



# **2020 Budget Historical Financial Expense Update**

Prepared by Dennis L. Marker, AICP, MPA  
September 14, 2020

## CITY OF CARIBOU

---

### 2020 Historical Financial Expense Update

The Caribou City Charter requires that a historical financial expense update be provided on or before the 15th of September each year. This update must provide the following detailed expense information

- Three-year average of actual expenditures
- Previous year's expense budget
- Previous year's actual expenditure
- Current year expense budget
- Current Year actual expenditures for the first 8 months, and
- An annualized actual expenditure based on the eight-month actual expenditure.

In keeping with the requirements of the City charter, the following pages are provided for consideration by the City Council and public. **A summary of department expenditure projections is provided in Exhibit A** and a more **detailed breakdown of the department expenses is provided in Exhibit B**. The projected numbers have been reviewed by respective department heads. The reported projections are an estimate of anticipated remaining expenditures and will be different than year-end numbers. Actual year end numbers for this budget will not be known until January of 2020.

Current projections show that the city will have a 2.3% (\$225,041) operational savings at the end of the year and an overall savings of 2.5% (264,389). These numbers are a combination of savings from COVID related minimizations and departments making reductions in purchases for equipment, materials and programs in order to try and meet anticipated revenue short falls. These numbers are in addition to the \$170,000 budget reduction adopted by the Council in August, but still do not make up for the revenue losses anticipated this year.

Though not required by charter, revenue projections have been included in this report due to their significance this year. **Historic detailed revenue information is provided in Exhibit C** in similar fashion to the expenses and show a projected operational revenue shortfall of 6.4% (\$639,842) and overall revenue shortfall of 6.0% or (\$639,746). Revenues, which were originally budgeted to match the expense budget, have shriveled in the light of COVID-19 related mandates affecting funding programs, city services and operations. Additionally, many significant revenue lines were impacted by the Council's decision to cut the mil rate by 4.1% this year. **A comparison of projected expenses and revenues is provided in Exhibit D**, which shows a projected net operational loss of \$414,801 and projected total loss of \$375,356 across all funds.

The following notes will provide context for some of the more significant projected variations from budgeted amounts:

#### Fund 10 - General Government

General government is expected to see savings due to employee changes and reduced travel expenses due to COVID-19 mandates.

## CITY OF CARIBOU

### 2020 Historical Financial Expense Update

The approved revenue budget anticipated receiving property taxes of \$4,051,590 based on the valuation staying the same and the mil rate staying the same. The Assessing Department actually identified \$3,727,800 of new growth for real estate valuation. At the same time, the state increased the number of eligible credits for homesteads, BETE qualified business equipment and renewable energy facilities, which created a partial loss of tax revenue and shifting of some taxes to the Tax Assessment Department revenues. The beneficial shift to state reimbursement lines is \$265,550. We also had a total valuation reduction of more than \$1M that affects our taxable base. With those modifiers and the new mil rate we will have \$695,918 less in our property tax line. This means our total revenues, just looking at these lines, went down \$430,368. On a positive note, the state revenue sharing is projected to be 15% or \$125K above budgeted numbers. The city was able to sell the Access Highway building for \$30K more than expected and there has been an increase in the number of vehicles getting registered, which may result in an extra \$30K between excise tax and registrations. With projections for the other lines, General Government is looking at a revenue shortfall of (\$507,052).

The projected net position of this department at the end of year is \$(485,508.)

#### Fund 11 – Economic Development

The Economic Fund is one of our enterprise funds and fully funded from Tax Increment Finance (TIF) dollars. Use of these funds is restricted to state approved TIF programs and areas. Any reduction in expenses does not result in a general fund benefit since unspent funds must be reserved for future, authorized economic development activities.

TIF funds are derived from the increased value of property in a designated TIF area. The big difference for reduced TIF revenues is that much of the downtown TIF area is residential so the state homestead increase affected total valuation in the district. Additionally, some commercial properties lost value due to prolonged vacancy or being purchased for public use and thus taken from the tax rolls. These elements and the reduced mil rate result in \$14,700 less TIF revenue this year. That reduced revenue has been offset with savings (nearly \$17K) from not being able to host tourism events due to pandemic protocols.

#### Fund 12 – Nylander Museum

Due to COVID-19 the museum has not been open for patrons which has resulted in reduced costs for programs, however the city has taken the opportunity of downtime to work on necessary repairs in the building such as installing exit signs, repairing siding and windows, and building handrails for exterior access routes. The building maintenance line will be over budget this year, but overall the department will come in under budgeted expenses.

Reduced patronage will result in less donations.

#### Fund 17 – Health and Sanitation

The expenses of this fund are based on a three-year rolling average of municipal waste taken to the Tri-community landfill. The budgeted amount is provided by Aroostook Waste Solutions who manages the landfill. There are no revenues associated with this fund.

## CITY OF CARIBOU

### 2020 Historical Financial Expense Update

#### Fund 22 – Tax Assessment

The tax assessing department is expected to be 1.7% or \$4,800 under budget. One of their training fund lines shows a projected 620%, \$2,265 above budget, which is due to use of more online trainings in lieu of on-site trainings during the COVID-19 pandemic. A greater amount of savings, \$4,265, can be found from reduced Travel Expenses.

Revenues are projected to be significantly higher than budgeted primarily because of the shift in Homestead Tax Reimbursement to the city from the state. An unanticipated source of funding is the Renewable Energy Credit Reimbursement which the state adopted this year. That program is projected to return \$16,200 to the City. The assessing office staff made extra effort in their communications this year to inform businesses of the state BETE program which exempts certain equipment from being taxed. While providing benefit to businesses this effort also results in reduced taxable business property.

The projected net position of this department at the end of year is \$271,997.

#### Fund 23 – Code Enforcement

Expenses related to code enforcement are rolled into the tax assessment department. However, revenues are tracked separately. Construction work this year has been slow with many people delaying projects to avoid potential exposure to COVID-19. Projected revenues do not exceed \$5,000, which is less than ½ of revenues in 2019 and more than \$3,000 under the three year average of the department.

#### Fund 24 – Housing

Housing is another enterprise fund. Its funding comes directly from the Federal Housing Administration. Being a federally funded program, and Washington being generous with COVID-19 relief dollars, made it possible for additional dollars to be received to help fund program changes, initiatives or additional assistance to participants affected by COVID-19. Several grants were issued to the department which have helped cover additional mailing costs and technology upgrades to make program renewals and dwelling inspections easier to complete. Positive feedback has been received with the changes.

#### Fund 25 – Library

The library was closed to patrons for 4.5 months due to state COVID-19 orders and safety precautions. The closure provided opportunity for much needed to-do projects, maintenance, and programing. Department savings include less janitorial, programing, and supply costs and overall projected savings of 7.5% or \$16,860.

Library revenues are closely tied to patron usage. The projected loss of 31% of revenue is nearly equivalent to the relative time closed during the year.

The projected net position of this department at the end of year is \$14,960.

#### Fund 31 – Fire and Ambulance

In the face of the pandemic, the EMS department was affected with many operational mandates necessitating additional PPE, cleaning equipment and related supplies, sanitation requirements and procedures with each potentially contaminated patient. At the same time, there were fewer runs in the

## CITY OF CARIBOU

### 2020 Historical Financial Expense Update

second quarter of the year as it seemed residents were more hesitant to be taken to the hospital or less likely to be hurt as they limited their mobility with quarantine mandates. The department also made fewer long distance runs in order to avoid potential contamination in more highly infected areas of the state and attempt to reduce department costs. Overall, there was a balancing of expenses and the department is expected to be slightly over (\$542) budgeted expenses.

Revenues from the department come in three primary ways; EMS contracts with outside communities, Fire Contracts with outside communities, and billed runs. Contracted amounts were built into the budget and will come in as expected. Anticipated revenue from billed services was estimated to be \$1.369M based on historic trends and a “typical” year. Unfortunately, because there have been fewer runs and transfers, the department revenues are only projected to be \$1.027M or \$342,003 less than budgeted.

The projected net position of this department at the end of year is \$(332,228).

#### Fund 35 – Police

Department expenses are projected to be \$34,622 less than budgeted or 2% under budget. The major savings come from not needing to hire a dog constable, \$6,000, due to volunteer efforts, reduced prisoner meals, \$3,000, due to not being allowed to use our holding cells with COVID regulations, reduced training events, \$3,000, and most significantly the department has operated without one full-time position being filled. Not filling this position meant utilizing more reserve officers and needing to pay more overtime to regular patrol officers. So there appears to be a regular pay and benefit savings of nearly \$24,000 but an increase to the reserve officer wages of \$19,000.

Revenues are projected to be \$52,970 less than budgeted. The primary reason for this is the lack of state aid funding (approx. \$45,000) which has not been disbursed this year due to the state’s operational shut down and COVID quagmire. The inability to use our jail cells and detain prisoners for other communities has meant the loss of over \$6,000 in reimbursement for meals and boarding. The flip side of not holding prisoners is that we and the other communities have been spending more resources on transports to Houlton and subsequently having reduced coverage in local areas during those trips.

Overall the department has a net negative end of year projection of (\$18,348)

#### Fund 38 – Protection

In 2019, the city took steps to own the streetlights and convert them to LED fixtures. Prior to 2019 our power bills and rental charges for streetlights average over \$100,000. We budgeted \$50,000 of expenses in 2020 but will be closer to \$21,000 based on billings through August. \$20,000 was budgeted for maintenance and new lights with projected use of \$10,000 for that. Overall there will be close to \$40,000 of savings in this department by year end.

There is not revenue generated from the Protection funds. The city utilized over \$300,000 of one-time funds from a Tri-community payout in 2019, to fund the streetlight conversion. It was anticipated that the city would pay back those funds with the annual streetlight savings. If that were to take place, the above \$40,000 would be expensed at the end of the year to a reserve account and result in 100% expenditures for this department. Projections anticipate the savings will instead be applied to offset overall losses for 2020.

### Fund 39 – Emergency Management

All contracts for Emergency Management services with adjoining towns have been renewed for this year, which provides \$800. The city rents space on its communication tower, which brings in the remainder of anticipated funds.

### Fund 40 – Public Works

Public Works is projected to come in under budget by \$36,133. Similar to the Police Department, there have been fewer employees throughout the year, which results in projected savings over \$39,000 on regular pay and health benefits. The tradeoff has been some additional overtime expenses. It should be noted that funds 120, 121 and 124 are not anticipated to be fully spent on projects this year, but any remaining funds would be moved to reserves to offset future year project costs. Projected funds to be reserved from these three funds is around \$15,000.

The public works department has always been a subsidized service with the mandate to keep roads clear and maintained. It brings in minimal revenue by two means; MDOT LRAP program funds and contracted services with Connor township. Communications from MDOT indicate the city will receive 6% (\$8,489) less in 2020 than in 2019.

The projected net position of this department at the end of year is \$28,437.

### Fund 50 – Recreation

The recreation department was essentially shut down through the 2<sup>nd</sup> quarter of the year with no access to the recreation center nor programs taking place. The lack of access and use means less seasonal employee costs (e.g. coaches, umpires, monitoring staff, etc.). Line 50-01-001-07 reflects a reduction of over \$36K in wages for those temporary or seasonal staff members. With the closure of facilities, there is a corresponding reduction in utilities. To a lesser degree the city will also see savings due to the new Teague Park not yet completed and turned over to the City as part of the RSU 39 new building project.

Like public works, this department has historically been highly subsidized. The minimal amount of revenue received as further reduced due to the closure of facilities and loss of program fees. Revenues are project to be 31% of budgeted amounts.

The projected net position of this department at the end of year is \$33,529.

### Fund 51 – Parks

The parks expenses are projected to be under budget by 2.7%, a savings of about \$4,700.

Revenues in this department are minimal and generally come from rental of facilities. Due to access and quarantine limitations or effects, there has been minimal demand to reserve city facilities. There is only \$50 of revenue projected for parks this year.

### Fund 52 – Snowmobile Trail Maintenance

These funds are provided by the State each year to help with trail grooming and maintenance on the regional system. Only minor changes are anticipated with this program.

2020 Historical Financial Expense Update

### Fund 60 – Airport

Airport expenses are expected to be 19.9% or \$11,852 under budget for the year. The primary contributor of this savings was only needing to purchase 100LL fuel once this year and that purchase was made at near industry low prices for the past three years. Two purchases will need to be made in 2021 because of requirements to “stir” the tanks with new fuel every 9 months. We also adopted a policy of plowing only the north-south runway in the winter which helped save on the snow plowing and diesel costs.

Revenues for the airport come from hangar rentals and fuel sales. Due to reduced transient air traffic during the pandemic, fuel sales are projected to be down by 20.4% (\$5,100). Hangar rentals, on the other hand, have increased with more interest for the main hangar space and all hangars being full. Rents are projected to be 37.5% above budget.

The projected net position of this department at the end of year is \$12,752.

### Fund 61 – Trailer Park

The trailer park has had several maintenance issues this year that involved sewer cleanouts and pipes from homes. Because of this, the expenses are projected to be 5% over budget but equivalent to revenues received.

Revenues from lot rents are projected to be 5.9% under budget due to tenant moveouts.

### Fund 70 – Insurance & Retirement

We received notice from our workers compensation provider that the city was awarded a dividend of \$10,430 because of the city’s programs and evidence of reduced incidents over the past year. This was unanticipated revenues.

### Fund 96 – FSS Revenues

Another federally funded program, under the city’s organizational framework, the FSS funds are awarded as a grant every year. The award from 2020 was determined after the expense budget and thus the \$10,716 revenue difference from expenses.

CITY OF CARIBOU

---

2020 Historical Financial Expense Update

EXHIBIT A: SUMMARY OF PROJECTED EXPENSES BY DEPARTMENT



**Exhibit A:**

Department	3 Year Average Actual Expenses (16-18)	2019			2020				
		Expense Budget	Year End Expenses	% Spent	(A)	(B)	(C)	(D)	(E)
					Expense Budget	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>GENERAL OPERATION FUNDS</b>									
10 General Government	\$ 755,287	\$ 771,977	\$ 911,593	118.1%	\$ 775,641	\$ 492,137	63.4%	\$ 754,096	97.2%
12 Chamber / Nylander Museum	\$ 10,356	\$ 10,013	\$ 11,077	110.6%	\$ 20,327	\$ 6,037	29.7%	\$ 19,145	94.2%
17 Health and Sanitation	\$ 215,614	\$ 250,196	\$ 250,160	100.0%	\$ 251,938	\$ 166,903	66.2%	\$ 251,900	100.0%
18 Municipal Building	\$ 62,916	\$ 57,504	\$ 58,304	101.4%	\$ 65,100	\$ 34,659	53.2%	\$ 62,097	95.4%
20 General Assistance	\$ 55,932	\$ 62,997	\$ 47,885	76.0%	\$ 56,903	\$ 34,984	61.5%	\$ 53,482	94.0%
22 Tax Assessing	\$ 181,492	\$ 272,260	\$ 255,750	93.9%	\$ 276,222	\$ 172,635	62.5%	\$ 271,421	98.3%
22 Code Enforcement									
24 Library	\$ 203,104	\$ 214,484	\$ 217,377	101.3%	\$ 224,591	\$ 128,855	57.4%	\$ 207,731	92.5%
31 Fire and Ambulance	\$ 2,251,015	\$ 2,264,482	\$ 2,261,217	99.9%	\$ 2,330,246	\$ 1,497,438	64.3%	\$ 2,330,788	100.0%
35 Police	\$ 1,437,294	\$ 1,697,460	\$ 1,668,034	98.3%	\$ 1,691,551	\$ 1,074,982	63.6%	\$ 1,656,929	98.0%
38 Protection	\$ 426,671	\$ 414,020	\$ 419,794	101.4%	\$ 414,219	\$ 231,442	55.9%	\$ 374,444	90.4%
39 Emergency Management	\$ 12,204	\$ 16,074	\$ 16,830	104.7%	\$ 14,452	\$ 5,782	40.0%	\$ 12,226	84.6%
40 Public Works	\$ 2,012,972	\$ 2,298,862	\$ 2,210,450	96.2%	\$ 2,291,513	\$ 1,496,147	65.3%	\$ 2,255,390	98.4%
50 Recreation	\$ 434,668	\$ 503,821	\$ 497,401	98.7%	\$ 520,624	\$ 322,209	61.9%	\$ 472,816	90.8%
51 Parks	\$ 148,727	\$ 154,445	\$ 166,054	107.5%	\$ 174,033	\$ 107,409	61.7%	\$ 169,357	97.3%
60 Airport	\$ 54,622	\$ 39,928	\$ 59,025	147.8%	\$ 59,645	\$ 36,766	61.6%	\$ 47,793	80.1%
61 Caribou Trailer Park	\$ 15,973	\$ 14,733	\$ 14,733	100.0%	\$ 12,990	\$ 7,508	57.8%	\$ 13,638	105.0%
65 Cemeteries	\$ 7,491	\$ 6,850	\$ 5,950	86.9%	\$ 6,850	\$ 4,750	69.3%	\$ 6,850	100.0%
70 Insurance and Retirements	\$ 104,051	\$ 95,050	\$ 76,600	80.6%	\$ 98,200	\$ 72,144	73.5%	\$ 98,150	99.9%
75 Contributions	\$ -	\$ 4,600	\$ 5,600	121.7%	\$ 4,600	\$ -	0.0%	\$ 4,600	100.0%
80 Unclassified	\$ 47,527	\$ 29,250	\$ 26,232	89.7%	\$ 33,250	\$ 29,933	90.0%	\$ 35,000	105.3%
85 Capital Improvements	\$ 637,449	\$ 739,806	\$ 739,806	100.0%	\$ 551,118	\$ 551,118	100.0%	\$ 551,118	100.0%
<b>Sub Totals</b>	<b>\$ 9,075,366</b>	<b>\$ 9,918,811</b>	<b>\$ 9,919,874</b>	<b>100.0%</b>	<b>\$ 9,874,013</b>	<b>\$ 6,473,838</b>	<b>65.6%</b>	<b>\$ 9,648,972</b>	<b>97.7%</b>
<b>ENTERPRISE EXPENSE FUNDS</b>									
11 Economic Development	\$ 313,967	\$ 354,815	\$ 325,122	91.6%	\$ 370,421	\$ 159,211	43.0%	\$ 325,286	87.8%
24 Housing	\$ 85,196	\$ 92,352	\$ 89,642	97.1%	\$ 92,700	\$ 70,431	76.0%	\$ 92,894	100.2%
52 Snow Trail Maintenance	\$ 46,882	\$ 53,024	\$ 63,830	120.4%	\$ 52,432	\$ 55,844	106.5%	\$ 59,337	113.2%
96 Section 8 FSS	\$ 53,986	\$ 46,509	\$ 46,284	99.5%	\$ 46,730	\$ 30,016	64.2%	\$ 45,417	97.2%
<b>Sub Totals</b>	<b>\$ 500,032</b>	<b>\$ 546,700</b>	<b>\$ 524,879</b>	<b>96.0%</b>	<b>\$ 562,283</b>	<b>\$ 315,502</b>	<b>56.1%</b>	<b>\$ 522,934</b>	<b>93.0%</b>
<b>TOTAL ALL EXPENSE FUNDS</b>									
<b>Total All Expense Funds</b>	<b>\$ 9,575,398</b>	<b>\$ 10,465,512</b>	<b>\$ 10,444,754</b>	<b>99.8%</b>	<b>\$ 10,436,295</b>	<b>\$ 6,789,340</b>	<b>65.1%</b>	<b>\$ 10,171,906</b>	<b>97.5%</b>

\*\* Projected Values based on Department head input, historic trends, and contracted costs for the year.

