -	$ 75.00	#DIV/0!	
Totals	$ 16,037	$ 23,187	$ 13,435	$ 15,237	$ 7,984	52%	$ 11,722	77%	$ -	$ 16,074.12	5.5%	Down 4.5% from 2018
40 Public Works												
001 Salaries												
01 Regular Pay	$ 572,588	$ 615,878	$ 585,458	$ 636,724	$ 517,544	81%	$ 585,050	92%	$ 631,011	$ 631,011.01	-0.9%	TBD 3.0% union, summer hires no increase, non-union 2% COLA. Additional PT hours for janitorial services to Nylander and EOC.
02 Overtime	$ 89,968	$ 105,000	$ 92,945	$ 105,000	$ 79,051	75%	$ 98,000	93%	$ 108,150	$ 100,000.00	-4.8%	0
07 Salaries		$ -	$ -	$ -	$ -		$ -					
003 Office Supplies												
01 Postage	$ 27	$ 75	$ 7	$ 40	$ 2	5%	$ 25	63%	$ 40	$ 40.00	0.0%	0
02 Advertising	$ 602	$ 250	$ 962	$ 500	$ 171	34%	$ 750	150%	$ 500	$ 500.00	0.0%	Historic actual trend
05 Printer Ink	$ 45	$ 50	$ 38	$ 50	$ -	0%	$ 50	100%	$ -	$ 40.00	-20.0%	
07 Paper	$ 32	$ 50	$ 40	$ 50	$ -	0%	$ 50	100%	$ 50	$ 50.00	0.0%	
08 Office Supplies	$ 320	$ 350	$ 329	$ 300	$ 174	58%	$ 260	87%	$ 300	$ 300.00	0.0%	
11 Equipment Rental	$ 1,366	$ 1,500	$ 1,098	$ 850	$ 712	84%	$ 1,063	125%	$ 875	$ 875.00	2.9%	Swapped out machines
12 Software	$ 515	$ 400	$ 295	$ 400	$ -	0%	$ 300	75%	$ 400	$ 400.00	0.0%	
010 Travel Expenses												
02 Meal & Lodging	$ 207	$ 250	$ 270	$ 250	$ 137	55%	$ 260	104%	$ 250	$ 250.00	0.0%	
05 Travel Expenses	$ 175	$ 200	$ 97	$ 200	$ 126	63%	$ 188	94%	$ 200	$ 200.00	0.0%	
011 Training & Education												
02 Training & Education	$ 228	$ 500	$ 150	$ 400	$ 290	73%	$ 350	88%	$ 400	$ 400.00	0.0%	
014 New Equipment												
01 New Equipment	$ 4,190	$ 4,000	$ 3,613	$ 4,000	$ 4,090	102%	$ 3,750	94%	$ 4,000	$ 4,000.00	0.0%	
02 Office		$ -	$ -	$ -	$ -		$ -					
03 Shop		$ -	$ -	$ -	$ -		$ -					
015 Telephone												
01 Cell Phone	$ 720	$ 720	$ 720	$ 720	$ -	0%	$ 720	100%	$ 720	$ 720.00	0.0%	2 phone stipends
04 Telephone	$ 2,264	$ 2,800	$ 1,158	$ 1,500	$ 921	61%	$ 1,374	92%	$ 1,300	$ 1,300.00	-13.3%	
017 Communications												
03 Internet	$ 524	$ 540	$ 539	$ 540	$ 494	92%	$ 540	100%	$ 600	$ 550.00	1.9%	
018 Health Insurance												
01 Health Insurance	$ 224,329	$ 252,518	$ 238,163	$ 283,424	$ 246,572	87%	$ 280,196	99%	$ 305,452	$ 305,452.00	7.8%	3.64% increase. Change in plan selections. HRA obligation funded at 60% based on HRA amounts remaining.
019 Misc. Expense												
01 Misc. Expense	$ 1,528	$ 1,500	$ 1,555	$ 1,500	$ 948	63%	$ 1,040	69%	$ 1,500	$ 1,250.00	-16.7%	
026 Heating Fuel												
03 Heating Fuel	$ 11,136	$ 13,500	$ 11,052	$ 13,500	$ 10,819	80%	$ 14,425	107%	$ 14,790	$ 14,790.00	9.6%	Propane Boiler
027 Electricity												
01 P.W. Main Garage	$ 9,026	$ 11,330	$ 8,356	$ 12,010	$ 7,377	61%	$ 8,339	69%	$ 10,500	$ 10,500.00	-12.6%	
02 P.W. Cold Storage	$ 435	$ 489	$ 410	$ 519	$ 388	75%	$ 439	84%	$ 500	$ 450.00	-13.3%	
03 P.W. Sand Dome	$ 263	$ 206	$ 358	$ 218	$ 180	83%	$ 203	93%	$ 200	$ 250.00	14.7%	
04 P.W. Outside Lights	$ 207	$ 206	$ 201	$ 218	$ 170	78%	$ 192	88%	$ 200	$ 210.00	-3.7%	
11 Electricity	$ 384	$ 361	$ 422	$ 382	$ 309	81%	$ 350	92%	$ 400	$ 400.00	4.7%	
12 P.W. Pump House	$ 391	$ 412	$ 391	$ 437	$ 327	75%	$ 369	85%	$ 400	$ 400.00	-8.5%	
028 Water												
05 Water	$ 1,488	$ 1,510	$ 1,488	$ 1,500	$ 1,240	83%	$ 1,402	93%	$ 1,500	$ 1,545.00	3.0%	CUD 10% rate increase
029 Sewer												
01 Sewer	$ 314	$ 500	$ 356	$ 400	$ 321	80%	$ 363	91%	$ 425	$ 500.00	25.0%	CUD 25% rate increase
030 Building Supplies												
01 Building Supplies	$ 945	$ 1,000	$ 1,078	$ 1,200	$ 608	51%	$ 907	76%	$ 1,200	$ 1,200.00	0.0%	
031 Building Maintenance												
01 Building Maintenance	$ 4,770	$ 4,000	$ 4,972	$ 5,000	$ 2,930	59%	$ 2,894	58%	$ 5,000	$ 5,000.00	0.0%	
032 Property Insurance												
01 Property Insurance	$ 2,959	$ 2,945	$ 2,838	$ 2,945	$ 2,372	81%	$ 2,682	91%	$ 3,000	$ 3,092.25	5.0%	TBD Insurer provided number
034 Worker's Compensation												
01 Worker's Compensation	$ 26,741	$ 24,248	$ 26,741	$ 39,358	$ 39,358	100%	$ 44,491	113%	$ 50,000	$ 42,250.81	7.3%	Increase amount provided by provider
036 Vehicle Insurance												
01 Vehicle Insurance	$ 26,728	$ 26,200	$ 25,927	$ 28,218	$ 22,171	79%	$ 25,062	89%	$ 28,782	$ 28,782.36	2.0%	TBD Insurer provided number
038 Social Security												
01 Social Security	$ 48,789	$ 55,147	$ 49,852	$ 56,742	$ 42,401	75%	$ 47,932	84%	$ 56,435	$ 55,922.34	-1.4%	Tied to wages and Overtime
040 City & State Retirement												
01 City & State Retirement	$ 13,886	$ 23,653	$ 12,278	$ 25,095	$ 11,588	46%	$ 13,099	52%	$ 23,333	$ 24,466.78	-2.5%	Tied to wages
051 Equipment Maintenance												
01 Software		$ -	$ -	$ -	$ -		$ -					
05 Equipment Maintenance	$ 139,578	$ 132,000	$ 135,944	$ 135,000	$ 102,809	76%	$ 116,828	87%	$ 135,000	$ 135,000.00	0.0%	Parts and materials
06 Air Compressor		$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
08 Snow Plow repairs	$ 9,008	$ 10,000	$ 6,121	$ 10,500	$ 10,901	104%	$ 16,270	155%	$ 13,500	$ 12,500.00	19.0%	
070 Clothing Allowance												
03 Clothing	$ 4,400	$ 5,600	$ 5,859	$ 5,600	$ 1,338	24%	$ 5,500	98%	$ 5,600	$ 5,600.00	0.0%	
04 Boots	$ 1,894	$ 2,200	$ 2,301	$ 2,000	$ 695	35%	$ 2,200	110%	$ 2,000	$ 2,000.00	0.0%	
06 Clothing Allowance		$ -	$ -	$ -	$ -		$ -					
071 Radio Maintenance												
01 Vehicle	$ 745	$ 1,000	$ 980	$ 700	$ 799	114%	$ 799	114%	$ 700	$ 700.00	0.0%	
03 Radio Maintenance		$ -	$ -	$ 300	$ 91	30%	$ 300	100%	$ 300	$ 300.00	0.0%	Vehicle and radio funds were lumped previously.
074 Tires												
01 Tires others	$ 1,452	$ 1,500	$ 1,698	$ 1,500	$ 300	20%	$ 1,350	90%	$ 1,500	$ 1,500.00	0.0%	
03 Heavy Equipment	$ 6,994	$ 3,000	$ 3,000	$ 5,000	$ 1,582	32%	$ 4,800	96%	$ 5,000	$ 5,000.00	0.0%	
04 Trucks	$ 6,283	$ 9,000	$ 9,000	$ 7,000	$ 2,894	41%	$ 6,850	98%	$ 7,000	$ 7,000.00	0.0%	

