

**Exhibit A:
DRAFT 2020 FY Expense Budget - Department Details**

Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments	
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
10 General Government													
001 Salaries													
01 Regular Pay	\$ 401,226	\$ 399,708	\$ 424,328	\$393,992	\$ 385,000	98%	\$ 395,245	0.3%	\$ 395,245	0.3%	\$ 395,245	0.3%	Move 75% of Manager's wages to Gen Gov instead of 50% TIF. Jayne & Kalen retire.
002 City Council Salaries													
01 Council Salaries	\$ 11,494	\$ 12,550	\$ 9,941	\$12,550	\$ 10,000	80%	\$ 12,000	-4.4%	\$ 12,000	-4.4%	\$ 12,000	-4.4%	
003 Office Supplies													
01 Postage	\$ 4,093	\$ 6,500	\$ 4,942	\$5,000	\$ 4,800	96%	\$ 4,900	-2.0%	\$ 4,900	-2.0%	\$ 4,900	-2.0%	
02 Advertising	\$ 3,925	\$ 3,500	\$ 3,532	\$3,750	\$ 3,700	99%	\$ 3,750	0.0%	\$ 3,750	0.0%	\$ 3,750	0.0%	
03 Copier Rental	\$ 5,382	\$ 5,000	\$ 5,273	\$5,100	\$ 5,300	104%	\$ 5,300	3.9%	\$ 5,300	3.9%	\$ 5,300	3.9%	
05 Printer Ink	\$ 1,310	\$ 1,950	\$ 1,692	\$1,600	\$ 1,600	100%	\$ 1,600	0.0%	\$ 1,600	0.0%	\$ 1,600	0.0%	
07 Paper	\$ 1,079	\$ 1,400	\$ 924	\$1,400	\$ 950	68%	\$ 1,000	-28.6%	\$ 1,000	-28.6%	\$ 1,000	-28.6%	
08 Office Supplies	\$ 8,434	\$ 11,000	\$ 8,101	\$9,000	\$ 8,500	94%	\$ 8,750	-2.8%	\$ 8,750	-2.8%	\$ 8,750	-2.8%	
10 Annual Report	\$ 1,114	\$ 1,000	\$ 1,111	\$1,100	\$ 1,134	103%	\$ 1,200	9.1%	\$ 1,000	-9.1%	\$ 1,000	-9.1%	
005 General Govt. Legal Fees													
04 Legal Fees	\$ 18,871	\$ 20,000	\$ 10,902	\$17,500	\$ 16,500	94%	\$ 17,500	0.0%	\$ 17,500	0.0%	\$ 17,500	0.0%	
007 Audit													
01 Audit	\$ 16,083	\$ 16,500	\$ 16,250	\$16,500	\$ 16,250	98%	\$ 16,500	0.0%	\$ 16,500	0.0%	\$ 16,500	0.0%	
008 Computer Maintenance													
01 Computer Maintenance	\$ 45,514	\$ 42,500	\$ 48,636	\$47,200	\$ 49,000	104%	\$ 49,500	4.9%	\$ 55,200	16.9%	\$ 55,200	16.9%	Oak Leaf 31.2K, Trio 24.5K
02 Hosted Services	\$ 8,623	\$ 6,700	\$ 12,171	\$7,500	\$ 12,000	160%	\$ 9,500	26.7%	\$ 9,500	26.7%	\$ 9,500	26.7%	Microsoft system license. Purchased servers in two prior yrs.
009 Professional Dues													
01 Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		
04 Professional Dues	\$ 11,065	\$ 12,000	\$ 10,957	\$12,000	\$ 11,000	92%	\$ 11,000	-8.3%	\$ 11,000	-8.3%	\$ 11,000	-8.3%	Clerks - AMCA, MTCCA, NEMCA, IIMC Finance - \$395 memberships in MMTCT, GFOA
010 Travel Expenses													
01 Mileage	\$ 1,452	\$ 1,200	\$ 1,457	\$1,800	\$ 1,750	97%	\$ 1,404	-22.0%	\$ 1,600	-11.1%	\$ 1,600	-11.1%	
02 Meals & Lodging	\$ 2,741	\$ 3,000	\$ 2,231	\$4,500	\$ 4,200	93%	\$ 3,380	-24.9%	\$ 3,750	-16.7%	\$ 3,750	-16.7%	
04 Conference Fees	\$ 1,218	\$ 1,500	\$ 752	\$1,600	\$ 1,780	111%	\$ 2,020	26.3%	\$ 2,100	31.3%	\$ 2,100	31.3%	
05 Training Expenses													
011 Training & Education													
02 Training & Education	\$ 1,551	\$ 1,500	\$ 1,878	\$1,800	\$ 1,750	97%	\$ 1,800	0.0%	\$ 1,800	0.0%	\$ 1,800	0.0%	New Clerk Training, NNECAPA, 3 online webinars
012 Elections													
01 Elections	\$ 7,349	\$ 8,000	\$ 8,659	\$5,500	\$ 6,000	109%	\$ 10,500	90.9%	\$ 10,500	90.9%	\$ 10,500	90.9%	Three state elections + 1 municipal
02 Contracted Expenses	\$ 2,392	\$ 3,000	\$ 2,336	\$2,500	\$ 2,400	96%	\$ 4,615	84.6%	\$ 4,615	84.6%	\$ 4,615	84.6%	Three state elections + 1 municipal
014 New Equipment													
01 New Equipment	\$ 1,481	\$ 1,200	\$ 1,374	\$800	\$ 630	79%	\$ 800	0.0%	\$ 800	0.0%	\$ 800	0.0%	Letter folding machine for tax notices

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10 General Government Cont'd													
015 Telephone													
01 Cell Phone	\$ 342	\$ 450	\$ 432	\$450	\$ 450	100%	\$ 450	0.0%	\$ 450	0.0%	\$ 450	0.0%	
04 Telephone	\$ 6,425	\$ 7,200	\$ 6,049	\$6,800	\$ 6,800	100%	\$ 6,300	-7.4%	\$ 6,300	-7.4%	\$ 6,300	-7.4%	New contract savings
017 Communications													
01 Web Site	\$ -	\$ -											will need to budget \$500 in 2021 for renewal
03 Internet	\$ 1,521	\$ 1,440	\$ 1,439	\$1,550	\$ 1,550	100%	\$ 1,450	-6.5%	\$ 1,450	-6.5%	\$ 1,450	-6.5%	New contract savings
018 Health Insurance													
01 Health Insurance	\$ 134,633	\$ 157,791	\$ 140,443	\$154,734	\$ 154,734	100%	\$ 140,465	-9.2%	\$ 140,465	-9.2%	\$ 140,465	-9.2%	Staff and premium changes
019 Miscellaneous Expenses													
01 Misc Expenses	\$ 3,528	\$ 1,500	\$ 99	\$1,500	\$ 1,200	80%	\$ 1,350	-10.0%	\$ 1,350	-10.0%	\$ 1,350	-10.0%	
020 Computers & Typewriters													
01-Computers & Typewriters	\$ -	\$ -	\$ -	\$0	\$ -	#DIV/0!		#VALUE!					
034 Worker's Compensation													
01 Worker's Compensation	\$ 3,664	\$ 4,815	\$ 4,549	\$5,169	\$ 5,169	100%	\$ 6,409	24.0%	\$ 6,409	24.0%	\$ 6,409	24.0%	24% increase per email received 10/25/2019
036 Vehicle Insurance													
01 - Vehicle Insurance	\$ 1,708	\$ 2,003	\$ 1,785	\$2,000	\$ 1,825	91%	\$ 2,060	3.0%	\$ 2,060	3.0%	\$ 2,060	3.0%	Assumes 3% increase. TBD by provider
038 Social Security													
01 Social Security	\$ 32,707	\$ 37,666	\$ 41,086	\$30,140	\$ 36,100	120%	\$ 30,236	0.3%	\$ 30,236	0.3%	\$ 30,236	0.3%	Based on wages
040 City & State Retirement													
01 City & State Retirement	\$ 11,966	\$ 16,976	\$ 13,249	\$13,342	\$ 13,434	101%	\$ 13,310	-0.2%	\$ 13,310	-0.2%	\$ 13,310	-0.2%	Based on wages
073 Vehicle Repairs													
01 Vehicle repairs	\$ 1,677	\$ 750	\$ 2,754	\$2,100	\$ 2,600	124%	\$ 4,000	90.5%	\$ 3,200	52.4%	\$ 3,200	52.4%	2008 and 2014 Taurus needing repairs
074 Vehicle Tires													
01 Tires	\$ 1,879	\$ 500	\$ 1,879	\$500	\$ 1,200	240%	\$ 1,200	140.0%	\$ 1,200	140.0%	\$ 1,200	140.0%	2008 and 2014 Taurus needing repairs
075 Gas/Oil/Filters													
01 Gas/Oil/Filters	\$ 1,299	\$ 1,800	\$ 883	\$1,000	\$ 950	95%	\$ 800	-20.0%	\$ 800	-20.0%	\$ 800	-20.0%	Moved one vehicle into Tax Assessing
Totals	\$ 755,287	\$ 1,019,415	\$ 792,095	\$ 771,977	\$ 770,256	100%	\$ 770,295	-0.2%	\$ 775,641	0.5%	\$ 775,641	0.5%	75% manager's wages to gen gov. 2 additional elections. Personnel benefits changes

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12 Nylander Museum													
001 Salaries													
01 Regular Pay		\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ 25,000	#DIV/0!	\$ -	#DIV/0!	\$ 6,000	#DIV/0!	Part time curator
003 Office Supplies													
01 Postage		\$ -	\$ -	\$ -	\$ -	#DIV/0!		#DIV/0!					
03 Copier Rental		\$ -	\$ -	\$ -	\$ -	#DIV/0!		#DIV/0!					
05 Printer Ink		\$ -	\$ -	\$ -	\$ -	#DIV/0!		#DIV/0!					
07 Paper		\$ -	\$ -	\$ -	\$ -	#DIV/0!		#DIV/0!					
08 Office Supplies	\$ 501	\$ 900	\$ 34	\$ 500	\$ 350	70%	\$ 3,000	500.0%	\$ 2,500	400.0%	\$ 2,500	400.0%	Programming for Chewonki, Theme Weeks
015 Telephone													
04 Telephone	\$ 603	\$ 640	\$ 580	\$ 750	\$ 580	77%	\$ 750	0.0%	\$ 600	-20.0%	\$ 600	-20.0%	
017 Communications													
01 Website		\$ -	\$ -										
03 Internet	\$ 840	\$ 720	\$ 960	\$ 720	\$ 960	133%	\$ 1,000	38.9%	\$ 1,000	38.9%	\$ 1,000	38.9%	
018 Health Insurance													
01 Health Insurance		\$ -	\$ -	\$ -	\$ -	#DIV/0!		#DIV/0!					
019 Miscellaneous Expenses													
01 Misc Expenses		\$ -	\$ -	\$ -	\$ 250	#DIV/0!		#DIV/0!					
026 Heating Fuel													
03 Heating Fuel	\$ 1,972	\$ 2,500	\$ 2,568	\$ 2,700	\$ 2,700	100%	\$ 2,770	2.6%	\$ 2,750	1.9%	\$ 2,750	1.9%	
027 Electricity													
11 Electricity	\$ 825	\$ 954	\$ 844	\$ 1,000	\$ 950	95%	\$ 1,200	20.0%	\$ 950	-5.0%	\$ 950	-5.0%	EMERA rates 5% reduction
028 Water													
05 Water	\$ 1,180	\$ 1,200	\$ 1,239	\$ 1,350	\$ 1,350	100%	\$ 1,350	0.0%	\$ 1,377	2.0%	\$ 1,377	2.0%	2% CUD increase
029 Sewer													
01 Sewer	\$ 199	\$ 200	\$ 198	\$ 300	\$ 200	67%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	CUD 0% rate increase
030 Building Supplies													
01 Building Supplies	\$ 20	\$ -	\$ 40	\$ -	\$ -	#DIV/0!	\$ 800	#DIV/0!	\$ 800	#DIV/0!	\$ 800	#DIV/0!	New router
031 Building Maintenance													
01 Building Maintenance	\$ 1,935	\$ 3,000	\$ 369	\$ 1,200	\$ 1,318	110%	\$ 2,500	108.3%	\$ 2,000	66.7%	\$ 2,000	66.7%	6/12/2019 Security system \$180. Sprinkler system is not charged and needs a regulator. Sump pump. Useable dehumidifier, Smoke detectors that are ten years old are out of date, New flower boxes, Carbon monoxide detectors, General maintenance to building, Furnace and heaters cleaned
032 Property Insurance													
01 Property Insurance	\$ 1,604	\$ 1,464	\$ 2,024	\$ 1,493	\$ 2,000	134%	\$ 2,050	37.3%	\$ 2,050	37.3%	\$ 2,050	37.3%	Assumes 2% increase
068 Janitorial Services													
01 Property Maintenance	\$ 951	\$ -	\$ -										
Total	\$ 10,356	\$ 11,669	\$ 8,856	\$ 10,013	\$ 10,658	106%	\$ 40,720	306.7%	\$ 14,327	43.1%	\$ 20,327	103.0%	Program funding and building maintenance

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17 Health and Sanitation													
022 Health Officer													
01 Health Officer	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	100%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	
023 Tri-Community Landfill													
01 Tri-Community Landfill	\$ 215,102	\$ 250,000	\$ 248,193	\$ 249,660	\$ 250,000	100%	\$ 251,400	0.7%	\$ 251,400	0.7%	\$ 251,400	0.7%	average. Expect budgeting value from AWS late October.
038 - Social Security													
01 - Social Security	\$ 12	\$ 36	\$ -	\$ 36	\$ 38	106%	\$ 38	6.3%	\$ 38	6.3%	\$ 38	6.3%	
Totals	\$ 215,614	\$ 250,536	\$ 248,693	\$ 250,196	\$ 250,538	100%	\$ 251,938	0.7%	\$ 251,938	0.7%	\$ 251,938	0.7%	Birdseye cleanup will raise our three year rolling average. Expect budgeting value from AWS late October.
18 Municipal Building													
024 Maintenance - Comm. Center													
01 Maintenance - Comm. Center		\$ -	\$ -										
02 Water & Sewer	\$ 834	\$ 1,000	\$ 908	\$ 1,250	\$ 1,100	88%	\$ 1,200	-4.0%	\$ 1,200	-4.0%	\$ 1,200	-4.0%	
03 Janitorial		\$ -	\$ -										
04 Electric	\$ 2,559	\$ 2,862	\$ 2,391	\$ 2,900	\$ 2,600	90%	\$ 2,700	-6.9%	\$ 2,700	-6.9%	\$ 2,700	-6.9%	
06 Lions Building	\$ 1,050	\$ 3,000	\$ -										
025 Heating Fuel - Lions Building													
01 Heating Fuel Lions Building	\$ 3,711	\$ 3,700	\$ 4,380	\$ 4,000	\$ 5,100	128%	\$ 4,250	6.3%	\$ 4,250	6.3%	\$ 4,250	6.3%	
026 Heating Fuel													
03 Heating Fuel	\$ 11,458	\$ 10,000	\$ 15,292	\$ 11,000	\$ 15,000	136%	\$ 14,000	27.3%	\$ 14,000	27.3%	\$ 14,000	27.3%	
027 Electricity													
11 Electricity	\$ 12,192	\$ 14,310	\$ 12,744	\$ 13,000	\$ 13,000	100%	\$ 13,100	0.8%	\$ 12,350	-5.0%	\$ 12,350	-5.0%	EMERA rates 5% reduction
028 Water													
05 Water	\$ 811	\$ 975	\$ 783	\$ 995	\$ 850	85%	\$ 875	-12.0%	\$ 875	-12.0%	\$ 875	-12.0%	CUD no increase to water in 2020
029 Sewer													
01 Sewer	\$ 507	\$ 600	\$ 504	\$ 600	\$ 600	100%	\$ 625	4.2%	\$ 625	4.2%	\$ 625	4.2%	CUD 2% increase
030 Building Supplies													
01 Building Supplies	\$ 3,866	\$ 4,500	\$ 5,185	\$ 3,100	\$ 2,600	84%	\$ 3,100	0.0%	\$ 3,100	0.0%	\$ 3,100	0.0%	
031 Building Maintenance													
01 Building Maintenance	\$ 9,992	\$ 13,000	\$ 10,963	\$ 7,500	\$ 7,500	100%	\$ 10,500	40.0%	\$ 13,000	73.3%	\$ 13,000	73.3%	Replace Globe lights with LED lanterns. Extend generator exhaust pipe
03 Boiler Maintenance	\$ 4,877	\$ 5,000	\$ 5,000	\$ 1,500	\$ 1,500	100%	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ 1,500	0.0%	Ancillary maintenance and inspections
032 Property Insurance													
01 Property Insurance	\$ 920	\$ 949	\$ 907	\$ 1,000	\$ 950	95%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
033 Building Insurance-Comm. Ctr.													
01 Building Ins. - Comm. Ctr.		\$ -	\$ -										
271 Contracted Services													
01 Janitorial & Supplies	\$ 10,140	\$ 11,000	\$ 10,140	\$ 10,500	\$ 10,250	98%	\$ 10,500	0.0%	\$ 10,500	0.0%	\$ 10,500	0.0%	
Totals	\$ 62,916	\$ 70,896	\$ 69,198	\$ 57,345	\$ 61,050	106%	\$ 63,350	10.5%	\$ 65,100	13.5%	\$ 65,100	13.5%	