CITY OF CARIBOU

---

2020 Historical Financial Expense Update

EXHIBIT B: DETAIL OF PROJECTED EXPENSES BY DEPARTMENT

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>10 General Government</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 389,140	\$ 393,992	\$ 367,453	93%	\$ 395,245	\$ 257,030	65%	\$ 393,000	99.4%
<b>002 City Council Salaries</b>									
01 Council Salaries	\$ 10,917	\$ 12,550	\$ 10,820	86%	\$ 12,000	\$ 7,100	59%	\$ 12,000	100.0%
<b>003 Office Supplies</b>									
01 Postage	\$ 4,356	\$ 5,000	\$ 4,051	81%	\$ 4,900	\$ 5,214	106%	\$ 5,800	118.4%
02 Advertising	\$ 4,072	\$ 3,750	\$ 4,432	118%	\$ 3,750	\$ 2,343	62%	\$ 3,350	89.3%
03 Copier Rental	\$ 5,720	\$ 5,100	\$ 6,066	119%	\$ 5,300	\$ 4,298	81%	\$ 6,225	117.5%
05 Printer Ink	\$ 1,302	\$ 1,600	\$ 968	60%	\$ 1,600	\$ 1,364	85%	\$ 1,600	100.0%
07 Paper	\$ 1,132	\$ 1,400	\$ 1,031	74%	\$ 1,000	\$ 652	65%	\$ 1,000	100.0%
08 Office Supplies	\$ 7,855	\$ 9,000	\$ 7,958	88%	\$ 8,750	\$ 6,331	72%	\$ 7,942	90.8%
10 Annual Report	\$ 1,130	\$ 1,100	\$ 1,134	103%	\$ 1,000	\$ 700	70%	\$ 1,137	113.7%
<b>005 General Govt. Legal Fees</b>									
04 Legal Fees	\$ 20,177	\$ 17,500	\$ 21,840	125%	\$ 17,500	\$ 11,291	65%	\$ 24,000	137.1%
<b>007 Audit</b>									
01 Audit	\$ 16,250	\$ 16,500	\$ 16,500	100%	\$ 16,500	\$ 17,500	106%	\$ 17,500	106.1%
<b>008 Computer Maintenance</b>									
01 Computer Maintenance	\$ 47,945	\$ 47,200	\$ 48,982	104%	\$ 55,200	\$ 17,210	31%	\$ 48,511	87.9%
02 Hosted Services	\$ 9,853	\$ 7,500	\$ 9,892	132%	\$ 9,500	\$ 5,409	57%	\$ 9,400	98.9%
<b>009 Professional Dues</b>									
01 Subscriptions									
04 Professional Dues	\$ 9,650	\$ 12,000	\$ 7,700	64%	\$ 11,000	\$ 9,095	83%	\$ 9,500	86.4%
<b>010 Travel Expenses</b>									
01 Mileage	\$ 1,755	\$ 1,800	\$ 1,444	80%	\$ 1,600	\$ 299	19%	\$ 985	61.6%
02 Meals & Lodging	\$ 2,471	\$ 4,500	\$ 2,734	61%	\$ 3,750	\$ 190	5%	\$ 1,140	30.4%
04 Conference Fees	\$ 1,146	\$ 1,600	\$ 1,233	77%	\$ 2,100	\$ -	0%	\$ 2,133	101.6%
05 Training Expenses	\$ 9								
<b>011 Training &amp; Education</b>									
02 Training & Education	\$ 1,434	\$ 1,800	\$ 1,210	67%	\$ 1,800	\$ 330	18%	\$ 1,800	100.0%
<b>012 Elections</b>									
01 Elections	\$ 6,653	\$ 5,500	\$ 5,368	98%	\$ 10,500	\$ 5,702	54%	\$ 9,373	89.3%
02 Contracted Expenses	\$ 2,291	\$ 2,500	\$ 2,500	100%	\$ 4,615	\$ -	0%	\$ 4,500	97.5%
<b>014 New Equipment</b>									
01 New Equipment	\$ 1,481	\$ 800	\$ 1,480	185%	\$ 800	\$ 269	34%	\$ 750	93.8%
<b>015 Telephone</b>									
01 Cell Phone	\$ 377	\$ 450	\$ 446	99%	\$ 450	\$ 216	48%	\$ 450	100.0%
04 Telephone	\$ 6,043	\$ 6,800	\$ 5,925	87%	\$ 6,300	\$ 3,299	52%	\$ 6,050	96.0%
<b>017 Communications</b>									
01 Web Site									
03 Internet	\$ 1,441	\$ 1,550	\$ 1,259	81%	\$ 1,450	\$ 840	58%	\$ 1,450	100.0%
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 138,307	\$ 154,734	\$ 143,639	93%	\$ 140,465	\$ 101,352	72%	\$ 132,000	94.0%
<b>019 Miscellaneous Expenses</b>									
01 Misc Expenses	\$ 3,277	\$ 1,500	\$ 1,373	92%	\$ 1,350	\$ 316	23%	\$ 825	61.1%
<b>020 Computers &amp; Typewriters</b>									
01-Computers & Typewriters	\$ -			#VALUE!					
<b>021 Appropriation Allowance</b>									
01-Appropriation Allowance	\$ -	\$ 181,506		#DIV/0!					
<b>034 Worker's Compensation</b>									
01 Worker's Compensation	\$ 4,050	\$ 5,169	\$ 4,823	93%	\$ 6,409	\$ 4,552	71%	\$ 6,409	100.0%
<b>036 Vehicle Insurance</b>									
01 - Vehicle Insurance	\$ 1,769	\$ 2,000	\$ 1,605	80%	\$ 2,060	\$ 1,035	50%	\$ 2,060	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 33,210	\$ 30,140	\$ 31,332	104%	\$ 30,236	\$ 19,744	65%	\$ 30,065	99.4%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ 11,326	\$ 13,342	\$ 10,476	79%	\$ 13,310	\$ 7,724	58%	\$ 10,500	78.9%
<b>073 Vehicle Repairs</b>									
01 Vehicle repairs	\$ 2,434	\$ 2,100	\$ 2,800	133%	\$ 3,200	\$ 331	10%	\$ 1,200	37.5%
<b>074 Vehicle Tires</b>									
01 Tires	\$ 500	\$ 586	\$ 586	117%	\$ 1,200	\$ 128	11%	\$ 960	80.0%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>10 General Government Cont'd</b>									
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 1,224	\$ 1,000	\$ 1,028	103%	\$ 800	\$ 275	34%	\$ 482	60.2%
<b>Totals</b>	\$ 811,515	\$ 771,977	\$ 911,593	118%	\$ 775,641	\$ 492,137	63%	\$ 754,096	97.2%

<b>12 Nylander Museum</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ -		#VALUE!		\$ 6,000	\$ -	0%	\$ 6,500	108.3%
<b>003 Office Supplies</b>									
01 Postage	\$ -		#VALUE!						
03 Copier Rental	\$ -		#VALUE!						
05 Printer Ink	\$ -		#VALUE!						
07 Paper	\$ -		#VALUE!						
08 Office Supplies	\$ 527	\$ 500	\$ 341	68%	\$ 2,500	\$ 389	16%	\$ 1,000	40.0%
<b>015 Telephone</b>									
04 Telephone	\$ 585	\$ 750	\$ 571	76%	\$ 600	\$ 598	100%	\$ 836	139.3%
<b>017 Communications</b>									
01 Website									
03 Internet	\$ 935	\$ 720	\$ 1,005	140%	\$ 1,000	\$ 680	68%	\$ 1,020	102.0%
<b>018 Health Insurance</b>									
01 Health Insurance	\$ -		#VALUE!						
<b>019 Miscellaneous Expenses</b>									
01 Misc Expenses	\$ -	\$ 434	#DIV/0!			\$ -	#VALUE!	\$ 150	#VALUE!
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 2,380	\$ 2,700	\$ 2,769	103%	\$ 2,750	\$ 1,702	62%	\$ 2,530	92.0%
<b>027 Electricity</b>									
11 Electricity	\$ 943	\$ 1,000	\$ 1,102	110%	\$ 950	\$ 506	53%	\$ 937	98.7%
<b>028 Water</b>									
05 Water	\$ 1,189	\$ 1,350	\$ 1,154	86%	\$ 1,377	\$ 782	57%	\$ 1,172	85.1%
<b>029 Sewer</b>									
01 Sewer	\$ 216	\$ 300	\$ 250	83%	\$ 300	\$ 167	56%	\$ 250	83.3%
<b>030 Building Supplies</b>									
01 Building Supplies	\$ -		#VALUE!		\$ 800	\$ 40	5%	\$ 200	25.0%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 1,921	\$ 1,200	\$ 1,318	110%	\$ 2,000	\$ 327	16%	\$ 2,500	125.0%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 1,855	\$ 1,493	\$ 2,131	143%	\$ 2,050	\$ 848	41%	\$ 2,050	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 146								
<b>068 Janitorial Services</b>									
01 Property Maintenance	\$ 951								
<b>Total</b>	\$ 11,391	\$ 10,013	\$ 11,077	111%	\$ 20,327	\$ 6,037	30%	\$ 19,145	94.2%

<b>17 Health and Sanitation</b>									
<b>022 Health Officer</b>									
01 Health Officer	\$ 500	\$ 500	\$ 500	100%	\$ 500	\$ -	0%	\$ 500	100.0%
<b>023 Tri-Community Landfill</b>									
01 Tri-Community Landfill	\$ 249,067	\$ 249,660	\$ 249,660	100%	\$ 251,400	\$ 166,903	66%	\$ 251,400	100.0%
<b>038 - Social Security</b>									
01 - Social Security	\$ -	\$ 36	\$ -	0%	\$ 38			\$ -	0.0%
<b>Totals</b>	\$ 249,567	\$ 250,196	\$ 250,160	100%	\$ 251,938	\$ 166,903	66%	\$ 251,900	100.0%

<b>18 Municipal Building</b>									
<b>024 Maintenance - Comm. Center</b>									
01 Maintenance - Comm. Center									
02 Water & Sewer	\$ 770	\$ 1,250	\$ 781	63%	\$ 1,200	\$ 766	64%	\$ 1,040	86.7%
03 Janitorial									
04 Electric	\$ 2,384	\$ 2,900	\$ 2,245	77%	\$ 2,700	\$ 800	30%	\$ 2,400	88.9%
06 Lions Building	\$ 750								
<b>025 Heating Fuel - Lions Building</b>									
01 Heating Fuel Lions Building	\$ 4,177	\$ 4,000	\$ 4,916	123%	\$ 4,250	\$ 2,387	56%	\$ 4,121	97.0%
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 13,748	\$ 11,000	\$ 15,664	142%	\$ 14,000	\$ 7,511	54%	\$ 13,752	98.2%
<b>027 Electricity</b>									
11 Electricity	\$ 12,674	\$ 13,000	\$ 13,997	108%	\$ 12,350	\$ 8,104	66%	\$ 13,958	113.0%
<b>028 Water</b>									
05 Water	\$ 778	\$ 1,004	\$ 759	76%	\$ 875	\$ 531	61%	\$ 842	96.2%



**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>22 Tax Assessing Cont'd</b>									
<b>015 Telephone</b>									
01 Cell Phone	\$ 361	\$ 350	\$ 388	111%	\$ 380	\$ 299	79%	\$ 424	111.7%
04 Telephone	\$ 417	\$ 510	\$ 403	79%	\$ 475	\$ 279	59%	\$ 445	93.6%
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 33,224	\$ 37,495	\$ 36,466	97%	\$ 38,810	\$ 27,223	70%	\$ 38,810	100.0%
<b>019 Miscellaneous Expenses</b>									
01 Misc. Expense	\$ 98								
<b>038 Social Security</b>									
01 Social Security	\$ 9,531	\$ 14,709	\$ 10,386	71%	\$ 14,672	\$ 9,322	64%	\$ 14,678	100.0%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ 3,009	\$ 3,591	\$ 4,075	113%	\$ 4,030	\$ 1,777	44%	\$ 4,030	100.0%
<b>051 Equipment Maint</b>									
01 Software		\$ 1,200	\$ 114	10%	\$ 1,700	\$ 560	33%	\$ 675	39.7%
<b>056 Contracted Services</b>									
01 Registry	\$ 301	\$ 500	\$ 242	48%	\$ 400	\$ 93	23%	\$ 273	68.3%
04 Contracted Services	\$ 4,318	\$ 4,500	\$ 4,527	101%	\$ 5,500	\$ -	0%	\$ 4,750	86.4%
01 Assessment Reserve									
<b>058 Codes Maintenance</b>									
01 Codes Maintenance	\$ 442	\$ 600	\$ 569	95%	\$ 600	\$ 20	3%	\$ 589	98.2%
<b>070 Clothing Allowance</b>									
03 Clothing	\$ 417	\$ 300	\$ 341	114%	\$ 300	\$ 233	78%	\$ 233	77.5%
<b>073 Vehicle Repairs</b>									
01 Vehicle repairs		\$ 120	\$ 139	116%	\$ 1,450	\$ 462	32%	\$ 662	45.7%
<b>074 Vehicle Tires</b>									
01 Tires		\$ 300	\$ 87	29%	\$ 600	\$ 444	74%	\$ 645	107.5%
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters		\$ 800	\$ 269	34%	\$ 400	\$ 410	102%	\$ 515	128.7%
<b>Totals</b>	\$ 210,370	\$ 272,260	\$ 255,750	94%	\$ 276,222	\$ 172,635	62%	\$ 271,421	98.3%

<b>25 Library</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 116,992	\$ 123,621	\$ 124,488	101%	\$ 127,190	\$ 83,065	65%	\$ 124,285	97.7%
02 Overtime									
<b>003 Office Supplies</b>									
01 Postage	\$ 391	\$ 550	\$ 299	54%	\$ 550	\$ 161	29%	\$ 340	61.9%
02 Advertising	\$ 247	\$ 250	\$ 17	7%	\$ 250	\$ 26	10%	\$ 125	50.0%
03 Copier Rental	\$ 2,043	\$ 2,450	\$ 1,933	79%	\$ 2,480	\$ 1,030	42%	\$ 2,000	80.6%
05 Printer Ink									
07 Paper	\$ 214	\$ 200	\$ 190	95%	\$ 200	\$ 77	38%	\$ 144	72.1%
08 Office Supplies	\$ 1,499	\$ 2,000	\$ 1,086	54%	\$ 1,600	\$ 138	9%	\$ 693	43.3%
11 Equip Rental									
<b>005 Gen Gov't Leg</b>									
01 CCC&I									
<b>008 Computer Maintenance</b>									
01 Computer Maintenance	\$ 12,064	\$ 7,800	\$ 10,981	141%	\$ 7,800	\$ 2,816	36%	\$ 7,800	100.0%
<b>009 Professional Dues</b>									
01 Subscriptions	\$ 103	\$ 100	\$ 119	119%	\$ 120	\$ 119	99%	\$ 120	100.0%
04 PROF DUES		\$ 200	\$ 200		\$ 200	\$ 100	50%	\$ 200	100.0%
<b>010 Travel Expenses</b>									
01 Mileage									
02 Meals & Lodging									
05 Travel Expenses	\$ 454	\$ 800	\$ 346	43%	\$ 750	\$ -	0%	\$ 350	46.7%
<b>011 Training &amp; Education</b>									
02 Training & Education	\$ 388	\$ 500	\$ 390	78%	\$ 500	\$ -	0%	\$ 400	80.0%
<b>014 New Equipment</b>									
01 New Equipment	\$ 1,089	\$ 1,750	\$ 1,303	74%	\$ 1,500	\$ -	0%	\$ 350	23.3%
<b>015 Telephone</b>									
04 Telephone	\$ 1,731	\$ 1,800	\$ 1,786	99%	\$ 1,750	\$ 1,179	67%	\$ 1,750	100.0%
<b>016-02 Misc Income</b>									
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 8,784	\$ 10,834	\$ 10,474	97%	\$ 11,395	\$ 7,878	69%	\$ 11,395	100.0%
<b>019 Miscellaneous Expenses</b>									
01 Misc. Expenses	\$ 140	\$ 250	\$ -	0%	\$ 200	\$ -	0%	\$ 200	100.0%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>25 Library Cont'd</b>									
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 12,667	\$ 11,000	\$ 14,379	131%	\$ 13,000	\$ 5,580	43%	\$ 10,849	83.5%
<b>027 Electricity</b>									
11 Electricity	\$ 3,929	\$ 4,500	\$ 4,101	91%	\$ 4,300	\$ 2,026	47%	\$ 3,667	85.3%
<b>028 Water</b>									
05 Water	\$ 292	\$ 333	\$ 262	79%	\$ 370	\$ 171	46%	\$ 282	76.3%
<b>029 Sewer</b>									
01 Sewer	\$ 241	\$ 363	\$ 258	71%	\$ 270	\$ 169	63%	\$ 278	103.0%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 6,765	\$ -	\$ 6,746	#DIV/0!	\$ 5,000	\$ 4,026	81%	\$ 4,026	80.5%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 1,647	\$ 1,792	\$ 1,578	88%	\$ 1,846	\$ 1,069	58%	\$ 1,846	100.0%
<b>034 Worker's Compensation</b>									
01 Worker's Compensation	\$ 421	\$ 304	\$ 314	103%	\$ 377	\$ 328	87%	\$ 377	100.1%
<b>038 Social Security</b>									
01 Social Security	\$ 8,715	\$ 9,457	\$ 9,186	97%	\$ 9,730	\$ 6,135	63%	\$ 9,508	97.7%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ -	\$ 1,680	\$ -	0%	\$ 1,714	\$ -	0%	\$ -	0.0%
<b>055 Books &amp; Periodicals</b>									
01 Mars and Swift						\$ (0)	#VALUE!		
03 Books & Periodicals	\$ 16,996	\$ 17,750	\$ 15,179	86%	\$ 17,500	\$ 7,739	44%	\$ 16,026	91.6%
<b>271 Contracted Services</b>									
01 Janitorial & Supplies	\$ 11,753	\$ 13,000	\$ 10,686	82%	\$ 12,500	\$ 4,563	37%	\$ 9,887	79.1%
<b>406 Programming</b>									
01 Library Programs	\$ 633	\$ 700	\$ 704	101%	\$ 1,000	\$ 350	35%	\$ 550	55.0%
02 Archives		\$ 500	\$ 371	74%	\$ 500	\$ 112	22%	\$ 283	56.5%
<b>Totals</b>	\$ 210,388	\$ 214,484	\$ 217,377	101%	\$ 224,591	\$ 128,855	57%	\$ 207,731	92.5%