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Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	2019 Comments
49 Public Works Cont'd												
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	$ 7,010	$ 7,000	$ 7,380	$ 6,500	$ 6,391	98%	$ 7,262	112%	$ 6,500	$ 6,500.00	0.0%	
076 Diesel Fuel												
01 Diesel	$ 80,564	$ 96,750	$ 78,999	$ 95,000	$ 81,108	85%	$ 101,385	107%	$ 102,900	$ 98,000.00	3.2%	
109 Safety Material												
01 Safety Material	$ 2,503	$ 2,500	$ 2,604	$ 2,500	$ 829	33%	$ 2,500	100%	$ 2,500	$ 2,500.00	0.0%	
110 Equipment Rental												
01 Equipment Rental		$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
111 Tools - Shop												
01 Tools - Shop	$ 1,833	$ 1,750	$ 1,750	$ 1,750	$ 1,001	57%	$ 1,750	100%	$ 1,750	$ 1,750.00	0.0%	
112 Tools-Road/Ground												
01 Tools - Road/Ground	$ 995	$ 1,000	$ 1,048	$ 1,000	$ 98	10%	$ 1,000	100%	$ 1,000	$ 1,000.00	0.0%	
113 Propane												
01 Propane	$ 91	$ 150	$ 104	$ 75	$ -	0%	$ 50	67%	$ -	$ -	-100.0%	
114 Industrial Gas/Solvent												
01 Ind. Gas	$ 1,633	$ 1,700	$ 1,700	$ 1,700	$ 1,527	90%	$ 2,013	118%	$ 1,700	$ 1,700.00	0.0%	
02 Solvents/Cleaners		$ -	$ -	$ -	$ -		$ -		$ -	$ -	#DIV/0!	
115 Lubricants									$ -	$ -	#DIV/0!	
01 Lubricants	$ 10,142	$ 10,000	$ 9,951	$ 11,000	$ 2,468	22%	$ 10,000	91%	$ 13,000	$ 13,000.00	18.2%	
116 Salt & Calcium												
01 Rock Salt	$ 130,001	$ 144,090	$ 142,282	$ 145,800	$ 95,119	65%	$ 142,679	98%	$ 145,800	$ 145,800.00	0.0%	
02 Liquid Deicer	$ 26,644	$ 27,125	$ 26,267	$ 30,000	$ 19,406	65%	$ 28,965	97%	$ 28,000	$ 28,000.00	-6.7%	
117 Gravel												
01 Gravel	$ 2,440	$ 4,000	$ 2,459	$ 4,000	$ -	0%	$ 2,500	63%	$ 4,000	$ 4,000.00	0.0%	
118 Crushed Stone												
01 Crushed Stone	$ 29,919	$ 28,284	$ 32,303	$ 30,000	$ 30,000	100%	$ 30,000	100%	$ 30,000	$ 30,000.00	0.0%	
119 Liquid Asphalt												
01 Liquid Asphalt	$ 170,832	$ 163,020	$ 161,664	$ 163,020	$ 163,020	100%	$ 163,020	100%	$ 193,200	$ 193,200.00	18.5%	
120 Shim and Patch												
01 Shim/Paver	$ 43,895	$ 50,000	$ 50,841	$ 50,000	$ 49,227	98%	$ 49,227	98%	$ 50,000	$ 50,000.00	0.0%	
02 Patch	$ 16,355	$ 16,000	$ 16,343	$ 16,000	$ 16,760	105%	$ 16,760	105%	$ 16,000	$ 16,000.00	0.0%	
121 Asphalt												
01 Asphalt	$ 231,350	$ 208,700	$ 208,700	$ 224,000	$ 225,355	101%	$ 225,355	101%	$ 221,760	$ 221,760.00	-1.0%	
122 Culverts & Guard Rails												
01 Culverts & Guard Rails	$ 7,199	$ 9,000	$ 8,573	$ 9,000	$ 6,370	71%	$ 6,370	71%	$ 9,000	$ 9,000.00	0.0%	
123 Signs												
01 Signs	$ 1,755	$ 2,400	$ 1,565	$ 2,000	$ 325	16%	$ 488	24%	$ 2,000	$ 2,000.00	0.0%	
124 Sidewalks												
01 Sidewalks	$ 1,333	$ 2,000	$ 2,000	$ 2,000	$ 2,000	100%	$ 2,000	100%	$ 2,000	$ 2,000.00	0.0%	
126 Traffic Paint												
01 Traffic Paint	$ 11,961	$ 12,000	$ 12,000	$ 11,000	$ 6,911	63%	$ 9,947	90%	$ 11,000	$ 11,000.00	0.0%	
127 Vehicle Paint												
01 Vehicle Paint	$ 3,720	$ 3,500	$ 3,500	$ 3,500	$ 2,480	71%	$ 2,575	74%	$ 3,500	$ 3,500.00	0.0%	
130 Construction Material												
01 Construction Material	$ 4,383	$ 4,500	$ 4,500	$ 4,500	$ 378	8%	$ 4,500	100%	$ 4,500	$ 4,500.00	0.0%	
131 Sand Account												
01 Sand Account	$ 43,337	$ 42,000	$ 38,300	$ 42,000	$ 39,732	95%	$ 39,732	95%	$ 42,000	$ 42,000.00	0.0%	
132 Municipal Maintenance												
01 Municipal Maintenance	$ 8,159	$ 7,800	$ 8,306	$ 8,000	$ 6,982	87%	$ 8,100	101%	$ 8,000	$ 8,000.00	0.0%	
133 Tools Insurance												
01 Tools Insurance		$ -	$ -	$ -	$ -		$ -					
134 Drug/Alcohol Testing												
01 Drug/Alcohol Testing	$ 723	$ 750	$ 447	$ 750	$ 267	36%	$ 550	73%	$ 750	$ 750.00	0.0%	
271 Contracted Services												
01 Janitorial & Supplies	$ 5,837	$ -	$ 1,560	$ -	$ -	0%	$ -					
Totals	$ 1,903,768	$ 2,162,607	$ 2,064,209	$ 2,256,885	$ 1,872,949	83%	$ 2,150,740	95%	$ 2,323,873	$ 2,302,657.00	2.0%	Primary changes are street materials, lubricants, and wages
50 Recreation												
001 Salaries												
01 Regular Pay	$ 174,781	$ 186,095	$ 192,722	$ 192,569	$ 169,498	88%	$ 192,611	100%	$ 196,420	$ 196,420.00	2.0%	2% COLA
02 Overtime	$ 86	$ -	$ -	$ -	$ -	0%	$ -		$ -	$ -	#DIV/0!	
07 Salaries	$ 60,870	$ 94,832	$ 75,583	$ 101,868	$ 71,706	70%	$ 81,484	80%	$ 109,842	$ 109,842.35	7.8%	Minimum wage for seasonal employees increased to $11 per statute. PT Non-Union 2% COLA
003 Office Supplies												
01 Postage	$ 274	$ 250	$ 197	$ 250	$ 198	79%	$ 297	119%	$ 250	$ 250.00	0.0%	
02 Advertising	$ 1,507	$ 1,300	$ 1,298	$ 1,300	$ 2,221	171%	$ 2,221	171%	$ 1,935	$ 1,950.00	50.0%	Adobe Creator software added maintenance of $635. Software used to prepare advertising and program booklets.
03 Copier Rental	$ 1,002	$ 1,800	$ 1,690	$ 1,800	$ 1,170	65%	$ 1,720	96%	$ 1,560	$ 1,560.00	-13.3%	
04 Equipment Repair	$ 230	$ 250	$ -	$ 250	$ -	0%	$ 185	74%	$ -	$ 250.00	0.0%	
05 Printer Ink	$ 62	$ 70	$ 120	$ 50	$ 80	160%	$ 75	150%	$ 50	$ 50.00	0.0%	
07 Paper	$ 299	$ 350	$ 277	$ 350	$ 317	91%	$ 305	87%	$ 350	$ 300.00	-14.3%	
08 Office Supplies	$ 866	$ 800	$ 866	$ 1,000	$ 465	47%	$ 925	93%	$ 1,000	$ 900.00	-10.0%	this line has usually gone over as there are always an issue that comes up that is beyond our control
008 Computer Maintenance												
01 Computer Maintenance	$ 384	$ 300	$ 318	$ 250	$ 45	18%	$ 100	40%	$ -	$ 600.00	140.0%	one computer scheduled on replacement program
009 Professional Dues												
04 Professional Dues	$ 112	$ 150	$ 175	$ 200	$ 225	113%	$ 225	113%	$ 225	$ 225.00	12.5%	Two staff members that are certified as youth sports certified. We have also added an employee to the Maine Parks And Recreation Association.
010 Travel Expenses												
01 Mileage	$ -	$ -	$ -	$ 500	$ -	0%	$ -		$ 500	$ 500.00	0.0%	
02 Meals & Lodging	$ -	$ -	$ -	$ 500	$ -	0%	$ 450	90%	$ 500	$ 450.00	-10.0%	
04 Conference Fee	$ 71	$ 200	$ -	$ 200	$ -	0%	$ 200	100%	$ 200	$ 200.00	0.0%	
05 Travel Expenses	$ 459	$ 300	$ 728	$ 500	$ -	0%	$ 250	50%	$ 600	$ 500.00	0.0%	
011 Training & Education												
02 Training & Education	$ 737	$ 850	$ 450	$ 800	$ -	0%	$ 500	63%	$ 700	$ 500.00	-37.5%	
013 Car Allowance												
01 Car Allowance		$ -	$ -	$ -	$ 2,769	0%	$ 3,231	0%	$ 3,200	$ 3,200.00	#DIV/0!	
015 Telephone												
01 Cell Phone	$ 51	$ 100	$ -	$ 100	$ 100	100%	$ 114	114%	$ 100	$ 125.00	25.0%	
02 Rec Center	$ 2,526	$ 2,780	$ 2,091	$ 2,800	$ 1,676	60%	$ 2,502	89%	$ -	$ 2,100.00	-25.0%	
04 Telephone	$ 914	$ 1,000	$ 757	$ 400	$ 607	152%	$ 690	172%	$ -	$ 750.00	87.5%	
017 Internet												
03 Internet	$ 946	$ 970	$ 1,010	$ 970	$ 800	82%	$ 909	94%	$ 970	$ 970.00	0.0%	
018 Health Insurance												
01 Health Insurance	$ 49,943	$ 55,466	$ 55,466	$ 58,972	$ 54,907	93%	$ 62,395	106%	$ 62,717	$ 62,717.00	6.4%	3.64% increase plus HRA was not included in last budget. HRA obligation funded at 60% based on HRA amounts remaining.
026 Heating Fuel												
01 Recreation Center	$ 15,502	$ 15,000	$ 15,008	$ 15,000	$ 9,864	66%	$ 14,796	99%	$ 15,000	$ 15,000.00	0.0%	What I have been doing is making sure that I fill the tanks before year end
02 Teague Park	$ 922	$ 1,000	$ 823	$ 500	$ 587	117%	$ 587	117%	$ -	$ -	-100.0%	New public restroom building will be electric
03 Heating Fuel	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%				