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20 General Assistance													
001 Salaries													
01 Regular Pay	\$ 17,117	\$ 19,812	\$ 19,560	\$ 20,208	\$ 18,500	92%	\$ 15,990	-20.9%	\$ 15,990	-20.9%	\$ 15,990	-20.9%	New hires replacing Jayne and Kalen
003 Office Supplies													
01 Postage	\$ 87	\$ 110	\$ 90	\$ 80	\$ 90	113%	\$ 80	0.0%	\$ 80	0.0%	\$ 80	0.0%	
05 Printer Ink	\$ 20	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		
08 Office Supplies	\$ 38	\$ 50	\$ 101	\$ 50	\$ 50	100%	\$ 50	0.0%	\$ 50	0.0%	\$ 50	0.0%	
010 Travel Exp													
04 Conf Fee	\$ 139	\$ 250	\$ 289	\$ 250	\$ 275	110%	\$ 300	20.0%	\$ 300	20.0%	\$ 300	20.0%	
011 Training & Education													
02 Training & Education	\$ 88	\$ 215	\$ 30	\$ 200	\$ 190	95%	\$ 200	0.0%	\$ 500	150.0%	\$ 500	150.0%	New employee training
014 New Equipment													
01 New Equipment	\$ 100	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		
018 Health Insurance													
01 Health Insurance	\$ 6,545	\$ 8,291	\$ 7,814	\$ 8,846	\$ 8,676	98%	\$ 11,350	28.3%	\$ 11,350	28.3%	\$ 11,350	28.3%	Assumes most expense plan available utilized by new employees
019 Miscellaneous Expenses													
01 Misc. Expenses	\$ 24	\$ 150	\$ 211	\$ 150	\$ 125	83%	\$ 150	0.0%	\$ 150	0.0%	\$ 150	0.0%	
038 Social Security													
01 Social Security	\$ 1,186	\$ 1,516	\$ 1,365	\$ 1,546	\$ 1,415	92%	\$ 1,223	-20.9%	\$ 1,223	-20.9%	\$ 1,223	-20.9%	Tied to wages
040 City & State Retirement													
01 City & State Retirement	\$ 644	\$ 693	\$ 701	\$ 707	\$ 600	85%	\$ 560	-20.8%	\$ 560	-20.8%	\$ 560	-20.8%	Tied to wages
051 Equipment Maintenance													
05 Equipment Maintenance	\$ 942	\$ 1,025	\$ 960	\$ 960	\$ 900	94%	\$ 1,200	25.0%	\$ 1,200	25.0%	\$ 1,200	25.0%	Software Licensure Fee Increase
053 G.A. - City													
01 G. A. City	\$ 33,255	\$ 35,000	\$ 22,323	\$ 29,500	\$ 25,000	85%	\$ 25,000	-15.3%	\$ 25,000	-15.3%	\$ 25,000	-15.3%	
02 - G.A. State	\$ 98	\$ 750	\$ -	\$ 500	\$ 250	50%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	
03 - GA - Nonreimbursible	\$ -	\$ 500	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		
Totals	\$ 60,202	\$ 68,362	\$ 53,443	\$ 62,997	\$ 56,071	89%	\$ 56,603	-10.1%	\$ 56,903	-9.7%	\$ 56,903	-9.7%	

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22 Tax Assessing Cont'd													
058 Codes Maintenance													
01 Codes Maintenance	\$ 542	\$ 600	\$ 757	\$ 600	\$ -	0%		-100.0%	\$ 600	0.0%	\$ 600	0.0%	
070 Clothing Allowance													
03 Clothing	\$ 455	\$ 300	\$ 12	\$ 300	\$ 300	100%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	
073 Vehicle Repairs													
01 Vehicle repairs				\$ 120	\$ 139	116%	\$ 1,436	1096.7%	\$ 1,450	1108.3%	\$ 1,450	1108.3%	Chevy Malibu
074 Vehicle Tires													
01 Tires				\$ 300	\$ -	0%	\$ 600	100.0%	\$ 600	100.0%	\$ 600	100.0%	
075 Gas/Oil/Filters													
01 Gas/Oil/Filters		\$ -	\$ -	\$ 800	\$ 350	44%	\$ 400	-50.0%	\$ 400	-50.0%	\$ 400	-50.0%	Dedicated department vehicle
Totals	\$ 181,492	\$ 256,395	\$ 185,496	\$ 272,260	\$ 229,553	84%	\$ 279,604	2.7%	\$ 276,222	1.5%	\$ 276,222	1.5%	Primarily due to new PT Assessing staff to help with quarterly reviews
25 Library													
001 Salaries													
01 Regular Pay	\$ 106,710	\$ 121,906	\$ 118,506	\$ 123,621	\$ 123,621	100%	\$ 127,190	2.9%	\$ 127,190	2.9%	\$ 127,190	2.9%	Two PT employees to receive min wage increase to \$12.
02 Overtime		\$ -	\$ -										
003 Office Supplies													
01 Postage	\$ 439	\$ 550	\$ 434	\$ 550	\$ 375	68%	\$ 550	0.0%	\$ 550	0.0%	\$ 550	0.0%	Increased inter-library loan handling costs
02 Advertising	\$ 349	\$ 250	\$ 231	\$ 250	\$ 250	100%	\$ 250	0.0%	\$ 250	0.0%	\$ 250	0.0%	
03 Copier Rental	\$ 2,022	\$ 1,650	\$ 2,228	\$ 2,450	\$ 2,500	102%	\$ 2,481	1.3%	\$ 2,480	1.2%	\$ 2,480	1.2%	Copier rental averages \$2,271/yr, toner for Savin \$210.
05 Printer Ink		\$ -											
07 Paper	\$ 196	\$ 200	\$ 190	\$ 200	\$ 200	100%	\$ 200	0.0%	\$ 200	0.0%	\$ 200	0.0%	
08 Office Supplies	\$ 1,649	\$ 1,600	\$ 1,450	\$ 2,000	\$ 1,500	75%	\$ 2,000	0.0%	\$ 1,600	-20.0%	\$ 1,600	-20.0%	
11 Equip Rental		\$ -	\$ -										
008 Computer Maintenance													
01 Computer Maintenance	\$ 12,469	\$ 12,800	\$ 12,027	\$ 7,800	\$ 12,000	154%	\$ 7,800	0.0%	\$ 7,800	0.0%	\$ 7,800	0.0%	All of Oak Leaf contract in Gen Gov. This was not changed with the budget last year.
009 Professional Dues													
01 Subscriptions	\$ 114	\$ 150	\$ 134	\$ 100	\$ 100	100%	\$ 120	20.0%	\$ 120	20.0%	\$ 120	20.0%	\$120 Prime, \$100 Maine Library Assoc, \$100 ME Archives/Museums
04 PROF DUES				\$ 200	\$ 200		\$ 200	0.0%	\$ 200	0.0%	\$ 200	0.0%	
010 Travel Expenses													
01 Mileage		\$ -	\$ -										
02 Meals & Lodging		\$ -	\$ -										
05 Travel Expenses	\$ 644	\$ 800	\$ 564	\$ 800	\$ 750	94%	\$ 750	-6.3%	\$ 750	-6.3%	\$ 750	-6.3%	Planning to attend MLA Conference 2020
011 Training & Education													
02 Training & Education	\$ 335	\$ 500	\$ 300	\$ 500	\$ 400	80%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	Planning to attend MLA Conference 2020
014 New Equipment													
01 New Equipment	\$ 1,267	\$ 2,000	\$ 1,263	\$ 1,750	\$ 1,500	86%	\$ 1,500	-14.3%	\$ 1,500	-14.3%	\$ 1,500	-14.3%	New circulation desk computer and modems

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25 Library Cont'd													
015 Telephone													
04 Telephone	\$ 1,425	\$ 2,000	\$ 1,701	\$ 1,800	\$ 1,700	94%	\$ 1,750	-2.8%	\$ 1,750	-2.8%	\$ 1,750	-2.8%	
016-02 Misc Income													
018 Health Insurance													
01 Health Insurance	\$ 10,919	\$ 10,127	\$ 7,009	\$ 10,834	\$ 10,834	100%	\$ 11,395	5.2%	\$ 11,395	5.2%	\$ 11,395	5.2%	6.76% increase to insurance rates
019 Miscellaneous Expenses													
01 Misc. Expenses	\$ 236	\$ 250	\$ 106	\$ 250	\$ 225	90%	\$ 225	-10.0%	\$ 200	-20.0%	\$ 200	-20.0%	
026 Heating Fuel													
03 Heating Fuel	\$ 10,444	\$ 12,000	\$ 12,658	\$ 11,000	\$ 14,000	127%	\$ 13,000	18.2%	\$ 13,000	18.2%	\$ 13,000	18.2%	0
027 Electricity													
11 Electricity	\$ 3,931	\$ 5,342	\$ 4,046	\$ 4,500	\$ 4,500	100%	\$ 4,500	0.0%	\$ 4,300	-4.4%	\$ 4,300	-4.4%	Historicly trended+new pumps in children's room + increase to commercial users. EMERA rates will reduce 5%
028 Water													
05 Water	\$ 285	\$ 275	\$ 364	\$ 331	\$ 370	112%	\$ 331	0.0%	\$ 370	12.0%	\$ 370	12.0%	CUD reported 0% increase. Value based on historic trend.
029 Sewer													
01 Sewer	\$ 224	\$ 250	\$ 265	\$ 300	\$ 250	83%	\$ 300	0.0%	\$ 270	-10.0%	\$ 270	-10.0%	CUD reported 2% increase. Value based more on trend
031 Building Maintenance													
01 Building Maintenance	\$ 7,571	\$ 6,000	\$ 5,037	\$ -	\$ 4,550	#DIV/0!	\$ 6,000	#DIV/0!	\$ 5,000	#DIV/0!	\$ 5,000	#DIV/0!	Budget last year anticipated using building maintenance reserve.
032 Property Insurance													
01 Property Insurance	\$ 1,694	\$ 1,757	\$ 1,673	\$ 1,792	\$ 1,792	100%	\$ 1,846	3.0%	\$ 1,846	3.0%	\$ 1,846	3.0%	Assumes 3% increase. TBD by provider
034 Worker's Compensation													
01 Worker's Compensation	\$ 475	\$ 283	\$ 283	\$ 304	\$ 304	100%	\$ 377	24.0%	\$ 377	24.0%	\$ 377	24.0%	24% increase per email received 10/25/2019
038 Social Security													
01 Social Security	\$ 7,935	\$ 8,905	\$ 8,915	\$ 9,457	\$ 9,457	100%	\$ 9,730	2.9%	\$ 9,730	2.9%	\$ 9,730	2.9%	Tied to wages and personnel
040 City & State Retirement													
01 City & State Retirement	\$ 416	\$ 2,009	\$ -	\$ 1,680	\$ 1,680	100%	\$ 1,714	2.0%	\$ 1,714	2.0%	\$ 1,714	2.0%	Tied to wages and personnel
055 Books & Periodicals													
01 Mars and Swift	\$ -	\$ -	\$ -	\$ -	\$ -								
03 Books & Periodicals	\$ 19,103	\$ 18,000	\$ 17,099	\$ 17,750	\$ 17,500	99%	\$ 18,000	1.4%	\$ 17,500	-1.4%	\$ 17,500	-1.4%	
271 Contracted Services													
01 Janitorial & Supplies	\$ 11,774	\$ 13,000	\$ 12,118	\$ 13,000	\$ 12,500	96%	\$ 12,500	-3.8%	\$ 12,500	-3.8%	\$ 12,500	-3.8%	Contract for services
406 Programming													
01 Library Programs	\$ 633	\$ 700	\$ 647	\$ 700	\$ 700	100%	\$ 1,000	42.9%	\$ 1,000	42.9%	\$ 1,000	42.9%	Requesting additional \$300 for archives
02 Archives	\$ -	\$ -	\$ -	\$ 500	\$ 500	100%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	Additional \$500 for archives provided
Totals	\$ 203,104	\$ 223,304	\$ 209,249	\$ 214,418	\$ 224,258	105%	\$ 226,708	5.7%	\$ 224,591	4.7%	\$ 224,591	4.7%	Primarily due to building maintenance

**Exhibit A:
DRAFT 2020 FY Expense Budget - Department Details**

Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments	
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
31 Fire and Ambulance													
001 Salaries													
01 Regular Pay	\$ 775,236	\$ 853,974	\$ 801,950	\$ 874,839	\$ 862,324	99%	\$ 892,755	2.0%	\$ 892,755	2.0%	\$ 892,755	2.0%	Change in staffing. 1% increase. Sick Bank Benefit. Summer Hires
02 Overtime	\$ 327,534	\$ 290,000	\$ 330,317	\$ 290,000	\$ 381,392	132%	\$ 300,000	3.4%	\$ 290,000	0.0%	\$ 290,000	0.0%	TBD Union negotiations still needed.
05 Stand By Pay	\$ 49,560	\$ 52,000	\$ 50,230	\$ 52,560	\$ 45,000	86%	\$ 52,560	0.0%	\$ 50,000	-4.9%	\$ 50,000	-4.9%	TBD Union negotiations still needed.
07 Amb. Billing Salaries	\$ 84,483	\$ -	\$ 92,121	\$ 95,479	\$ 95,000	99%	\$ 91,258	-4.4%	\$ 64,738	-32.2%	\$ 64,738	-32.2%	Convert FT to PT (29 hrs)
08 Special Transports	\$ 26	\$ 400	\$ 77										Unlikely to use funds
003 Office Supplies													
01 Postage	\$ 1,724	\$ -	\$ -	\$ 300	\$ 250	83%	\$ 200	-33.3%	\$ 300	0.0%	\$ 300	0.0%	No Ambulance billing costs
02 Advertising					\$ 2,768								
03 Copier Rent		\$ -	\$ -	\$ 960	\$ 960	100%	\$ 1,872	95.0%	\$ 1,000	4.2%	\$ 1,000	4.2%	
04 Equipment Repair		\$ -	\$ -										
05 Printer Ink	\$ 312	\$ -	\$ 65	\$ 200	\$ 75	38%	\$ 200	0.0%	\$ 100	-50.0%	\$ 100	-50.0%	No Ambulance billing costs
07 Paper		\$ -	\$ -				\$ 2,000		\$ 1,000	#DIV/0!	\$ 1,000	#DIV/0!	
08 Office Supplies	\$ 7,683	\$ 500	\$ 9,390	\$ 2,500	\$ 2,500	100%	\$ 1,500	-40.0%	\$ 1,500	-40.0%	\$ 1,500	-40.0%	
09 Amb. Billing Supplies		\$ -	\$ -	\$ 8,000	\$ 7,550	94%	\$ 8,000	0.0%	\$ 7,500	-6.3%	\$ 7,500	-6.3%	
13 Houlton Supplies	\$ 2,602	\$ -	\$ 2,447	\$ 2,100	\$ 2,100	100%	\$ 2,100	0.0%	\$ 600	-71.4%	\$ 600	-71.4%	
14 Calais Supplies	\$ 2,006	\$ -	\$ 1,989	\$ 1,800	\$ 1,800	100%	\$ 1,800	0.0%	\$ 1,800	0.0%	\$ 1,800	0.0%	
15 Van Buren Supplies		\$ -	\$ -										
16 Island Falls Supplies	\$ 1,043	\$ -	\$ 1,138	\$ 1,000	\$ 1,000	100%	\$ 1,000	0.0%	\$ 500	-50.0%	\$ 500	-50.0%	
17 Patten Supplies	\$ 1,355	\$ -	\$ 1,519	\$ 1,300	\$ 1,300	100%	\$ 1,300	0.0%	\$ 1,300	0.0%	\$ 1,300	0.0%	
005 Legal Fees													
04 Legal Fees		\$ -	\$ -										
009 Professional Dues													
01 Subscriptions	\$ 82	\$ 200	\$ 154	\$ 200	\$ 160	80%		#VALUE!					
04 Professional Dues	\$ 2,805	\$ 3,000	\$ 3,000	\$ 2,000	\$ 1,500	75%	\$ 3,000	50.0%	\$ 3,000	50.0%	\$ 3,000	50.0%	
010 Travel Expenses													
01 Mileage	\$ 371	\$ 500	\$ 404	\$ 500	\$ 400	80%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	
02 Meals & Lodging		\$ -	\$ -										
05 Travel Expenses	\$ 1,493	\$ 2,250	\$ 93	\$ 2,250	\$ 750	33%	\$ 2,500	11.1%	\$ 2,250	0.0%	\$ 2,250	0.0%	
011 Training & Education													
02 Training & Education	\$ 9,130	\$ 10,000	\$ 8,438	\$ 9,500	\$ 9,000	95%	\$ 7,650	-19.5%	\$ 8,000	-15.8%	\$ 8,000	-15.8%	
014 New Equipment													
01 New Equipment	\$ 10,410	\$ 13,000	\$ 8,637	\$ 11,000	\$ 7,000	64%	\$ 8,000	-27.3%	\$ 8,000	-27.3%	\$ 8,000	-27.3%	Reduced by 3,000 in June mil rate process
015 Telephone													
01 Cell Phone	\$ 3,442	\$ 3,000	\$ 4,031	\$ 4,000	\$ 4,000	100%	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ 4,000	0.0%	
04 Telephone	\$ 5,468	\$ 5,400	\$ 5,566	\$ 5,500	\$ 5,600	102%	\$ 5,500	0.0%	\$ 5,500	0.0%	\$ 5,500	0.0%	Data device costs. Transmitting data to hospitals
016 Misc Income													
01 Insurance Reports		\$ -	\$ -										
017 Communications													
01 Website		\$ -	\$ -										
03 Internet	\$ 1,116	\$ 1,080	\$ 1,193	\$ 1,100	\$ 1,100	100%	\$ 1,230	11.8%	\$ 1,100	0.0%	\$ 1,100	0.0%	