<b>31 Fire and Ambulance</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 810,378	\$ 874,839	\$ 822,283	94%	\$ 892,755	\$ 572,833	64%	\$ 892,755	100.0%
02 Overtime	\$ 328,382	\$ 290,000	\$ 357,310	123%	\$ 290,000	\$ 194,039	67%	\$ 298,869	103.1%
05 Stand By Pay	\$ 49,969	\$ 52,560	\$ 49,608	94%	\$ 50,000	\$ 31,848	64%	\$ 47,736	95.5%
07 Amb. Billing Salaries	\$ 89,738	\$ 95,479	\$ 91,025	95%	\$ 64,738	\$ 47,024	73%	\$ 73,508	113.5%
08 Special Transports	\$ 39								
<b>003 Office Supplies</b>									
01 Postage	\$ 816	\$ 300	\$ -	0%	\$ 300	\$ 55	18%	\$ 55	18.3%
02 Advertising			\$ 2,768			\$ 136	#VALUE!	\$ 136	#VALUE!
03 Copier Rent		\$ 960	\$ 295	31%	\$ 1,000	\$ 535	54%	\$ 535	53.5%
04 Equipment Repair	\$ 94								
05 Printer Ink	\$ 28	\$ 200	\$ 20	10%	\$ 100			\$ 20	20.0%
07 Paper					\$ 1,000				
08 Office Supplies	\$ 6,078	\$ 2,500	\$ 2,173	87%	\$ 1,500	\$ 853	57%	\$ 2,250	150.0%
09 Amb. Billing Supplies	\$ 2,634	\$ 8,000	\$ 7,902	99%	\$ 7,500	\$ 4,801	64%	\$ 6,784	90.4%
13 Houlton Supplies	\$ 2,518	\$ 2,100	\$ 2,443	116%	\$ 600	\$ 1,161	193%	\$ 1,161	193.5%
14 Calais Supplies	\$ 2,033	\$ 1,800	\$ 1,992	111%	\$ 1,800	\$ 1,222	68%	\$ 1,856	103.1%
15 Van Buren Supplies									
16 Island Falls Supplies	\$ 1,093	\$ 1,000	\$ 1,074	107%	\$ 500	\$ 799	160%	\$ 1,181	236.2%
17 Patten Supplies	\$ 1,418	\$ 1,300	\$ 1,372	106%	\$ 1,300	\$ 969	75%	\$ 1,450	111.5%
<b>005 Legal Fees</b>									
04 Legal Fees									
<b>009 Professional Dues</b>									
01 Subscriptions	\$ 83	\$ 200	\$ 95	48%		\$ -	#VALUE!		
04 Professional Dues	\$ 2,587	\$ 2,000	\$ 2,115	106%	\$ 3,000	\$ 2,044	68%	\$ 2,700	90.0%
<b>010 Travel Expenses</b>									
01 Mileage	\$ 284	\$ 500	\$ 202	40%	\$ 500	\$ -	0%	\$ 250	50.0%
02 Meals & Lodging									
05 Travel Expenses	\$ 1,552	\$ 2,250	\$ 1,695	75%	\$ 2,250	\$ 1,323	59%	\$ 1,700	75.6%
<b>011 Training &amp; Education</b>									
02 Training & Education	\$ 8,812	\$ 9,500	\$ 8,835	93%	\$ 8,000	\$ 2,135	27%	\$ 6,800	85.0%
<b>014 New Equipment</b>									
01 New Equipment	\$ 8,675	\$ 11,000	\$ 7,230	66%	\$ 8,000	\$ 4,644	58%	\$ 7,500	93.8%
<b>015 Telephone</b>									
01 Cell Phone	\$ 3,799	\$ 4,000	\$ 4,206	105%	\$ 4,000	\$ 2,925	73%	\$ 4,323	108.1%
04 Telephone	\$ 5,598	\$ 5,500	\$ 5,757	105%	\$ 5,500	\$ 3,366	61%	\$ 5,340	97.1%
<b>016 Misc Income</b>									
01 Insurance Reports									
<b>017 Communications</b>									
01 Website									
03 Internet	\$ 1,112	\$ 1,100	\$ 1,067	97%	\$ 1,100	\$ 712	65%	\$ 1,067	97.0%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>31 Fire and Ambulance Cont'd</b>									
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 281,388	\$ 289,095	\$ 289,059	100%	\$ 324,405	\$ 224,841	69%	\$ 324,405	100.0%
02 Ambulance Health Insurance		\$ 26,660	\$ 22,149	83%	\$ 51,375	\$ 20,912	41%	\$ 51,375	100.0%
<b>019 Miscellaneous Exp.</b>									
01 Misc. Expense	\$ 783	\$ 1,000	\$ 401	40%	\$ 1,000	\$ 700	70%	\$ 850	85.0%
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 19,720	\$ 19,150	\$ 18,089	94%	\$ 17,000	\$ 10,583	62%	\$ 15,774	92.8%
<b>027 Electricity</b>									
11 Electricity	\$ 6,900	\$ 9,000	\$ 7,021	78%	\$ 6,650	\$ 4,467	67%	\$ 7,344	110.4%
<b>028 Water</b>									
05 Water	\$ 752	\$ 695	\$ 706	102%	\$ 700	\$ 556	79%	\$ 815	116.4%
<b>029 Sewer</b>									
01 Sewer	\$ 504	\$ 538	\$ 548	102%	\$ 550	\$ 421	77%	\$ 625	113.6%
<b>030 Building Supplies</b>									
01 Building Supplies	\$ 3,791	\$ 4,000	\$ 3,874	97%	\$ 3,500	\$ 2,611	75%	\$ 3,500	100.0%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 11,644	\$ 14,000	\$ 14,104	101%	\$ 20,000	\$ 6,616	33%	\$ 20,000	100.0%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 1,905	\$ 2,191	\$ 1,768	81%	\$ 2,260	\$ 1,169	52%	\$ 2,260	100.0%
<b>034 Workers Comp.</b>									
01 Workers Comp.	\$ 72,224	\$ 83,561	\$ 84,658	101%	\$ 103,616	\$ 93,666	90%	\$ 103,616	100.0%
<b>035 Unemployment Comp</b>									
01 Unemployment Comp.	\$ 6,054	\$ 7,000	\$ 5,983	85%	\$ 7,210	\$ -	0%	\$ 7,210	100.0%
<b>036 Vehicle Insurance</b>									
01 Vehicle Insurance	\$ 15,352	\$ 17,136	\$ 14,332	84%	\$ 17,650	\$ 9,565	54%	\$ 17,650	100.0%
<b>037 Liability Insurance</b>									
01 Liability Insurance	\$ 3,623	\$ 3,482	\$ 3,806	109%	\$ 3,587	\$ 2,674	75%	\$ 3,587	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 94,375	\$ 103,376	\$ 97,723	95%	\$ 106,355	\$ 61,160	58%	\$ 106,355	100.0%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ 67,436	\$ 64,409	\$ 72,715	113%	\$ 70,645	\$ 47,869	68%	\$ 70,645	100.0%
<b>046 Recognitions</b>									
01 Recognitions									
<b>051 Equipment Maint.</b>									
01 Software	\$ -								
03 Maintenance Contracts	\$ 9,413	\$ 9,000	\$ 9,084	101%	\$ 9,000	\$ 5,948	66%	\$ 9,100	101.1%
05 Equipment Main.	\$ 7,630	\$ 8,500	\$ 6,471	76%	\$ 7,500	\$ 3,419	46%	\$ 7,300	97.3%
<b>067 Paid Call Firefighters</b>									
01 Paid Call Firefighters	\$ 25,859	\$ 26,000	\$ 25,950	100%	\$ 26,000	\$ 800	3%	\$ 25,850	99.4%
<b>068 Janitorial Services</b>									
01 Janitorial Services									
<b>069 Paid Call Insurance</b>									
01 Paid Call Insurance	\$ 188	\$ 600	\$ -	0%	\$ 400	\$ -	0%	\$ -	0.0%
<b>070 Clothing Allowance</b>									
01 Uniforms	\$ 7,102	\$ 8,000	\$ 6,974	87%	\$ 8,000	\$ 6,612	83%	\$ 7,300	91.3%
02 Turnout Gear	\$ 2,120	\$ 2,500	\$ 2,741	110%	\$ 1,000	\$ 78	8%	\$ 1,000	100.0%
03 Clothing	\$ -								
04 Boots	\$ 440	\$ 800	\$ 120	15%	\$ 500	\$ 143	29%	\$ 440	88.0%
06 Clothing Allowance	\$ -								
<b>071 Radio Maintenance</b>									
01 Vehicle	\$ 968	\$ 2,000	\$ 852	43%	\$ 2,000	\$ 461	23%	\$ 1,000	50.0%
02 Building	\$ 71	\$ 1,000	\$ -	0%	\$ -				
03 Radio Maintenance	\$ 2,710	\$ 5,500	\$ 1,390	25%	\$ 5,000	\$ 719	14%	\$ 2,700	54.0%
<b>072 Ladder Testing</b>									
01 Ladder Testing	\$ 2,833	\$ 3,500	\$ 3,500	100%	\$ 3,500	\$ -	0%	\$ 3,500	100.0%
<b>073 Vehicle Repair</b>									
01 Vehicle Repair	\$ 14,227	\$ 14,000	\$ 13,952	100%	\$ 13,000	\$ 11,401	88%	\$ 14,250	109.6%
<b>074 Tires</b>									
01 Tires	\$ 5,384	\$ 6,500	\$ 6,198	95%	\$ 8,500	\$ 3,243	38%	\$ 8,000	94.1%
02 Tire Replacement	\$ -								
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 3,410	\$ 4,000	\$ 3,736	93%	\$ 4,000	\$ 1,645	41%	\$ 2,700	67.5%
<b>076 Diesel Fuel</b>									
01 Diesel Fuel	\$ 33,689	\$ 25,000	\$ 34,607	138%	\$ 26,700	\$ 14,382	54%	\$ 22,900	85.8%