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	2019 Comments
50 Recreation Cont'd												
027 Electricity												
01 PW MAIN GAR		$ -	$ -	$ -	$ -	0%	$ -					
05 Recreation Center	$ 19,113	$ 12,910	$ 17,208	$ 26,000	$ 13,999	54%	$ 17,085	66%	$ 20,000	$ 18,000.00	-30.8%	Changed out Gym lights for LED
06 Teague Park	$ 1,945	$ 1,915	$ 2,053	$ 600	$ 889	148%	$ 889	148%	$ 1,000	$ 750.00	25.0%	New Teague Park power for lights and heat in restroom
07 Soucy Sports Complex	$ 710	$ 758	$ 693	$ 1,500	$ 603	40%	$ 901	60%	$ 1,500	$ 1,000.00	-33.3%	Programs moved to soucy due to Teague Park loss
08 Pool	$ 121	$ -	$ 18	$ -	$ -	0%	$ -	0%				
028 Water												
01 Recreation Center	$ 1,001	$ 1,050	$ 938	$ 1,000	$ 768	77%	$ 950	95%	$ 1,000	$ 1,030.00	3.0%	CUD 10% rate increase anticipated
02 Teague Park	$ 281	$ 315	$ 350	$ 100	$ 125	125%	$ 125	125%	$ 300	$ 300.00	200.0%	New Teague Park construction and operations of splash pad
03 Pool	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ -	#DIV/0!	
04 Soucy Complex	$ 87	$ 110	$ 131	$ 300	$ 113	38%	$ 129	43%	$ 200	$ 200.00	-33.3%	
									$ -	$ -	#DIV/0!	
029 Sewer									$ -	$ -	#DIV/0!	
01 Sewer	$ 585	$ 600	$ 605	$ 600	$ 468	78%	$ 605	101%	$ 600	$ 750.00	25.0%	CUD 25% rate increase in 2018
030 Building Supplies												
01 Building Supplies	$ 3,007	$ 2,800	$ 3,857	$ 3,200	$ 2,110	66%	$ 2,398	75%	$ 3,700	$ 3,700.00	15.6%	Additional paint and door maintenance
031 Building Maintenance												
01 Building Maintenance	$ 23,518	$ 22,000	$ 25,061	$ 24,000	$ 24,898	104%	$ 28,294	118%	$ 27,000	$ 27,000.00	12.5%	Hire out painting of the gym
032 Property Insurance												
01 Property Insurance	$ 6,731	$ 6,484	$ 6,328	$ 6,567	$ 5,263	80%	$ 5,980	91%	$ 6,698	$ 6,700.00	2.0%	Assumes 2% increase until Insurer provided number received.
034 Worker's Compensation												
01 Worker's Compensation	$ 5,845	$ 7,114	$ 5,845	$ 9,606	$ 9,606	100%	$ 9,606	100%	$ 8,165	$ 10,312.04	7.3%	Assumes 2018 YTD until Insurer provided number received.
038 Social Security												
01 Social Security	$ 17,722	$ 22,959	$ 19,375	$ 22,524	$ 18,238	81%	$ 20,725	92%	$ 23,429	$ 23,429.07	4.0%	Tied to fulltime and seasonal wages
040 City & State Retirement												
01 City & State Retirement	$ 6,043	$ 7,709	$ 6,511	$ 6,740	$ 6,008	89%	$ 6,827	101%	$ 6,875	$ 6,874.71	2.0%	
051 Equipment Maintenance												
01 Equip Maint	$ 204	$ -	$ 204	$ -	$ -		$ -	0%				
073 Vehicle Repair												
01 Vehicle Repair	$ 224	$ -	$ -	$ -	$ -	0%	$ -					
135 Water Tests												
01 Water Tests		$ -	$ -	$ -	$ -	0%	$ -	0%	$ 150	$ 150.00	#DIV/0!	New splash pad
136 Youth Center Equipment												
01 Youth Center Equipment	$ 308	$ 900	$ 333	$ 800	$ 286	36%	$ 750	94%	$ 800	$ 800.00	0.0%	
137 Rink Equipment												
01 Rink Equipment		$ -	$ -	$ -	$ -	0%	$ -	0%	$ 300	$ 300.00	#DIV/0!	New ice rink at Teaque Park
138 Program Equipment												
01 Baseball/Softball	$ 772	$ 1,000	$ 472	$ 800	$ 1,250	156%	$ 1,250	156%	$ 800	$ 800.00	0.0%	
02 Tennis	$ 63	$ 100	$ 60	$ 100	$ 88	88%	$ 88	88%	$ 100	$ 75.00	-25.0%	
03 Soccer	$ 681	$ 600	$ 630	$ 636	$ 242	38%	$ 720	113%	$ 2,400	$ 2,400.00	277.5%	We need to purchase new goals as we have not purchased goals in over 20 years
04 Basketball	$ 477	$ 500	$ 445	$ 450	$ 137	30%	$ 450	100%	$ 450	$ 450.00	0.0%	
05 Arts & Crafts		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ -	#DIV/0!	
06 Program Equipment	$ 1,751	$ 2,000	$ 1,419	$ 1,800	$ 3,882	216%	$ 3,882	216%	$ 1,900	$ 1,900.00	5.6%	Program shirts and summer staff shirts included now
139 Rink Maintenance												
01 Rink Maintenance		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ 300.00	#DIV/0!	New ice rink at Teaque Park
140 Pool Supplies												
01 Pool Supplies		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ 300.00	#DIV/0!	New Splash Pad Supplies
141 Trophies & Awards												
01 Trophies & Awards	$ 455	$ 600	$ 457	$ 500	$ 529	106%	$ 550	110%	$ 600	$ 500.00	0.0%	
142 Pool Maintenance												
01 Pool Maintenance		$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	$ 500.00	#DIV/0!	New Splash Pad Maintenance
145 Special Events												
01 Special Events	$ 2,513	$ 2,500	$ 2,695	$ 2,400	$ 2,588	108%	$ 2,941	123%	$ 2,400	$ 2,400.00	0.0%	
243 Rec Center Improvement		$ -	$ -	$ -	$ -	0%	$ -					
Totals	$ 402,571	$ 458,787	$ 445,278	$ 491,316	$ 409,328	83%	$ 471,917	96%	$ 506,486	$ 510,280.17	3.9%	
51 Parks												
001 Salaries												
01 Regular Pay	$ 42,540	$ 45,147	$ 41,519	$ 48,432	$ 36,129	75%	$ 41,055	85%	$ 44,042	$ 44,041.92	-9.1%	Change in personnel
02 Overtime	$ 1,727	$ 2,605	$ 2,530	$ 2,605	$ 3,609	139%	$ 3,683	141%	$ 4,000	$ 3,000.00	15.2%	
07 Salaries	$ 40,470	$ 33,959	$ 37,918	$ 37,559	$ 31,806	85%	$ 36,143	96%	$ 37,559	$ 37,559.00	0.0%	
014 New Equipment												
01 New Equipment	$ 1,119	$ 1,200	$ 963	$ 1,200	$ 1,272	106%	$ 1,257	105%	$ 1,200	$ 1,200.00	0.0%	
015 Telephone												
01 Cell Phone		$ -	$ -	$ -	$ -		$ -					
04 Telephone	$ 976	$ 1,000	$ 942	$ 1,000	$ 607	61%	$ 744	74%	$ 1,000	$ 1,000.00	0.0%	
018 Health Insurance												
01 Health Insurance	$ 8,884	$ 9,434	$ 9,074	$ 10,127	$ 8,196	81%	$ 8,721	86%	$ 10,474	$ 10,834.00	7.0%	Corrected Health Insurance Selection
019 Misc. Expense												
01 Misc. Expense		$ -	$ -	$ -	$ -		$ -					
026 Heating Fuel												
03 Heating Fuel	$ 4,268	$ 4,000	$ 3,990	$ 5,000	$ 4,253	85%	$ 6,380	128%	$ 5,500	$ 5,500.00	10.0%	
027 Electricity												
01 PW MAIN GAR		$ -	$ -	$ -	$ -	0%	$ -					
09 Park Shop	$ 1,458	$ 1,800	$ 1,243	$ 1,908	$ 1,321	69%	$ 1,538	81%	$ 1,900	$ 1,965.24	3.0%	6% increase requested by EMERA. equates to a 3% power increase overall.
10 Park Security Lighting	$ 862	$ 900	$ 871	$ 954	$ 498	52%	$ 617	65%	$ 700	$ 982.62	3.0%	
11 Electricity	$ 204	$ 200	$ 244	$ 212	$ 212	100%	$ 240	113%	$ 220	$ 218.36	3.0%	
029 Sewer												
01 Sewer	$ 238	$ 250	$ 213	$ 250	$ 150	60%	$ 224	90%	$ 250	$ 312.50	25.0%	
030 Building Supplies												
01 Building Supplies	$ 1,204	$ 1,000	$ 1,097	$ 1,300	$ 1,602	123%	$ 2,318	178%	$ 1,800	$ 1,500.00	15.4%	
031 Building Maintenance												
01 Building Maintenance	$ 1,132	$ 1,000	$ 997	$ 1,200	$ 3,589	299%	$ 3,885	324%	$ 1,500	$ 1,500.00	25.0%	with a 20 year old building we will need to be doing a few maint. Repairs to the building
032 Property Insurance												
01 Property Insurance		$ -	$ -	$ -	$ -		$ -					0
036 Vehicle Insurance												
01 Vehicle Insurance	$ 6,181	$ 5,846	$ 5,528	$ 5,719	$ 4,420	77%	$ 5,023	88%	$ 5,800	$ 5,800.00	1.4%	TBD by provider
038 Social Security												
01 Social Security	$ 6,665	$ 6,251	$ 6,842	$ 6,778	$ 5,337	79%	$ 6,065	89%	$ 6,472	$ 6,471.97	-4.5%	Tied to wages
040 City & State Retirement												
01 City & State Retirement	$ 1,491	$ 1,799	$ 1,704	$ 1,916	$ 347	18%	$ 521	27%	$ 1,659	$ 1,659.39	-13.4%	Tied to full-time wages
051 Equipment Maintenance												
04 Repairs	$ 992	$ 800	$ 1,417	$ 900	$ 465	52%	$ 529	59%	$ 1,000	$ 1,000.00	11.1%	
05 Equipment Maintenance	$ 4,800	$ 3,500	$ 4,783	$ 4,000	$ 5,821	146%	$ 6,615	165%	$ 5,500	$ 4,500.00	12.5%	making sure everything is in great working order and safe
070 Clothing Allowance												
03 Clothing	$ 334	$ 400	$ 300	$ 400	$ 473	118%	$ 473	118%	$ 500	$ 400.00	0.0%	

Exhibit A:

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Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
52 Parks Cont'd												
073 Vehicle Repairs												
01 Vehicle Repairs	$ 3,145	$ 2,600	$ 2,667	$ 3,000	$ 5,908	197%	$ 6,250	208%	$ 5,000	$ 4,000.00	33.3%	We are doing a lot more of our own maint. Plus fleet is getting older
074 Tires												
01 Tires	$ 1,069	$ 1,500	$ 1,357	$ 1,200	$ 1,149	96%	$ 1,724	144%	$ 1,500	$ 1,500.00	25.0%	trailer tires and will need tires for two trucks
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	$ 7,524	$ 8,200	$ 7,295	$ 8,000	$ 5,716	71%	$ 6,496	81%	$ 6,800	$ 7,500.00	-6.3%	
076 Diesel												
01 Diesel	$ 1,273	$ 900	$ 904	$ 900	$ 1,370	152%	$ 1,209	134%	$ 1,000	$ 1,000.00	11.1%	
111 Tools - Shop												
01 Tools - Shop	$ 708	$ 600	$ 704	$ 800	$ 1,236	154%	$ 1,545	193%	$ 1,000	$ 1,000.00	25.0%	
147 Parks Maintenance												
01 Parks Maintenance	$ 7,826	$ 8,000	$ 7,357	$ 8,000	$ 7,040	88%	$ 7,040	88%	$ 8,000	$ 8,000.00	0.0%	
02 Civic Beautification		$ -	$ -	$ -	$ -		$ -					
237 Civic Beaut												
01 Civic Beaut	$ 265	$ 500	$ 530	$ 2,000	$ 2,045	102%	$ 732	37%	$ 2,400	$ 2,000.00	0.0%	
Totals	$ 146,744	$ 143,391	$ 142,986	$ 155,360	$ 134,570	87%	$ 151,027	97%	$ 156,776	$ 154,445.00	-0.6%	
60 Airport												
001 Salaries												
01 Regular Pay										$ 1,500.00	#DIV/0!	Stipend for Dave O. Assumes 10 months to get new FBO
008 Computer Maintenance												
04 Computer Maintenance	$ -	$ -	$ -	$ -	$ 468	0%	$ 468	468%		$ -	#DIV/0!	
015 Telephone												
04 Telephone	$ 300	$ 300	$ 264	$ 300	$ 220	73%	$ 264	88%		$ 300.00	0.0%	
017 Communications												
03 Internet	$ -	$ -	$ -	$ -	$ 489	0%	$ 636	0%		$ 700.00	#DIV/0!	
019 Miscellaneous Expense												
01 Misc. Expense	$ 374	$ 500	$ 505	$ 450	$ 513	114%	$ 513	114%		$ 450.00	0.0%	
026 Heating Fuel												
03 Heating Fuel	$ -	$ -	$ -	$ -	$ 2,948	0%	$ 4,422	0%		$ 3,500.00	#DIV/0!	
027 Electricity												
11 Electricity	$ 1,367	$ 1,782	$ 1,590	$ 1,889	$ 819	43%	$ 1,222	65%		$ 1,946.00	3.0%	
14 Airport Hangar	$ -	$ -	$ -	$ -	$ 401	0%	$ 500	0%		$ 1,000.00	#DIV/0!	
028 Water												
05 Water	$ 752	$ 520	$ 506	$ 900	$ 438	49%	$ 498	55%		$ 927.00	3.0%	CUD 10% rate increase
029 Sewer												
01 Sewer	$ 350	$ 300	$ 200	$ 500	$ 167	33%	$ 190	38%		$ 625.00	25.0%	CUD 25% rate increase
030 Building Supplies												
01 Building Supplies	$ 6,350	$ 4,000	$ 9,379	$ 4,000	$ 2,880	72%	$ 3,272	82%		$ 100.00	-97.5%	
031 Building Maintenance												
01 Building Maintenance										$ 3,000.00	#DIV/0!	
032 Property Insurance												
01 Property Insurance	$ 1,058	$ 1,235	$ 1,223	$ 1,236	$ 991	80%	$ 1,127	91%		$ 1,400.00	13.3%	Additional hangars
037 Liability Insurance												
01 Airport Liability	$ 1,879	$ 1,829	$ 1,829	$ 1,829	$ 1,672	91%	$ 2,508	137%		$ 2,500.00	36.7%	Additional hangars & hangar leases
038 Social Security												
01 Social Security	$ 248	$ 459	$ 433	$ 459	$ 902	196%	$ 1,101	240%		$ 727.00	58.4%	SS for Dave O stipend and PT snow plow
040 City & State Retirement												
01 City & State Retirement	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%		$ 53.00	#DIV/0!	Retirement on Dave O stipend
051 Equipment Maintenance												
05 Equipment Maintenance	$ -	$ -	$ -	$ -	$ 2,194	0%	$ 2,886	0%		$ 1,250.00	#DIV/0!	
076 Diesel												
01 Diesel	$ 3,764	$ 3,500	$ 2,700	$ 3,500	$ 3,802	109%	$ 5,510	157%		$ 3,700.00	5.7%	0
153 Air Consultant Contract												
01 Air Consultant Contract	$ 12,000	$ 12,000	$ 12,000	$ 14,500	$ 9,125	63%	$ 13,619	94%		$ -	-100.0%	TBD with new FBO contract
155 Snow Plowing												
01 Snow Plowing	$ 7,188	$ 6,000	$ 6,371	$ 6,000	$ 6,523	109%	$ 8,955	149%		$ 8,000.00	33.3%	PT worker + equipment
156 Runway Lights												
01 Runway Lights	$ 1,060	$ 1,000	$ 1,579	$ 900	$ 253	28%	$ 380	42%		$ 1,200.00	33.3%	replace multi-color bulbs
157 Runway Maintenance												
01 Runway Maintenance	$ 500	$ 1,000	$ 500	$ 1,000	$ 1,315	132%	$ 1,973	197%		$ 2,000.00	100.0%	
161 Garbage Coll												
01 Garbage Collection				$ -	$ -	$ -	$ -	$ -		$ 250.00	#DIV/0!	
420 AVGas												
01 AVGas	$ -	$ -	$ -	$ -	$ 40,945	0%	$ 40,945	0%		$ 4,800.00	#DIV/0!	One 1,000 gallon fueling @ $4.80/gallon
Totals	$ 36,772	$ 34,425	$ 39,122	$ 37,463	$ 77,199	206%	$ 91,274	244%		$ 39,928.00	6.6%	6.6%
61 Caribou Trailer Park												
006 Legal Fees												
01 Legal Fees		$ -	$ -	$ -	$ -		$ -	0%				
027 Electricity												
11 Electricity	$ 1,359	$ 1,600	$ 1,215	$ 1,600	$ 1,018	64%	$ 1,157	72%		$ 1,600.00	0.0%	
028 Water												
05 Water	$ 4,799	$ 6,500	$ 4,521	$ 5,000	$ 3,236	65%	$ 3,677	74%		$ 4,800.00	-4.0%	Historic trend + CUD 10% rate increase
029 Sewer												
01 Sewer	$ 2,317	$ 3,000	$ 2,600	$ 3,000	$ 1,900	63%	$ 2,159	72%		$ 3,750.00	25.0%	CUD 50% rate increase
032 Property Insurance												
01 Property Insurance	$ 43	$ 42	$ 42	$ 44	$ 37	84%	$ 42	96%		$ 50.00	13.6%	Insurer provided number
105 Street Lights												
01 Street Lights	$ 1,456	$ 1,800	$ 1,556	$ 1,908	$ 1,317	69%	$ 1,497	78%		$ 1,648.00	-13.6%	
147 Park Maintenance												
01 Park Maintenance	$ -	$ 200	$ -	$ 200	$ -	0%	$ 200	100%		$ -	-100.0%	
158 CTP License Fee												
01 CTP License Fee	$ 299	$ 265	$ 265	$ 265	$ 265	100%	$ 265	100%		$ 265.00	0.0%	
160 CTP Park Maintenance												
01 CTP Park Maintenance	$ 531	$ 2,000	$ 1,034	$ 1,750	$ 29	2%	$ 44	3%		$ 1,700.00	-2.9%	
161 Garbage Collection												
01 Garbage Collection	$ 1,620	$ 1,620	$ 1,620	$ 1,620	$ 1,215	75%	$ 1,381	85%		$ 1,620.00	0.0%	
385 Year End CTP												
01 Year End CTP	$ 3,626	$ -	$ 4,174	$ -	$ -	0%	$ 6,579	0%				
Totals	$ 16,049	$ 17,027	$ 17,027	$ 15,387	$ 9,017	59%	$ 17,000	110%		$ 15,433.00	0.3%	

Exhibit A:

2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	2019 Comments
65 Cemeteries												
165 Evergreen Cemetery												
01 Evergreen Cemetery	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	100%	$ 3,000	100%		$ 3,000.00	0.0%	
166 Grimes Cemetery												
01 Grimes Cemetery	$ 1,700	$ 2,000	$ 1,800	$ 2,000	$ 1,172	59%	$ 2,000	100%		$ 2,000.00	0.0%	
167 Sacred Heart Cemetery												
01 Sacred Heart Cemetery	$ 350	$ 350	$ 350	$ 350	$ 350	100%	$ 350	100%		$ 350.00	0.0%	
168 Holy Rosary Cemetery												
01 Holy Rosary Cemetery	$ 350	$ 350	$ 350	$ 350	$ 350	100%	$ 350	100%		$ 350.00	0.0%	
169 Green Ridge Cemetery												
01 Green Ridge Cemetery	$ 150	$ 150	$ 150	$ 150	$ 150	100%	$ 150	100%		$ 150.00	0.0%	
170 Lyndon Cemetery												
01 Lyndon Cemetery	$ 300	$ 300	$ 300	$ 300	$ 300	100%	$ 300	100%		$ 300.00	0.0%	
171 Bubar Cemetery												
01 Bubar Cemetery	$ 100	$ 100	$ 100	$ 100	$ 100	100%	$ 100	100%		$ 100.00	0.0%	
172 Memorial Day Flags												
01 Memorial Day Flags	$ 1,449	$ 600	$ 1,075	$ 600	$ 480	80%	$ 600	100%		$ 600.00	0.0%	
190 Veterans Cemetery Fund												
01 Veterans Cemetery Fund		$ -	$ -	$ -	$ -		$ -	0%				
Totals	$ 7,399	$ 6,850	$ 7,125	$ 6,850	$ 5,902	86%	$ 6,850	100%		$ 6,850.00	0.0%	
70 Insurance and Retirements												
007 Audit												
02 GASB 45	$ 3,200	$ 2,000	$ 3,200	$ 3,200	$ -	0%	$ 3,200	100%		$ 3,200.00	0.0%	
018 Health Insurance												
01 Employee Assistance Prog		$ -	$ -	$ -	$ 500	0%	$ 500	#DIV/0!				
034 Worker's Compensation												
01 Worker's Compensation	$ 28,656	$ -	$ 7,734	$ -	$ 5,182		$ 5,182	0%		$ 5,200.00	#DIV/0!	Worker's Comp Audit Payment
035 Unemployment Comp.												
01 Unemployment Comp.	$ 19,173	$ 22,500	$ 20,034	$ 19,659	$ 14,894	76%	$ 17,944	91%		$ 22,000.00	11.9%	TBD by provider
037 Liability Insurance												
01 Liability Insurance	$ 29,738	$ 28,800	$ 28,156	$ 29,400	$ 23,250	79%	$ 28,012	95%		$ 29,400.00	0.0%	TBD by provider
038 Social Security												
01 Social Security	$ -	$ -	$ -	$ -	$ -		$ -					
039 Bonds												
01 Bonds	$ -	$ -	$ -	$ -	$ -		$ -					
040 City & State Retirement												
01 City & State Retirement	$ -	$ -	$ -	$ -	$ -		$ -					
041 $1000 Ded. Payments												
01 $1000 Ded. Payments	$ 2,333	$ 2,000	$ 3,500	$ 3,000	$ -	0%	$ 3,000	100%		$ 3,000.00	0.0%	
043 Compensated Absences												
01 Compensated Absences	$ 35,000	$ 45,000	$ 90,000	$ 45,000	$ 45,000	100%	$ 45,000	100%		$ 23,000.00	-48.9%	
044 - Reimbursements												
01 Reimbursements		$ -	$ -	$ -	$ -		$ -					
046 Recognitions & Awards												
01 Recognitions & Awards	$ 444	$ 2,500	$ 444	$ 2,500	$ 582	23%	$ 2,500	100%		$ 2,250.00	-10.0%	
311 Section 125 Expense												
01 Section 125 Expense	$ 5,939	$ 7,000	$ 6,986	$ 7,000	$ 6,464	92%	$ 7,000	100%		$ 7,000.00	0.0%	Retirement account management fee to GDI
Totals	$ 110,445	$ 109,800	$ 160,054	$ 109,759	$ 95,872	87%	$ 112,339	102%		$ 95,050.00	-13.4%	$ -
75 Contributions												
177 Aroost. Agency on Aging												
01 Aroost. Agency on Aging										$ 4,600.00		
Totals	$ -	$ -	$ -	$ -	$ -		$ -			$ 4,600.00	#DIV/0!	$ -
80 Unclassified												
045 Refunds/Reimbursements												
01 Refunds/Reimbursements	$ 375	$ -	$ 1,025	$ 250	$ 52	21%	$ 200	80%		$ 250.00	0.0%	
200 Tax Lien Costs												
01 Tax Lien Costs	$ 19,161	$ 15,800	$ 18,548	$ 20,000	$ 16,893	84%	$ 22,148	111%		$ 20,000.00	0.0%	
201 Abatements												
01 Abatements	$ 20,795	$ 20,000	$ 20,000	$ 30,000	$ 6,853	23%	$ 30,000	100%		$ 19,000.00	-36.7%	Partial Nasiff (Birdseye property)
202 Bad Debt Write-Off												
01 Bad Debt Write-Off	$ 13,333	$ 20,000	$ -	$ -	$ -	0%	$ -					
Totals	$ 53,665	$ 55,800	$ 39,573	$ 50,250	$ 23,798	47%	$ 52,348	104%		$ 39,250.00	-21.9%	
85 Capital Improvements (see Separate Capital Plan Sheets In Exhibit B)												
Total Expense Budgets	$ 8,676,347	$ 9,514,493	$ 9,168,154	$ 9,492,545	########	84%	########	100%		########	2.9%	