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DRAFT 2020 FY Expense Budget - Department Details**

Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020						Comments
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved	% Diff from 2019	
31 Fire and Ambulance Cont'd													
018 Health Insurance													
01 Health Insurance	\$ 273,513	\$ 263,263	\$ 286,521	\$ 289,095	\$ 289,095	100%	\$ 324,405	12.2%	\$ 324,405	12.2%	\$ 324,405	12.2%	Plan selection changes by new staff. 6.76% increase to insurance
02 Ambulance Health Insurance				\$ 26,660	\$ 26,660	100%	\$ 51,375	92.7%	\$ 51,375	92.7%	\$ 51,375	92.7%	Plan selection changes by new staff. 6.76% increase to insurance
019 Miscellaneous Exp.													
01 Misc. Expense	\$ 921	\$ 1,000	\$ 985	\$ 1,000	\$ 950	95%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
026 Heating Fuel													
03 Heating Fuel	\$ 19,112	\$ 20,150	\$ 23,766	\$ 19,150	\$ 18,000	94%	\$ 17,000	-11.2%	\$ 17,000	-11.2%	\$ 17,000	-11.2%	
027 Electricity													
11 Electricity	\$ 7,708	\$ 10,000	\$ 6,603	\$ 9,000	\$ 7,000	78%	\$ 7,000	-22.2%	\$ 6,650	-26.1%	\$ 6,650	-26.1%	EMERA revised rates 5% reduction
028 Water													
05 Water	\$ 759	\$ 675	\$ 783	\$ 689	\$ 695	101%	\$ 700	1.7%	\$ 700	1.7%	\$ 700	1.7%	0
029 Sewer													
01 Sewer	\$ 473	\$ 430	\$ 493	\$ 430	\$ 538	125%	\$ 550	27.9%	\$ 550	27.9%	\$ 550	27.9%	0
030 Building Supplies													
01 Building Supplies	\$ 3,869	\$ 4,000	\$ 3,517	\$ 4,000	\$ 3,500	88%	\$ 4,000	0.0%	\$ 3,500	-12.5%	\$ 3,500	-12.5%	
031 Building Maintenance													
01 Building Maintenance	\$ 11,457	\$ 14,000	\$ 11,632	\$ 14,000	\$ 12,500	89%	\$ 14,000	0.0%	\$ 20,000	42.9%	\$ 20,000	42.9%	Retaining Wall stabilization costs TBD
032 Property Insurance													
01 Property Insurance	\$ 1,964	\$ 2,087	\$ 1,993	\$ 2,191	\$ 2,191	100%	\$ 2,257	3.0%	\$ 2,260	3.1%	\$ 2,260	3.1%	TBD Insurer provided number. Assumes 3%
034 Workers Comp.													
01 Workers Comp.	\$ 57,555	\$ 77,840	\$ 77,840	\$ 83,561	\$ 83,561	100%	\$ 103,616	24.0%	\$ 103,616	24.0%	\$ 103,616	24.0%	24% increase per email received 10/25/2019
035 Unemployment Comp													
01 Unemployment Comp.	\$ 6,589	\$ 8,500	\$ 5,554	\$ 7,000	\$ 7,000	100%	\$ 7,210	3.0%	\$ 7,210	3.0%	\$ 7,210	3.0%	TBD Insurer provided number. Assumes 3%
036 Vehicle Insurance													
01 Vehicle Insurance	\$ 15,120	\$ 16,800	\$ 15,687	\$ 17,136	\$ 17,136	100%	\$ 17,650	3.0%	\$ 17,650	3.0%	\$ 17,650	3.0%	TBD Insurer provided number. Assumes 3%
037 Liability Insurance													
01 Liability Insurance	\$ 3,438	\$ 3,414	\$ 3,812	\$ 3,482	\$ 3,482	100%	\$ 3,587	3.0%	\$ 3,587	3.0%	\$ 3,587	3.0%	TBD Insurer provided number. Assumes 3%
038 Social Security													
01 Social Security	\$ 93,813	\$ 94,475	\$ 88,923	\$ 103,376	\$ 103,376	100%	\$ 106,355	2.9%	\$ 106,355	2.9%	\$ 106,355	2.9%	
040 City & State Retirement													
01 City & State Retirement	\$ 63,294	\$ 60,007	\$ 67,122	\$ 64,409	\$ 64,409	100%	\$ 73,555	14.2%	\$ 70,645	9.7%	\$ 70,645	9.7%	TBD. State requires additional 1% in 2020 for fire personnel

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Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved	
31 Fire and Ambulance Cont'd												
046 Recognitions												
01 Recognitions	\$ -	\$ -										
051 Equipment Maint.												
01 Software	\$ -	\$ -										
03 Maintenance Contracts	\$ 9,532	\$ 10,000	\$ 9,157	\$ 9,000	\$ 7,000	78%	\$ 9,000	0.0%	\$ 9,000	0.0%	\$ 9,000	0.0%
05 Equipment Main.	\$ 7,591	\$ 8,500	\$ 8,291	\$ 8,500	\$ 8,500	100%	\$ 7,500	-11.8%	\$ 7,500	-11.8%	\$ 7,500	-11.8%
067 Paid Call Firefighters												
01 Paid Call Firefighters	\$ 25,693	\$ 26,000	\$ 25,822	\$ 26,000	\$ 25,500	98%	\$ 26,000	0.0%	\$ 26,000	0.0%	\$ 26,000	0.0%
068 Janitorial Services												
01 Janitorial Services	\$ -	\$ -										
069 Paid Call Insurance												
01 Paid Call Insurance	\$ 378	\$ 600	\$ -	\$ 600	\$ 300	50%	\$ 618	3.0%	\$ 400	-33.3%	\$ 400	-33.3%
070 Clothing Allowance												
01 Uniforms	\$ 7,415	\$ 8,000	\$ 6,793	\$ 8,000	\$ 7,250	91%	\$ 8,000	0.0%	\$ 8,000	0.0%	\$ 8,000	0.0%
02 Turnout Gear	\$ 3,540	\$ 2,500	\$ 1,908	\$ 2,500	\$ 1,750	70%	\$ 1,000	-60.0%	\$ 1,000	-60.0%	\$ 1,000	-60.0%
03 Clothing	\$ -	\$ -										
04 Boots	\$ 847	\$ 800	\$ 716	\$ 800	\$ 750	94%	\$ 500	-37.5%	\$ 500	-37.5%	\$ 500	-37.5%
06 Clothing Allowance	\$ -	\$ -										
071 Radio Maintenance												
01 Vehicle	\$ 1,350	\$ 2,000	\$ 162	\$ 2,000	\$ 1,750	88%	\$ 2,500	25.0%	\$ 2,000	0.0%	\$ 2,000	0.0%
02 Building	\$ 404	\$ 1,000	\$ 75	\$ 1,000	\$ 900	90%	\$ -	-100.0%	\$ -	-100.0%	\$ -	-100.0%
03 Radio Maintenance	\$ 4,246	\$ 6,000	\$ 1,000	\$ 5,500	\$ 5,000	91%	\$ 5,000	-9.1%	\$ 5,000	-9.1%	\$ 5,000	-9.1%
												Reduced by 500 in June mil rate process
072 Ladder Testing												
01 Ladder Testing	\$ 2,100	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	100%	\$ 3,500	0.0%	\$ 3,500	0.0%	\$ 3,500	0.0%
073 Vehicle Repair												
01 Vehicle Repair	\$ 16,151	\$ 12,000	\$ 16,838	\$ 14,000	\$ 13,950	100%	\$ 13,000	-7.1%	\$ 13,000	-7.1%	\$ 13,000	-7.1%
074 Tires												
01 Tires	\$ 5,403	\$ 7,000	\$ 3,471	\$ 6,500	\$ 5,800	89%	\$ 8,500	30.8%	\$ 8,500	30.8%	\$ 8,500	30.8%
02 Tire Replacement	\$ -	\$ -										
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	\$ 2,981	\$ 4,500	\$ 2,706	\$ 4,000	\$ 4,000	100%	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ 4,000	0.0%
076 Diesel Fuel												
01 Diesel Fuel	\$ 29,307	\$ 25,000	\$ 35,364	\$ 25,000	\$ 35,000	140%	\$ 26,700	6.8%	\$ 26,700	6.8%	\$ 26,700	6.8%
077 Batteries												
01 Vehicle	\$ 333	\$ 1,000	\$ -									
02 Equipment	\$ 240	\$ 400	\$ 173	\$ 500	\$ 300	60%	\$ 500	0.0%	\$ 400	-20.0%	\$ 400	-20.0%
03 Batteries	\$ 26	\$ 240	\$ 77									typcial expenditure
078 Field Expenses												
01 Field Expenses	\$ 995	\$ 1,200	\$ 924	\$ 1,200	\$ 950	79%	\$ 1,200	0.0%	\$ 1,000	-16.7%	\$ 1,000	-16.7%
079 Employee Physicals												
01 Employee Physicals	\$ 312	\$ 1,250	\$ 496	\$ 1,250	\$ 600	48%	\$ 1,200	-4.0%	\$ 1,200	-4.0%	\$ 1,200	-4.0%

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DRAFT 2020 FY Expense Budget - Department Details**

Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments	
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
31 Fire and Ambulance Cont'd													
080 Paid Call Volunteers													
01 Paid Call Volunteers	\$ 2,663	\$ 3,000	\$ 2,973	\$ 3,000	\$ 3,000	100%	\$ 2,000	-33.3%	\$ 2,000	-33.3%	\$ 2,000	-33.3%	
082 Bad Debt Allowance													
01 Bad Debt Allowance	\$ 99,384	\$ 100,000	\$ 100,028	\$ 100,000	\$ 100,000	100%	\$ 100,000	0.0%	\$ 100,000	0.0%	\$ 100,000	0.0%	
02 Collection Fee	\$ 2,154	\$ 1,000	\$ 4,200	\$ 1,200	\$ 1,658	138%	\$ 1,300	8.3%	\$ 1,300	8.3%	\$ 1,300	8.3%	
083 Contractual Allowance													
01 Contractual Allowance		\$ -	\$ -										
085 Transport Meals													
01 Transport Meals	\$ 9,711	\$ 8,500	\$ 9,060	\$ 8,500	\$ 8,500	100%	\$ 8,500	0.0%	\$ 8,000	-5.9%	\$ 8,000	-5.9%	
086 Air Transports													
01 Air Transports		\$ -	\$ -										
087 Medical Supplies													
01 Ambulance Supplies	\$ 6,835	\$ 7,000	\$ 6,980	\$ 7,000	\$ 7,000	100%	\$ 7,000	0.0%	\$ 7,000	0.0%	\$ 7,000	0.0%	
02 Oxygen	\$ 4,146	\$ 4,000	\$ 3,933	\$ 4,000	\$ 4,000	100%	\$ 3,500	-12.5%	\$ 3,500	-12.5%	\$ 3,500	-12.5%	
03 Medical Supplies	\$ 5,906	\$ 7,000	\$ 4,465	\$ 7,000	\$ 4,500	64%	\$ 7,000	0.0%	\$ 7,000	0.0%	\$ 7,000	0.0%	
292 EMS Licenses													
01 EMS License	\$ 1,365	\$ 1,550	\$ 1,091	\$ 1,550	\$ 1,550	100%	\$ 1,800	16.1%	\$ 1,800	16.1%	\$ 1,800	16.1%	
Totals	\$ 2,251,015	\$ 1,964,485	\$ 2,168,194	\$ 2,264,368	\$ 2,326,630	103%	\$ 2,373,003	4.8%	\$ 2,330,246	2.9%	\$ 2,330,246	2.9%	state required retirement increase, insurances ?

35 Police													
001 Salaries													
01 Regular Pay	\$ 838,879	\$ 843,426	\$ 901,199	\$ 951,808	\$ 945,000	99%	\$ 939,300	-1.3%	\$ 933,750	-1.9%	\$ 933,750	-1.9%	TBD based on Union negotiations. Reduce wages when Vincent retired. No sergeant replacement. Eliminate PT Janitor
02 Overtime	\$ 58,646	\$ 70,000	\$ 64,788	\$ 70,000	\$ 70,000	100%	\$ 70,000	0.0%	\$ 70,000	0.0%	\$ 70,000	0.0%	TBD based on Union negotiations. TBD COLA for non-union
06 Police Reserves Salary	\$ 20,875	\$ 22,000	\$ 17,954	\$ 22,440	\$ 22,000	98%	\$ 22,440	0.0%	\$ 22,440	0.0%	\$ 22,440	0.0%	TBD COLA for non-union
003 Office Supplies													
01 Postage	\$ 557	\$ 450	\$ 630	\$ 500	\$ 575	115%	\$ 600	20.0%	\$ 600	20.0%	\$ 600	20.0%	
02 Advertising	\$ 350	\$ 200	\$ 449	\$ 200	\$ 250	125%	\$ 250	25.0%	\$ 250	25.0%	\$ 250	25.0%	
03 Copier Rental	\$ 1,750	\$ 1,800	\$ 1,650	\$ 1,800	\$ 1,900	106%	\$ 1,920	6.7%	\$ 1,920	6.7%	\$ 1,920	6.7%	
05 Printer Ink	\$ 654	\$ 500	\$ 605	\$ 550	\$ 600	109%	\$ 600	9.1%	\$ 600	9.1%	\$ 600	9.1%	
07 Paper	\$ 311	\$ 300	\$ 339	\$ 300	\$ 550	183%	\$ 500	66.7%	\$ 500	66.7%	\$ 500	66.7%	
08 Office Supplies	\$ 1,287	\$ 1,400	\$ 1,494	\$ 1,400	\$ 1,400	100%	\$ 1,400	0.0%	\$ 1,400	0.0%	\$ 1,400	0.0%	
006 Legal Fees													
01 Legal Fees		\$ -	\$ -										
009 Professional Dues													
01 Subscriptions	\$ 445	\$ 600	\$ 519	\$ 600	\$ 518	86%	\$ 600	0.0%	\$ 600	0.0%	\$ 600	0.0%	Law enforcement books, motor vehicle and criminal reference books
04 Professional Dues	\$ 507	\$ 400	\$ 480	\$ 400	\$ 480	120%	\$ 550	37.5%	\$ 550	37.5%	\$ 550	37.5%	Maine Chief's Assoc., New England Chiefs