**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>31 Fire and Ambulance Cont'd</b>									
<b>077 Batteries</b>									
01 Vehicle	\$ -								
02 Equipment	\$ 219	\$ 500	\$ 298	60%	\$ 400	\$ -	0%	\$ 250	62.5%
03 Batteries	\$ 38								
<b>078 Field Expenses</b>									
01 Field Expenses	\$ 755	\$ 1,200	\$ 210	17%	\$ 1,000	\$ 311	31%	\$ 750	75.0%
<b>079 Employee Physicals</b>									
01 Employee Physicals	\$ 330	\$ 1,250	\$ 323	26%	\$ 1,200	\$ 168	14%	\$ 350	29.2%
<b>080 Paid Call Volunteers</b>									
01 Paid Call Volunteers	\$ 1,829	\$ 3,000	\$ 1,325	44%	\$ 2,000	\$ 605	30%	\$ 975	48.8%
<b>082 Bad Debt Allowance</b>									
01 Bad Debt Allowance	\$ 102,385	\$ 100,000	\$ 107,290	107%	\$ 100,000	\$ 64,077	64%	\$ 100,000	100.0%
02 Collection Fee	\$ 2,531	\$ 1,200	\$ 1,620	135%	\$ 1,300	\$ 1,772	136%	\$ 2,100	161.5%
<b>083 Contractual Allowance</b>									
01 Contractual Allowance									
<b>085 Transport Meals</b>									
01 Transport Meals	\$ 8,955	\$ 8,500	\$ 7,802	92%	\$ 8,000	\$ 3,702	46%	\$ 6,950	86.9%
<b>086 Air Transports</b>									
01 Air Transports	\$ 97,835								
<b>087 Medical Supplies</b>									
01 Ambulance Supplies	\$ 6,837	\$ 7,000	\$ 7,120	102%	\$ 7,000	\$ 6,739	96%	\$ 8,991	128.4%
02 Oxygen	\$ 3,770	\$ 4,000	\$ 2,860	71%	\$ 3,500	\$ 1,821	52%	\$ 2,032	58.1%
03 Medical Supplies	\$ 5,826	\$ 7,000	\$ 6,527	93%	\$ 7,000	\$ 7,482	107%	\$ 6,500	92.9%
<b>292 EMS Licenses</b>									
01 EMS License	\$ 1,479	\$ 1,550	\$ 1,863	120%	\$ 1,800	\$ 677	38%	\$ 1,863	103.5%
<b>Totals</b>	\$ 2,238,737	\$ 2,264,482	\$ 2,261,217	100%	\$ 2,330,246	\$ 1,497,438	64%	\$ 2,330,788	100.0%
<b>35 Police</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 900,777	\$ 951,808	\$ 954,583	100%	\$ 933,750	\$ 608,037	65%	\$ 919,849	98.5%
02 Overtime	\$ 59,058	\$ 70,000	\$ 61,172	87%	\$ 70,000	\$ 41,204	59%	\$ 63,348	90.5%
04 Nursing			\$ 240						
06 Police Reserves Salary	\$ 20,361	\$ 22,440	\$ 19,525	87%	\$ 22,440	\$ 22,004	98%	\$ 41,769	186.1%
<b>003 Office Supplies</b>									
01 Postage	\$ 575	\$ 500	\$ 452	90%	\$ 600	\$ 223	37%	\$ 366	61.0%
02 Advertising	\$ 287	\$ 200	\$ 196	98%	\$ 250	\$ -	0%	\$ 200	80.0%
03 Copier Rental	\$ 1,780	\$ 1,800	\$ 1,890	105%	\$ 1,920	\$ 1,120	58%	\$ 1,920	100.0%
05 Printer Ink	\$ 661	\$ 550	\$ 574	104%	\$ 600	\$ 676	113%	\$ 676	112.6%
07 Paper	\$ 376	\$ 300	\$ 493	164%	\$ 500	\$ 323	65%	\$ 323	64.5%
08 Office Supplies	\$ 1,294	\$ 1,400	\$ 1,353	97%	\$ 1,400	\$ 882	63%	\$ 1,313	93.8%
<b>006 Legal Fees</b>									
01 Legal Fees	\$ -								
<b>009 Professional Dues</b>									
01 Subscriptions	\$ 570	\$ 600	\$ 711	119%	\$ 600	\$ 566	94%	\$ 750	125.0%
04 Professional Dues	\$ 343	\$ 400	\$ 210	53%	\$ 550	\$ 485	88%	\$ 485	88.2%
<b>010 Travel Expenses</b>									
01 Mileage	\$ 125	\$ 600	\$ -	0%	\$ 300	\$ -	0%	\$ -	0.0%
02 Meals & Lodging	\$ 1,676	\$ 2,500	\$ 758	30%	\$ 2,250	\$ -	0%	\$ 450	20.0%
05 Travel Expenses	\$ 642	\$ 1,000	\$ 926	93%	\$ 1,000	\$ -	0%	\$ 250	25.0%
<b>011 Training &amp; Education</b>									
02 Training & Education	\$ 18,660	\$ 23,000	\$ 21,685	94%	\$ 23,000	\$ 10,375	45%	\$ 18,592	80.8%
<b>013 Car Allowance</b>									
01 Car Allowance	\$ 3,449	\$ 3,200	\$ 3,565	111%	\$ 3,600	\$ 1,521	42%	\$ 3,500	97.2%
<b>014 New Equipment</b>									
01 New Equipment	\$ 3,136	\$ 2,500	\$ 3,704	148%	\$ 2,500	\$ 459	18%	\$ 3,200	128.0%
<b>015 Telephone</b>									
01 Cell Phone	\$ 2,468	\$ 3,000	\$ 3,110	104%	\$ 2,500	\$ 1,888	76%	\$ 2,859	114.4%
04 Telephone	\$ 4,256	\$ 5,000	\$ 4,404	88%	\$ 4,500	\$ 2,017	45%	\$ 3,514	78.1%
<b>017 Communication Fees</b>									
01 Web Site									
03 Internet	\$ 2,144	\$ 2,900	\$ 2,383	82%	\$ 2,900	\$ 1,861	64%	\$ 3,032	104.6%
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 280,213	\$ 329,407	\$ 312,394	95%	\$ 327,810	\$ 204,911	63%	\$ 319,000	97.3%
<b>019 Miscellaneous Expenses</b>									
01 Misc. Expense	\$ 1,508	\$ 1,500	\$ 1,451	97%	\$ 1,500	\$ 466	31%	\$ 1,320	88.0%
<b>027 Electricity</b>									
11 Electricity			\$ 20			\$ 13	#DIV/0!		
13 Radio Tower	\$ 146	\$ 215	\$ 132	61%	\$ 200	\$ 101	51%	\$ 182	91.0%
<b>028 Water</b>									
05 Water	\$ 585	\$ 500	\$ 609	122%	\$ 640	\$ 366	57%	\$ 625	97.7%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>35 Police Cont'd</b>									
<b>030 Building Supplies</b>									
01 Building Supplies	\$ 1,619	\$ 1,600	\$ 1,781	111%	\$ 1,600	\$ 1,163	73%	\$ 1,600	100.0%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 3,264	\$ 3,000	\$ 4,410	147%	\$ 3,000	\$ 834	28%	\$ 3,000	100.0%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 538	\$ 581	\$ 518	89%	\$ 599	\$ 354	59%	\$ 570	95.2%
<b>034 Worker's Compensation</b>									
01 Worker's Compensation	\$ 20,562	\$ 22,876	\$ 24,502	107%	\$ 28,367	\$ 28,005	99%	\$ 28,367	100.0%
<b>036 Vehicle Insurance</b>									
01 Vehicle Insurance	\$ 7,036	\$ 7,019	\$ 7,559	108%	\$ 7,230	\$ 5,327	74%	\$ 8,725	120.7%
<b>037 Liability Insurance</b>									
01 Liability Insurance	\$ 10,398	\$ 10,500	\$ 10,299	98%	\$ 10,815	\$ 6,628	61%	\$ 10,815	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 71,942	\$ 80,840	\$ 77,198	95%	\$ 79,305	\$ 50,028	63%	\$ 78,410	98.9%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ 42,129	\$ 53,794	\$ 45,204	84%	\$ 57,125	\$ 30,754	54%	\$ 55,800	97.7%
<b>044 Reimbursement</b>									
01 Reimbursement									
<b>051 Equipment Maintenance</b>									
05 Equipment Maintenance		\$ 1,000	\$ 1,014	101%	\$ 1,000	\$ -	0%	\$ 975	97.5%
<b>068 Janitorial Services</b>									
01 Janitorial Services	\$ 12,741	\$ 14,720	\$ 13,864	94%	\$ 10,000	\$ 2,794	28%	\$ 6,800	68.0%
<b>070 Clothing Allowance</b>									
01 Uniforms	\$ 5,314	\$ 5,600	\$ 6,443	115%	\$ 5,750	\$ 3,362	58%	\$ 6,500	113.0%
<b>071 Radio Maintenance</b>									
01 Vehicle	\$ 852	\$ 250	\$ 299	119%	\$ 250	\$ 210	84%	\$ 370	148.0%
03 Radio Maintenance	\$ 1,743	\$ 1,500	\$ 388	26%	\$ 1,500	\$ 322	21%	\$ 1,457	97.1%
<b>073 Vehicle Repair</b>									
01 Vehicle Repair	\$ 10,681	\$ 6,300	\$ 15,633	248%	\$ 9,000	\$ 3,481	39%	\$ 9,787	108.7%
<b>074 Tires</b>									
01 Tires	\$ 3,464	\$ 3,680	\$ 2,232	61%	\$ 3,680	\$ 1,452	39%	\$ 3,080	83.7%
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 27,857	\$ 26,000	\$ 28,311	109%	\$ 28,000	\$ 16,148	58%	\$ 24,676	88.1%
<b>077 Batteries</b>									
01 Vehicle	\$ 40								
<b>079 Employee Physicals</b>									
01 Employee Physicals	\$ 26	\$ 500	\$ -	0%	\$ 500	\$ -	0%	\$ -	0.0%
02 Psychological Evaluations	\$ 563	\$ 1,000	\$ 1,040	104%	\$ 1,500	\$ 1,500	100%	\$ 2,000	133.3%
03 Poly Graph Testing	\$ 83	\$ 500	\$ -	0%	\$ 1,000	\$ 300	30%	\$ 500	50.0%
<b>089 Equipment Reserves</b>									
01 Equipment Reserves	\$ 2,043	\$ 1,250	\$ 710	57%	\$ 1,250	\$ 347	28%	\$ 1,250	100.0%
<b>090 Dog Constable</b>									
01 Dog Constable	\$ 1,700	\$ 2,760	\$ 5,000	181%	\$ 6,000	\$ -	0%	\$ -	0.0%
<b>093 Meals for Prisoners</b>									
01 Meals for Prisoners	\$ 3,722	\$ 4,500	\$ 2,704	60%	\$ 4,200	\$ -	0%	\$ 1,200	28.6%
<b>094 Video Equipment</b>									
01 Video Equipment	\$ 487	\$ 600	\$ 410	68%	\$ 800	\$ 396	49%	\$ 685	85.6%
<b>097 Uniform Maintenance</b>									
01 Uniform Maintenance	\$ 5	\$ 200	\$ -	0%	\$ 200	\$ -	0%	\$ -	0.0%
<b>098 Medical Tests/Supplies</b>									
01 Medical Tests/Supplies	\$ 826	\$ 1,330	\$ 547	41%	\$ 1,330	\$ 816	61%	\$ 1,056	79.4%
02 Laundry	\$ 646	\$ 1,000	\$ 622	62%	\$ 1,000	\$ 80	8%	\$ 600	60.0%
<b>102 Computer Tech Support</b>									
01 Computer Tech Support	\$ 3,217	\$ 2,500	\$ 4,335	173%	\$ 4,500	\$ 4,710	105%	\$ 4,710	104.7%
02 Recorder Maint	\$ 1,802	\$ 2,000	\$ 1,734	87%	\$ 2,000	\$ 1,734	87%	\$ 1,734	86.7%
<b>179 Animal Shelter Services</b>									
01 Animal Shelter Services	\$ 14,740	\$ 14,740	\$ 14,740	100%	\$ 14,741	\$ 14,740	100%	\$ 14,740	100.0%
<b>229 Small Equipment Reserve</b>									
01 Small Equipment Reserve									
<b>230 Police Car Reserve</b>									
01 Police Car Reserve									
<b>Totals</b>	\$ 1,555,599	\$ 1,697,460	\$ 1,668,034	98%	\$ 1,691,551	\$ 1,074,982	64%	\$ 1,656,929	98.0%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>38 Protection</b>									
<b>105 Street Lights</b>									
01 Street Lights	\$ 103,724	\$ 76,550	\$ 87,296	114%	\$ 50,000	\$ 16,018	32%	\$ 20,225	40.5%
02 Maintenance	\$ 117		\$ 350		\$ 20,000	\$ 1,135	6%	\$ 10,000	50.0%
<b>106 Hydrant Fees</b>									
01 Hydrant Fees	\$ 321,433	\$ 337,470	\$ 332,147	98%	\$ 344,219	\$ 214,289	62%	\$ 344,219	100.0%
<b>Totals</b>	<b>\$ 425,273</b>	<b>\$ 414,020</b>	<b>\$ 419,794</b>	<b>101%</b>	<b>\$ 414,219</b>	<b>\$ 231,442</b>	<b>56%</b>	<b>\$ 374,444</b>	<b>90.4%</b>
<b>39 Emergency Management</b>									
<b>001 Salaries</b>									
07 Salaries	\$ 6,858	\$ 6,995	\$ 8,573	123%	\$ 6,995	\$ 3,429	49%	\$ 6,995	100.0%
<b>003 Office Supplies</b>									
01 Postage									
08 Office Supplies	\$ -	\$ 40	\$ -	0%	\$ 40			\$ -	0.0%
<b>010 Travel Expenses</b>									
05 Travel Expenses	\$ -								
<b>011 Training &amp; Education</b>									
02 Training & Education	\$ 100	\$ 150	\$ -	0%	\$ 150				
<b>014 New Equipment</b>									
01 New Equipment	\$ 1,578	\$ 1,000	\$ 3,457	346%	\$ 1,000	\$ 15	1%	\$ 500	50.0%
<b>015 Telephone</b>									
04 Telephone	\$ 716	\$ 730	\$ 730	100%	\$ 730	\$ 172	24%	\$ 450	61.6%
<b>017 Communications</b>									
03 Communications (Internet)	\$ -	\$ 564	\$ -	0%	\$ -				
<b>019 Miscellaneous Expenses</b>									
01 Misc. Expenses	\$ 99	\$ 150	\$ 150	100%	\$ 150	\$ -	0%	\$ 75	50.0%
<b>024-02 Water &amp; Sewer</b>									
<b>027 Electricity</b>									
11 Electricity	\$ 184	\$ 250	\$ 139	55%	\$ 200	\$ 116	58%	\$ 179	89.7%
13 Radio Tower			\$ 16						
12 PWPUMP HOUSE									
<b>030 Building Supplies</b>									
01 Building Supplies	\$ 111	\$ 250	\$ 87	35%	\$ 200	\$ 19	10%	\$ 90	45.0%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 169	\$ 1,500	\$ 343	23%	\$ 1,000	\$ -	0%	\$ 1,000	100.0%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 371	\$ 390	\$ 365	94%	\$ 402	\$ 236	59%	\$ 402	100.0%
<b>036 Vehicle Insurance</b>									
01 Vehicle Insurance	\$ 1,557	\$ 2,400	\$ 2,350	98%	\$ 2,000	\$ 1,547	77%	\$ 2,000	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 497	\$ 535	\$ 622	116%	\$ 535	\$ 248	46%	\$ 535	100.0%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ (0)	\$ 245	\$ (0)	0%	\$ 350	\$ -	0%	\$ -	0.0%
<b>051 Equipment Maintenance</b>									
01 Software									
05 Equipment Maintenance	\$ -			#VALUE!					
<b>39 Emergency Management Cont'd</b>									
<b>068 Janitorial Services</b>									
01 Janitorial Services	\$ 675	\$ 400	\$ -	0%	\$ 300	\$ -	0%	\$ -	0.0%
<b>071 Radio Maintenance</b>									
03 Radio Maintenance	\$ -								
<b>073 Vehicle Repair</b>									
01 Vehicle Repair	\$ 4					\$ -	#VALUE!	\$ -	#VALUE!
<b>074 Tires</b>									
01 Tires	\$ -	\$ 200	\$ -	0%	\$ 200	\$ -	0%	\$ -	0.0%
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 63			0%	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>078 Field Expenses</b>									
01 Field Expenses	\$ -	\$ 200	\$ -	0%	\$ 200	\$ -	0%	\$ -	0.0%
<b>108 CEM Rent</b>									
01 CEM Rent	\$ -	\$ 75	\$ -	0%					
<b>Totals</b>	<b>\$ 12,965</b>	<b>\$ 16,074</b>	<b>\$ 16,830</b>	<b>105%</b>	<b>\$ 14,452</b>	<b>\$ 5,782</b>	<b>40%</b>	<b>\$ 12,226</b>	<b>84.6%</b>

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>40 Public Works</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 605,391	\$ 631,011	\$ 629,566	100%	\$ 649,330	\$ 414,446	64%	\$ 635,000	97.8%
02 Overtime	\$ 109,611	\$ 100,000	\$ 120,139	120%	\$ 97,750	\$ 64,860	66%	\$ 97,771	100.0%
07 Salaries									
<b>003 Office Supplies</b>									
01 Postage	\$ 3	\$ 40	\$ -	0%	\$ 40	\$ 86	215%	\$ 90	225.0%
02 Advertising	\$ 378	\$ 500	\$ -	0%	\$ 400	\$ 525	131%	\$ 525	131.3%
05 Printer Ink	\$ 24	\$ 40	\$ -	0%	\$ -	\$ -		\$ -	
07 Paper	\$ 21	\$ 50	\$ 24	49%	\$ 50	\$ -	0%	\$ 50	100.0%
08 Office Supplies	\$ 302	\$ 300	\$ 383	128%	\$ 250	\$ 60	24%	\$ 200	80.0%
11 Equipment Rental	\$ 970	\$ 875	\$ 1,026	117%	\$ 900	\$ 531	59%	\$ 900	100.0%
12 Software	\$ 310	\$ 400	\$ 634	159%	\$ 250	\$ 560	224%	\$ 560	224.0%
<b>010 Travel Expenses</b>									
02 Meal & Lodging	\$ 135	\$ 250	\$ -	0%	\$ 200	\$ -	0%	\$ 200	100.0%
05 Travel Expenses	\$ 74	\$ 200	\$ -	0%	\$ 200	\$ -	0%	\$ 200	100.0%
<b>011 Training &amp; Education</b>									
02 Training & Education	\$ 272	\$ 400	\$ 375	94%	\$ 300	\$ 124	41%	\$ 250	83.3%
<b>014 New Equipment</b>									
01 New Equipment	\$ 3,614	\$ 3,500	\$ 3,139	90%	\$ 3,500	\$ -	0%	\$ 3,200	91.4%
02 Office									
03 Shop									
<b>015 Telephone</b>									
01 Cell Phone	\$ 720	\$ 720	\$ 720	100%	\$ 720	\$ -	0%	\$ 720	100.0%
04 Telephone	\$ 1,155	\$ 1,300	\$ 1,202	92%	\$ 1,250	\$ 789	63%	\$ 1,343	107.4%
<b>017 Communications</b>									
03 Internet	\$ 539	\$ 550	\$ 539	98%	\$ 550	\$ 360	65%	\$ 539	98.1%
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 253,994	\$ 305,452	\$ 252,234	83%	\$ 298,965	\$ 183,646	61%	\$ 275,600	92.2%
<b>019 Misc. Expense</b>									
01 Misc. Expense	\$ 1,418	\$ 1,250	\$ 1,257	101%	\$ 1,250	\$ 788	63%	\$ 1,250	100.0%
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 13,037	\$ 14,790	\$ 14,336	97%	\$ 15,000	\$ 7,978	53%	\$ 14,700	98.0%
<b>027 Electricity</b>									
01 P.W. Main Garage	\$ 9,195	\$ 10,500	\$ 9,147	87%	\$ 10,000	\$ 6,621	66%	\$ 9,159	91.6%
02 P.W. Cold Storage	\$ 441	\$ 450	\$ 443	99%	\$ 428	\$ 305	71%	\$ 474	110.8%
03 P.W. Sand Dome	\$ 263	\$ 250	\$ 212	85%	\$ 238	\$ 149	63%	\$ 236	99.3%
04 P.W. Outside Lights	\$ 208	\$ 210	\$ 217	103%	\$ 200	\$ 147	74%	\$ 219	109.9%
11 Electricity	\$ 415	\$ 400	\$ 430	108%	\$ 380	\$ 255	67%	\$ 387	101.9%
12 P.W. Pump House	\$ 391	\$ 400	\$ 386	97%	\$ 380	\$ 244	64%	\$ 397	104.5%
<b>028 Water</b>									
05 Water	\$ 1,488	\$ 1,545	\$ 1,488	96%	\$ 1,550	\$ 992	64%	\$ 1,550	100.0%
<b>029 Sewer</b>									
01 Sewer	\$ 380	\$ 500	\$ 392	78%	\$ 420	\$ 353	84%	\$ 462	109.9%
<b>030 Building Supplies</b>									
01 Building Supplies	\$ 1,008	\$ 900	\$ 835	93%	\$ 900	\$ 271	30%	\$ 900	100.0%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 5,446	\$ 5,000	\$ 6,367	127%	\$ 5,000	\$ 3,314	66%	\$ 5,000	100.0%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 2,811	\$ 3,092	\$ 2,732	88%	\$ 3,185	\$ 1,775	56%	\$ 3,185	100.0%
<b>034 Worker's Compensation</b>									
01 Worker's Compensation	\$ 35,322	\$ 42,251	\$ 39,869	94%	\$ 52,391	\$ 35,906	69%	\$ 52,391	100.0%
<b>036 Vehicle Insurance</b>									
01 Vehicle Insurance	\$ 26,144	\$ 28,782	\$ 26,017	90%	\$ 29,358	\$ 17,199	59%	\$ 29,358	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 51,660	\$ 55,922	\$ 53,929	96%	\$ 57,330	\$ 34,643	60%	\$ 56,250	98.1%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ 13,060	\$ 24,467	\$ 13,207	54%	\$ 25,100	\$ 6,878	27%	\$ 25,650	102.2%
<b>051 Equipment Maintenance</b>									
01 Software						\$ 53	#VALUE!		
05 Equipment Maintenance	\$ 139,540	\$ 134,004	\$ 147,941	110%	\$ 134,000	\$ 110,954	83%	\$ 156,443	116.7%
06 Air Compressor									
08 Snow Plow repairs	\$ 9,407	\$ 12,500	\$ 11,197	90%	\$ 12,500	\$ 2,672	21%	\$ 12,000	96.0%
<b>070 Clothing Allowance</b>									
03 Clothing	\$ 5,000	\$ 5,600	\$ 4,475	80%	\$ 4,000	\$ 857	21%	\$ 3,500	87.5%
04 Boots	\$ 1,677	\$ 2,000	\$ 1,790	89%	\$ 1,800	\$ 313	17%	\$ 1,500	83.3%
06 Clothing Allowance									
<b>071 Radio Maintenance</b>									
01 Vehicle	\$ 593	\$ 700	\$ -	0%	\$ 800	\$ -	0%	\$ 800	100.0%
03 Radio Maintenance		\$ 300	\$ 40	13%	\$ 150	\$ 99	66%	\$ 100	66.7%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>40 Public Works Cont'd</b>									
<b>074 Tires</b>									
01 Tires others	\$ 1,566	\$ 1,500	\$ 1,500	100%	\$ 1,200	\$ 272	23%	\$ 1,200	100.0%
03 Heavy Equipment	\$ 5,072	\$ 5,000	\$ 7,358	147%	\$ 4,800	\$ 2,844	59%	\$ 4,800	100.0%
04 Trucks	\$ 7,645	\$ 7,000	\$ 6,934	99%	\$ 7,200	\$ 1,524	21%	\$ 7,000	97.2%
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 7,287	\$ 6,500	\$ 6,429	99%	\$ 7,250	\$ 4,124	57%	\$ 6,025	83.1%
<b>076 Diesel Fuel</b>									
01 Diesel	\$ 97,368	\$ 98,000	\$ 102,215	104%	\$ 100,000	\$ 51,446	51%	\$ 97,073	97.1%
<b>109 Safety Material</b>									
01 Safety Material	\$ 2,220	\$ 2,500	\$ 1,556	62%	\$ 2,500	\$ 1,531	61%	\$ 2,500	100.0%
<b>110 Equipment Rental</b>									
01 Equipment Rental									
<b>111 Tools - Shop</b>									
01 Tools - Shop	\$ 1,758	\$ 1,750	\$ 1,535	88%	\$ 1,750	\$ 1,779	102%	\$ 1,780	101.7%
<b>112 Tools-Road/Ground</b>									
01 Tools - Road/Ground	\$ 847	\$ 1,000	\$ 1,033	103%	\$ 1,000	\$ 581	58%	\$ 1,000	100.0%
<b>113 Propane</b>									
01 Propane	\$ 52								
<b>114 Industrial Gas/Solvent</b>									
01 Ind. Gas	\$ 1,700	\$ 1,700	\$ 1,700	100%	\$ 1,700	\$ 1,531	90%	\$ 1,780	104.7%
02 Solvents/Cleaners									
<b>115 Lubricants</b>									
01 Lubricants	\$ 10,306	\$ 13,000	\$ 11,463	88%	\$ 13,000	\$ 4,183	32%	\$ 11,500	88.5%
<b>116 Salt &amp; Calcium</b>									
01 Rock Salt	\$ 143,893	\$ 145,800	\$ 148,662	102%	\$ 145,000	\$ 80,067	55%	\$ 138,000	95.2%
02 Liquid Deicer	\$ 27,793	\$ 28,000	\$ 25,138	90%	\$ 28,000	\$ 12,603	45%	\$ 25,167	89.9%
<b>117 Gravel</b>									
01 Gravel	\$ 2,657	\$ 4,000	\$ 4,140	104%	\$ 4,000	\$ -	0%	\$ 2,000	50.0%
<b>118 Crushed Stone</b>									
01 Crushed Stone	\$ 21,572	\$ 30,000	\$ 2,413	8%	\$ 26,000	\$ 26,000	100%	\$ 26,000	100.0%
<b>119 Liquid Asphalt</b>									
01 Liquid Asphalt	\$ 171,122	\$ 193,200	\$ 188,683	98%	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>120 Shim and Patch</b>									
01 Shim/Paver	\$ 52,403	\$ 50,000	\$ 56,117	112%	\$ 40,000	\$ 6,201	16%	\$ 40,000	100.0%
02 Patch	\$ 15,869	\$ 16,000	\$ 14,504	91%	\$ 16,000	\$ -	0%	\$ 16,000	100.0%
<b>121 Asphalt</b>									
01 Asphalt	\$ 213,168	\$ 221,760	\$ 205,450	93%	\$ 400,000	\$ 373,983	93%	\$ 400,000	100.0%
<b>122 Culverts &amp; Guard Rails</b>									
01 Culverts & Guard Rails	\$ 7,616	\$ 9,000	\$ 9,200	102%	\$ 9,000	\$ 9,000	100%	\$ 9,000	100.0%
<b>123 Signs</b>									
01 Signs	\$ 1,787	\$ 2,000	\$ 1,543	77%	\$ 2,000	\$ -	0%	\$ 1,200	60.0%
<b>124 Sidewalks</b>									
01 Sidewalks	\$ 1,333	\$ 2,000	\$ -	0%	\$ 3,000	\$ -	0%	\$ 3,000	100.0%
<b>126 Traffic Paint</b>									
01 Traffic Paint	\$ 9,323	\$ 10,000	\$ 9,059	91%	\$ 10,000	\$ 10,621	106%	\$ 10,621	106.2%
<b>127 Vehicle Paint</b>									
01 Vehicle Paint	\$ 3,107	\$ 3,500	\$ 3,214	92%	\$ 3,500	\$ 65	2%	\$ 3,000	85.7%
<b>130 Construction Material</b>									
01 Construction Material	\$ 2,582	\$ 4,000	\$ 2,868	72%	\$ 3,000	\$ 1,614	54%	\$ 2,960	98.7%
<b>131 Sand Account</b>									
01 Sand Account	\$ 39,899	\$ 42,000	\$ 41,664	99%	\$ 42,000	\$ -	0%	\$ 42,000	100.0%
<b>132 Municipal Maintenance</b>									
01 Municipal Maintenance	\$ 8,246	\$ 7,500	\$ 8,440	113%	\$ 8,000	\$ 6,800	85%	\$ 7,975	99.7%
<b>133 Tools Insurance</b>									
01 Tools Insurance	\$ -								
<b>134 Drug/Alcohol Testing</b>									
01 Drug/Alcohol Testing	\$ 595	\$ 750	\$ 943	126%	\$ 600	\$ 625	104%	\$ 750	125.0%
<b>271 Contracted Services</b>									
01 Janitorial & Supplies	\$ 780								
<b>Totals</b>	\$ 2,155,752	\$ 2,298,862	\$ 2,210,450	96.2%	\$ 2,291,513	\$ 1,496,147	65%	\$ 2,255,390	98.4%