Exhibit A:

2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
11 Economic Development												
001 Salaries												
01 Regular Pay	$ 77,398	$ 77,520	$ 77,520	$ 99,984	$ 86,945	68%	$ 98,801	99%		$ 104,315.00	4.3%	TBD 2% COLA, Added 2700K toward Events Supervision by Gary Marquis. Added funding for intern (Max 300 hrs).
03 Overtime	$ 194	$ 2,500	$ 194	$ -	$ -	0%	$ -			$ -	#DIV/0!	
003 Office Supplies		$ -	$ -	$ -	$ -							
01 Postage	$ -	$ -	$ -	$ -	$ -	0%	$ -					
02 Advertising	$ 10,735	$ 9,000	$ 9,962	$ 9,000	$ 8,419	90%	$ 9,567	106%		$ 10,000.00	11.1%	Increase to keep pace with risign advertisign costs
04 Equipment Repair	$ 45	$ 100	$ -	$ -	$ -	0%	$ -					
08 Office Supplies	$ 37	$ 100	$ -	$ 100	$ 326	326%	$ 375	375%				
005 General Govt. Legal Fees		$ -	$ -	$ -	$ -							
04 Legal Fees	$ 610	$ 500	$ -	$ -	$ 1,085	#DIV/0!	$ 1,085	#DIV/0!		$ -	#DIV/0!	
008 Computer Maintenance		$ -	$ -	$ -	$ -							
01 Computer Maintenance										$ 2,000.00	#DIV/0!	Computer replacement with advertising quality graphic capabilities
02 Hosted Services	$ 175	$ -	$ -	$ -	$ -	0%	$ -					
03 GIS License		$ -	$ 1,500	$ 1,000	$ 576	58%	$ 576	58%		$ 1,151.78	15.2%	GIS License maintenance. Added license for ZA
009 Professional Dues		$ -	$ -	$ -	$ -							
01 Subscriptions	$ 4,186	$ 4,100	$ 4,459	$ 4,500	$ 5,355	119%	$ 5,355	119%		$ 4,500.00	0.0%	Includes 1/2 ICMA, APA(2), IEDC, Main Street
010 Travel Expenses		$ -	$ -	$ -	$ -							
01 Mileage	$ 230	$ 800	$ -	$ 1,200	$ 418	35%	$ 418	35%		$ 1,000.00	-16.7%	
02 Meals & Lodging	$ 644	$ 1,500	$ -	$ 1,200	$ 495	41%	$ 495	41%		$ 1,200.00	0.0%	In state econ meetings
04 Conference Fees	$ 601	$ 1,700	$ -	$ 1,500	$ 380	25%	$ 380	25%		$ 1,500.00	0.0%	IEDC, MMA, Main Street
018 Health Insurance		$ -	$ -	$ -	$ -							
01 Health Insurance	$ 13,638	$ 22,669	$ 22,669	$ 33,857	$ 15,566	46%	$ 17,689	52%		$ 14,625.00	-56.8%	3.64% plan increases. Changes in plan selection. HRA obligation funded at 60% based on HRA amounts remaining
019 Miscellaneous Expenses		$ -	$ -	$ -	$ -							
01 Misc Expenses	$ 11,000	$ -	$ 11,000	$ 1,000	$ 9	1%	$ 500	50%		$ 750.00	-25.0%	
031 Building Maintenance		$ -	$ -	$ -	$ -							
01 Building Maintenance	$ 17,697	$ -	$ -	$ -	$ -	0%	$ -					
038 Social Security		$ -	$ -	$ -	$ -							
01 Social Security	$ 5,555	$ 5,681	$ 5,681	$ 7,649	$ 6,536	85%	$ 7,427	97%		$ 7,980.10	4.3%	Connected to Wage increases
040 City & State Retirement		$ -	$ -	$ -	$ -							
01 City & State Retirement	$ 2,237	$ 584	$ 584	$ 4,143	$ -	0%	$ 4,143	100%		$ 4,191.67	1.2%	Connected to Wage increases
238 Trail Groomer Reserve		$ -	$ -	$ -	$ -							
01 Trail Groomer Reserve	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	100%	$ 10,000	100%		$ 10,000.00	0.0%	
280 Revolving Loan Fund		$ -	$ -	$ -	$ -							
01 Revolving Loan Fund	$ 50,000	$ 50,000	$ 50,000	$ -	$ -	0%	$ -					This account has accumulated $200,000 over the years. An additional revolving loan fund has $274,000 in it. Economic funds may be better utilized elsewhere now.
281 Contracted Services		$ -	$ -	$ -	$ -							
01 Buxton Contract	$ 50,000	$ -	$ -	$ -	$ -	0%	$ -					
03 NMDC	$ 13,808	$ 13,730	$ 13,730	$ 13,730	$ 21,640	158%	$ 21,640	158%		$ 13,601.75	-0.9%	Received Statement from NMDC on 10-29 for $13,601.75
04 Broadband Study	$ 1,000	$ 50,000	$ 1,000	$ 10,000	$ 4,000	40%	$ 10,000	100%				
385 - Downtown Infrastructure		$ -	$ -	$ -	$ -							
01 Downtown Infrastructure	$ 125,000	$ -	$ -	$ 5,000	$ 25	0%	$ 3,200	64%		$ 2,000.00	-60.0%	Physical Infrastructure enhancements. Materials.
392 Ads & Marketing		$ -	$ -	$ -	$ -							
01 Video Ads & Marketing	$ 1,269	$ 20,000	$ 1,269	$ -	$ 176	#DIV/0!	$ 176	#DIV/0!				
394 Community Projects		$ -	$ -	$ -	$ -							
01 Project Exp	$ -	$ -	$ -	$ -	$ -	0%	$ -			$ 1,000.00	#DIV/0!	
08 Winter Carnival	$ 1,197	$ -	$ -	$ -	$ 424	#DIV/0!	$ 424	#DIV/0!		$ 3,500.00	#DIV/0!	
14 Thursday's On Sweden	$ 3,408	$ 3,000	$ 900	$ 3,000	$ 3,872	129%	$ 3,872	129%		$ 9,000.00	200.0%	Additional kid friendly elements, music improvements
15 Heritage Days	$ 3,000	$ 7,000	$ 8,543	$ 8,000	$ 12,831	160%	$ 12,831	160%		$ 1,500.00	-81.3%	Combined with Caribou Days but some minor heritage events and programs coordinated with library/museums
16 Caribou Days	$ 1,191	$ 7,000	$ -	$ 1,500	$ 1,204	80%	$ 1,204	80%		$ 7,500.00	400.0%	add fireworks, events to annual celebration
17 Moose Lottery	$ 4,999	$ 2,000	$ 2,583	$ 9,000	$ 4,511	50%	$ 4,511	50%				
18 New Years Eve	$ 536	$ 5,000	$ 4,999	$ -	$ -	0%	$ -					
20 Miscellaneous	$ 946	$ 2,000	$ 2,874	$ 2,000	$ 1,156	58%	$ 1,314	66%		$ 1,500.00	-25.0%	
21 New Events	$ -	$ 2,000	$ 536	$ -	$ -	0%	$ -			$ 2,500.00	#DIV/0!	Possible Wine and Dine activity. Halloween activities
405 Slum/Blight Removal		$ -	$ -	$ -	$ -	0%	$ -					
01 Slum/Blight Removal	$ 1,269	$ 20,000	$ 118,662	$ 75,000	$ 254	0%	$ 75,000	100%		$ 80,000.00	6.7%	Birdseye site clean up, Patten street improvements
411 Façade Improvement		$ -	$ -	$ -	$ -	0%	$ -					
01 Façade Improvement	$ 42,887	$ 22,500	$ -	$ 15,000	$ -	0%	$ 8,000	53%		$ 12,000.00	-20.0%	
413 New Fire Station		$ -	$ -	$ -	$ -	0%	$ -					
01 New Fire Station	$ 8,189	$ 50,000	$ 50,000	$ 25,000	$ 25,021	100%	$ 25,021	100%		$ 60,000.00	140.0%	Downtown TIF Plan allows for $1.1M in expenditure for a new fire station. Design and Engineering expected to be about $85k, which can be covered between the budget and previous reserves.
Totals	$ 346,976	$ 399,171	$ 399,171	$ 344,863	$ 211,222	61%	$ 324,547	94%		$ 357,316.00	3.6%	
24 Housing												
001 Salaries												
01 Regular Pay	$ 49,004	$ 51,447	$ 51,447	$ 52,476	$ 45,412	87%	$ 51,335	98%	$ 53,525	$ 53,525.00	2%	
03-FSS Grant		$ -	$ -	$ -	$ -	0%		0%				
003 Office Supplies												
01 Postage	$ 1,083	$ 800	$ 1,159	$ 1,000	$ 971	97%	$ 1,092	109%	$ 1,000	$ 1,100.00	10%	
02 Advertising	$ 292	$ 150	$ 162	$ 300	$ 159	53%	$ 239	80%	$ 300	$ 200.00	-33%	
03 Copier Rental	$ 1,944	$ 1,850	$ 1,974	$ 1,900	$ 1,655	87%	$ 1,870	98%	$ 1,900	$ 1,975.00	4%	
05 Printer Ink	$ 113	$ -	$ 110	$ 100	$ 122	122%	$ 138	138%	$ 150	$ 150.00	50%	
07 Paper	$ 104	$ -	$ 104	$ 100	$ 269	269%	$ 304	304%	$ 300	$ 200.00	100%	
08 Office Supplies	$ 1,881	$ 1,500	$ 1,369	$ 750	$ 791	105%	$ 929	124%	$ 750	$ 750.00	0%	
12 Software	$ 9,158	$ 15,000	$ 11,426	$ 15,000	$ 9,509	63%	$ 14,264	95%	$ 15,000	$ 14,000.00	-7%	
007 Audit												
01 Audit		$ 2,000	$ -	$ -	$ -	0%	$ -	0%	$ 1,500	$ 1,500.00	#DIV/0!	
009 Professional Dues												
01 Subscriptions	$ 224	$ 225	$ 224	$ 225	$ 494	220%	$ 500	222%	$ 500	$ 500.00	122%	
04 Professional Dues	$ 750	$ 500	$ 500	$ 750	$ 500	67%	$ 750	100%	$ 500	$ 500.00	-33%	
010 Travel Expenses												
01 Mileage	$ 1,023	$ 0	$ 1,023	$ -	$ -	0%	$ -		$ 200	$ 200.00		
02 Meals & Lodging	$ 414	$ 1,000	$ 776	$ 500	$ 987	197%	$ 987	197%	$ 750	$ 750.00	50%	
05 Travel Expenses		$ -	$ -	$ 500	$ 451	90%	$ 451	90%	$ 750	$ 600.00	20%	
011 Training and Education												
02 Training and Education	$ 1,534	$ 1,500	$ 1,750	$ 1,500	$ 1,836	122%	$ 1,892	126%	$ 1,500	$ 1,500.00	0%	
015 Telephone												
04 Telephone	$ 495	$ 500	$ 510	$ 500	$ 431	86%	$ 487	97%	$ 500	$ 500.00	0%	
017 Communications												
03 Communications		$ -	$ -	$ -	$ -	0%		0%		$ 204.00		
018 Health Insurance												
01 Health Insurance Housing	$ 6,432	$ 8,000	$ 2,778	$ 2,591	$ 2,417	93%	$ 2,732	105%	$ 2,591	$ 2,591.00	0%	
02 Health Ins. Stipend FSS	$ -	$ -	$ -	$ -	$ -	0%		0%				
034-Workers Comp												
01-Workers Comp Housing	$ 221	$ 460	$ 134	$ 167	$ -	0%	$ 150	90%	$ 167	$ 179.00	7%	
01-Workers Comp FSS		$ -	$ -	$ -	$ -	0%		0%				
035-Unemployment												
01-Unemployment Housing	$ 296	$ 350	$ 258	$ 296	$ 254	86%	$ 275	93%	$ 296	$ 296.00	0%	
01-Unemployment FSS		$ -	$ -	$ -	$ -	0%		0%				