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Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments	
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
35 Police Cont'd													
010 Travel Expenses													
01 Mileage	\$ 204	\$ 600	\$ -	\$ 600	\$ 600	100%	\$ 600	0.0%	\$ 300	-50.0%	\$ 300	-50.0%	
02 Meals & Lodging	\$ 2,296	\$ 2,200	\$ 2,073	\$ 2,500	\$ 2,500	100%	\$ 2,500	0.0%	\$ 2,250	-10.0%	\$ 2,250	-10.0%	
05 Travel Expenses	\$ 536	\$ 750	\$ -	\$ 1,000	\$ 1,000	100%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
011 Training & Education													
02 Training & Education	\$ 17,832	\$ 20,000	\$ 13,213	\$ 23,000	\$ 23,000	100%	\$ 25,000	8.7%	\$ 23,000	0.0%	\$ 23,000	0.0%	Supervisor classes, firearms trainings, Methods of Instruction, CTO school, DRE recertifications, NIBRS
013 Car Allowance													
01 Car Allowance	\$ 3,354	\$ 3,200	\$ 3,535	\$ 3,200	\$ 4,200	131%	\$ 3,600	12.5%	\$ 3,600	12.5%	\$ 3,600	12.5%	
014 New Equipment													
01 New Equipment	\$ 2,736	\$ 2,500	\$ 3,212	\$ 2,500	\$ 2,375	95%	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ 2,500	0.0%	Anticipate outfitting and equipping new officer
015 Telephone													
01 Cell Phone	\$ 2,124	\$ 2,200	\$ 2,229	\$ 3,000	\$ 2,600	87%	\$ 3,000	0.0%	\$ 2,500	-16.7%	\$ 2,500	-16.7%	Purchased new phones for cruisers in 2019.
04 Telephone	\$ 4,145	\$ 4,200	\$ 4,220	\$ 5,000	\$ 4,250	85%	\$ 4,500	-10.0%	\$ 4,500	-10.0%	\$ 4,500	-10.0%	Additional data service for crewser phones
017 Communication Fees													
01 Web Site		\$ -	\$ -										
03 Internet	\$ 2,001	\$ 2,900	\$ 2,166	\$ 2,900	\$ 2,170	75%	\$ 2,900	0.0%	\$ 2,900	0.0%	\$ 2,900	0.0%	Now have to pay more for METRO
018 Health Insurance													
01 Health Insurance	\$ 251,858	\$ 267,098	\$ 279,584	\$ 329,407	\$ 329,407	100%	\$ 327,810	-0.5%	\$ 327,810	-0.5%	\$ 327,810	-0.5%	Plan selection changes by new staff. 6.76% increase to insurance
019 Miscellaneous Expenses													
01 Misc. Expense	\$ 1,676	\$ 1,500	\$ 1,704	\$ 1,500	\$ 1,500	100%	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ 1,500	0.0%	
027 Electricity													
13 Radio Tower	\$ 152	\$ 212	\$ 160	\$ 215	\$ 180	84%	\$ 205	-4.7%	\$ 200	-7.0%	\$ 200	-7.0%	EMERA revised rates 5% reduction
028 Water													
05 Water	\$ 522	\$ 500	\$ 636	\$ 500	\$ 636	127%	\$ 550	10.0%	\$ 640	28.0%	\$ 640	28.0%	
030 Building Supplies													
01 Building Supplies	\$ 1,455	\$ 1,600	\$ 1,399	\$ 1,600	\$ 1,600	100%	\$ 1,600	0.0%	\$ 1,600	0.0%	\$ 1,600	0.0%	
031 Building Maintenance													
01 Building Maintenance	\$ 2,374	\$ 3,000	\$ 2,263	\$ 3,000	\$ 3,250	108%	\$ 3,500	16.7%	\$ 3,000	0.0%	\$ 3,000	0.0%	
032 Property Insurance													
01 Property Insurance	\$ 552	\$ 570	\$ 547	\$ 581	\$ 581	100%	\$ 599	3.0%	\$ 599	3.0%	\$ 599	3.0%	TBD. Rates to be given by provider
034 Worker's Compensation													
01 Worker's Compensation	\$ 18,592	\$ 21,310	\$ 21,310	\$ 22,876	\$ 22,876	100%	\$ 28,367	24.0%	\$ 28,367	24.0%	\$ 28,367	24.0%	24% increase per email received 10/25/2019

**Exhibit A:
DRAFT 2020 FY Expense Budget - Department Details**

Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments	
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
35 Police Cont'd													
036 Vehicle Insurance													
01 Vehicle Insurance	\$ 7,190	\$ 7,019	\$ 6,961	\$ 7,019	\$ 7,019	100%	\$ 7,230	3.0%	\$ 7,230	3.0%	\$ 7,230	3.0%	TBD. Rates to be given by provider
037 Liability Insurance													
01 Liability Insurance	\$ 10,185	\$ 11,428	\$ 10,753	\$ 10,500	\$ 10,500	100%	\$ 10,815	3.0%	\$ 10,815	3.0%	\$ 10,815	3.0%	TBD. Rates to be given by provider
038 Social Security													
01 Social Security	\$ 67,120	\$ 72,077	\$ 71,063	\$ 80,840	\$ 80,840	100%	\$ 79,214	-2.0%	\$ 79,305	-1.9%	\$ 79,305	-1.9%	TBD after union negotiations
040 City & State Retirement													
01 City & State Retirement	\$ 39,009	\$ 47,552	\$ 41,281	\$ 53,794	\$ 53,794	100%	\$ 57,055	6.1%	\$ 57,125	6.2%	\$ 57,125	6.2%	Tied to wages. State requiring 6% retirement match in 2020 up from 5.5%
044 Reimbursement													
01 Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -								
051 Equipment Maintenance													
05 Equipment Maintenance	\$ 179	\$ 1,000	\$ 179	\$ 1,000	\$ 1,000	100%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
068 Janitorial Services													
01 Janitorial Services	\$ 9,797	\$ 11,440	\$ 13,751	\$ 14,720	\$ 14,720	100%	\$ 14,720	0.0%	\$ 10,000	-32.1%	\$ 10,000	-32.1%	Contract with BP cleaners for 9,000 + department supplies. PT janitor wages moved to wages and salaries.
070 Clothing Allowance													
01 Uniforms	\$ 5,043	\$ 5,600	\$ 4,565	\$ 5,600	\$ 6,000	107%	\$ 6,000	7.1%	\$ 5,750	2.7%	\$ 5,750	2.7%	
071 Radio Maintenance													
01 Vehicle	\$ 779	\$ 250	\$ 134	\$ 250	\$ 200	80%	\$ 250	0.0%	\$ 250	0.0%	\$ 250	0.0%	
03 Radio Maintenance	\$ 1,814	\$ 1,500	\$ 1,065	\$ 1,500	\$ 1,500	100%	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ 1,500	0.0%	
073 Vehicle Repair													
01 Vehicle Repair	\$ 7,882	\$ 6,000	\$ 10,077	\$ 6,300	\$ 12,500	198%	\$ 10,000	58.7%	\$ 9,000	42.9%	\$ 9,000	42.9%	
074 Tires													
01 Tires	\$ 4,027	\$ 3,680	\$ 4,350	\$ 3,680	\$ 3,680	100%	\$ 3,680	0.0%	\$ 3,680	0.0%	\$ 3,680	0.0%	
075 Gas/Oil/Filters													
01 Gas/Oil/Filters	\$ 25,633	\$ 26,000	\$ 29,451	\$ 26,000	\$ 27,500	106%	\$ 26,000	0.0%	\$ 28,000	7.7%	\$ 28,000	7.7%	Trend
077 Batteries													
01 Vehicle	\$ 40	\$ 200	\$ -	\$ -	\$ -								
079 Employee Physicals													
01 Employee Physicals	\$ 31	\$ 500	\$ -	\$ 500	\$ 500	100%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	Contractual
02 Psychological Evaluations	\$ 650	\$ 1,000	\$ -	\$ 1,000	\$ 1,040	104%	\$ 1,500	50.0%	\$ 1,500	50.0%	\$ 1,500	50.0%	Contractual
03 Poly Graph Testing	\$ 167	\$ 500	\$ -	\$ 500	\$ 500	100%	\$ 1,000	100.0%	\$ 1,000	100.0%	\$ 1,000	100.0%	Contractual
089 Equipment Reserves													
01 Equipment Reserves	\$ 2,127	\$ 4,500	\$ 4,948	\$ 1,250	\$ 1,200	96%	\$ 1,500	20.0%	\$ 1,250	0.0%	\$ 1,250	0.0%	Used for Reserve Officer equipment. Reduced by \$250 in June mil rate process

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35 Police Cont'd													
090 Dog Constable													
01 Dog Constable	\$ 33	\$ 6,760	\$ 50	\$ 2,760	\$ 5,000	181%	\$ 6,760	144.9%	\$ 6,000	117.4%	\$ 6,000	117.4%	Need on the books in case our dog Constable gets done. Adjusted in June to 2760 from 6760 for mil rate process
093 Meals for Prisoners													
01 Meals for Prisoners	\$ 4,287	\$ 4,500	\$ 4,095	\$ 4,500	\$ 4,000	89%	\$ 4,500	0.0%	\$ 4,200	-6.7%	\$ 4,200	-6.7%	
094 Video Equipment													
01 Video Equipment	\$ 364	\$ 400	\$ 609	\$ 600	\$ 600	100%	\$ 800	33.3%	\$ 800	33.3%	\$ 800	33.3%	New law requires video of Class A, B and C crimes
097 Uniform Maintenance													
01 Uniform Maintenance	\$ 23	\$ 500	\$ -	\$ 200	\$ 200	100%	\$ 200	0.0%	\$ 200	0.0%	\$ 200	0.0%	
098 Medical Tests/Supplies													
01 Medical Tests/Supplies	\$ 759	\$ 1,830	\$ 1,068	\$ 1,330	\$ 1,250	94%	\$ 1,330	0.0%	\$ 1,330	0.0%	\$ 1,330	0.0%	
02 Laundry	\$ 750	\$ 1,000	\$ 724	\$ 1,000	\$ 850	85%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	Historic actuals trend
102 Computer Tech Support													
01 Computer Tech Support	\$ 2,613	\$ 2,500	\$ 2,915	\$ 2,500	\$ 5,000	200%	\$ 4,500	80.0%	\$ 4,500	80.0%	\$ 4,500	80.0%	Add warranty for in-cruiser cameras
02 Recorder Maint	\$ 1,712	\$ 2,000	\$ 2,008	\$ 2,000	\$ 1,800	90%	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%	contract amount
179 Animal Shelter Services													
01 Animal Shelter Services	\$ 14,740	\$ 14,740	\$ 14,740	\$ 14,740	\$ 14,740	100%	\$ 14,741	0.0%	\$ 14,741	0.0%	\$ 14,741	0.0%	Per Shelter invoice 9/30/2019
229 Small Equipment Reserve													
01 Small Equipment Reserve		\$ -	\$ -										
230 Police Car Reserve													
01 Police Car Reserve		\$ -	\$ -										
Totals	\$ 1,437,294	\$ 1,509,892	\$ 1,553,146	\$ 1,697,460	\$ 1,701,931	100%	\$ 1,705,685	0.5%	\$ 1,691,551	-0.3%	\$ 1,691,551	-0.3%	
38 Protection													
105 Street Lights													
01 Street Lights	\$ 111,829	\$ 123,868	\$ 112,812	\$ 76,550	\$ 86,500	113%	\$ 60,000	-21.6%	\$ 60,000	-21.6%	\$ 50,000	-34.7%	November billings confirmed.
02 Maintenance					\$ 550				\$ 20,000	#DIV/0!	\$ 20,000	#DIV/0!	\$600 LED Maintenance Contract with Real Term/RL Todd. Additional funds for maintenance services
106 Hydrant Fees													
01 Hydrant Fees	\$ 314,842	\$ 332,608	\$ 310,719	\$ 337,470	\$ 337,470	100%	\$ 344,219	2.0%	\$ 344,219	2.0%	\$ 344,219	2.0%	Assumes CUD 2% increase
Totals	\$ 426,671	\$ 456,476	\$ 423,531	\$ 414,020	\$ 424,520	103%	\$ 404,219	-2.4%	\$ 424,219	2.5%	\$ 414,219	0.0%	

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39 Emergency Management													
001 Salaries													
07 Salaries	\$ 6,287	\$ 6,858	\$ 5,144	\$ 6,995	\$ 8,572	123%	\$ 6,995	0.0%	\$ 6,995	0.0%	\$ 6,995	0.0%	TBD COLA
003 Office Supplies													
01 Postage		\$ -	\$ -										
08 Office Supplies	\$ -	\$ 50	\$ -	\$ 40	\$ 40	100%	\$ 40	0.0%	\$ 40	0.0%	\$ 40	0.0%	
010 Travel Expenses													
05 Travel Expenses	\$ -	\$ 50	\$ -										
011 Training & Education													
02 Training & Education	\$ 100	\$ 125	\$ 300	\$ 150	\$ 150	100%	\$ 150	0.0%	\$ 150	0.0%	\$ 150	0.0%	
014 New Equipment													
01 New Equipment	\$ 926	\$ 1,250	\$ -	\$ 1,000	\$ 3,457	346%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
015 Telephone													
04 Telephone	\$ 705	\$ 730	\$ 714	\$ 730	\$ 720	99%	\$ 730	0.0%	\$ 730	0.0%	\$ 730	0.0%	
017 Communications													
03 Communications (Internet)	\$ 188	\$ 564	\$ -	\$ 564	\$ -	0%	\$ -	-100.0%	\$ -	-100.0%	\$ -	-100.0%	
019 Miscellaneous Expenses													
01 Misc. Expenses	\$ 116	\$ 200	\$ 68	\$ 150	\$ 150	100%	\$ 150	0.0%	\$ 150	0.0%	\$ 150	0.0%	
024-02 Water & Sewer													
027 Electricity													
11 Electricity	\$ 213	\$ 250	\$ 179	\$ 250	\$ 200	80%	\$ 200	-20.0%	\$ 200	-20.0%	\$ 200	-20.0%	
12 PWPUMP HOUSE		\$ -	\$ -										
030 Building Supplies													
01 Building Supplies	\$ 154	\$ 250	\$ -	\$ 250	\$ 200	80%	\$ 200	-20.0%	\$ 200	-20.0%	\$ 200	-20.0%	
031 Building Maintenance													
01 Building Maintenance	\$ 60	\$ 1,500	\$ -	\$ 1,500	\$ 400	27%	\$ 1,500	0.0%	\$ 1,000	-33.3%	\$ 1,000	-33.3%	
032 Property Insurance													
01 Property Insurance	\$ 381	\$ 383	\$ 378	\$ 390	\$ 380	97%	\$ 402	3.1%	\$ 402	3.0%	\$ 402	3.0%	TBD by provider
036 Vehicle Insurance													
01 Vehicle Insurance	\$ 1,063	\$ 887	\$ 1,475	\$ 2,400	\$ 1,700	71%	\$ 2,000	-16.7%	\$ 2,000	-16.7%	\$ 2,000	-16.7%	TBD by provider
038 Social Security													
01 Social Security	\$ 455	\$ 525	\$ 372	\$ 535	\$ 535	100%	\$ 535	0.0%	\$ 535	0.0%	\$ 535	0.0%	
040 City & State Retirement													
01 City & State Retirement		\$ 240	\$ -	\$ 245	\$ 245	100%	\$ 350	42.9%	\$ 350	42.9%	\$ 350	42.9%	
051 Equipment Maintenance													
01 Software		\$ -	\$ -										
05 Equipment Maintenance	\$ 133	\$ 400	\$ -			0%	\$ -						