**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>50 Recreation Cont'd</b>									
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters			\$ 98						
<b>135 Water Tests</b>									
01 Water Tests	\$ 150	\$ -	0%	\$ 150	\$ -	0%	\$ -	0.0%	
<b>136 Youth Center Equipment</b>									
01 Youth Center Equipment	\$ 589	\$ 800	\$ 379	47%	\$ -	\$ -	#DIV/0!		
<b>137 Rink Equipment</b>									
01 Rink Equipment	\$ 300	\$ -	0%	\$ 300	\$ -	0%	\$ -	0.0%	
<b>138 Program Equipment</b>									
01 Baseball/Softball	\$ 1,310	\$ 800	\$ 486	61%	\$ 700	\$ 376	54%	\$ 500	71.4%
02 Tennis	\$ 88	\$ 75	\$ 75	100%	\$ 125	\$ 310	248%	\$ 350	280.0%
03 Soccer	\$ 1,160	\$ 2,400	\$ 2,121	88%	\$ 700	\$ -	0%	\$ 500	71.4%
04 Basketball	\$ 411	\$ 450	\$ 411	91%	\$ 400	\$ -	0%	\$ 400	100.0%
05 Arts & Crafts									
06 Program Equipment	\$ 2,023	\$ 1,900	\$ 185	10%	\$ 1,900	\$ 76	4%	\$ 200	10.5%
<b>139 Rink Maintenance</b>									
01 Rink Maintenance	\$ 300	\$ -	0%	\$ -					
<b>140 Pool Supplies</b>									
01 Pool Supplies	\$ 300	\$ -	0%	\$ 300	\$ -	0%	\$ -	0.0%	
<b>141 Trophies &amp; Awards</b>									
01 Trophies & Awards	\$ 545	\$ 500	\$ 463	93%	\$ 450	\$ 31	7%	\$ 300	66.7%
<b>142 Pool Maintenance</b>									
01 Pool Maintenance	\$ 500	\$ -	0%	\$ 400	\$ -	0%	\$ -	0.0%	
<b>145 Special Events</b>									
01 Special Events	\$ 2,759	\$ 2,400	\$ 2,359	98%	\$ 2,500	\$ 735	29%	\$ 1,000	40.0%
243 Rec Center Improvement									
<b>Totals</b>	\$ 477,876	\$ 503,821	\$ 497,401	98.7%	\$ 520,624	\$ 322,209	62%	\$ 472,816	90.8%

<b>51 Parks</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 45,333	\$ 44,042	\$ 52,423	119%	\$ 44,042	\$ 30,323	69%	\$ 45,009	102.2%
02 Overtime	\$ 4,002	\$ 3,000	\$ 4,471	149%	\$ 3,500	\$ 2,689	77%	\$ 3,823	109.2%
07 Salaries	\$ 36,661	\$ 37,559	\$ 36,986	98%	\$ 38,660	\$ 28,549	74%	\$ 36,989	95.7%
<b>014 New Equipment</b>									
01 New Equipment	\$ 1,228	\$ 1,200	\$ 1,450	121%	\$ 1,200	\$ -	0%	\$ 1,000	83.3%
<b>015 Telephone</b>									
01 Cell Phone									
04 Telephone	\$ 755	\$ 1,000	\$ 613	61%	\$ 800	\$ 375	47%	\$ 693	86.6%
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 9,512	\$ 10,834	\$ 10,474	97%	\$ 11,395	\$ 7,878	69%	\$ 11,395	100.0%
<b>019 Misc. Expense</b>									
01 Misc. Expense	\$ -		#VALUE!						
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 5,778	\$ 5,500	\$ 7,128	130%	\$ 6,500	\$ 4,213	65%	\$ 6,500	100.0%
<b>027 Electricity</b>									
01 PW MAIN GAR									
09 Park Shop	\$ 1,428	\$ 1,965	\$ 1,504	77%	\$ 1,600	\$ 1,029	64%	\$ 1,573	98.3%
10 Park Security Lighting	\$ 638	\$ 983	\$ 456	46%	\$ 700	\$ 147	21%	\$ 331	47.2%
11 Electricity	\$ 239	\$ 218	\$ 231	106%	\$ 240	\$ 110	46%	\$ 211	88.0%
<b>029 Sewer</b>									
01 Sewer	\$ 253	\$ 313	\$ 333	106%	\$ 300	\$ 125	42%	\$ 250	83.3%
<b>030 Building Supplies</b>									
01 Building Supplies	\$ 1,758	\$ 1,500	\$ 2,266	151%	\$ 2,000	\$ 759	38%	\$ 1,521	76.1%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 1,883	\$ 1,500	\$ 1,048	70%	\$ 1,750	\$ 723	41%	\$ 2,730	156.0%
<b>032 Property Insurance</b>									
01 Property Insurance									
<b>036 Vehicle Insurance</b>									
01 Vehicle Insurance	\$ 5,147	\$ 5,800	\$ 4,668	80%	\$ 5,974	\$ 2,884	48%	\$ 5,974	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 7,210	\$ 6,472	\$ 8,668	134%	\$ 6,594	\$ 4,534	69%	\$ 6,594	100.0%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ 684	\$ 1,659	\$ 0	0%	\$ 2,377	\$ 100	4%	\$ 1,200	50.5%
<b>051 Equipment Maintenance</b>									
04 Repairs	\$ 1,404	\$ 1,000	\$ 1,597	160%	\$ 1,400	\$ 907	65%	\$ 1,200	85.7%
05 Equipment Maintenance	\$ 5,732	\$ 4,500	\$ 5,630	125%	\$ 14,500	\$ 4,208	29%	\$ 13,300	91.7%
<b>070 Clothing Allowance</b>									
03 Clothing	\$ 521	\$ 400	\$ 589	147%	\$ 400	\$ 51	13%	\$ 400	100.0%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>51 Parks Cont'd</b>									
<b>073 Vehicle Repairs</b>									
01 Vehicle Repairs	\$ 4,541	\$ 4,000	\$ 3,681	92%	\$ 5,000	\$ 3,609	72%	\$ 4,600	92.0%
<b>074 Tires</b>									
01 Tires	\$ 1,420	\$ 1,500	\$ 1,713	114%	\$ 1,700	\$ 371	22%	\$ 1,655	97.3%
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 6,752	\$ 7,500	\$ 5,980	80%	\$ 7,000	\$ 3,385	48%	\$ 6,500	92.9%
<b>076 Diesel</b>									
01 Diesel	\$ 1,598	\$ 1,000	\$ 1,883	188%	\$ 1,300			\$ 1,260	96.9%
<b>111 Tools - Shop</b>									
01 Tools - Shop	\$ 1,073	\$ 1,000	\$ 1,279	128%	\$ 1,100	\$ 921	84%	\$ 1,249	113.5%
<b>147 Parks Maintenance</b>									
01 Parks Maintenance	\$ 8,250	\$ 8,000	\$ 8,969	112%	\$ 8,000	\$ 5,485	69%	\$ 8,000	100.0%
02 Civic Beautification									
<b>237 Civic Beaut</b>									
01 Civic Beaut	\$ 1,529	\$ 2,000	\$ 2,012	101%	\$ 6,000	\$ 4,035	67%	\$ 5,400	90.0%
<b>Totals</b>	\$ 155,331	\$ 154,445	\$ 166,054	108%	\$ 174,033	\$ 107,409	62%	\$ 169,357	97.3%
<b>60 Airport</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ -	\$ 1,500	\$ -	0%	\$ 1,100	\$ -	0%	\$ -	0.0%
<b>008 Computer Maintenance</b>									
04 Computer Maintenance	\$ 234								
<b>015 Telephone</b>									
04 Telephone	\$ 261	\$ 300	\$ 258	86%	\$ 325	\$ 524	161%	\$ 698	214.8%
<b>017 Communications</b>									
03 Internet	\$ 478	\$ 700	\$ 750	107%	\$ 325	\$ 440	135%	\$ 586	180.3%
<b>019 Miscellaneous Expense</b>									
01 Misc. Expense	\$ 381	\$ 450	\$ 126	28%	\$ 400	\$ 120	30%	\$ 120	30.0%
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 4,224	\$ 3,500	\$ 7,414	212%	\$ 6,500	\$ 4,370	67%	\$ 6,801	104.6%
<b>027 Electricity</b>									
11 Electricity	\$ 1,180	\$ 1,946	\$ 1,001	51%	\$ 1,050	\$ 622	59%	\$ 837	79.7%
14 Airport Hangar		\$ 1,000	\$ 1,721	172%	\$ 750	\$ 1,325	177%	\$ 1,798	239.8%
<b>028 Water</b>									
05 Water	\$ 684	\$ 927	\$ 526	57%	\$ 650	\$ 350	54%	\$ 526	80.9%
<b>029 Sewer</b>									
01 Sewer	\$ 326	\$ 625	\$ 250	40%	\$ 400	\$ 167	42%	\$ 250	62.5%
<b>030 Building Supplies</b>									
01 Building Supplies	\$ 1,021	\$ 100	\$ -	0%	\$ 100	\$ -	0%	\$ -	0.0%
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 2,184	\$ 3,000	\$ 493	16%	\$ 500	\$ 532	106%	\$ 532	106.4%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 1,253	\$ 1,400	\$ 1,374	98%	\$ 1,470	\$ 1,264	86%	\$ 1,470	100.0%
<b>037 Liability Insurance</b>									
01 Airport Liability	\$ 1,891	\$ 2,500	\$ 2,173	87%	\$ 2,625	\$ 2,173	83%	\$ 2,625	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ 1,018	\$ 727	\$ 1,367	188%	\$ 700	\$ 494	71%	\$ 700	100.0%
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ -	\$ 53	\$ -	0%	\$ 450	\$ -	0%	\$ -	0.0%
<b>051 Equipment Maintenance</b>									
05 Equipment Maintenance	\$ 1,789	\$ 1,250	\$ 2,387	191%	\$ 1,000	\$ 1,375	138%	\$ 1,675	167.5%
<b>076 Diesel</b>									
01 Diesel	\$ 5,073	\$ 3,700	\$ 5,818	157%	\$ 6,000	\$ 2,021	34%	\$ 3,269	54.5%
<b>153 Air Consultant Contract</b>									
01 Air Consultant Contract	\$ 10,483	\$ -	\$ 9,100	#DIV/0!	\$ 5,800	\$ 2,425	42%	\$ 5,400	93.1%
<b>155 Snow Plowing</b>									
01 Snow Plowing	\$ 8,683	\$ 8,000	\$ 9,313	116%	\$ 8,000	\$ 4,202	53%	\$ 6,141	76.8%
<b>156 Runway Lights</b>									
01 Runway Lights	\$ 833	\$ 1,200	\$ -	0%	\$ 750	\$ 759	101%	\$ 760	101.3%
<b>157 Runway Maintenance</b>									
01 Runway Maintenance	\$ 772	\$ 2,000	\$ 500	25%	\$ 3,000	\$ 3,000	100%	\$ 3,000	100.0%
<b>161 Garbage Coll</b>									
01 Garbage Collection	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0%		
<b>420 AVGas</b>									
01 AVGas	\$ 18,466	\$ 4,800	\$ 14,453	301%	\$ 17,500	\$ 10,603	61%	\$ 10,603	60.6%
<b>Totals</b>	\$ 61,256	\$ 39,928	\$ 59,025	148%	\$ 59,645	\$ 36,766	62%	\$ 47,793	80.1%