Exhibit A:
2019 FY Expense Budget - Department Details

Department	3 Year Average Actual Expenses (15-17)	2017 Approved Budget	2017 Year End Actual	2018 Approved Budget	2018 YTD Actuals (Nov 14)	2018 % Spent	2018 Projected Year End	2018 Project %	2019 Requested	2019 Manager Adjusted	2019 % Diff from 2018	Comments
24 Housing Cont'd												
038-Social Security												
01-Social Security Housing	$ 4,368	$ 4,279	$ 4,279	$ 4,014	$ 3,773	94%	$ 4,265	106%	$ 4,014	$ 4,095.00	2%	
01-Social Security FSS		$ -	$ -	$ -	$ -	0%		0%				
040 City & State Retirement												
01-Retirement Housing	$ 1,934	$ 1,891	$ 1,891	$ 1,837	$ 1,668	91%	$ 1,885	103%	$ 1,837	$ 1,837.00	0%	
285 Year End Closing												
01-Year End Closing		$ -	$ -	$ -	$ -	0%		0%				
412 - Fee Accountant												
01 - Fee Acountant	$ 5,077	$ 5,000	$ 5,017	$ 4,500	$ 5,179	115%	$ 5,179	115%	$ 4,500	$ 5,200.00	16%	
Totals	$ 78,044	$ 96,452	$ 86,891	**$ 89,006**	**$ 76,876**	**86%**	**$ 89,724**	**101%**	$ 92,734	$ 92,352.00	4%	
52 Snow Trail Maintenance												
001 Salaries												
01 Regular Pay	$ 11,342	$ 12,000	$ 11,200	$ 13,320	$ 15,060	113%	$ 17,114	128%	$ 16,000	$ 16,000.00	20.1%	this line will need to be increased as the minimum wage increased
02 Overtime	$ 598	$ 850	$ 655	$ -	$ -		$ -	0%				
07 Salaries		$ -	$ -	$ -	$ -		$ -					
015 Telephone												
01 Cell Phone	$ 395	$ 466	$ 299	$ 200	$ 584	292%	$ 664	332%	$ 400	$ 400.00	100.0%	
04 Telephone		$ -	$ -	$ -	$ -		$ -					
019 Misc. Expense												
01 Misc. Expense	$ 3,518	$ 4,000	$ 3,979	$ 3,500	$ 3,719	106%	$ 3,969	113%	$ 4,000	$ 3,500.00	0.0%	
034 Work Comp												
01 Work Comp	$ 140	$ 500	$ 160	$ 500	$ -	0%	$ 200	40%	$ 500	$ 500.00	0.0%	
035 Unemployment												
01 Unemployment	$ 224	$ 350	$ 159	$ 350	$ 262	75%	$ 262	75%	$ 350	$ 350.00	0.0%	
036 Vehicle Insurance												
01 Vehicle Insurance		$ -	$ -	$ -	$ -		$ -					
038 Social Security												
01 Social Security	$ 820	$ 983	$ 907	$ 1,019	$ 1,152	113%	$ 1,309	128%	$ 1,224	$ 1,224.00	20.1%	
051 Equipment Maintenance												
04 Repairs		$ -	$ -	$ -	$ -		$ -					
05 Equipment Maintenance	$ 7,759	$ 7,000	$ 7,906	$ 7,500	$ 11,795	157%	$ 13,404	179%	$ 9,500	$ 8,000.00	6.7%	there were unexpected issues last season, hoping that they were a one time event
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	$ 310	$ 300	$ 536	$ 500	$ 1,217	243%	$ 1,826	365%	$ 1,000	$ 750.00	50.0%	with someone paying attention to units this line will need to be increased
076 Diesel												
01 Diesel	$ 13,144	$ 13,000	$ 14,501	$ 14,000	$ 17,908	128%	$ 20,350	145%	$ 18,000	$ 18,000.00	28.6%	
148 Trail Maint												
01 Trail Maint	$ 1,865	$ 2,000	$ 1,563	$ 2,250	$ 1,810	80%	$ 2,057	91%	$ 2,300	$ 2,300.00	2.2%	
286 Rent Exp												
01 Rent Exp	$ 1,500	$ 1,500	$ 1,500	$ 2,000	$ 2,000	100%	$ 2,500	125%	$ 2,000	$ 2,000.00	0.0%	
Totals	$ 41,859	$ 42,949	$ 43,364	$ 45,139	$ 55,507	123%	$ 63,654	141%	$ 55,274	$ 53,024.00	17.5%	$ -
96 Section 8 FSS												
001-Salaries												
01-Regular Pay	$ 31,528	$ 34,839	$ 34,839	$ 36,216	$ 31,338	87%	$ 36,561	101%	$ 36,940	$ 36,940.32	2.0%	
003-Office Supplies												
01-Postage		$ -	$ -	$ 400	$ 64	16%	$ 62	16%	$ 200	$ 200.00	-50.0%	
05-Printer Ink		$ -	$ -	$ 50	$ 112	224%	$ 168	336%	$ 175	$ 175.00	250.0%	
08-Office Supplies		$ -	$ -	$ 75	$ -	0%	$ 60	80%	$ 75	$ 75.00	0.0%	
010- Travel Expenses		$ -	$ -	$ -	$ -		$ -					
01-Mileage		$ -	$ -	$ -	$ 265	#DIV/0!	$ 265	#DIV/0!	$ -			
02 Meals & Lodging									$ 500	$ 500.00	#DIV/0!	
05 Travel Exp									$ 500	$ 500.00	#DIV/0!	
		$ -	$ -	$ -	$ -		$ -					
011 - Training and Education												
02 - Training and Education		$ -	$ -	$ -	$ 1,235	#DIV/0!	$ 295	#DIV/0!	$ 1,000	$ 1,000.00	#DIV/0!	Was never put in before
018- Health Insurance		$ -	$ -	$ -	$ -		$ -					
01-Health Insurance	$ 14,034	$ 2,591	$ 2,716	$ 2,591	$ 2,364	91%	$ 2,686	104%	$ 2,591	$ 2,591.00	0.0%	Receives buy-out
034-Workers Comp												
01-Workers Comp	$ 130	$ 200	$ 93	$ 113	$ -	0%	$ 136	120%	$ 113	$ 113.00	0.0%	Calculated based on numbers provided for other departments
035-Unemployment												
01-Unemployment	$ 296	$ 467	$ 258	$ 296	$ 254	86%	$ 254	86%	$ 296	$ 296.00	0.0%	
038 Social Security												
01-Social Security	$ 2,352	$ 2,665	$ 2,964	$ 2,591	$ 2,659	103%	$ 2,797	108%	$ 2,826	$ 2,825.68	9.1%	Incorrect calculation in last budget
040 City & State Retirement												
01-Retirement Housing	$ 1,137	$ 1,313	$ 1,310	$ 1,268	$ 1,175	93%	$ 1,371	108%	$ 1,293	$ 1,293.00	2.0%	Tied to wages
Totals	$ 49,477	$ 42,075	$ 42,473	$ 43,600	$ 40,116	92%	$ 44,655	102%	$ 46,509	$ 46,509.00	6.7%	