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40 Public Works Cont'd													
015 Telephone													
01 Cell Phone	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	100%	\$ 720	0.0%	\$ 720	0.0%	\$ 720	0.0%	2 phone stipends
04 Telephone	\$ 2,264	\$ 1,500	\$ 1,103	\$ 1,300	\$ 1,200	92%	\$ 1,200	-7.7%	\$ 1,250	-3.8%	\$ 1,250	-3.8%	
017 Communications													
03 Internet	\$ 524	\$ 540	\$ 539	\$ 550	\$ 550	100%	\$ 550	0.0%	\$ 550	0.0%	\$ 550	0.0%	
018 Health Insurance													
01 Health Insurance	\$ 224,329	\$ 283,424	\$ 271,584	\$ 305,452	\$ 290,179	95%	\$ 298,965	-2.1%	\$ 298,965	-2.1%	\$ 298,965	-2.1%	6.76% increase. Employee changes to coverage.
019 Misc. Expense													
01 Misc. Expense	\$ 1,528	\$ 1,500	\$ 1,443	\$ 1,250	\$ 1,250	100%	\$ 1,300	4.0%	\$ 1,250	0.0%	\$ 1,250	0.0%	
026 Heating Fuel													
03 Heating Fuel	\$ 11,136	\$ 13,500	\$ 13,723	\$ 14,790	\$ 15,300	103%	\$ 15,000	1.4%	\$ 15,000	1.4%	\$ 15,000	1.4%	Propane Boiler
027 Electricity													
01 P.W. Main Garage	\$ 9,026	\$ 12,010	\$ 10,083	\$ 10,500	\$ 11,000	105%	\$ 10,000	-4.8%	\$ 10,000	-4.8%	\$ 10,000	-4.8%	Convert to LED in garage. EMERA rate changes - 5% reduction
02 P.W. Cold Storage	\$ 435	\$ 519	\$ 470	\$ 450	\$ 430	96%	\$ 450	0.0%	\$ 428	-5.0%	\$ 428	-5.0%	
03 P.W. Sand Dome	\$ 263	\$ 218	\$ 218	\$ 250	\$ 240	96%	\$ 250	0.0%	\$ 238	-5.0%	\$ 238	-5.0%	
04 P.W. Outside Lights	\$ 207	\$ 218	\$ 205	\$ 210	\$ 210	100%	\$ 210	0.0%	\$ 200	-5.0%	\$ 200	-5.0%	
11 Electricity	\$ 384	\$ 382	\$ 392	\$ 400	\$ 430	108%	\$ 450	12.5%	\$ 380	-5.0%	\$ 380	-5.0%	
12 P.W. Pump House	\$ 391	\$ 437	\$ 397	\$ 400	\$ 375	94%	\$ 400	0.0%	\$ 380	-5.0%	\$ 380	-5.0%	
028 Water													
05 Water	\$ 1,488	\$ 1,500	\$ 1,488	\$ 1,530	\$ 1,550	101%	\$ 1,700	11.1%	\$ 1,550	1.3%	\$ 1,550	1.3%	
029 Sewer													
01 Sewer	\$ 314	\$ 400	\$ 392	\$ 400	\$ 425	106%	\$ 500	25.0%	\$ 420	5.0%	\$ 420	5.0%	CUD 2% increase
030 Building Supplies													
01 Building Supplies	\$ 945	\$ 1,200	\$ 1,110	\$ 900	\$ 900	100%	\$ 900	0.0%	\$ 900	0.0%	\$ 900	0.0%	
031 Building Maintenance													
01 Building Maintenance	\$ 4,770	\$ 5,000	\$ 4,999	\$ 5,000	\$ 5,000	100%	\$ 5,000	0.0%	\$ 5,000	0.0%	\$ 5,000	0.0%	
032 Property Insurance													
01 Property Insurance	\$ 2,959	\$ 2,945	\$ 2,862	\$ 3,092	\$ 3,092	100%	\$ 3,185	3.0%	\$ 3,185	3.0%	\$ 3,185	3.0%	TBD Insurer provided number
034 Worker's Compensation													
01 Worker's Compensation	\$ 33,049	\$ 39,358	\$ 39,358	\$ 42,251	\$ 42,251	100%	\$ 52,391	24.0%	\$ 52,391	24.0%	\$ 52,391	24.0%	24% increase per email received 10/25/2019
036 Vehicle Insurance													
01 Vehicle Insurance	\$ 26,118	\$ 28,218	\$ 26,488	\$ 28,782	\$ 28,782	100%	\$ 29,358	2.0%	\$ 29,358	2.0%	\$ 29,358	2.0%	TBD Insurer provided number
038 Social Security													
01 Social Security	\$ 49,999	\$ 56,742	\$ 51,199	\$ 55,922	\$ 55,922	100%	\$ 57,330	2.5%	\$ 57,330	2.5%	\$ 57,330	2.5%	Tied to wages and union contract - TBD

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DRAFT 2020 FY Expense Budget - Department Details**

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40 Public Works Cont'd													
040 City & State Retirement													
01 City & State Retirement	\$ 13,261	\$ 25,095	\$ 13,696	\$ 24,467	\$ 24,467	100%	\$ 25,100	2.6%	\$ 25,100	2.6%	\$ 25,100	2.6%	Tied to wages and union contract - TBD
051 Equipment Maintenance													
01 Software	\$ -	\$ -											
05 Equipment Maintenance	\$ 134,901	\$ 135,000	\$ 134,736	\$ 134,004	\$ 132,500	99%	\$ 136,000	1.5%	\$ 134,000	0.0%	\$ 134,000	0.0%	Parts and materials. Adjusted down \$996 with June mil rate process
06 Air Compressor	\$ -	\$ -											
08 Snow Plow repairs	\$ 9,139	\$ 10,500	\$ 10,901	\$ 12,500	\$ 12,500	100%	\$ 12,500	0.0%	\$ 12,500	0.0%	\$ 12,500	0.0%	
070 Clothing Allowance													
03 Clothing	\$ 4,747	\$ 5,600	\$ 4,665	\$ 5,600	\$ 5,300	95%	\$ 5,500	-1.8%	\$ 4,000	-28.6%	\$ 4,000	-28.6%	
04 Boots	\$ 1,678	\$ 2,000	\$ 940	\$ 2,000	\$ 1,000	50%	\$ 1,800	-10.0%	\$ 1,800	-10.0%	\$ 1,800	-10.0%	
06 Clothing Allowance	\$ -	\$ -											
071 Radio Maintenance													
01 Vehicle	\$ 883	\$ 700	\$ 799	\$ 700	\$ 800	114%	\$ 800	14.3%	\$ 800	14.3%	\$ 800	14.3%	
03 Radio Maintenance	\$ 91	\$ 300	\$ 91	\$ 300	\$ 100	33%	\$ 200	-33.3%	\$ 150	-50.0%	\$ 150	-50.0%	Vehicle and radio funds were lumped previously.
074 Tires													
01 Tires others	\$ 1,399	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	100%	\$ 1,200	-20.0%	\$ 1,200	-20.0%	\$ 1,200	-20.0%	
03 Heavy Equipment	\$ 5,966	\$ 5,000	\$ 4,859	\$ 5,000	\$ 4,950	99%	\$ 4,800	-4.0%	\$ 4,800	-4.0%	\$ 4,800	-4.0%	
04 Trucks	\$ 6,750	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,500	107%	\$ 7,500	7.1%	\$ 7,200	2.9%	\$ 7,200	2.9%	
075 Gas/Oil/Filters													
01 Gas/Oil/Filters	\$ 6,926	\$ 6,500	\$ 8,051	\$ 6,500	\$ 7,250	112%	\$ 7,500	15.4%	\$ 7,250	11.5%	\$ 7,250	11.5%	
076 Diesel Fuel													
01 Diesel	\$ 86,448	\$ 95,000	\$ 110,891	\$ 98,000	\$ 110,500	113%	\$ 100,000	2.0%	\$ 100,000	2.0%	\$ 100,000	2.0%	Yearly average 42000 gal.
109 Safety Material													
01 Safety Material	\$ 2,567	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	100%	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ 2,500	0.0%	
111 Tools - Shop													
01 Tools - Shop	\$ 1,830	\$ 1,750	\$ 1,990	\$ 1,750	\$ 1,750	100%	\$ 1,750	0.0%	\$ 1,750	0.0%	\$ 1,750	0.0%	
112 Tools-Road/Ground													
01 Tools - Road/Ground	\$ 836	\$ 1,000	\$ 460	\$ 1,000	\$ 1,000	100%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
113 Propane													
01 Propane	\$ 85	\$ 75	\$ -										
114 Industrial Gas/Solvent													
01 Ind. Gas	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,650	97%	\$ 1,700	0.0%	\$ 1,700	0.0%	\$ 1,700	0.0%	
02 Solvents/Cleaners	\$ -	\$ -											
115 Lubricants													
01 Lubricants	\$ 9,786	\$ 11,000	\$ 9,504	\$ 13,000	\$ 13,000	100%	\$ 13,000	0.0%	\$ 13,000	0.0%	\$ 13,000	0.0%	Have used all DRMO 15/40 motor oil
116 Salt & Calcium													
01 Rock Salt	\$ 136,956	\$ 145,800	\$ 140,736	\$ 145,800	\$ 140,000	96%	\$ 145,000	-0.5%	\$ 145,000	-0.5%	\$ 145,000	-0.5%	1800 tons @ 80.10
02 Liquid Deicer	\$ 27,920	\$ 30,000	\$ 31,973	\$ 28,000	\$ 30,000	107%	\$ 28,000	0.0%	\$ 28,000	0.0%	\$ 28,000	0.0%	

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40 Public Works Cont'd													
117 Gravel													
01 Gravel	\$ 2,420	\$ 4,000	\$ 1,372	\$ 4,000	\$ 4,000	100%	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ 4,000	0.0%	Waiting for quotes
118 Crushed Stone													
01 Crushed Stone	\$ 29,946	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	100%	\$ 26,000	-13.3%	\$ 26,000	-13.3%	\$ 26,000	-13.3%	aprox. 6.25 miles @ .75 thick on country roads. Expect more life from hotmix
119 Liquid Asphalt													
01 Liquid Asphalt	\$ 168,228	\$ 163,020	\$ 163,020	\$ 193,200	\$ 193,200	100%	\$ 200,000	3.5%	\$ -	-100.0%	\$ -	-100.0%	Same cost yearly until all are in asphalt. 0 for chipseal - add 226000 for asphalt.
120 Shim and Patch													
01 Shim/Paver	\$ 46,793	\$ 50,000	\$ 50,250	\$ 50,000	\$ 50,000	100%	\$ 35,000	-30.0%	\$ 40,000	-20.0%	\$ 40,000	-20.0%	Won't need as much if we use asphalt instead of chipseal.
02 Patch	\$ 16,148	\$ 16,000	\$ 16,760	\$ 16,000	\$ 16,000	100%	\$ 16,000	0.0%	\$ 16,000	0.0%	\$ 16,000	0.0%	
121 Asphalt													
01 Asphalt	\$ 217,027	\$ 224,000	\$ 225,355	\$ 221,760	\$ 221,760	100%	\$ 221,760	0.0%	\$ 400,000	80.4%	\$ 400,000	80.4%	Waiting for quotes. Assume 3% increase. Rolls in \$195 of liquid asphalt.
122 Culverts & Guard Rails													
01 Culverts & Guard Rails	\$ 7,332	\$ 9,000	\$ 5,077	\$ 9,000	\$ 9,200	102%	\$ 9,000	0.0%	\$ 9,000	0.0%	\$ 9,000	0.0%	
123 Signs													
01 Signs	\$ 1,826	\$ 2,000	\$ 2,254	\$ 2,000	\$ 2,000	100%	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%	
124 Sidewalks													
01 Sidewalks	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100%	\$ 2,000	0.0%	\$ 3,000	50.0%	\$ 3,000	50.0%	Council Priority?
126 Traffic Paint													
01 Traffic Paint	\$ 10,304	\$ 11,000	\$ 6,911	\$ 10,000	\$ 10,000	100%	\$ 11,000	10.0%	\$ 10,000	0.0%	\$ 10,000	0.0%	Need pump kits for road lazer
127 Vehicle Paint													
01 Vehicle Paint	\$ 3,203	\$ 3,500	\$ 2,608	\$ 3,500	\$ 3,500	100%	\$ 3,500	0.0%	\$ 3,500	0.0%	\$ 3,500	0.0%	
130 Construction Material													
01 Construction Material	\$ 2,980	\$ 4,500	\$ 378	\$ 4,000	\$ 2,600	65%	\$ 4,000	0.0%	\$ 3,000	-25.0%	\$ 3,000	-25.0%	
131 Sand Account													
01 Sand Account	\$ 40,087	\$ 42,000	\$ 39,732	\$ 42,000	\$ 42,000	100%	\$ 42,000	0.0%	\$ 42,000	0.0%	\$ 42,000	0.0%	4500 yards
132 Municipal Maintenance													
01 Municipal Maintenance	\$ 8,299	\$ 8,000	\$ 7,991	\$ 7,500	\$ 8,200	109%	\$ 8,000	6.7%	\$ 8,000	6.7%	\$ 8,000	6.7%	Budget adjusted down when mil rate was discussed in 2019
134 Drug/Alcohol Testing													
01 Drug/Alcohol Testing	\$ 569	\$ 750	\$ 395	\$ 750	\$ 500	67%	\$ 600	-20.0%	\$ 600	-20.0%	\$ 600	-20.0%	
271 Contracted Services													
01 Janitorial & Supplies	\$ 3,153	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		
Totals	\$ 2,012,972	\$ 2,256,885	\$ 2,192,596	\$ 2,298,747	\$ 2,273,433	98.9%	\$ 2,316,339	0.8%	\$ 2,291,514	-0.3%	\$ 2,291,514	-0.3%	Primary changes are street materials, lubricants, and wages. Health insurance costs, based on plan selection.

**Exhibit A:
DRAFT 2020 FY Expense Budget - Department Details**

Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020						Comments
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved	% Diff from 2019	
50 Recreation													
001 Salaries													
01 Regular Pay	\$ 186,411	\$ 192,569	\$ 195,358	\$ 196,420	\$ 196,420	100%	\$ 196,420	0.0%	\$ 196,420	0.0%	\$ 196,420	0.0%	Assumes 0%
02 Overtime	\$ 58	\$ -	\$ -										
07 Salaries	\$ 71,257	\$ 101,868	\$ 82,672	\$ 103,842	\$ 98,650	95%	\$ 123,750	19.2%	\$ 113,188	9.0%	\$ 113,188	9.0%	Min wage increase from 11 to \$12.
003 Office Supplies													
01 Postage	\$ 247	\$ 250	\$ 298	\$ 250	\$ 250	100%		-100.0%					
02 Advertising	\$ 1,749	\$ 1,300	\$ 2,231	\$ 1,950	\$ 1,300	67%	\$ 2,000	2.6%	\$ 2,000	2.6%	\$ 2,000	2.6%	Adobe Creator software added maintenance of \$635. Software used to prepare advertising and program booklets.
03 Copier Rental	\$ 1,274	\$ 1,800	\$ 1,430	\$ 1,560	\$ 1,430	92%	\$ 1,560	0.0%	\$ 1,560	0.0%	\$ 1,560	0.0%	Ricoh Copier
04 Equipment Repair	\$ 100	\$ 250	\$ -	\$ 250	\$ 125	50%	\$ 200	-20.0%	\$ 200	-20.0%	\$ 200	-20.0%	
05 Printer Ink	\$ 67	\$ 50	\$ 80	\$ 50	\$ 84	168%	\$ 100	100.0%	\$ 100	100.0%	\$ 100	100.0%	
07 Paper	\$ 316	\$ 350	\$ 352	\$ 300	\$ 300	100%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	
08 Office Supplies	\$ 748	\$ 1,000	\$ 549	\$ 900	\$ 900	100%	\$ 900	0.0%	\$ 900	0.0%	\$ 900	0.0%	
008 Computer Maintenance													
01 Computer Maintenance	\$ 199	\$ 250	\$ 45	\$ 600	\$ 75	13%	\$ 600	0.0%	\$ 600	0.0%	\$ 600	0.0%	one computer scheduled on replacement program
009 Professional Dues													
04 Professional Dues	\$ 200	\$ 200	\$ 285	\$ 225	\$ 225	100%	\$ 225	0.0%	\$ 225	0.0%	\$ 225	0.0%	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	\$ -	\$ 500	\$ 250	50%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	
02 Meals & Lodging	\$ -	\$ 500	\$ -	\$ 450	\$ 360	80%	\$ 400	-11.1%	\$ 400	-11.1%	\$ 400	-11.1%	
04 Conference Fee	\$ -	\$ 200	\$ -	\$ 200	\$ 400	200%	\$ 250	25.0%	\$ 250	25.0%	\$ 250	25.0%	
05 Travel Expenses	\$ 350	\$ 500	\$ -	\$ 500	\$ 500	100%	\$ 400	-20.0%	\$ 400	-20.0%	\$ 400	-20.0%	
011 Training & Education													
02 Training & Education	\$ 586	\$ 800	\$ 395	\$ 500	\$ 450	90%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	
013 Car Allowance													
01 Car Allowance	\$ 3,200	\$ -	\$ 3,200	\$ 3,200	\$ 3,200	100%	\$ 3,200	0.0%	\$ 3,200	0.0%	\$ 3,200	0.0%	
015 Telephone													
01 Cell Phone	\$ 33	\$ 100	\$ 100	\$ 125	\$ 320	256%		-100.0%	\$ -	-100.0%	\$ -	-100.0%	not sure what to do here, no one uses a city phone
02 Rec Center	\$ 2,262	\$ 2,800	\$ 1,960	\$ 2,100	\$ 2,000	95%	\$ 2,400	14.3%	\$ 2,400	14.3%	\$ 2,400	14.3%	there was \$2850 budgeted for both expense lines and both expense lines were for the rec center
04 Telephone	\$ 819	\$ 400	\$ 710	\$ 750	\$ 715	95%	\$ 500	-33.3%	\$ 500	-33.3%	\$ 500	-33.3%	make this the park building line as we will have phone service for the upcoming year
017 Internet													
03 Internet	\$ 920	\$ 970	\$ 880	\$ 970	\$ 900	93%	\$ 970	0.0%	\$ 950	-2.1%	\$ 950	-2.1%	
018 Health Insurance													
01 Health Insurance	\$ 54,912	\$ 58,972	\$ 59,572	\$ 62,717	\$ 62,717	100%	\$ 65,800	4.9%	\$ 65,800	4.9%	\$ 65,800	4.9%	6.76% increase. Employees changed preferred plans.