**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>61 Caribou Trailer Park</b>									
<b>006 Legal Fees</b>									
01 Legal Fees	\$ -								
<b>027 Electricity</b>									
11 Electricity	\$ 1,405	\$ 1,600	\$ 1,728	108%	\$ 1,300	\$ 1,366	105%	\$ 1,822	140.1%
<b>028 Water</b>									
05 Water	\$ 4,338	\$ 4,800	\$ 4,610	96%	\$ 4,250	\$ 2,953	69%	\$ 4,575	107.6%
<b>029 Sewer</b>									
01 Sewer	\$ 2,771	\$ 3,750	\$ 3,063	82%	\$ 2,750	\$ 1,500	55%	\$ 3,000	109.1%
<b>032 Property Insurance</b>									
01 Property Insurance	\$ 98	\$ 50	\$ 207	414%	\$ 200	\$ 29	15%	\$ 200	100.0%
<b>105 Street Lights</b>									
01 Street Lights	\$ 1,529	\$ 1,648	\$ 1,440	87%	\$ 1,625	\$ -	0%	\$ -	0.0%
<b>147 Park Maintenance</b>									
01 Park Maintenance	\$ -								
<b>158 CTP License Fee</b>									
01 CTP License Fee	\$ 282	\$ 265	\$ 315	119%	\$ 265	\$ 115	43%	\$ 115	43.4%
<b>160 CTP Park Maintenance</b>									
01 CTP Park Maintenance	\$ 383	\$ 1,000	\$ 86	9%	\$ 1,000	\$ 600	60%	\$ 600	60.0%
<b>161 Garbage Collection</b>									
01 Garbage Collection	\$ 1,575	\$ 1,620	\$ 1,620	100%	\$ 1,600	\$ 945	59%	\$ 1,620	101.3%
<b>385 Year End CTP</b>									
01 Year End CTP	\$ 3,335	\$ -	\$ 1,665	#DIV/0!				\$ 1,706	
<b>Totals</b>	\$ 15,716	\$ 14,733	\$ 14,733	100%	\$ 12,990	\$ 7,508	58%	\$ 13,638	105.0%
<b>65 Cemeteries</b>									
<b>165 Evergreen Cemetery</b>									
01 Evergreen Cemetery	\$ 3,000	\$ 3,000	\$ 3,000	100%	\$ 3,000	\$ 3,000	100%	\$ 3,000	100.0%
<b>166 Grimes Cemetery</b>									
01 Grimes Cemetery	\$ 1,357	\$ 2,000	\$ 1,100	55%	\$ 2,000	\$ 500	25%	\$ 2,000	100.0%
<b>167 Sacred Heart Cemetery</b>									
01 Sacred Heart Cemetery	\$ 350	\$ 350	\$ 350	100%	\$ 350	\$ 350	100%	\$ 350	100.0%
<b>168 Holy Rosary Cemetery</b>									
01 Holy Rosary Cemetery	\$ 350	\$ 350	\$ 350	100%	\$ 350	\$ 350	100%	\$ 350	100.0%
<b>169 Green Ridge Cemetery</b>									
01 Green Ridge Cemetery	\$ 150	\$ 150	\$ 150	100%	\$ 150	\$ 150	100%	\$ 150	100.0%
<b>170 Lyndon Cemetery</b>									
01 Lyndon Cemetery	\$ 300	\$ 300	\$ 300	100%	\$ 300	\$ 300	100%	\$ 300	100.0%
<b>171 Bubar Cemetery</b>									
01 Bubar Cemetery	\$ 100	\$ 100	\$ 100	100%	\$ 100	\$ 100	100%	\$ 100	100.0%
<b>172 Memorial Day Flags</b>									
01 Memorial Day Flags	\$ 718	\$ 600	\$ 600	100%	\$ 600	\$ -	0%	\$ 600	100.0%
<b>190 Veterans Cemetery Fund</b>									
01 Veterans Cemetery Fund			\$ -						
<b>Totals</b>	\$ 6,325	\$ 6,850	\$ 5,950	87%	\$ 6,850	\$ 4,750	69%	\$ 6,850	100.0%
<b>70 Insurance and Retirements</b>									
<b>007 Audit</b>									
02 GASB 45	\$ 1,067	\$ 3,200	\$ -	0%	\$ 3,200	\$ -	0%	\$ 3,200	100.0%
<b>018 Health Insurance</b>									
01 Employee Assistance Prog	\$ 250								
<b>034 Worker's Compensation</b>									
01 Worker's Compensation	\$ 5,822	\$ 5,200	\$ 4,551	88%	\$ 5,500	\$ 5,117	93%	\$ 5,500	100.0%
<b>035 Unemployment Comp.</b>									
01 Unemployment Comp.	\$ 13,896	\$ 22,000	\$ 14,061	64%	\$ 22,000	\$ 18,715	85%	\$ 22,000	100.0%
<b>037 Liability Insurance</b>									
01 Liability Insurance	\$ 26,288	\$ 29,400	\$ 27,458	93%	\$ 30,250	\$ 17,924	59%	\$ 30,250	100.0%
<b>038 Social Security</b>									
01 Social Security	\$ -								
<b>039 Bonds</b>									
01 Bonds	\$ -								
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ -								
<b>041 \$1000 Ded. Payments</b>									
01 \$1000 Ded. Payments	\$ 1,167	\$ 3,000	\$ -	0%	\$ 3,000	\$ 186	6%	\$ 3,000	100.0%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>70 Insurance &amp; Retirements Cont'd</b>									
<b>043 Compensated Absences</b>									
01 Compensated Absences	\$ 37,667	\$ 23,000	\$ 23,000	100%	\$ 25,000	\$ 25,000	100%	\$ 25,000	100.0%
<b>044 - Reimbursements</b>									
01 Reimbursements									
<b>046 Recognitions &amp; Awards</b>									
01 Recognitions & Awards	\$ 1,077	\$ 2,250	\$ 816	36%	\$ 2,250	\$ 361	16%	\$ 2,300	102.2%
<b>311 Section 125 Expense</b>									
01 Section 125 Expense	\$ 6,869	\$ 7,000	\$ 6,714	96%	\$ 7,000	\$ 4,842	69%	\$ 6,900	98.6%
<b>Totals</b>	\$ 96,302	\$ 95,050	\$ 76,600	81%	\$ 98,200	\$ 72,144	73%	\$ 98,150	99.9%
<b>75 Contributions</b>									
<b>177 Aroost. Agency on Aging</b>									
01 Aroost. Agency on Aging	\$ 1,867	\$ 4,600	\$ 5,600	122%	\$ 4,600			\$ 4,600	100.0%
<b>Totals</b>	\$ 1,867	\$ 4,600	\$ 5,600	122%	\$ 4,600	\$ -	0%	\$ 4,600	100.0%
<b>80 Unclassified</b>									
<b>038 Social Security</b>									
01 Social Security						\$ 2,640	#VALUE!	\$ 2,640	
<b>045 Refunds/Reimbursements</b>									
01 Refunds/Reimbursements	\$ 350	\$ 250	\$ -	0%	\$ 250	\$ 8,641	3456%	\$ 250	100.0%
<b>200 Tax Lien Costs</b>									
01 Tax Lien Costs	\$ -								
01 Tax Lien Costs	\$ 18,483	\$ 20,000	\$ 18,501	93%	\$ 20,000	\$ 15,440	77%	\$ 19,109	95.5%
<b>201 Abatements</b>									
01 Abatements	\$ -								
01 Abatements	\$ 19,282	\$ 9,000	\$ 7,732	86%	\$ 13,000	\$ 3,212	25%	\$ 13,000	100.0%
<b>Totals</b>	\$ 38,115	\$ 29,250	\$ 26,232	90%	\$ 33,250	\$ 29,933	90%	\$ 35,000	105.3%
<b>85 Capital Improvements</b>									
	\$ 736,022	\$ 739,806	\$ 739,806		\$ 551,118	\$ 551,118	100%	\$ 551,118	100.0%
<b>Total Operational Expenses Budgets w/o Capital</b>	\$ 9,380,457	\$ 9,725,706	\$ 9,704,948	100%	\$ 9,322,895	\$ 5,922,720	64%	\$ 9,097,854	97.6%
<b>Total Operational Expense w/ Capital</b>	\$ 10,116,479	\$ 10,465,512	\$ 10,444,754	100%	\$ 9,874,013	\$ 5,922,720	60%	\$ 9,648,972	97.7%



**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>24 Housing Cont'd</b>									
<b>003 Office Supplies</b>									
01 Postage	\$ 1,150	\$ 1,100	\$ 1,149	104%	\$ 1,100	\$ 1,125	102%	\$ 1,518	138.0%
02 Advertising	\$ 149	\$ 200	\$ 126	63%	\$ 200	\$ -	0%		
03 Copier Rental	\$ 1,885	\$ 1,975	\$ 1,861	94%	\$ 1,975	\$ 976	49%	\$ 1,687	85.4%
05 Printer Ink	\$ 329	\$ 150	\$ 639	426%	\$ 200	\$ 142	71%	\$ 294	147.2%
07 Paper	\$ 264	\$ 200	\$ 366	183%	\$ 250	\$ 121	49%	\$ 243	97.2%
08 Office Supplies	\$ 1,023	\$ 750	\$ 716	95%	\$ 750	\$ 876	117%	\$ 1,116	148.8%
12 Software	\$ 10,318	\$ 14,000	\$ 10,019	72%	\$ 14,000	\$ 11,785	84%	\$ 11,785	84.2%
<b>005 General Govt. Legal Fees</b>									
04 Legal Fees						\$ 3,620	#DIV/0!	\$ 3,620	#DIV/0!
<b>007 Audit</b>									
01 Audit	\$ -	\$ 1,500	\$ -	0%	\$ 1,500	\$ -	0%	\$ 1,500	100.0%
<b>009 Professional Dues</b>									
01 Subscriptions	\$ 438	\$ 500	\$ 303	61%	\$ 800	\$ 532	67%	\$ 532	66.5%
04 Professional Dues	\$ 500	\$ 500	\$ 500	100%	\$ 500	\$ 800	160%	\$ 800	160.0%
<b>010 Travel Expenses</b>									
01 Mileage	\$ 411	\$ 200	\$ 209	105%	\$ 150	\$ -	0%	\$ 150	100.0%
02 Meals & Lodging	\$ 855	\$ 750	\$ 792	106%	\$ 900	\$ -	0%	\$ -	0.0%
04 Conference Fees									
05 Travel Expenses		\$ 600	\$ 541	90%	\$ 400	\$ -	0%	\$ -	0.0%
<b>011 Training and Education</b>									
02 Training and Education	\$ 1,710	\$ 1,500	\$ 1,543	103%	\$ 1,500	\$ 914	61%	\$ 1,200	80.0%
<b>014 - New Equipment</b>									
01 New Equipment		\$ -	\$ 1,982			\$ 1,574	#VALUE!	\$ -	#VALUE!
<b>015 Telephone</b>									
04 Telephone	\$ 521	\$ 500	\$ 534	107%	\$ 500	\$ 331	66%	\$ 513	102.5%
<b>017 Communications</b>									
03 Communications		\$ 204	\$ -	0%	\$ 204	\$ -	0%	\$ -	0.0%
<b>018 Health Insurance</b>									
01 Health Insurance Housing	\$ 2,782	\$ 2,591	\$ 2,785	107%	\$ 2,592	\$ 1,874	72%	\$ 2,592	100.0%
02 Health Ins. Stipend FSS									
<b>034-Workers Comp</b>									
01-Workers Comp Housing	\$ 151	\$ 179	\$ 163	91%	\$ 222	\$ -	0%	\$ 222	100.0%
01-Workers Comp FSS									
<b>035-Unemployment</b>									
01-Unemployment Housing	\$ 260	\$ 296	\$ 268	90%	\$ 300	\$ -	0%	\$ 268	89.2%
01-Unemployment FSS									
<b>038-Social Security</b>									
01-Social Security Housing	\$ 4,361	\$ 4,095	\$ 4,444	109%	\$ 4,095	\$ 2,995	73%	\$ 4,095	100.0%
01-Social Security FSS									
<b>040 City &amp; State Retirement</b>									
01-Retirement Housing	\$ 1,927	\$ 1,837	\$ 1,964	107%	\$ 1,837	\$ 1,341	73%	\$ 1,837	100.0%
<b>285 Year End Closing</b>									
01-Year End Closing									
<b>412 - Fee Accountant</b>									
01 - Fee Accountant	\$ 5,136	\$ 5,200	\$ 5,213	100%	\$ 5,200	\$ 5,398	104%	\$ 5,398	103.8%
<b>Totals</b>	<b>\$ 87,643</b>	<b>\$ 92,352</b>	<b>\$ 89,642</b>	<b>97%</b>	<b>\$ 92,700</b>	<b>\$ 70,431</b>	<b>76%</b>	<b>\$ 92,894</b>	<b>100.2%</b>
<b>52 Snow Trail Maintenance</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 13,961	\$ 16,000	\$ 15,394	96%	\$ 16,000	\$ 15,272	95%	\$ 15,275	95.5%
02 Overtime	\$ 328								
07 Salaries									
<b>015 Telephone</b>									
01 Cell Phone	\$ 438	\$ 400	\$ 370	92%	\$ -	\$ 289	#DIV/0!	\$ 410	#DIV/0!
04 Telephone									
<b>019 Misc. Expense</b>									
01 Misc. Expense	\$ 3,733	\$ 3,500	\$ 3,500	100%	\$ 3,000	\$ -	0%	\$ 2,500	83.3%
<b>034 Work Comp</b>									
01 Work Comp	\$ 332	\$ 500	\$ 466	93%	\$ 620	\$ -	0%	\$ 620	100.0%
<b>035 Unemployment</b>									
01 Unemployment	\$ 255	\$ 350	\$ 343	98%	\$ 350	\$ -	0%	\$ 350	100.0%
<b>036 Vehicle Insurance</b>									
01 Vehicle Insurance									
<b>038 Social Security</b>									
01 Social Security	\$ 1,085	\$ 1,224	\$ 1,178	96%	\$ 1,262	\$ 1,168	93%	\$ 1,262	100.0%
<b>52 Snow Trail Maintenance Cont'd</b>									
<b>051 Equipment Maintenance</b>									
01 Software			\$ 59						
04 Repairs		\$ -		#VALUE!					
05 Equipment Maintenance	\$ 12,530	\$ 8,000	\$ 17,579	220%	\$ 8,000	\$ 15,261	191%	\$ 14,000	175.0%

**Exhibit B:  
Detail of Projected Expenses for 2020**

Department	3 Year Average Actual Expenses (17-19)	2019			2020				
		Budget	Year End	%	Budgeted	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 1,053	\$ 750	\$ 1,405	187%	\$ 900	\$ 2,406	267%	\$ 1,200	133.3%
<b>076 Diesel</b>									
01 Diesel	\$ 17,865	\$ 18,000	\$ 18,557	103%	\$ 18,000	\$ 17,586	98%	\$ 18,544	103.0%
<b>148 Trail Maint</b>									
01 Trail Maint	\$ 2,117	\$ 2,300	\$ 2,979	130%	\$ 2,300	\$ 1,861	81%	\$ 3,176	138.1%
<b>286 Rent Exp</b>									
01 Rent Exp	\$ 1,833	\$ 2,000	\$ 2,000	100%	\$ 2,000	\$ 2,000	100%	\$ 2,000	100.0%
<b>Totals</b>	\$ 55,439	\$ 53,024	\$ 63,830	120%	\$ 52,432	\$ 55,844	107%	\$ 59,337	113.2%

<b>96 Section 8 FSS</b>									
<b>001-Salaries</b>									
01-Regular Pay	\$ 35,997	\$ 36,940	\$ 36,938	100%	\$ 36,940	\$ 24,862	67%	\$ 36,940	100.0%
<b>003-Office Supplies</b>									
01-Postage	\$ 25	\$ 200	\$ 11	6%	\$ 100	\$ 97	97%	\$ 75	75.0%
05-Printer Ink	\$ 83	\$ 175	\$ 82	47%	\$ 175	\$ 97	56%	\$ 97	55.5%
08-Office Supplies	\$ 3	\$ 75	\$ -	0%	\$ 75	\$ 65	87%	\$ 65	86.9%
<b>010- Travel Expenses</b>									
01-Mileage	\$ 241	\$ -	\$ 457	#DIV/0!				\$ 250	#VALUE!
02 Meals & Lodging	\$ 74	\$ 500	\$ 147	29%	\$ 500	\$ -	0%	\$ 150	30.0%
05 Travel Exp	\$ -	\$ 500	\$ -	0%	\$ 500	\$ -	0%	\$ -	0.0%
<b>011 - Training and Education</b>									
02 - Training and Education	\$ 420	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%	\$ 400	40.0%
<b>014 - New Equipment</b>									
01 New Equipment	64.5		\$ 129						
02 Office	450		\$ 900			\$ -	#DIV/0!		
<b>018- Health Insurance</b>									
01-Health Insurance	2721.46	\$ 2,591	\$ 2,724	105%	\$ 2,592	\$ 1,833	71%	\$ 2,592	100.0%
<b>034-Workers Comp</b>									
01-Workers Comp	105.67	\$ 113	\$ 115	102%	\$ 140	\$ -	0%	\$ 140	99.9%
<b>035-Unemployment</b>									
01-Unemployment	260	\$ 296	\$ 268	90%	\$ 300	\$ -	0%	\$ 300	100.0%
<b>038 Social Security</b>									
01-Social Security	\$ 3,055	\$ 2,826	\$ 3,130	111%	\$ 3,024	\$ 2,111	70%	\$ 3,024	100.0%
<b>040 City &amp; State Retirement</b>									
01-Retirement Housing	\$ 1,351	\$ 1,293	\$ 1,384	107%	\$ 1,384	\$ 950	69%	\$ 1,384	100.0%
<b>Totals</b>	\$ 45,104	\$ 46,509	\$ 46,284	100%	\$ 46,730	\$ 30,016	64%	\$ 45,417	97.2%
<b>Total Enterprise Accounts</b>	\$ 526,982	\$ 546,700	\$ 524,879	96%	\$ 562,283	\$ 315,502	56%	\$ 522,934	93.0%

<b>Total All Accounts</b>	\$ 10,643,460	\$ 11,012,212	\$ 10,969,633	100%	\$ 10,436,295	\$ 6,238,222	60%	\$ 10,171,906	97.5%
---------------------------	---------------	---------------	---------------	------	---------------	--------------	-----	---------------	-------