Exhibit B:
Capital Improvement Plan 2019 - 2023

Dept	Type	2019 Allocation	2019 Note	2020 Allocation	2020 Note	2021 Allocation	2021 Note	2022 Allocation	2022 Note	2023 Allocation	2023 Note
		$829,806		$1,384,354		$1,571,601		$1,474,237		$1,219,414	
Capital	Program			$ 50,000	CUD Consolidation study						
Debt	Facilities	$ 102,378	Biomass Boiler	$ 105,843	Biomass Boiler	$ 109,440	Biomass Boiler	$ 230,175	Biomass Boiler (Roll in Engine Pmt)	$ 234,053	Biomass Boiler Final Payment
Debt	Facilities	$ 116,900	Engine Payment	$ 116,900	Engine Payment	$ 116,900	Engine Payment				
Debt	Facilities					$ 360,000	Public Safety Facility (paid off in 2031) (30yr, 3%, on $7M)	$ 360,000	Public Safety Facility	$ 360,000	Public Safety Facility
Debt	Facilities			$ 110,000	Finance payments on streelight conversion	$ 110,000	Finance payments on streelight conversion	$ 106,000	Finance payments on streelight conversion		
Debt	Maintenance	$ 150,000	River Road Repair (10yr, 3.5% on $1.4M)	$ 150,000	River Road Repair	$ 150,000	River Road Repair	$ 150,000	River Road Repair	$ 150,000	River Road Repair (Roll in LED payment)
Fire/EMS	Equipment	$ 5,000	Fire Hose replacement ($5000)								
Fire/EMS	Equipment	$ (1,700)	Use of Current Reserve - Fire Hose								
Fire/EMS	Equipment		1/6 Replace ambulance monitors and stretchers in 2027 ($265,000) (Deferred to future)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)
Fire/EMS	Maintenance	$ -	1/2 roof repair in 2020	$ 58,100	Roof repair in 2020 estimated $70K.						
Fire/EMS	Vehicle		1/9 allocation toward replacement ladder truck in 2027 (Deferred to future)	$ 50,000	1/9 allocation toward replacement ladder truck in 2027	$ 50,000	1/9 allocation toward replacement ladder truck in 2027	$ 50,000	1/9 allocation toward replacement ladder truck in 2027	$ 50,000	1/9 allocation toward replacement ladder truck in 2027
Fire/EMS	Vehicle	$ 75,000	1/2 ambulance remount in 2020	$ 76,000	1/2 ambulance remount in 2020						
Fire/EMS	Equipment	$ 1,000	Foam Equipment/supplies								
Fire/EMS		$ (1,000)	Use of Current Reserves - Foam								
Fire/EMS	IT	$ 1,000	Computer								
Fire/EMS		$ (1,000)	Use of Current Reserves - Computers								
Fire/EMS	Equipment	$ 1,000	Stair Chairs								
Fire/EMS		$ (1,000)	Use of Current Reserves - Stair Chairs								
Fire/EMS	IT					$ 2,100	Dispatch Computer, office computer				
Fire/EMS	Vehicle					$ 75,000	1/2 ambulance #23 remount in 2022	$ 75,000	1/2 ambulance #23 remount in 2022		
Fire/EMS	IT							$ 600	Office computer		
Fire/EMS	Vehicle									$ 75,000	1/2 ambulance #22 remount in 2024
Gen Gov	IT	$ 1,200	2 Finance computers								
Gen Gov	IT	$ -	Deferred allocation for 2022 purchase of new server	$ 2,000	allocation for 2022 server purchase	$ 2,000	allocation for 2022 server purchase	$ 3,101	allocation for 2022 server purchase		
Gen Gov	Account		Purchased retired cruiser in 2018. Additional expense to ready for use.								
Gen Gov	Vehicle	$ 7,000	1/3 allocation for 2021 vehicle replacement	$ 14,000	1/3 allocation for 2021 vehicle replacement	$ 14,000	1/3 allocation for 2021 vehicle replacement ($30,000)				
Gen Gov	Program	$ 2,500	vital records restoration	$ 2,500	vital records restoration	$ 2,500	vital records restoration	$ 2,500	vital records restoration	$ 2,500	vital records restoration
Gen Gov		$ (1,200)	Use Existing Reserves - Computers								
Gen Gov	IT			$ 3,000	6 office computers						
Gen Gov	Program			$ 9,000	Codificaton of Clerk documents						
Gen Gov	Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program
Gen Gov	IT					$ 1,200	1 CAD computer				
Gen Gov	Vehicle							$ 12,000	1/3 allocation for 2024 vehicle replacement	$ 12,000	1/3 allocation for 2024 vehicle replacement
Library	Maintenance	$ 8,500	Carnegie Side Exterior Maintenance								
Library		$ (8,500)	Use of Current Reserves - Bldg Maint								
Library	IT			$ 600	Computer						
Library	IT					$ 600	Computer				
Library	IT							$ 600	Computer		
Library	IT									$ 600	Computer
Library	IT										
Library	IT										

Exhibit B:
Capital Improvement Plan 2019 - 2023

Mun Bldg	Maintenance	$ 60,000	City Hall and Mall Parking Lot resurface ($60,000)	$ 40,000	City Hall and Mall Parking Lot resurface ($60,000)	$ 40,000	City Hall and Mall Parking Lot resurface ($60,000)	$ 40,000	City Hall and Mall Parking Lot resurface ($60,000)		
Mun Bldg		$ (45,000)	Use of Current Reserves - Parking Lots								
Mun Bldg		$ 12,000	Hose tower reface								
Mun Bldg		$ (12,000)	Use of Current Reserves - Mun Bldg								
Mun Bldg	Maintenance			$ 45,000	60 Access Roof Repair						
Mun Bldg	Maintenance					$ 65,000	60 Access Heat Replacement				
Mun Bldg	Maintenance							$ 60,000	City Hall roof repair		
Parks	Facilities	$ 35,000	Teague Park Reconstruct	$ 25,000	Teague Park Reconstruct						
Parks		$ (35,000)	Use of Current Reserves - Parks Improv	$ (25,000)	Use of Current Reserves - Parks Improv						
Parks	Equipment	$ 7,500	Mower Trailer								
Parks		$ (7,500)	Use of Current Reserves - Parks Vehicle								
Parks	Facilities			$ 35,000	Sincock Park Construct						
Parks	Facilities			$ 50,000	Collins Pond Improvements						
Police	Equipment	$ 4,800	Protective Vests								
Police	IT	$ 6,000	Vehicle computer replacements								
Police	Equipment	$ 6,640	Body Cameras								
Police	Vehicle	$ 33,000	Replace Cruiser								
Police	Equipment	$ -	CAD software purchase in 2021	$ 50,000	CAD software purchase in 2021	$ 50,000	CAD software purchase in 2021				
Police	Equipment			$ 4,000	1/5 gun replacement in 2024	$ 2,250	1/5 gun replacement in 2024	$ 2,250	1/5 gun replacement in 2024	$ 2,250	1/5 gun replacement in 2024
Police	Vehicle			$ 33,000	Replace Cruiser						
Police	IT					$ 600	Computer				
Police	Vehicle					$ 33,000	Replace Cruiser				
Police	Vehicle							$ 33,000	Replace Cruiser		
Police	Vehicle									$ 33,000	Replace Cruiser
Protectio	Equipment	$ 20,000	Purchase of streetlights and replace with LED fixtures. (Financed)								
Protectio	Equipment				Streetlight Maintenance Reserve - Covered under LED finance contracts	$ -	Streetlight Maintenance Reserve - Covered under LED finance contracts	$ -	Streetlight Maintenance Reserve - Covered under LED finance contracts	$ 21,000	Streetlight Maintenance Reserve
PW	Vehicle	$ 5,000	Replace pickup truck								
PW	Equipment			$ 24,000	15 Bat wing mower: 24K						
PW	Maintenance	$ 75,000	Main Building Roof								
PW	Equipment	$ 210,000	New 3.5Yd loader: $210K								
PW	Maintenance	$ 95,000	High Street repair								
PW		$ (15,000)	Vehicle Trade-in								
PW		$ (74,000)	Use of current reserves - Equipment	$ (19,000)	Use of current reserves - Equipment						
PW		$ (28,712)	Use of current reserves - Main Bldg								
PW		$ (35,000)	Use of current reserves - Street Reconstruct								
PW	Vehicle			$ 5,000	Replace pickup truck						
PW	Maintenance			$ 25,000	Salt Shed roof repair in 2021	$ 25,000	Salt Shed roof repair in 2021				
PW	Maintenance			$ 80,000	North Main Street reconstruct in 2021	$ 80,000	North Main Street reconstruct in 2021				
PW	Equipment			$ 145,000	Replace Plow Truck with force hyd.						
PW	Vehicle					$ 5,000	Replace pickup truck				
PW	Equipment					$ 25,000	Small equipment				
PW	Equipment					$ 50,000	8' paving machine				
PW	Equipment					$ 83,000	Walker sidewalk machine with blower				
PW	Vehicle							$ 5,000	Replace pickup truck		
PW	Equipment							$ 225,000	Blanchett Blower		
PW	Vehicle									$ 5,000	Replace pickup truck
PW	Equipment									$ 155,000	Replace T-6 plow
Rec	Maintenance	$ 25,000	Rec Center maintenance								
Rec		$ (20,000)	Use of Current Reserves - Bldg Maint								
Rec	IT			$ 1,200	2 computers						
Tax A.	Program	$ -	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work (Deferred program to future years)	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work
Tax A.	IT			$ 1,200	1 CAD computer						
Tax A.	IT			$ (1,200)	Use of Current Reserves - Tax A. Computers	$ 800	1/2 CAD computer in 2022	$ 800	1/2 CAD computer in 2022 ($1600)		
Tax A.	IT									$ 800	1/2 CAD computer in 2024

Exhibit B:
Capital Improvement Plan 2019 - 2023

Dept	Type	2019 Allocation	2019 Note	2020 Allocation	2020 Note	2021 Allocation	2021 Note	2022 Allocation	2022 Note	2023 Allocation	2023 Note
		$829,806		$1,384,354		$1,571,601		$1,474,237		$1,219,414	
Capital	Program			$ 50,000	CUD Consolidation study						
Debt	Facilities	$ 102,378	Biomass Boiler	$ 105,843	Biomass Boiler	$ 109,440	Biomass Boiler	$ 230,175	Biomass Boiler (Roll in Engine Pmt)	$ 234,053	Biomass Boiler Final Payment
Debt	Facilities	$ 116,900	Engine Payment	$ 116,900	Engine Payment	$ 116,900	Engine Payment				
Debt	Facilities					$ 360,000	Public Safety Facility (paid off in 2031) (30yr, 3%, on $7M)	$ 360,000	Public Safety Facility	$ 360,000	Public Safety Facility
Debt	Facilities			$ 110,000	Finance payments on streelight conversion	$ 110,000	Finance payments on streelight conversion	$ 106,000	Finance payments on streelight conversion		
Debt	Maintenance	$ 150,000	River Road Repair (10yr, 3.5% on $1.4M)	$ 150,000	River Road Repair	$ 150,000	River Road Repair	$ 150,000	River Road Repair	$ 150,000	River Road Repair (Roll in LED payment)
Fire/EMS	Equipment	$ 5,000	Fire Hose replacement ($5000)								
Fire/EMS	Equipment	$ (1,700)	Use of Current Reserve - Fire Hose								
Fire/EMS	Equipment		1/6 Replace ambulance monitors and stretchers in 2027 ($265,000) (Deferred to future)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)	$ 25,000	1/6 Replace ambulance monitors in 2024 ($150,000)
Fire/EMS	Maintenance	$ -	1/2 roof repair in 2020	$ 58,100	Roof repair in 2020 estimated $70K.						
Fire/EMS	Vehicle		1/9 allocation toward replacement ladder truck in 2027 (Deferred to future)	$ 50,000	1/9 allocation toward replacement ladder truck in 2027	$ 50,000	1/9 allocation toward replacement ladder truck in 2027	$ 50,000	1/9 allocation toward replacement ladder truck in 2027	$ 50,000	1/9 allocation toward replacement ladder truck in 2027
Fire/EMS	Vehicle	$ 75,000	1/2 ambulance remount in 2020	$ 76,000	1/2 ambulance remount in 2020						
Fire/EMS	Equipment	$ 1,000	Foam Equipment/supplies								
Fire/EMS		$ (1,000)	Use of Current Reserves - Foam								
Fire/EMS	IT	$ 1,000	Computer								
Fire/EMS		$ (1,000)	Use of Current Reserves - Computers								
Fire/EMS	Equipment	$ 1,000	Stair Chairs								
Fire/EMS		$ (1,000)	Use of Current Reserves - Stair Chairs								
Fire/EMS	IT					$ 2,100	Dispatch Computer, office computer				
Fire/EMS	Vehicle					$ 75,000	1/2 ambulance #23 remount in 2022	$ 75,000	1/2 ambulance #23 remount in 2022		
Fire/EMS	IT							$ 600	Office computer		
Fire/EMS	Vehicle									$ 75,000	1/2 ambulance #22 remount in 2024
Gen Gov	IT	$ 1,200	2 Finance computers								
Gen Gov	IT	$ -	Deferred allocation for 2022 purchase of new server	$ 2,000	allocation for 2022 server purchase	$ 2,000	allocation for 2022 server purchase	$ 3,101	allocation for 2022 server purchase		
Gen Gov	Account		Purchased retired cruiser in 2018. Additional expense to ready for use.								
Gen Gov	Vehicle	$ 7,000	1/3 allocation for 2021 vehicle replacement	$ 14,000	1/3 allocation for 2021 vehicle replacement	$ 14,000	1/3 allocation for 2021 vehicle replacement ($30,000)				
Gen Gov	Program	$ 2,500	vital records restoration	$ 2,500	vital records restoration	$ 2,500	vital records restoration	$ 2,500	vital records restoration	$ 2,500	vital records restoration
Gen Gov		$ (1,200)	Use Existing Reserves - Computers								
Gen Gov	IT			$ 3,000	6 office computers						
Gen Gov	Program			$ 9,000	Codificaton of Clerk documents						
Gen Gov	Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program	$ 50,000	Senior Homestead Credit Program
Gen Gov	IT					$ 1,200	1 CAD computer				
Gen Gov	Vehicle							$ 12,000	1/3 allocation for 2024 vehicle replacement	$ 12,000	1/3 allocation for 2024 vehicle replacement
Library	Maintenance	$ 8,500	Carnegie Side Exterior Maintenance								
Library		$ (8,500)	Use of Current Reserves - Bldg Maint								
Library	IT			$ 600	Computer						
Library	IT					$ 600	Computer				
Library	IT							$ 600	Computer		
Library	IT									$ 600	Computer
Library	IT										
Library	IT										