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Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments	
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
50 Recreation Cont'd													
026 Heating Fuel													
01 Recreation Center	\$ 13,458	\$ 15,000	\$ 14,712	\$ 15,000	\$ 22,500	150%	\$ 20,000	33.3%	\$ 19,000	26.7%	\$ 19,000	26.7%	
02 Teague Park	\$ 744	\$ 500	\$ 587										
03 Heating Fuel	\$ -	\$ -	\$ -										
027 Electricity													
05 Recreation Center	\$ 17,745	\$ 26,000	\$ 18,626	\$ 18,000	\$ 17,500	97%	\$ 16,000	-11.1%	\$ 17,000	-5.6%	\$ 17,000	-5.6%	even if rates go up we should be ok. I still have \$7000 remaining in the recreation line
06 Teague Park	\$ 1,580	\$ 600	\$ 784	\$ 750	\$ 150	20%	\$ 750	0.0%	\$ 1,000	33.3%	\$ 1,000	33.3%	New Teague Park power for lights and heat in restroom
07 Soucy Sports Complex	\$ 678	\$ 1,500	\$ 635	\$ 1,000	\$ 700	70%	\$ 1,000	0.0%	\$ 800	-20.0%	\$ 800	-20.0%	we will still have softball at this field in 2020
08 Pool	\$ 64	\$ -	\$ -										
028 Water													
01 Recreation Center	\$ 1,006	\$ 1,000	\$ 1,002	\$ 1,020	\$ 1,350	132%	\$ 1,300	27.5%	\$ 1,500	47.1%	\$ 1,500	47.1%	We will be irrigating from the rec center building and also the splash pad water will be coming from the rec center building
02 Teague Park	\$ 242	\$ 100	\$ 125	\$ 300	\$ 120	40%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	
03 Pool	\$ -	\$ -	\$ -										
04 Soucy Complex	\$ 84	\$ 300	\$ 113	\$ 200	\$ 100	50%	\$ 200	0.0%	\$ 200	0.0%	\$ 200	0.0%	
029 Sewer													
01 Sewer	\$ 584	\$ 600	\$ 568	\$ 600	\$ 615	103%	\$ 750	25.0%	\$ 750	25.0%	\$ 750	25.0%	New Teague Park restrooms
030 Building Supplies													
01 Building Supplies	\$ 3,004	\$ 3,200	\$ 2,461	\$ 3,700	\$ 3,700	100%	\$ 4,000	8.1%	\$ 3,700	0.0%	\$ 3,700	0.0%	possibly more door hardware purchases, purchasing more new led lights
031 Building Maintenance													
01 Building Maintenance	\$ 26,203	\$ 24,000	\$ 32,197	\$ 27,000	\$ 28,000	104%	\$ 28,000	3.7%	\$ 27,000	0.0%	\$ 27,000	0.0%	hire out door installation, and possible security camera
032 Property Insurance													
01 Property Insurance	\$ 6,361	\$ 6,567	\$ 6,336	\$ 6,700	\$ 6,700	100%	\$ 6,901	3.0%	\$ 6,901	3.0%	\$ 6,901	3.0%	Assumes 3% increase until Insurer provided number received.
034 Worker's Compensation													
01 Worker's Compensation	\$ 7,540	\$ 9,606	\$ 9,235	\$ 10,312	\$ 10,312	100%	\$ 12,787	24.0%	\$ 12,787	24.0%	\$ 12,787	24.0%	24% increase per email received 10/25/2019
038 Social Security													
01 Social Security	\$ 19,386	\$ 22,524	\$ 21,023	\$ 22,970	\$ 22,970	100%	\$ 24,493	6.6%	\$ 24,493	6.6%	\$ 24,493	6.6%	Tied to fulltime and seasonal wages
040 City & State Retirement													
01 City & State Retirement	\$ 6,455	\$ 6,740	\$ 6,943	\$ 6,875	\$ 6,875	100%	\$ 6,875	0.0%	\$ 6,875	0.0%	\$ 6,875	0.0%	Tied to wages
075 Gas/Oil/Filters													
01 Gas/Oil/Filters					\$ 22								
135 Water Tests													
01 Water Tests	\$ -	\$ -	\$ -	\$ 150	\$ -	0%	\$ 0	-100.0%	\$ 150	0.0%	\$ 150	0.0%	New splash pad
136 Youth Center Equipment													
01 Youth Center Equipment	\$ 348	\$ 800	\$ 490	\$ 800	\$ 800	100%	\$ -	-100.0%	\$ -	-100.0%	\$ -	-100.0%	

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		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
50 Recreation Cont'd													
137 Rink Equipment													
01 Rink Equipment	\$ -	\$ -	\$ 300	\$ 350	117%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	New ice rink at Teaque Park	
138 Program Equipment													
01 Baseball/Softball	\$ 1,247	\$ 800	\$ 2,445	\$ 800	\$ 640	80%	\$ 700	-12.5%	\$ 700	-12.5%	\$ 700	-12.5%	
02 Tennis	\$ 76	\$ 100	\$ 88	\$ 75	\$ 157	209%	\$ 150	100.0%	\$ 125	66.7%	\$ 125	66.7%	
03 Soccer	\$ 671	\$ 636	\$ 760	\$ 2,400	\$ 2,400	100%	\$ 700	-70.8%	\$ 700	-70.8%	\$ 700	-70.8%	Purchased new goals in 2019.
04 Basketball	\$ 417	\$ 450	\$ 322	\$ 450	\$ 405	90%	\$ 450	0.0%	\$ 400	-11.1%	\$ 400	-11.1%	
05 Arts & Crafts	\$ -	\$ -											
06 Program Equipment	\$ 2,223	\$ 1,800	\$ 3,882	\$ 1,900	\$ 1,900	100%	\$ 1,900	0.0%	\$ 1,900	0.0%	\$ 1,900	0.0%	
139 Rink Maintenance													
01 Rink Maintenance	\$ -	\$ -	\$ 300	\$ 300	100%	\$ 300	0.0%	\$ -	-100.0%	\$ -	-100.0%	New ice rink at Teaque Park	
140 Pool Supplies													
01 Pool Supplies	\$ -	\$ -	\$ 300	\$ -	0%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	New Splash Pad Supplies	
141 Trophies & Awards													
01 Trophies & Awards	\$ 472	\$ 500	\$ 573	\$ 500	\$ 425	85%	\$ 450	-10.0%	\$ 450	-10.0%	\$ 450	-10.0%	
142 Pool Maintenance													
01 Pool Maintenance	\$ -	\$ -	\$ 500	\$ -	0%	\$ 500	0.0%	\$ 400	-20.0%	\$ 400	-20.0%	New Splash Pad Maintenance	
145 Special Events													
01 Special Events	\$ 2,799	\$ 2,400	\$ 3,417	\$ 2,400	\$ 2,400	100%	\$ 3,000	25.0%	\$ 2,500	4.2%	\$ 2,500	4.2%	
243 Rec Center Improvement	\$ -	\$ -											
Totals	\$ 434,668	\$ 491,316	\$ 477,440	\$ 503,661	\$ 502,962	99.9%	\$ 533,080	5.8%	\$ 520,623	3.4%	\$ 520,623	3.4%	Primary difference is min wage change which added \$20K+ and opening new Teague Park facilities
51 Parks													
001 Salaries													
01 Regular Pay	\$ 42,499	\$ 48,432	\$ 42,057	\$ 44,042	\$ 44,042	100%	\$ 44,042	0.0%	\$ 44,042	0.0%	\$ 44,042	0.0%	
02 Overtime	\$ 2,820	\$ 2,605	\$ 5,007	\$ 3,000	\$ 4,500	150%	\$ 3,500	16.7%	\$ 3,500	16.7%	\$ 3,500	16.7%	Can't do anything about mother nature. Plowing
07 Salaries	\$ 37,705	\$ 37,559	\$ 35,080	\$ 37,559	\$ 37,559	100%	\$ 38,660	2.9%	\$ 38,660	2.9%	\$ 38,660	2.9%	Min wage increase from 11 to \$12.
014 New Equipment													
01 New Equipment	\$ 1,122	\$ 1,200	\$ 1,272	\$ 1,200	\$ 1,200	100%	\$ 1,200	0.0%	\$ 1,200	0.0%	\$ 1,200	0.0%	
015 Telephone													
01 Cell Phone	\$ -	\$ -											
04 Telephone	\$ 881	\$ 1,000	\$ 710	\$ 1,000	\$ 275	28%	\$ 800	-20.0%	\$ 800	-20.0%	\$ 800	-20.0%	average monthly bill is \$55, this should cover us
018 Health Insurance													
01 Health Insurance	\$ 9,017	\$ 10,127	\$ 8,990	\$ 10,834	\$ 10,834	100%	\$ 11,395	5.2%	\$ 11,395	5.2%	\$ 11,395	5.2%	Corrected Health Insurance Selection
019 Misc. Expense													
01 Misc. Expense	\$ -	\$ -	\$ -			#DIV/0!		#DIV/0!					
026 Heating Fuel													
03 Heating Fuel	\$ 4,350	\$ 5,000	\$ 6,215	\$ 5,500	\$ 6,700	122%	\$ 6,000	9.1%	\$ 6,500	18.2%	\$ 6,500	18.2%	maint. Director has been good about watching the heat.

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51 Parks Cont'd													
027 Electricity													
01 PW MAIN GAR		\$ -	\$ -										
09 Park Shop	\$ 1,398	\$ 1,908	\$ 1,539	\$ 1,965	\$ 1,500	76%	\$ 1,900	-3.3%	\$ 1,600	-18.6%	\$ 1,600	-18.6%	
10 Park Security Lighting	\$ 776	\$ 954	\$ 587	\$ 983	\$ 600	61%	\$ 950	-3.3%	\$ 700	-28.8%	\$ 700	-28.8%	
11 Electricity	\$ 225	\$ 212	\$ 243	\$ 218	\$ 212	97%	\$ 220	0.8%	\$ 240	9.9%	\$ 240	9.9%	
029 Sewer													
01 Sewer	\$ 225	\$ 250	\$ 213	\$ 250	\$ 313	125%	\$ 313	25.2%	\$ 300	20.0%	\$ 300	20.0%	
030 Building Supplies													
01 Building Supplies	\$ 1,339	\$ 1,300	\$ 1,913	\$ 1,500	\$ 2,000	133%	\$ 2,000	33.3%	\$ 2,000	33.3%	\$ 2,000	33.3%	
031 Building Maintenance													
01 Building Maintenance	\$ 1,988	\$ 1,200	\$ 3,603	\$ 1,500	\$ 1,420	95%	\$ 2,000	33.3%	\$ 1,750	16.7%	\$ 1,750	16.7%	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	\$ 5,521	\$ 5,719	\$ 5,246	\$ 5,800	\$ 5,800	100%	\$ 5,974	3.0%	\$ 5,974	3.0%	\$ 5,974	3.0%	Assumes 3% increase. TBD by provider
038 Social Security													
01 Social Security	\$ 6,558	\$ 6,778	\$ 6,119	\$ 6,472	\$ 6,587	102%	\$ 6,594	1.9%	\$ 6,594	1.9%	\$ 6,594	1.9%	Tied to wages
040 City & State Retirement													
01 City & State Retirement	\$ 1,209	\$ 1,916	\$ 347	\$ 1,659	\$ 1,659	100%	\$ 2,377	43.3%	\$ 2,377	43.3%	\$ 2,377	43.3%	5% of full-time wages
051 Equipment Maintenance													
04 Repairs	\$ 1,148	\$ 900	\$ 1,198	\$ 1,000	\$ 1,350	135%	\$ 2,000	100.0%	\$ 1,400	40.0%	\$ 1,400	40.0%	Aging fleet of equipment
05 Equipment Maintenance	\$ 5,635	\$ 4,000	\$ 6,783	\$ 4,500	\$ 9,750	217%	\$ 6,000	33.3%	\$ 14,500	222.2%	\$ 14,500	222.2%	9K furnace replacement at shop + typical maintenance
070 Clothing Allowance													
03 Clothing	\$ 468	\$ 400	\$ 673	\$ 400	\$ 400	100%	\$ 500	25.0%	\$ 400	0.0%	\$ 400	0.0%	
073 Vehicle Repairs													
01 Vehicle Repairs	\$ 4,613	\$ 3,000	\$ 7,275	\$ 4,000	\$ 5,000	125%	\$ 5,000	25.0%	\$ 5,000	25.0%	\$ 5,000	25.0%	We are doing a lot more of our own maint. Plus fleet is getting older
074 Tires													
01 Tires	\$ 1,094	\$ 1,200	\$ 1,190	\$ 1,500	\$ 1,500	100%	\$ 1,700	13.3%	\$ 1,700	13.3%	\$ 1,700	13.3%	trailer tires and will need tires for two trucks
075 Gas/Oil/Filters													
01 Gas/Oil/Filters	\$ 7,170	\$ 8,000	\$ 6,982	\$ 7,500	\$ 6,700	89%	\$ 7,000	-6.7%	\$ 7,000	-6.7%	\$ 7,000	-6.7%	
076 Diesel													
01 Diesel	\$ 1,265	\$ 900	\$ 2,009	\$ 1,000	\$ 2,250	225%	\$ 1,300	30.0%	\$ 1,300	30.0%	\$ 1,300	30.0%	
111 Tools - Shop													
01 Tools - Shop	\$ 853	\$ 800	\$ 1,236	\$ 1,000	\$ 1,150	115%	\$ 1,200	20.0%	\$ 1,100	10.0%	\$ 1,100	10.0%	

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51 Parks Cont'd													
147 Parks Maintenance													
01 Parks Maintenance	\$ 7,936	\$ 8,000	\$ 8,423	\$ 8,000	\$ 12,500	156%	\$ 8,000	0.0%	\$ 8,000	0.0%	\$ 8,000	0.0%	
02 Civic Beautification		\$ -	\$ -										
237 Civic Beaut													
01 Civic Beaut	\$ 858	\$ 2,000	\$ 2,045	\$ 2,000	\$ 1,875	94%	\$ 2,000	0.0%	\$ 6,000	200.0%	\$ 6,000	200.0%	Gateway enhancements near Fort Bridge with Patten Street blight cleanup project
Totals	\$ 148,727	\$ 155,360	\$ 156,954	\$ 154,383	\$ 167,676	109%	\$ 162,626	5.3%	\$ 174,033	12.7%	\$ 174,033	12.7%	Primarily due to furnace replacement, gateway project, and personnel benefit costs
60 Airport													
001 Salaries													
01 Regular Pay				\$ 1,500	\$ 1,800	120%	\$ 9,100	506.7%	\$ 9,100	506.7%	\$ 1,100	-26.7%	Stipend for Dave O.
008 Computer Maintenance													
04 Computer Maintenance	\$ 468	\$ -	\$ 468				\$ -						No computer needs anticipated
015 Telephone													
04 Telephone	\$ 275	\$ 300	\$ 262	\$ 300	\$ 275	92%	\$ 325	8.3%	\$ 325	8.3%	\$ 325	8.3%	
017 Communications													
03 Internet	\$ -	\$ -	\$ 685	\$ 700	\$ 690	99%	\$ 325	-53.6%	\$ 325	-53.6%	\$ 325	-53.6%	
019 Miscellaneous Expense													
01 Misc. Expense	\$ 460	\$ 450	\$ 513	\$ 450	\$ 360	80%	\$ 400	-11.1%	\$ 400	-11.1%	\$ 400	-11.1%	
026 Heating Fuel													
03 Heating Fuel	\$ -	\$ -	\$ 5,258	\$ 3,500	\$ 6,500	186%	\$ 6,500	85.7%	\$ 6,500	85.7%	\$ 6,500	85.7%	Main Hangar and office areas
027 Electricity													
11 Electricity	\$ 1,427	\$ 1,889	\$ 950	\$ 1,946	\$ 1,050	54%	\$ 1,050	-46.0%	\$ 1,050	-46.0%	\$ 1,050	-46.0%	Main Hangar
14 Airport Hangar	\$ -	\$ -	\$ 629	\$ 1,000	\$ 750	75%	\$ 750	-25.0%	\$ 750	-25.0%	\$ 750	-25.0%	New hangar costs
028 Water													
05 Water	\$ 677	\$ 900	\$ 526	\$ 918	\$ 600	65%	\$ 650	-29.2%	\$ 650	-29.2%	\$ 650	-29.2%	
029 Sewer													
01 Sewer	\$ 310	\$ 500	\$ 209	\$ 500	\$ 350	70%	\$ 400	-20.0%	\$ 400	-20.0%	\$ 400	-20.0%	
030 Building Supplies													
01 Building Supplies	\$ 5,421	\$ 4,000	\$ 3,010	\$ 100	\$ 100	100%	\$ 100	0.0%	\$ 100	0.0%	\$ 100	0.0%	
031 Building Maintenance													
01 Building Maintenance				\$ 3,000	\$ 650	22%	\$ 500	-83.3%	\$ 500	-83.3%	\$ 500	-83.3%	
032 Property Insurance													
01 Property Insurance	\$ 1,203	\$ 1,236	\$ 1,194	\$ 1,400	\$ 1,400	100%	\$ 1,470	5.0%	\$ 1,470	5.0%	\$ 1,470	5.0%	Anticipated 5% insurance increase. Will need actual numbers from carrier