CITY OF CARIBOU

---

2020 Historical Financial Expense Update

EXHIBIT C: DETAIL OF REVENUE PROJECTIONS BY DEPARTMENT

Exhibit C:  
Detail of Revenue Projections for 2020

Department	Fund	3 yr Avg (2017-19)	2019			2020			
			Budget	Year-End	% Diff from Budget	Revenue Budget	2020 YTD (Sept 1)	Projected Year End Revenues	% of Budget
<b>GENERAL FUNDS</b>									
<b>10 General Government</b>	01 - TAX LIEN COSTS COLLECTED	\$ 18,805	\$ 19,500	\$ 18,073	-7.3%	\$ 18,000	\$ 15,492	\$ 18,500	2.8%
	02 - DELINQ. TAX INTEREST	\$ 66,300	\$ 62,500	\$ 68,678	9.9%	\$ 65,000	\$ 52,389	\$ 72,000	10.8%
	03 - SUPPLEMENTAL TAX	\$ 364	\$ 1,000	\$ -	-100.0%	\$ -			
	04 - PYMTS IN LIEU OF TAX	\$ 59,074	\$ 58,000	\$ 61,663	6.3%	\$ 58,000	\$ 17,864	\$ 45,000	-22.4%
	05 - CITY OWNED PROPERTY	\$ 36,086	\$ 30,000	\$ 49,314	64.4%	\$ 30,000	\$ 63,787	\$ 63,787	112.6%
	06 - EXCISE TAX	\$ 1,511,166	\$ 1,475,000	\$ 1,544,857	4.7%	\$ 1,525,000	\$ 1,042,529	\$ 1,550,000	1.6%
	07 - BOAT EXCISE TAX	\$ 4,339	\$ 4,100	\$ 4,465	8.9%	\$ 4,200	\$ 4,533	\$ 4,533	7.9%
	08 - BOAT REG FEE (LOCAL)	\$ 408	\$ 400	\$ 415	3.8%	\$ 400	\$ 383	\$ 390	-2.5%
	09 - SNOWMOBILE REGISTRATION	\$ 649	\$ 625	\$ 602	-3.7%	\$ 600	\$ 307	\$ 600	0.0%
	10 - ATV REGISTRATION LOCAL FEE	\$ 827	\$ 800	\$ 778	-2.8%	\$ 750	\$ 704	\$ 715	-4.7%
	11 - Aircraft Excise	\$ 835	\$ 370	\$ 662	79.0%	\$ 600	\$ 291	\$ 600	0.0%
	12 - Travel Reimbursement	\$ 981	\$ 1,200	\$ 651	-45.8%	\$ 350	\$ 279	\$ 300	-14.3%
	15 - MISC. LICENSES	\$ 2,288	\$ 2,200	\$ 2,406	9.3%	\$ 2,200	\$ 1,090	\$ 2,000	-9.1%
	16 - VEHICLE REGISTRATION	\$ 15,641	\$ 15,000	\$ 16,168	7.8%	\$ 15,500	\$ 17,272	\$ 22,000	41.9%
	17 - 60 ACCESS HIGHWAY	\$ -	\$ -	\$ -	0.0%				
	18 - STATE REVENUE SHARING	\$ 643,733	\$ 740,000	\$ 782,679	5.8%	\$ 825,000	\$ 671,373	\$ 950,000	15.2%
	19 - CONNOR EXCISE FEE	\$ 1,803	\$ 1,750	\$ 1,677	-4.2%	\$ 1,700	\$ 870	\$ 1,440	-15.3%
	21 - BIRTH RECORDS	\$ 7,955	\$ 7,250	\$ 8,292	14.4%	\$ 8,000	\$ 3,844	\$ 6,115	-23.6%
	22 - DEATH RECORDS	\$ 6,676	\$ 4,800	\$ 7,842	63.4%	\$ 6,000	\$ 5,461	\$ 8,675	44.6%
	23 - MARRIAGE RECORDS	\$ 3,238	\$ 3,150	\$ 3,025	-4.0%	\$ 2,750	\$ 2,185	\$ 3,150	14.5%
	25 - DOG LICENSES	\$ 3,344	\$ 1,800	\$ 1,169	-35.1%	\$ 1,150	\$ 569	\$ 1,150	0.0%
	26 - FISHING LICENSES	\$ 463	\$ 450	\$ 426	-5.3%	\$ 425	\$ 244	\$ 300	-29.4%
	28 - CABLE TV FRANCHISE	\$ 100,206	\$ 103,500	\$ 107,225	3.6%	\$ 85,780	\$ 106,017	\$ 106,017	23.6%
	29 - MISC. INTEREST	\$ 39,025	\$ 30,000	\$ 44,109	47.0%	\$ 42,000	\$ 22,657	\$ 38,000	-9.5%
	30 - MISC. INCOME	\$ 4,776	\$ 4,250	\$ 5,347	25.8%	\$ 4,500	\$ 3,861	\$ 6,000	33.3%
	32 - PROPERTY TAXES	\$ 4,015,878	\$ 4,027,637	\$ 4,027,637	0.0%	\$ 4,051,590	\$ 3,355,672	\$ 3,355,672	-17.2%
	34 - PROPERTY TAX OVERLAY	\$ 70,440	\$ 54,306	\$ 54,306	0.0%		\$ -	\$ -	#DIV/0!
	40 - HOUSING P/Y RECONCILIATION	\$ 4,595	\$ 3,500	\$ 3,197	-8.6%	\$ 3,500	\$ 2,648	\$ 2,648	-24.3%
	41 - CDC REVOLVING LOAN INT	\$ -	\$ -	\$ -	0.0%				
	42 - CDC LOAN IRP INTEREST	\$ 1,441	\$ 1,400	\$ 1,320	-5.7%	\$ 1,200	\$ -	\$ 1,200	0.0%
	43 - DISPOSAL OF SURPLUS	\$ 1,667	\$ 1,200	\$ -	-100.0%	\$ 600	\$ -		
	44 - RSU Payment	\$ 47,392	\$ -	\$ -	0.0%	\$ -			
	47 - HUNTING LICENSES	\$ 670	\$ 625	\$ 604	-3.4%	\$ 550	\$ 179	\$ 500	-9.1%
	51 - Contracted Fees Elections	\$ 4,287	\$ 2,360	\$ 2,898	22.8%	\$ 4,000	\$ 4,421	\$ 6,000	50.0%
	52 - Investment Interest	\$ 90,846	\$ 91,000	\$ 90,901	-0.1%	\$ 90,000	\$ 63,674	\$ 75,000	-16.7%
	53 - Transfer In	\$ -	\$ -	\$ -	0.0%				
	<b>Totals</b>	\$ 6,766,196	\$ 6,749,673	\$ 6,911,383	2.4%	\$ 6,849,345	\$ 5,460,596	\$ 6,342,293	-7.4%
<b>12 Nylander Museum</b>	01 - Nylander Museum	\$ 918	\$ -	\$ 918			\$ 0	\$ 1	#DIV/0!
	03 - Nylander Museum Rentals	\$ 1,350	\$ 900	\$ 1,350		\$ 1,500		\$ -	-100.0%
	<b>Totals</b>	\$ 2,268	\$ 900	\$ 2,268	0.0%	\$ 1,500	\$ 0	\$ 1	-99.9%

Exhibit C:  
Detail of Revenue Projections for 2020

Department	Fund	3 yr Avg (2017-19)	2019			2020				
			Budget	Year-End	% Diff from Budget	Revenue Budget	2020 YTD (Sept 1)	Projected Year End Revenues	% of Budget	
17 Health & Sanitation	01 - Tri-Community Dividends	\$ 143,616	\$ 170,000	\$ 170,000	0.0%	\$ -		\$ -	#DIV/0!	
	<b>Totals</b>	\$ 143,616	\$ 170,000	\$ 170,000	<b>0.0%</b>	\$ -	\$ -	\$ -	<b>#DIV/0!</b>	
18 Municipal Buildings	01 EOC Rentals	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ 4,000	\$ 2,667	\$ 4,000	0.0%	
	<b>Totals</b>	\$ 4,450	\$ 4,000	\$ 4,000	<b>0.0%</b>	\$ 4,000	\$ 2,667	\$ 4,000	<b>0.0%</b>	
20 General Assistance	01 - Connor Administration Fees	\$ 4,800	\$ 4,800	\$ 4,800	0.0%	\$ 4,800	\$ 3,575	\$ 4,800	0.0%	
	02 - State Reimbursement	\$ 17,774	\$ 20,500	\$ 15,960	-22.1%	\$ 15,500	\$ 10,278	\$ 16,492	6.4%	
	<b>Totals</b>	\$ 22,574	\$ 25,300	\$ 20,760	<b>-17.9%</b>	\$ 20,300	\$ 13,853	\$ 22,067	<b>8.7%</b>	
22 Tax Assesment	01 - TREE GROWTH REIMBURSEMENT	\$ 3,557	\$ 3,450	\$ 3,816	10.6%	\$ 3,450	\$ -	\$ 3,140	-9.0%	
	02 - VETERANS EXEMPTION REIMB	\$ 12,736	\$ 11,500	\$ 13,647	18.7%	\$ 12,500	\$ 13,846	\$ 13,846	10.8%	
	04 - HOMESTEAD EXEMPTION REIMB	\$ 575,922	\$ 631,497	\$ 631,497	0.0%	\$ 651,500	\$ 684,017	\$ 858,400	31.8%	
	05 - BETE REIMBURSEMENT	\$ 110,689	\$ 131,159	\$ 131,323	0.1%	\$ 125,000	\$ 178	\$ 167,759	34.2%	
	06 - Printing Fees	\$ 535	\$ 250	\$ 422	68.9%	\$ 50	\$ -	\$ 350	600.0%	
	XX - Renewable Energy Credit Reimb				#DIV/0!	\$ -	\$ -	\$ 16,200	#DIV/0!	
	<b>Totals</b>	\$ 703,439	\$ 777,856	\$ 780,705	<b>0.4%</b>	\$ 792,500	\$ 698,041	\$ 1,059,696	<b>33.7%</b>	
23 Code Enforcement	01 - ELECTRICAL PERMITS	\$ -	\$ -	\$ -	#DIV/0!	\$ -				
	02 - BUILDING PERMITS LOCAL FEE	\$ 2,763	\$ 2,000	\$ 3,340	67.0%	\$ 2,000	\$ 1,650	\$ 2,000	0.0%	
	03 - PLUMBING PERMITS LOCAL FEE	\$ 4,196	\$ 3,000	\$ 6,760	125.3%	\$ 3,000	\$ 1,995	\$ 2,200	-26.7%	
	07 - SITE DESIGN REVIEW APP FEES	\$ 720	\$ 600	\$ 540	-10.0%	\$ 550	\$ 270	\$ 450	-18.2%	
	10 - DEMO PERMIT FEES	\$ 8	\$ -	\$ 25	#DIV/0!	\$ 300	\$ -	\$ -	-100.0%	
	11 - SIGN PERMITS	\$ 650	\$ 400	\$ 500	25.0%	\$ 300	\$ 150	\$ 250	-16.7%	
	12 - SUBDIVISION REVIEW	\$ 60	\$ -	\$ -	#DIV/0!	\$ -				
	13 - MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	#DIV/0!	\$ -				
	14 - Heating Permits	\$ -	\$ -	\$ -	#DIV/0!	\$ -				
	15 - LDA Inspection Service	\$ -	\$ -	\$ -	#DIV/0!	\$ -				
	16 - Woodland Services	\$ 332	\$ -	\$ -	#DIV/0!	\$ -				
	<b>Totals</b>	\$ 8,730	\$ 6,000	\$ 11,165	<b>86.1%</b>	\$ 6,150	\$ 4,065	\$ 4,900	<b>-20.3%</b>	
	25 Library	01 Miscellaneous Income	\$ 4,778	\$ 4,600	\$ 4,750	3.3%	\$ 4,600	\$ 1,486	\$ 3,100	-32.6%
		02 Non-Resident Fees	\$ 2,075	\$ 2,050	\$ 1,677	-18.2%	\$ 1,500	\$ 622	\$ 1,100	-26.7%
03 Passport Services		\$ -	\$ -	\$ -	#DIV/0!	\$ -				
<b>Totals</b>		\$ 6,853	\$ 6,650	\$ 6,428	<b>-3.3%</b>	\$ 6,100	\$ 2,107	\$ 4,200	<b>-31.1%</b>	
31 Fire & Ambulance	01 - MAINECARE	\$ 359,255	\$ 360,000	\$ 327,524	-9.0%	\$ 430,000	\$ 152,845	\$ 229,268	-46.7%	
	02 - MAINECARE AIR AMBULANCE	\$ 11,306	\$ -	\$ -	#DIV/0!					
	03 - MaineCare Contractual Allowance	\$ (187,566)	\$ (174,000)	\$ (219,213)	26.0%	\$ (174,000)	\$ (59,236)	\$ (88,853)	-48.9%	
	04 - MEDICARE	\$ 679,722	\$ 660,000	\$ 762,450	15.5%	\$ 800,000	\$ 394,467	\$ 591,700	-26.0%	
	05 - MEDICARE AIR AMBULANCE	\$ 67,602	\$ -	\$ -	#DIV/0!					
	06 - MediCare Contractual Allowance	\$ (258,116)	\$ (260,460)	\$ (219,350)	-15.8%	\$ (250,000)	\$ (135,112)	\$ (202,668)	-18.9%	
	07 - PRIVATE INSURANCE	\$ 428,681	\$ 415,000	\$ 422,015	1.7%	\$ 415,000	\$ 238,100	\$ 357,150	-13.9%	
	08 - PRIVATE INS AIR AMBULANCE	\$ 35,415	\$ -	\$ -	#DIV/0!					
	09 - Contractual Allowance - Private	\$ (16,200)	\$ (13,500)	\$ (20,434)	51.4%	\$ (18,000)	\$ (4,800)	\$ (7,199)	-60.0%	
	10 - SELF PAY	\$ 210,257	\$ 220,000	\$ 169,200	-23.1%	\$ 175,000	\$ 100,494	\$ 150,740	-13.9%	
	11 - SELF PAY AIR AMBULANCE	\$ 21,077	\$ -	\$ -	#DIV/0!					



Exhibit C:  
Detail of Revenue Projections for 2020

Department	Fund	3 yr Avg (2017-19)	2019			2020			
			Budget	Year-End	% Diff from Budget	Revenue Budget	2020 YTD (Sept 1)	Projected Year End Revenues	% of Budget
	12 - Dis Contract - Self Pay	\$ (1,578)	\$ (2,000)	\$ (482)	-75.9%	\$ (2,000)			
	13 - VA Air	\$ -	\$ -	\$ -	#DIV/0!				
	14 - VA Land	\$ -	\$ -	\$ -	#DIV/0!				
	15 - Contractual Allow - VA	\$ (5,833)	\$ (7,200)	\$ (3,209)	-55.4%	\$ (6,000)	\$ (1,760)	\$ (2,640)	-56.0%
	16 - Contractual Allow - Other	\$ (60)	\$ (500)	\$ -	-100.0%	\$ (500)	\$ -	\$ -	
	20 - WASHBURN PER CAPITA FEE	\$ 3,233	\$ 9,700	\$ 9,700	0.0%	\$ -	\$ -	\$ -	#DIV/0!
	21 - WOODLAND PER CAPITA FEE	\$ 13,950	\$ 13,950	\$ 13,950	0.0%	\$ 103,100	\$ 77,325	\$ 103,100	0.0%
	22 - NEW SWEDEN PER CAPITA FEE	\$ 6,923	\$ 6,923	\$ 6,923	0.0%	\$ 59,300	\$ 44,475	\$ 59,300	0.0%
	23 - WESTMANLAND PER CAPITA FEE	\$ 713	\$ 713	\$ 713	0.0%	\$ 7,900	\$ -	\$ 7,900	0.0%
	24 - STOCKHOLM PER CAPITA FEE	\$ 2,909	\$ 2,909	\$ 2,909	0.0%	\$ 24,600	\$ 12,300	\$ 24,600	0.0%
	25 - CONNOR PER CAPITA FEE	\$ 5,244	\$ 5,244	\$ 5,244	0.0%	\$ 41,500	\$ 31,125	\$ 41,500	0.0%
	26 - PERHAM PER CAPITA FEE	\$ 4,439	\$ 4,439	\$ 4,439	0.0%			\$ -	#DIV/0!
	27 - MADAWASKA LAKE PER CAPITA	\$ 1,265	\$ 1,265	\$ 1,265	0.0%	\$ 14,200	\$ 10,175	\$ 14,200	0.0%
	28 - LORING DEV PER CAPITA FEE	\$ -	\$ -	\$ -	#DIV/0!	\$ -		\$ -	#DIV/0!
	29 - WADE PER CAPITA FEE	\$ 514	\$ 1,541	\$ 1,541	0.0%	\$ -			
	30 - NON-CONTRACTED TOWNS FEES						\$ 2,500	\$ 2,500	
	35 - MISC. INTEREST	\$ 400	\$ 300	\$ 4	-98.6%	\$ 150	\$ 218	\$ 327	117.9%
	36 - RECOVERY OF BAD DEBT	\$ 2,676	\$ 2,500	\$ 1,736	-30.5%	\$ 2,500	\$ 1,062	\$ 1,594	-36.3%
	37 - Ambulance Insurance Reports	\$ 213	\$ 190	\$ 189	-0.7%	\$ 200	\$ 143	\$ 214	7.2%
	38 - LIMESTONE PER CAPITA FEE	\$ -				\$ 203,000	\$ 152,700	\$ 203,000	0.0%
	39 - CASWELL PER CAPITA FEE	\$ -				\$ 24,100	\$ 6,025	\$ 24,100	0.0%
	40 - AMB BILLING HOULTON	\$ 41,856	\$ 40,000	\$ 42,805	7.0%	\$ 10,000	\$ 16,347	\$ 16,347	63.5%
	41 - AMB BILLING CALAIS	\$ 28,592	\$ 27,500	\$ 29,112	5.9%	\$ 28,332	\$ 15,506	\$ 23,259	-17.9%
	42 - AMB BILLING VAN BUREN	\$ -	\$ -	\$ -	#DIV/0!				
	43 - AMB BILLING ISLAND FALLS	\$ 1,795	\$ 2,000	\$ 1,553	-22.4%	\$ 500	\$ 1,261	\$ 1,891	278.2%
	44 - AMB BILLING PATTEN	\$ 9,892	\$ 9,000	\$ 9,002	0.0%	\$ 10,336	\$ 11,652	\$ 17,477	69.1%
	50 - FIRE PROTECTION CONNOR	\$ 28,593	\$ 29,078	\$ 29,078	0.0%	\$ 10,375	\$ 10,375	\$ 10,375	0.0%
	51 - FIRE PROTECTION NEW SWEDEN	\$ 34,881	\$ 35,459	\$ 35,459	0.0%	\$ 14,825	\$ 14,825	\$ 14,825	0.0%
	52 - FIRE PROTECTION WESTMANLAND	\$ -	\$ -	\$ -	#DIV/0!	\$ 1,975	\$ -	\$ -	-100.0%
	53 - FIRE PROTECTION WOODLAND	\$ 63,251	\$ 64,302	\$ 64,301	0.0%	\$ 25,775	\$ 25,775	\$ 25,775	0.0%
	54 - T16 R4	\$ -	\$ -	\$ -	#DIV/0!	\$ -			
	60 - Fire Insurance Reports	\$ 137	\$ 150	\$ 60	-60.0%	\$ 125	\$ 50	\$ 75	-40.0%
	61 - Fire Insurance Recovery	\$ -	\$ -	\$ -	#DIV/0!				
	62 - Fire Permits	\$ 5,196	\$ 5,000	\$ 5,068	1.4%	\$ 5,000	\$ 4,626	\$ 6,750	35.0%
	63 - Misc Income	\$ 333	\$ -	\$ -	#DIV/0!	\$ 1,000	\$ -	\$ -	
	<b>Totals</b>	<b>\$ 1,600,969</b>	<b>\$ 1,459,503</b>	<b>\$ 1,483,554</b>	<b>1.6%</b>	<b>\$ 1,958,293</b>	<b>\$ 1,123,463</b>	<b>\$ 1,626,607</b>	<b>-16.9%</b>
<b>35 Police</b>	01 - MISC. FEES INSURANCE REPORTS	\$ 1,422	\$ 1,300	\$ 1,354	4.2%	\$ 1,300	\$ 1,005	\$ 1,235	-5.0%
	02 - POLICE DISPATCHING	\$ 1,778	\$ 1,300	\$ 2,000	53.8%	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	03 - FINGERPRINTING FEES	\$ 59	\$ 50	\$ 66	32.0%	\$ 60	\$ 6	\$ 60	0.0%
	04 - CONCEALED WEAPON PERMITS	\$ 455	\$ 460	\$ 325	-29.3%	\$ 400	\$ 245	\$ 340	-15.0%
	05 - COPS GRANT REIMBURSEMENT	\$ 158	\$ -	\$ -	#DIV/0!	\$ -			