Exhibit B:
Capital Improvement Plan 2019 - 2023

Mun Bldg	Maintenance	$ 60,000	City Hall and Mall Parking Lot resurface ($60,000)	$ 40,000	City Hall and Mall Parking Lot resurface ($60,000)	$ 40,000	City Hall and Mall Parking Lot resurface ($60,000)	$ 40,000	City Hall and Mall Parking Lot resurface ($60,000)		
Mun Bldg		$ (45,000)	Use of Current Reserves - Parking Lots								
Mun Bldg		$ 12,000	Hose tower reface								
Mun Bldg		$ (12,000)	Use of Current Reserves - Mun Bldg								
Mun Bldg	Maintenance			$ 45,000	60 Access Roof Repair						
Mun Bldg	Maintenance					$ 65,000	60 Access Heat Replacement				
Mun Bldg	Maintenance							$ 60,000	City Hall roof repair		
Parks	Facilities	$ 35,000	Teague Park Reconstruct	$ 25,000	Teague Park Reconstruct						
Parks		$ (35,000)	Use of Current Reserves - Parks Improv	$ (25,000)	Use of Current Reserves - Parks Improv						
Parks	Equipment	$ 7,500	Mower Trailer								
Parks		$ (7,500)	Use of Current Reserves - Parks Vehicle								
Parks	Facilities			$ 35,000	Sincock Park Construct						
Parks	Facilities			$ 50,000	Collins Pond Improvements						
Police	Equipment	$ 4,800	Protective Vests								
Police	IT	$ 6,000	Vehicle computer replacements								
Police	Equipment	$ 6,640	Body Cameras								
Police	Vehicle	$ 33,000	Replace Cruiser								
Police	Equipment	$ -	CAD software purchase in 2021	$ 50,000	CAD software purchase in 2021	$ 50,000	CAD software purchase in 2021				
Police	Equipment			$ 4,000	1/5 gun replacement in 2024	$ 2,250	1/5 gun replacement in 2024	$ 2,250	1/5 gun replacement in 2024	$ 2,250	1/5 gun replacement in 2024
Police	Vehicle			$ 33,000	Replace Cruiser						
Police	IT					$ 600	Computer				
Police	Vehicle					$ 33,000	Replace Cruiser				
Police	Vehicle							$ 33,000	Replace Cruiser		
Police	Vehicle									$ 33,000	Replace Cruiser
Protectior	Equipment	$ 20,000	Purchase of streetlights and replace with LED fixtures. (Financed)								
Protectior	Equipment				Streetlight Maintenance Reserve - Covered under LED finance contracts	$ -	Streetlight Maintenance Reserve - Covered under LED finance contracts	$ -	Streetlight Maintenance Reserve - Covered under LED finance contracts	$ 21,000	Streetlight Maintenance Reserve
PW	Vehicle	$ 5,000	Replace pickup truck								
PW	Equipment			$ 24,000	15 Bat wing mower: 24K						
PW	Maintenance	$ 75,000	Main Building Roof								
PW	Equipment	$ 210,000	New 3.5Yd loader: $210K								
PW	Maintenance	$ 95,000	High Street repair								
PW		$ (15,000)	Vehicle Trade-in								
PW		$ (74,000)	Use of current reserves - Equipment	$ (19,000)	Use of current reserves - Equipment						
PW		$ (28,712)	Use of current reserves - Main Bldg								
PW		$ (35,000)	Use of current reserves - Street Reconstruct								
PW	Vehicle			$ 5,000	Replace pickup truck						
PW	Maintenance			$ 25,000	Salt Shed roof repair in 2021	$ 25,000	Salt Shed roof repair in 2021				
PW	Maintenance			$ 80,000	North Main Street reconstruct in 2021	$ 80,000	North Main Street reconstruct in 2021				
PW	Equipment			$ 145,000	Replace Plow Truck with force hyd.						
PW	Vehicle					$ 5,000	Replace pickup truck				
PW	Equipment					$ 25,000	Small equipment				
PW	Equipment					$ 50,000	8' paving machine				
PW	Equipment					$ 83,000	Walker sidewalk machine with blower				
PW	Vehicle							$ 5,000	Replace pickup truck		
PW	Equipment							$ 225,000	Blanchett Blower		
PW	Vehicle									$ 5,000	Replace pickup truck
PW	Equipment									$ 155,000	Replace T-6 plow
Rec	Maintenance	$ 25,000	Rec Center maintenance								
Rec		$ (20,000)	Use of Current Reserves - Bldg Maint								
Rec	IT			$ 1,200	2 computers						
Tax A.	Program	$ -	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work (Deferred program to future years)	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work	$ 43,211	1/9 allocation toward revaluation in 2027 OR hire PT help for quarterly reval work
Tax A.	IT			$ 1,200	1 CAD computer						
Tax A.	IT			$ (1,200)	Use of Current Reserves - Tax A. Computers	$ 800	1/2 CAD computer in 2022	$ 800	1/2 CAD computer in 2022 ($1600)		
Tax A.	IT									$ 800	1/2 CAD computer in 2024

Exhibibt C:

Summary of Preliminary Revenue Estimates for 2019

Department	Fund	2015	2016	2017	3 yr Avg (2016-18)	2018 Budget Estimate	2018 Unaudited Year End	2018 % of Budget	2019 Estimate	2019 % Diff from 2018
GENERAL FUNDS										
10 General Government	Totals	$ 6,339,916	$ 6,310,195	$ 6,556,664	$ 6,565,800	$ 6,730,161	$ 6,830,540	1.5%	$ 6,743,812	0.2%
17 Health & Sanitation	Totals	$ -	$ -	$ -	$ 86,949	$ 260,848	$ 260,848	0.0%	$ 648,163	148.5%
18 Municipal Buildings	Totals	$ 3,676	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	0.0%	$ 4,900	22.5%
20 General Assistance	Totals	$ 31,263	$ 26,077	$ 25,720	$ 24,347	$ 25,700	$ 21,243	-17.3%	$ 25,300	-1.6%
22 Tax Assesment	Totals	$ 323,985	$ 461,524	$ 598,199	$ 597,046	$ 728,737	$ 731,414	0.4%	$ 724,450	-0.6%
23 Code Enforcement	Totals	$ 16,724	$ 25,295	$ 8,533	$ 13,440	$ 6,550	$ 6,491	-0.9%	$ 6,000	-8.4%
25 Library	Totals	$ 5,798	$ 6,242	$ 6,824	$ 6,791	$ 6,000	$ 7,308	21.8%	$ 6,650	10.8%
31 Fire & Ambulance	Totals	**$ 2,002,084**	**$ 1,861,316**	$ 1,859,576	$ 1,726,889	$ 1,721,313	$ 1,459,777	-15.2%	$ 1,342,712	-22.0%
35 Police	Totals	$ 50,401	$ 37,415	$ 61,184	$ 53,970	$ 46,375	$ 63,312	36.5%	$ 111,470	140.4%
39 Emergency Management	Totals	$ 12,140	$ 8,745	$ 2,600	$ 4,648	$ 2,600	$ 2,600	0.0%	$ 2,600	0.0%
40 Public Works	Totals	$ 197,303	$ 192,742	$ 200,546	$ 197,787	$ 201,230	$ 200,073	-0.6%	$ 199,415	-0.9%
50 Recreation	Totals	$ 22,658	$ 21,178	$ 24,101	$ 23,616	$ 23,000	$ 25,570	11.2%	$ 24,000	4.3%
51 Parks	Totals	$ 4,075	$ 2,634	$ 3,058	$ 2,082	$ 3,000	$ 556	-81.5%	$ 2,250	-25.0%
60 Airport	Totals	$ 138	$ 138	$ 138	$ 7,010	$ 12,000	$ 20,755	73.0%	$ 19,000	58.3%
61 Trailer Park	Totals	$ 15,616	$ 15,505	$ 15,727	$ 16,077	$ 17,000	$ 17,000	0.0%	$ 18,000	5.9%
70 Insurance & Retirement	Totals	$ 5,264	$ -	$ -	$ 2,042	$ -	$ 6,127	#DIV/0!	$ -	
Sub-Total		$ 9,031,040	$ 8,973,007	$ 9,366,869	$ 9,332,496	**$ 9,788,514**	**$ 9,657,612**	**-1.3%**	**$ 9,878,722**	**0.9%**
ENTERPRISE FUNDS										
11 Economic Development	Totals	365,853	377,501	$ 374,821	$ 365,497	$ 368,337	$ 344,169	93.4%	$ 367,524	-0.2%
24 Housing	Totals	-	91,258	$ 113,570	$ 99,508	$ 89,411	$ 93,696	104.8%	$ 90,000	0.7%
52 Snowmobile Trails	Totals	45,343	43,460	$ 43,413	$ 43,818	$ 45,000	$ 44,580	99.1%	$ 43,750	-2.8%
96 FSS Revenues	Totals	48,391	48,729	$ 48,729	$ 49,415	$ 50,787	$ 50,787	100.0%	$ 49,250	-3.0%
Sub-Total		$ 553,321	$ 744,396	$ 786,245	$ 687,958	**$ 553,535**	**$ 533,232**	**96.3%**	**$ 550,524**	**$ (0)**
TOTAL ALL FUNDS										
		##########	##########	$10,153,114	$ 10,020,454	**$ 10,342,049**	**$ 10,190,844**	**98.5%**	**$ 10,429,246**	**0.8%**