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		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
60 Airport Cont'd													
037 Liability Insurance													
01 Airport Liability	\$ 1,777	\$ 1,829	\$ 1,672	\$ 2,500	\$ 2,250	90%	\$ 2,625	5.0%	\$ 2,625	5.0%	\$ 2,625	5.0%	Anticipated 5% insurance increase. Will need actual numbers from carrier
038 Social Security													
01 Social Security	\$ 707	\$ 459	\$ 1,215	\$ 727	\$ 1,200	165%	\$ 700	-3.7%	\$ 700	-3.7%	\$ 700	-3.7%	SS for Dave O stipend and PT snow plow
040 City & State Retirement													
01 City & State Retirement	\$ -	\$ -	\$ -	\$ 53	\$ 64	121%	\$ 450	749.1%	\$ 450	749.1%	\$ 450	749.1%	Retirement on Dave O stipend
051 Equipment Maintenance													
05 Equipment Maintenance	\$ -	\$ -	\$ 2,979	\$ 1,250	\$ 2,300	184%	\$ 1,000	-20.0%	\$ 1,000	-20.0%	\$ 1,000	-20.0%	Older loader needing repairs more frequently
076 Diesel													
01 Diesel	\$ 4,033	\$ 3,500	\$ 5,798	\$ 3,700	\$ 5,900	159%	\$ 6,000	62.2%	\$ 6,000	62.2%	\$ 6,000	62.2%	
153 Air Consultant Contract													
01 Air Consultant Contract	\$ 11,450	\$ 14,500	\$ 10,350	\$ -	\$ 5,775	#DIV/0!	\$ 5,800	#DIV/0!	\$ 5,800	#DIV/0!	\$ 5,800	#DIV/0!	Stantec contract is 5,600. Some of Dave's stipend was coming from this line
155 Snow Plowing													
01 Snow Plowing	\$ 7,702	\$ 6,000	\$ 9,461	\$ 8,000	\$ 9,875	123%	\$ 8,000	0.0%	\$ 8,000	0.0%	\$ 8,000	0.0%	PT worker + equipment. Some of Dave's stipend was coming from this line.
156 Runway Lights													
01 Runway Lights	\$ 1,359	\$ 900	\$ 253	\$ 1,200	\$ 350	29%	\$ 750	-37.5%	\$ 750	-37.5%	\$ 750	-37.5%	replace multi-color bulbs
157 Runway Maintenance													
01 Runway Maintenance	\$ 772	\$ 1,000	\$ 1,315	\$ 2,000	\$ 1,100	55%	\$ 3,000	50.0%	\$ 3,000	50.0%	\$ 3,000	50.0%	Crack clean and seal on apron around hangars
161 Garbage Coll													
01 Garbage Collection				\$ 250	\$ 200	\$ 1	\$ 250	0.0%	\$ 250	0.0%	\$ 250	0.0%	
420 AVGas													
01 AVGas	\$ 20,472	\$ -	\$ 40,945	\$ 4,800	\$ 14,453	301%	\$ 17,500	264.6%	\$ 17,500	264.6%	\$ 17,500	264.6%	4,000 gallons fueling @ \$4.50/gallon
Totals	\$ 36,772	\$ 37,463	\$ 87,827	\$ 39,794	\$ 57,992	146%	\$ 67,645	70.0%	\$ 67,645	70.0%	\$ 59,645	49.9%	First year of full operations shown in budget
61 Caribou Trailer Park													
006 Legal Fees													
01 Legal Fees		\$ -	\$ -				\$ 1,000	#DIV/0!					
027 Electricity													
11 Electricity	\$ 1,232	\$ 1,600	\$ 1,273	\$ 1,600	\$ 1,300	81%	\$ 1,300	-18.8%	\$ 1,300	-18.8%	\$ 1,300	-18.8%	
028 Water													
05 Water	\$ 4,262	\$ 5,000	\$ 3,884	\$ 4,800	\$ 4,500	94%	\$ 4,250	-11.5%	\$ 4,250	-11.5%	\$ 4,250	-11.5%	Water rate increase of 2% but loss of 1 trailer in park

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		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
61 Trailer Park Cont'd													
029 Sewer													
01 Sewer	\$ 2,700	\$ 3,000	\$ 2,650	\$ 3,000	\$ 2,800	93%	\$ 2,750	-8.3%	\$ 2,750	-8.3%	\$ 2,750	-8.3%	\$ -
032 Property Insurance													
01 Property Insurance	\$ 42	\$ 44	\$ 45	\$ 50	\$ 200	400%	\$ 200	300.0%	\$ 200	300.0%	\$ 200	300.0%	
105 Street Lights													
01 Street Lights	\$ 1,594	\$ 1,908	\$ 1,590	\$ 1,648	\$ 1,600	97%	\$ 1,625	-1.4%	\$ 1,625	-1.4%	\$ 1,625	-1.4%	
147 Park Maintenance													
01 Park Maintenance	\$ -	\$ 200	\$ -				\$ -	#DIV/0!					
158 CTP License Fee													
01 CTP License Fee	\$ 265	\$ 265	\$ 265	\$ 265	\$ 315	119%	\$ 265	0.0%	\$ 265	0.0%	\$ 265	0.0%	
160 CTP Park Maintenance													
01 CTP Park Maintenance	\$ 361	\$ 1,750	\$ 29	\$ 1,000	\$ 150	15%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
161 Garbage Collection													
01 Garbage Collection	\$ 1,575	\$ 1,620	\$ 1,485	\$ 1,620	\$ 1,500	93%	\$ 1,600	-1.2%	\$ 1,600	-1.2%	\$ 1,600	-1.2%	
385 Year End CTP													
01 Year End CTP	\$ 3,941	\$ -	\$ 4,166	\$ -	\$ 2,518	#DIV/0!							
Totals	\$ 15,973	\$ 15,387	\$ 15,387	\$ 13,983	\$ 14,883	106%	\$ 12,990	-7.1%	\$ 12,990	-7.1%	\$ 12,990	-7.1%	Added legal fees to begin park closure efforts

65 Cemeteries													
165 Evergreen Cemetery													
01 Evergreen Cemetery	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	100%	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ 3,000	0.0%	
166 Grimes Cemetery													
01 Grimes Cemetery	\$ 1,850	\$ 2,000	\$ 1,172	\$ 2,000	\$ 2,000	100%	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%	
167 Sacred Heart Cemetery													
01 Sacred Heart Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	100%	\$ 350	0.0%	\$ 350	0.0%	\$ 350	0.0%	
168 Holy Rosary Cemetery													
01 Holy Rosary Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	100%	\$ 350	0.0%	\$ 350	0.0%	\$ 350	0.0%	
169 Green Ridge Cemetery													
01 Green Ridge Cemetery	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	100%	\$ 150	0.0%	\$ 150	0.0%	\$ 150	0.0%	
170 Lyndon Cemetery													
01 Lyndon Cemetery	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	100%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	
171 Bubar Cemetery													
01 Bubar Cemetery	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	100%	\$ 100	0.0%	\$ 100	0.0%	\$ 100	0.0%	
172 Memorial Day Flags													
01 Memorial Day Flags	\$ 1,616	\$ 600	\$ 480	\$ 600	\$ 600	100%	\$ 600	0.0%	\$ 600	0.0%	\$ 600	0.0%	
Totals	\$ 7,716	\$ 6,850	\$ 5,902	\$ 6,850	\$ 6,850	100%	\$ 6,850	0.0%	\$ 6,850	0.0%	\$ 6,850	0.0%	

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		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
70 Insurance and Retirements													
007 Audit													
02 GASB 45	\$ 1,067	\$ 3,200	\$ -	\$ 3,200	\$ 3,200	100%	\$ 3,200	0.0%	\$ 3,200	0.0%	\$ 3,200	0.0%	
018 Health Insurance													
01 Employee Assistance Prog	\$ 167	\$ -	\$ 500										
034 Worker's Compensation													
01 Worker's Compensation	\$ 18,777	\$ -	\$ 5,182	\$ 5,200	\$ 5,200	100%	\$ 5,500	5.8%	\$ 5,500	5.8%	\$ 5,500	5.8%	Worker's Comp Audit Payment also assumes 7% increase
035 Unemployment Comp.													
01 Unemployment Comp.	\$ 16,123	\$ 19,659	\$ 14,894	\$ 22,000	\$ 22,000	100%	\$ 22,000	0.0%	\$ 22,000	0.0%	\$ 22,000	0.0%	TBD by provider
037 Liability Insurance													
01 Liability Insurance	\$ 28,168	\$ 29,400	\$ 23,250	\$ 29,400	\$ 29,400	100%	\$ 30,250	2.9%	\$ 30,250	2.9%	\$ 30,250	2.9%	Assumes 3% increase. TBD by provider
038 Social Security													
01 Social Security	\$ 89	\$ -	\$ -										
039 Bonds													
01 Bonds	\$ -	\$ -	\$ -										
040 City & State Retirement													
01 City & State Retirement	\$ -	\$ -	\$ -										
041 \$1000 Ded. Payments													
01 \$1000 Ded. Payments	\$ 2,167	\$ 3,000	\$ -	\$ 3,000	\$ 2,000	67%	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ 3,000	0.0%	Assumes 3 accidents in year
043 Compensated Absences													
01 Compensated Absences	\$ 45,000	\$ 45,000	\$ 45,000	\$ 23,000	\$ 23,000	100%	\$ 35,000	52.2%	\$ 25,000	8.7%	\$ 25,000	8.7%	Working to build up against \$400K+ liability. 2 planned retirements in 2020
044 - Reimbursements													
01 Reimbursements	\$ -	\$ -	\$ -										
046 Recognitions & Awards													
01 Recognitions & Awards	\$ 1,207	\$ 2,500	\$ 1,970	\$ 2,250	\$ 2,250	100%	\$ 2,250	0.0%	\$ 2,250	0.0%	\$ 2,250	0.0%	
311 Section 125 Expense													
01 Section 125 Expense	\$ 6,690	\$ 7,000	\$ 6,906	\$ 7,000	\$ 7,000	100%	\$ 7,000	0.0%	\$ 7,000	0.0%	\$ 7,000	0.0%	Retirement account management fee to GDI
Totals	\$ 104,051	\$ 109,759	\$ 104,551	\$ 95,050	\$ 94,050	99%	\$ 108,200	13.8%	\$ 98,200	3.3%	\$ 98,200	3.3%	\$ -
75 Contributions													
177 Aroost. Agency on Aging													
01 Aroost. Agency on Aging	\$ -	\$ -	\$ -	\$ 4,600	\$ 4,600	100%	\$ 4,600	0.0%	\$ -	-100.0%	\$ 4,600	0.0%	
Totals	\$ -	\$ -	\$ -	\$ 4,600	\$ 4,600	100%	\$ 4,600	0.0%	\$ -	-100.0%	\$ 4,600	0.0%	\$ -

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		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
80 Unclassified													
045 Refunds/Reimbursements													
01 Refunds/Reimbursements	\$ 392	\$ 250	\$ 26	\$ 250	\$ 150	60%	\$ 250	0.0%	\$ 250	0.0%	\$ 250	0.0%	
200 Tax Lien Costs													
01 Tax Lien Costs	\$ 19,403	\$ 20,000	\$ 18,400	\$ 20,000	\$ 19,750	99%	\$ 20,000	0.0%	\$ 20,000	0.0%	\$ 20,000	0.0%	
201 Abatements													
01 Abatements	\$ 21,065	\$ 30,000	\$ 30,113	\$ 9,000	\$ 9,000	100%	\$ 15,000	66.7%	\$ 13,000	44.4%	\$ 13,000	44.4%	Need to work on reducing existing liability of
Totals	\$ 47,527	\$ 50,250	\$ 48,540	\$ 29,250	\$ 28,900	99%	\$ 35,250	20.5%	\$ 33,250	13.7%	\$ 33,250	13.7%	
85 Capital Improvements (see Separate Capital Plan Sheets In Exhibit B)													
Total Expense Budgets	\$ 8,919,091	\$ 9,492,545	\$ 9,308,857	\$ 9,719,545	\$ 9,775,558	101%	\$ 10,156,374.88	4.5%	\$ 9,991,412.65	2.8%	\$ 10,044,013	3.3%	

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		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
11 Economic Development													
001 Salaries													
01 Regular Pay	\$ 88,822	\$ 99,984	\$ 100,466	\$ 104,315	\$ 110,315	106%	\$ 110,420	5.9%	\$ 110,420	5.9%	\$ 110,420	5.9%	TBD COLA. Moved City Manager (75%) to General government. Partial Code Enforcement wages (33%) added.
03 Overtime	\$ -	\$ -	\$ -										
003 Office Supplies													
02 Advertising	\$ 9,460	\$ 9,000	\$ 8,419	\$ 10,000	\$ 9,250	93%	\$ 9,500	-5.0%	\$ 9,500	-5.0%	\$ 9,500	-5.0%	Increase to keep pace with rising advertisign costs
005 General Govt. Legal Fees													
04 Legal Fees	\$ 580	\$ -	\$ 1,240										
008 Computer Maintenance													
01 Computer Maintenance				\$ 3,152	\$ 1,500	48%	\$ -	-100.0%					Computer replacement with advertising quality graphic capabilities
02 Hosted Services		\$ -	\$ -										
03 GIS License				\$ 1,152	\$ 700	61%	\$ 400	-65.3%	\$ 400	-65.3%	\$ 400	-65.3%	City Manager GIS license renewal only
009 Professional Dues													
01 Subscriptions	\$ 4,621	\$ 4,500	\$ 5,355	\$ 4,500	\$ 5,750	128%	\$ 2,500	-44.4%	\$ 6,000	33.3%	\$ 6,000	33.3%	Includes 2 APA, Main Street
010 Travel Expenses													
01 Mileage	\$ 306	\$ 1,200	\$ 418	\$ 1,000	\$ 500	50%	\$ 750	-25.0%	\$ 750	-25.0%	\$ 750	-25.0%	In state econ meetings
02 Meals & Lodging	\$ 497	\$ 1,200	\$ 621	\$ 1,200	\$ 1,300	108%	\$ 1,200	0.0%	\$ 1,200	0.0%	\$ 1,200	0.0%	In state econ meetings
04 Conference Fees	\$ 427	\$ 1,500	\$ 380	\$ 1,500	\$ 1,150	77%	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ 1,500	0.0%	APA New England, On-line Econ, Main Street
018 Health Insurance													
01 Health Insurance	\$ 16,543	\$ 33,857	\$ 16,820	\$ 14,625	\$ 14,625	100%	\$ 10,600	-27.5%	\$ 10,600	-27.5%	\$ 10,600	-27.5%	Change of plans by personnel. Moving manager to Gen Gov
019 Miscellaneous Expenses													
01 Misc Expenses	\$ 5,504	\$ 1,000	\$ 9	\$ 750	\$ 450	60%	\$ 500	-33.3%	\$ 500	-33.3%	\$ 500	-33.3%	
038 Social Security													
01 Social Security	\$ 6,405	\$ 7,649	\$ 7,561	\$ 7,980	\$ 8,300	104%	\$ 8,446	5.8%	\$ 8,446	5.8%	\$ 8,446	5.8%	7.65% of FT wages
040 City & State Retirement													
01 City & State Retirement	\$ 1,481	\$ 4,143	\$ -	\$ 4,192	\$ 4,250	101%	\$ 3,865	-7.8%	\$ 3,865	-7.8%	\$ 3,865	-7.8%	3.5% of FT wages
238 Trail Groomer Reserve													
01 Trail Groomer Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	100%	\$ 10,000	0.0%	\$ 10,000	0.0%	\$ 10,000	0.0%	
280 Revolving Loan Fund													
01 Revolving Loan Fund		\$ -	\$ -				\$ 40,000	#DIV/0!	\$ 25,500	#DIV/0!	\$ 25,100	#DIV/0!	TIF Capital Plan allows for up to \$1M in Revolving loan funds to be created. Current loan funds less than \$600K
281 Contracted Services													
03 NMDC	\$ 16,362	\$ 13,730	\$ 21,640	\$ 13,602	\$ 13,602	100%	\$ 13,874	2.0%	\$ 13,875	2.0%	\$ 13,875	2.0%	Waiting for statement from NMDC
385 - Downtown Infrastructure													
01 Downtown Infrastructure	\$ 25	\$ 5,000	\$ 25	\$ 2,000	\$ 2,500	125%	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%	Physical Infrastructure enhancements. Materials.

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11 Economic Dev Cont'd													
392 Ads & Marketing													
01 Video Ads & Marketing	\$ 723	\$ -	\$ 176								\$ 400	#DIV/0!	Aroostook Chamber of Commerce
394 Community Projects													
01 Project Exp	\$ 424	\$ -	\$ 424										
08 Winter Carnival	\$ 2,488	\$ 3,000	\$ 3,872	\$ 3,500	\$ 1,600	46%	\$ 2,000	-42.9%	\$ 2,000	-42.9%	\$ 2,000	-42.9%	
14 Thursday's On Sweden	\$ 7,656	\$ 8,000	\$ 12,831	\$ 9,000	\$ 13,000	144%	\$ 13,000	44.4%	\$ 13,000	44.4%	\$ 13,000	44.4%	Additional kid friendly elements, music improvements
15 Heritage Days	\$ 2,735	\$ 1,500	\$ 1,204	\$ 1,500	\$ -	0%	\$ -	-100.0%	\$ -	-100.0%	\$ -	-100.0%	Combined with Caribou Days but some minor heritage events and programs coordinated with library/museums. Reduced by 1,500 in June for mil rate
16 Caribou Days	\$ 2,298	\$ 9,000	\$ 4,511	\$ 6,000	\$ 3,000	50%	\$ 3,500	-41.7%	\$ 3,500	-41.7%	\$ 3,500	-41.7%	add fireworks, events to annual celebration
17 Moose Lottery		\$ -	\$ -										
18 New Years Eve		\$ -	\$ -										
20 Miscellaneous	\$ 1,602	\$ 2,000	\$ 2,266	\$ 1,500	\$ 2,000	133%	\$ 2,000	33.3%	\$ 2,000	33.3%	\$ 2,000	33.3%	
21 New Events	\$ 2,384	\$ 2,500	\$ 2,384	\$ 2,500	\$ 3,600	144%	\$ 3,000	20.0%	\$ 3,000	20.0%	\$ 3,000	20.0%	Maine 200 years celebration events
405 Slum/Blight Removal													
01 Slum/Blight Removal	\$ 723	\$ -	\$ 176	\$ 80,000	\$ 80,000	100%	\$ 90,000	12.5%	\$ 90,000	12.5%	\$ 90,000	12.5%	Birdseye site clean up, 7 homes to tear down.
411 Façade Improvement													
01 Façade Improvement	\$ 67,972	\$ 75,000	\$ 75,254	\$ 12,000	\$ 12,000	100%	\$ 22,500	87.5%	\$ 15,420	28.5%	\$ 15,420	28.5%	Build up of additional funds for façade improvements
413 New Fire Station													
01 New Fire Station	\$ 5,459	\$ 15,000	\$ -	\$ 60,000	\$ 60,000	100%	\$ 50,000	-16.7%	\$ 36,945	-38.4%	\$ 36,945	-38.4%	
Totals	\$ 313,967	\$ 344,863	\$ 306,168	\$ 354,815	\$ 359,392	101%	\$ 401,555	13.2%	\$ 370,421	4.4%	\$ 370,421	4.4%	Moved 25% of City Manager wages and training to Gen Gov. This freed up funds for other economic development activities
24 Housing													
001 Salaries													
01 Regular Pay	\$ 50,097	\$ 52,476	\$ 52,476	\$ 53,525	\$ 53,525	100%	\$ 53,525		\$ 53,525	0.0%	\$ 53,525	0%	
03-FSS Grant		\$ -	\$ -										
003 Office Supplies													
01 Postage	\$ 1,103	\$ 1,000	\$ 1,142	\$ 1,100	\$ 1,050	95%	\$ 1,100		\$ 1,100	0.0%	\$ 1,100	0%	
02 Advertising	\$ 248	\$ 300	\$ 159	\$ 200	\$ 150	75%	\$ 300		\$ 200	0.0%	\$ 200	0%	
03 Copier Rental	\$ 1,903	\$ 1,900	\$ 1,819	\$ 1,975	\$ 1,990	101%	\$ 2,000		\$ 1,975	0.0%	\$ 1,975	0%	
05 Printer Ink	\$ 155	\$ 100	\$ 238	\$ 150	\$ 500	333%	\$ 750		\$ 200	33.3%	\$ 200	33%	
07 Paper	\$ 213	\$ 100	\$ 322	\$ 200	\$ 320	160%	\$ 400		\$ 250	25.0%	\$ 250	25%	
08 Office Supplies	\$ 1,582	\$ 750	\$ 984	\$ 750	\$ 700	93%	\$ 750		\$ 750	0.0%	\$ 750	0%	
12 Software	\$ 9,275	\$ 15,000	\$ 9,509	\$ 14,000	\$ 14,000	100%	\$ 14,000		\$ 14,000	0.0%	\$ 14,000	0%	
007 Audit													
01 Audit		\$ -	\$ -	\$ 1,500	\$ 1,500	100%	\$ 2,000		\$ 1,500	0.0%	\$ 1,500	0%	
009 Professional Dues													
01 Subscriptions	\$ 412	\$ 225	\$ 787	\$ 500	\$ 800	160%	\$ 500		\$ 800	60.0%	\$ 800	60%	
04 Professional Dues	\$ 667	\$ 750	\$ 500	\$ 500	\$ 500	100%	\$ 500		\$ 500	0.0%	\$ 500	0%	

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24 Housing Cont'd													
010 Travel Expenses													
01 Mileage		\$ -	\$ -	\$ 200	\$ 125	63%	\$ 450		\$ 150	-25.0%	\$ 150	-25%	
02 Meals & Lodging	\$ 608	\$ 500	\$ 997	\$ 750	\$ 950	127%	\$ 750		\$ 900	20.0%	\$ 900	20%	
04 Conference Fees							\$ 130						
05 Travel Expenses	\$ 236	\$ 500	\$ 451	\$ 600	\$ 450	75%			\$ 400	-33.3%	\$ 400	-33%	
011 Training and Education													
02 Training and Education	\$ 1,635	\$ 1,500	\$ 1,836	\$ 1,500	\$ 1,500	100%	\$ 1,500		\$ 1,500	0.0%	\$ 1,500	0%	
014 - New Equipment													
01 New Equipment				\$ -	\$ 300		\$ 750					For mobile inspections (tablet) - not sure on cost of signature pad	
015 Telephone													
04 Telephone	\$ 510	\$ 500	\$ 518	\$ 500	\$ 525	105%	\$ 525		\$ 500	0.0%	\$ 500	0%	
017 Communications													
03 Communications		\$ -	\$ -	\$ 204	\$ 204	100%	\$ 204		\$ 204	0.0%	\$ 204	0%	
018 Health Insurance													
01 Health Insurance Housing	\$ 4,632	\$ 2,591	\$ 2,782	\$ 2,591	\$ 2,591	100%	\$ 2,592		\$ 2,592	0.0%	\$ 2,592	0%	
02 Health Ins. Stipend FSS		\$ -	\$ -										
034-Workers Comp													
01-Workers Comp Housing	\$ 119	\$ 167	\$ 156	\$ 179	\$ 179	100%	\$ 180		\$ 222	24.0%	\$ 222	24%	
01-Workers Comp FSS		\$ -	\$ -									per notice received 10/25/2019. Rate goes up 24%	
035-Unemployment													
01-Unemployment Housing	\$ 274	\$ 296	\$ 254	\$ 296	\$ 296	100%	\$ 300		\$ 300	1.4%	\$ 300	1%	
01-Unemployment FSS		\$ -	\$ -										
038-Social Security													
01-Social Security Housing	\$ 4,319	\$ 4,014	\$ 4,360	\$ 4,095	\$ 4,095	100%	\$ 4,100		\$ 4,095	0.0%	\$ 4,095	0%	
01-Social Security FSS		\$ -	\$ -										
040 City & State Retirement													
01-Retirement Housing	\$ 1,909	\$ 1,837	\$ 1,927	\$ 1,837	\$ 1,837	100%	\$ 1,837		\$ 1,837	0.0%	\$ 1,837	0%	
285 Year End Closing													
01-Year End Closing		\$ -	\$ -										
412 - Fee Accountant													
01 - Fee Accountant	\$ 5,111	\$ 4,500	\$ 5,179	\$ 5,200	\$ 5,200	100%	\$ 5,300		\$ 5,200	0.0%	\$ 5,200	0%	
Totals	\$ 85,196	\$ 89,006	\$ 86,396	\$ 92,352	\$ 93,287	101%	\$ 94,443	2.3%	\$ 92,700	0.4%	\$ 92,700	0%	Primarily due to personnel benefit costs

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52 Snow Trail Maintenance													
001 Salaries													
01 Regular Pay	\$ 12,530	\$ 13,320	\$ 15,288	\$ 16,000	\$ 15,623	98%	\$ 16,500	3.1%	\$ 16,000	0.0%	\$ 16,000	0.0%	this line will need to be increased as the minimum wage increased
02 Overtime	\$ 257	\$ -	\$ -										
07 Salaries		\$ -	\$ -										
015 Telephone													
01 Cell Phone	\$ 472	\$ 200	\$ 645	\$ 400	\$ 400	100%	\$ -	-100.0%	\$ -	-100.0%	\$ -	-100.0%	please remove cell phone line completely, everyone has they're own phones. I would rather take the \$400 and put it in equipment maint.
04 Telephone		\$ -	\$ -										
019 Misc. Expense													
01 Misc. Expense	\$ 3,950	\$ 3,500	\$ 3,719	\$ 3,500	\$ 3,500	100%	\$ 3,500	0.0%	\$ 3,000	-14.3%	\$ 3,000	-14.3%	
034 Work Comp													
01 Work Comp	\$ 202	\$ 500	\$ 371	\$ 500	\$ 500	100%	\$ 620	24.0%	\$ 620	24.0%	\$ 620	24.0%	Assumes 7% above 2018 until Insurer provided number received.
035 Unemployment													
01 Unemployment	\$ 197	\$ 350	\$ 262	\$ 350	\$ 350	100%	\$ 350	0.0%	\$ 350	0.0%	\$ 350	0.0%	
036 Vehicle Insurance													
01 Vehicle Insurance		\$ -	\$ -										
038 Social Security													
01 Social Security	\$ 884	\$ 1,019	\$ 1,170	\$ 1,224	\$ 1,224	100%	\$ 1,262	3.1%	\$ 1,262	3.1%	\$ 1,262	3.1%	
051 Equipment Maintenance													
01 Software					\$ 59								
04 Repairs		\$ -	\$ -	\$ -		#DIV/0!							
05 Equipment Maintenance	\$ 9,458	\$ 7,500	\$ 12,704	\$ 8,000	\$ 9,600	120%	\$ 9,000	12.5%	\$ 8,000	0.0%	\$ 8,000	0.0%	using older drags, also reducing the cell phone line I would like to put that money in this line.
075 Gas/Oil/Filters													
01 Gas/Oil/Filters	\$ 683	\$ 500	\$ 1,217	\$ 750	\$ 1,150	153%	\$ 1,000	33.3%	\$ 900	20.0%	\$ 900	20.0%	with someone paying attention to units this line will need to be increased
076 Diesel													
01 Diesel	\$ 14,756	\$ 14,000	\$ 20,536	\$ 18,000	\$ 20,000	111%	\$ 20,000	11.1%	\$ 18,000	0.0%	\$ 18,000	0.0%	big help from the state last season, hoping that this will continue.
148 Trail Maint													
01 Trail Maint	\$ 1,826	\$ 2,250	\$ 1,810	\$ 2,300	\$ 2,250	98%	\$ 2,500	8.7%	\$ 2,300	0.0%	\$ 2,300	0.0%	
286 Rent Exp													
01 Rent Exp	\$ 1,667	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100%	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%	
Totals	\$ 46,882	\$ 45,139	\$ 59,722	\$ 53,024	\$ 56,656	107%	\$ 56,732	7.0%	\$ 52,432	-1.1%	\$ 52,432	-1.1%	Primarily due to personnel benefit costs

**Exhibit A:
DRAFT 2020 FY Expense Budget - Department Details**

Department	3 Year Average Actual Expenses (16-18)	2018		2019			2020					Comments	
		Approved Budget	Year End	Budget	Projected Year End	Project %	Requested	% from '19 Budget	Manager Adjusted	% from '19 Budget	Council Approved		% Diff from 2019
96 Section 8 FSS													
001-Salaries													
01-Regular Pay	\$ 34,486	\$ 36,216	\$ 36,213	\$ 36,940	\$ 36,940	100%	\$ 36,940	0.0%	\$ 36,940	0.0%	\$ 36,940	0.0%	
003-Office Supplies													
01-Postage	\$ 21	\$ 400	\$ 64	\$ 200	\$ 75	38%	\$ 150	-25.0%	\$ 100	-50.0%	\$ 100	-50.0%	
05-Printer Ink	\$ 56	\$ 50	\$ 168	\$ 175	\$ 170	97%	\$ 175	0.0%	\$ 175	0.0%	\$ 175	0.0%	
08-Office Supplies	\$ 3	\$ 75	\$ 9	\$ 75	\$ 70	93%	\$ 75	0.0%	\$ 75	0.0%	\$ 75	0.0%	
010- Travel Expenses													
01-Mileage	\$ 88	\$ -	\$ 265	\$ -	\$ 205	#DIV/0!							
02 Meals & Lodging				\$ 500	\$ 546	109%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	
05 Travel Exp				\$ 500	\$ 546	109%	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%	
		\$ -	\$ -										
011 - Training and Education													
02 - Training and Education	\$ 420	\$ -	\$ 1,260	\$ 1,000	\$ 1,055	106%	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%	
014 - New Equipment													
01 New Equipment					\$ 129								
018- Health Insurance		\$ -	\$ -										
01-Health Insurance	\$ 8,569	\$ 2,591	\$ 2,724	\$ 2,591	\$ 2,591	100%	\$ 2,592	0.0%	\$ 2,592	0.0%	\$ 2,592	0.0%	Receives buy-out
034-Workers Comp													
01-Workers Comp	\$ 81	\$ 113	\$ 110	\$ 113	\$ 113	100%	\$ 113	0.0%	\$ 140	24.0%	\$ 140	24.0%	per notice received 10/25/2019. Rate goes up 24%
		\$ -	\$ -	\$ -		#DIV/0!							
035-Unemployment													
01-Unemployment	\$ 274	\$ 296	\$ 254	\$ 296	\$ 296	100%	\$ 296	0.0%	\$ 300	1.4%	\$ 300	1.4%	
038 Social Security													
01-Social Security	\$ 2,764	\$ 2,591	\$ 3,073	\$ 2,826	\$ 2,826	100%	\$ 3,112	10.1%	\$ 3,024	7.0%	\$ 3,024	7.0%	Tied to wages + health insurance buy-out wage
040 City & State Retirement													
01-Retirement Housing	\$ 1,270	\$ 1,268	\$ 1,358	\$ 1,293	\$ 1,501	116%	\$ 1,376	6.4%	\$ 1,384	7.0%	\$ 1,384	7.0%	Tied to wages + health insurance buy-out wage
Totals	\$ 48,483	\$ 43,600	\$ 46,848	\$ 46,509	\$ 47,063	101%	\$ 46,829	0.7%	\$ 46,730	0.5%	\$ 46,730	0.5%	Primarily due to personnel benefit costs
Total Enterprise Accounts	\$ 466,304	\$ 509,608	\$ 485,563	\$ 547,276	\$ 556,398	102%	\$ 599,559	9.6%	\$ 562,283	2.7%	\$ 562,283	2.7%	