Exhibit C:  
Detail of Revenue Projections for 2020

Department	Fund	3 yr Avg (2017-19)	2019			2020			
			Budget	Year-End	% Diff from Budget	Revenue Budget	2020 YTD (Sept 1)	Projected Year End Revenues	% of Budget
	06 - Prisoner Boarding Reimbursement	\$ 9,419	\$ 9,000	\$ 9,512	5.7%	\$ 9,000	\$ 2,888	\$ 4,000	-55.6%
	07 - Dog Violation	\$ 597	\$ 600	\$ 451	-24.8%	\$ 500	\$ 555	\$ 650	30.0%
	08 - Prisoner Meals	\$ 4,280	\$ 4,500	\$ 3,568	-20.7%	\$ 3,500	\$ 1,272	\$ 1,675	-52.1%
	09 - Court Reimbursement	\$ 1,798	\$ 1,600	\$ 2,103	31.4%	\$ 1,600	\$ 868	\$ 950	-40.6%
	10 - Lamination Fees	\$ 248	\$ 200	\$ 210	5.0%	\$ 200	\$ 100	\$ 180	-10.0%
	11 - Misc Fees	\$ 508	\$ 500	\$ 233	-53.4%	\$ 350	\$ 305	\$ 350	0.0%
	12 - False Alarm Fees	\$ -	\$ -	\$ -	#DIV/0!	\$ 500	\$ -	\$ -	-100.0%
	13 - Fines	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!
	14 - Salary Reimbursement	\$ 29,548	\$ 23,000	\$ 27,207	18.3%	\$ 50,000	\$ 3,755	\$ 5,000	-90.0%
	15 -Contract Inc	\$ 1,150	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	16 - School Resource Officer	\$ 30,825	\$ 69,460	\$ 75,215	8.3%	\$ 75,000	\$ 45,009	\$ 75,000	0.0%
	<b>Totals</b>	<b>\$ 82,246</b>	<b>\$ 111,970</b>	<b>\$ 122,244</b>	<b>9.2%</b>	<b>\$ 144,410</b>	<b>\$ 58,006</b>	<b>\$ 91,440</b>	<b>-36.7%</b>
<b>39 Emergency Management</b>	01 -Fees Woodland	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	\$ 200	\$ 200	0.0%
	02 - Fees New Sweden	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	\$ 200	\$ 200	0.0%
	03 - Fees Westmandland	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	\$ -	\$ 200	0.0%
	04 - Fees Perham	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	\$ 200	\$ 200	0.0%
	05 - State EOC Reimbursment	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	06 - Tower Rent	\$ 1,800	\$ 1,800	\$ 1,800	0.0%	\$ 1,800	\$ -	\$ 1,800	0.0%
	<b>Totals</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>0.0%</b>	<b>\$ 2,600</b>	<b>\$ 600</b>	<b>\$ 2,600</b>	<b>0.0%</b>
<b>40 Public Works</b>	01 - URIP/LRAP	\$ 141,656	\$ 143,000	\$ 143,156	0.1%	\$ 143,000	\$ -	\$ 134,511	-5.9%
	03 - Salary Reimbursement	\$ 180	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	04 - Equipment Rental	\$ 92	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	05 - FEMA Reimbursement	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	06 - Brush Removal Permit Fees	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	07 - Connor Contract	\$ 59,736	\$ 60,415	\$ 61,217	1.3%	\$ 60,415	\$ 41,486	\$ 61,217	1.3%
	08 - Presque Isle Contract	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	09 - School Dept Snow Plowing	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	30 - Misc Income	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	<b>Totals</b>	<b>\$ 201,664</b>	<b>\$ 203,415</b>	<b>\$ 204,373</b>	<b>0.5%</b>	<b>\$ 203,415</b>	<b>\$ 41,486</b>	<b>\$ 195,728</b>	<b>-3.8%</b>
<b>50 Recreation</b>	01 Rental Income	\$ 13,505	\$ 13,000	\$ 10,586	-18.6%	\$ 11,000	\$ 3,792	\$ 5,115	-53.5%
	02 Program Fees	\$ 8,497	\$ 10,000	\$ 7,120	-28.8%	\$ 10,000	\$ 1,255	\$ 2,607	-73.9%
	03 Special Events	\$ 685	\$ 1,000	\$ 685	-31.5%	\$ 1,000	\$ -	\$ -	
	04 Swimming Pool Fees	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	05 Rec Program Fees	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	
	<b>Totals</b>	<b>\$ 22,687</b>	<b>\$ 24,000</b>	<b>\$ 18,391</b>	<b>-23.4%</b>	<b>\$ 22,000</b>	<b>\$ 5,047</b>	<b>\$ 7,722</b>	<b>-64.9%</b>
<b>51 Parks</b>	01 Miscellaneous Income	\$ 719	\$ 750	\$ 112	-85.0%	\$ 500	\$ 17	\$ 50	-90.0%
	02 Rental Income	\$ 1,023	\$ 1,500	\$ 1,500	0.0%	\$ 500	\$ -	\$ -	-100.0%
	<b>Totals</b>	<b>\$ 1,742</b>	<b>\$ 2,250</b>	<b>\$ 1,612</b>	<b>-28.3%</b>	<b>\$ 1,000</b>	<b>\$ 17</b>	<b>\$ 50</b>	<b>-95.0%</b>
<b>60 Airport</b>	02 - AIRPORT RENT	\$ 10,210	\$ 11,000	\$ 28,633	160.3%	\$ 16,000	\$ 14,784	\$ 22,000	37.5%
	03 - FUEL REVENUE	\$ 22,991	\$ 8,000	\$ 27,085	238.6%	\$ 25,000	\$ 13,141	\$ 19,900	-20.4%
	<b>Totals</b>	<b>\$ 25,537</b>	<b>\$ 19,000</b>	<b>\$ 55,719</b>	<b>193.3%</b>	<b>\$ 41,000</b>	<b>\$ 27,925</b>	<b>\$ 41,900</b>	<b>2.2%</b>

Exhibit C:  
Detail of Revenue Projections for 2020

Department	Fund	3 yr Avg (2017-19)	2019			2020			
			Budget	Year-End	% Diff from Budget	Revenue Budget	2020 YTD (Sept 1)	Projected Year End Revenues	% of Budget
61 Trailer Park	01 - Lot Rent Receipts	\$ 17,494	\$ 18,000	\$ 14,625	-18.8%	\$ 14,500	\$ 9,038	\$ 13,638	-5.9%
	02 - Year End Close	\$ (585)		\$ 3,375	#DIV/0!				
	<b>Totals</b>	\$ 16,909	\$ 18,000	\$ 18,000	0.0%	\$ 14,500	\$ 9,038	\$ 13,638	-5.9%
70 Insurance & Retirement	01 - MMA WORKERS COMP REFUND	\$ 2,042	\$ -	\$ -	#DIV/0!	\$ -	\$ 10,430	\$ 10,430	#DIV/0!
	04 - HRA Credit	\$ -	\$ -	\$ -	#DIV/0!	\$ -			
	<b>Totals</b>	\$ 2,042	\$ -	\$ -	#DIV/0!	\$ -	\$ 10,430	\$ 10,430	#DIV/0!
<b>Sub-Total</b>		\$ 9,612,561	\$ 9,581,117	\$ 9,812,752	2.42%	\$ 10,067,113	\$ 7,457,342	\$ 9,427,271	-6.4%
<b>ENTERPRISE FUNDS</b>					#DIV/0!				
11 Economic Development	01 - TIF Dollars Received	\$ 364,204	\$ 417,688	\$ 334,754	-19.9%	\$ 372,653	\$ 300,197	\$ 357,954	-3.9%
	02 - Comm Project - New Events	\$ 1,381		\$ -	#DIV/0!				
	Interest	\$ 1,250	\$ -	\$ -	#DIV/0!				
	<b>Totals</b>	\$ 351,248	\$ 417,688	\$ 334,754	-19.9%	\$ 372,653	\$ 300,197	\$ 357,954	-3.9%
24 Housing	01 - Section 8 Administration	\$ 84,523	\$ 70,000	\$ 70,000	0.0%	\$ 70,000	\$ 40,833	\$ 70,000	0.0%
	02 - Expense Reimbursement	\$ 16,619	\$ 20,000	\$ 26,160	30.8%	\$ 20,000	\$ 22,339	\$ 34,595	73.0%
	<b>Totals</b>	\$ 101,142	\$ 90,000	\$ 96,160	6.8%	\$ 90,000	\$ 63,172	\$ 104,595	16.2%
52 Snowmobile Trails	01 - Miscellaneous Income	\$ 5,217	\$ 4,500	\$ 5,600	24.4%	\$ 5,000	\$ 1,500	\$ 5,100	2.0%
	02 - State Grant	\$ 38,961	\$ 39,000	\$ 39,000	0.0%	\$ 39,000	\$ -	\$ 39,000	0.0%
	03 - Snow Sled Reg (State)	\$ 140	\$ 250	\$ 360	44.0%	\$ 100	\$ 50	\$ 200	100.0%
	04 - Year End Close	\$ -		\$ -	#DIV/0!				
	<b>Totals</b>	\$ 44,318	\$ 43,750	\$ 44,960	2.8%	\$ 44,100	\$ 1,550	\$ 44,300	0.5%
96 FSS Revenues	01-FSS Reimbursement	\$ 50,101	\$ 50,787	\$ 50,787	0.0%	\$ 57,446	\$ 28,723	\$ 57,446	0.0%
	02 - From/To Reserve	\$ -		\$ -	#DIV/0!				
	<b>Totals</b>	\$ 50,101	\$ 50,787	\$ 50,787	0.0%	\$ 57,446	\$ 28,723	\$ 57,446	0.0%
<b>Sub-Total</b>		\$ 546,809	\$ 602,225	\$ 526,661	-12.5%	\$ 564,199	\$ 393,641	\$ 564,295	0.0%
<b>TOTAL ALL FUNDS</b>					#DIV/0!				
		\$ 10,159,370	\$ 10,183,342	\$ 10,339,413	1.5%	\$ 10,631,312	\$ 7,850,983	\$ 9,991,566	-6.0%

CITY OF CARIBOU

---

2020 Historical Financial Expense Update

EXHIBIT D: COMPARISON OF PROJECTED EXPENSES AND REVENUES

**Exhibit D:**

Department	3 Year Average Actual Expenses (16-18)	2019			2020								
		Expense Budget	Year End Expenses	% Spent	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
					Expense Budget	Expenses Jan - Aug	% spent (66% of yr)	Projected Expenses (as of Sept 1)	Projected % of Expense Budget	Revenue Budget	Projected Revenue (as of Sept 1)	Projected % of Revenue Budget	Projected Net (A-D)+(G-F)
<b>GENERAL OPERATION FUNDS</b>													
10 General Government	\$ 755,287	\$ 771,977	\$ 911,593	118.1%	\$ 775,641	\$ 492,137	63.4%	\$ 754,096	97.2%	\$ 6,849,345	\$ 6,342,293	92.6%	\$ (485,508)
12 Chamber / Nylander Museum	\$ 10,356	\$ 10,013	\$ 11,077	110.6%	\$ 20,327	\$ 6,037	29.7%	\$ 19,145	94.2%	\$ 1,500	\$ 1	0.1%	\$ (317)
17 Health and Sanitation	\$ 215,614	\$ 250,196	\$ 250,160	100.0%	\$ 251,938	\$ 166,903	66.2%	\$ 251,900	100.0%	\$ -	\$ -		\$ 38
18 Municipal Building	\$ 62,916	\$ 57,504	\$ 58,304	101.4%	\$ 65,100	\$ 34,659	53.2%	\$ 62,097	95.4%	\$ 4,000	\$ 4,000	100.0%	\$ 3,003
20 General Assistance	\$ 55,932	\$ 62,997	\$ 47,885	76.0%	\$ 56,903	\$ 34,984	61.5%	\$ 53,482	94.0%	\$ 20,300	\$ 22,067	108.7%	\$ 5,188
22 Tax Assessing	\$ 181,492	\$ 272,260	\$ 255,750	93.9%	\$ 276,222	\$ 172,635	62.5%	\$ 271,421	98.3%	\$ 792,500	\$ 1,059,696	133.7%	\$ 271,997
22 Code Enforcement										\$ 6,150	\$ 4,900	79.7%	\$ (1,250)
24 Library	\$ 203,104	\$ 214,484	\$ 217,377	101.3%	\$ 224,591	\$ 128,855	57.4%	\$ 207,731	92.5%	\$ 6,100	\$ 4,200	68.9%	\$ 14,960
31 Fire and Ambulance	\$ 2,251,015	\$ 2,264,482	\$ 2,261,217	99.9%	\$ 2,330,246	\$ 1,497,438	64.3%	\$ 2,330,788	100.0%	\$ 1,958,293	\$ 1,626,607	83.1%	\$ (332,228)
35 Police	\$ 1,437,294	\$ 1,697,460	\$ 1,668,034	98.3%	\$ 1,691,551	\$ 1,074,982	63.6%	\$ 1,656,929	98.0%	\$ 144,410	\$ 91,440	63.3%	\$ (18,348)
38 Protection	\$ 426,671	\$ 414,020	\$ 419,794	101.4%	\$ 414,219	\$ 231,442	55.9%	\$ 374,444	90.4%				\$ 39,775
39 Emergency Management	\$ 12,204	\$ 16,074	\$ 16,830	104.7%	\$ 14,452	\$ 5,782	40.0%	\$ 12,226	84.6%	\$ 2,600	\$ 2,600	100.0%	\$ 2,225
40 Public Works	\$ 2,012,972	\$ 2,298,862	\$ 2,210,450	96.2%	\$ 2,291,513	\$ 1,496,147	65.3%	\$ 2,255,390	98.4%	\$ 203,415	\$ 195,728	96.2%	\$ 28,437
50 Recreation	\$ 434,668	\$ 503,821	\$ 497,401	98.7%	\$ 520,624	\$ 322,209	61.9%	\$ 472,816	90.8%	\$ 22,000	\$ 7,722	35.1%	\$ 33,529
51 Parks	\$ 148,727	\$ 154,445	\$ 166,054	107.5%	\$ 174,033	\$ 107,409	61.7%	\$ 169,357	97.3%	\$ 1,000	\$ 50	5.0%	\$ 3,725
60 Airport	\$ 54,622	\$ 39,928	\$ 59,025	147.8%	\$ 59,645	\$ 36,766	61.6%	\$ 47,793	80.1%	\$ 41,000	\$ 41,900	102.2%	\$ 12,752
61 Caribou Trailer Park	\$ 15,973	\$ 14,733	\$ 14,733	100.0%	\$ 12,990	\$ 7,508	57.8%	\$ 13,638	105.0%	\$ 14,500	\$ 13,638	94.1%	\$ (1,510)
65 Cemeteries	\$ 7,491	\$ 6,850	\$ 5,950	86.9%	\$ 6,850	\$ 4,750	69.3%	\$ 6,850	100.0%	\$ -	\$ -		\$ -
70 Insurance and Retirements	\$ 104,051	\$ 95,050	\$ 76,600	80.6%	\$ 98,200	\$ 72,144	73.5%	\$ 98,150	99.9%	\$ 10,430	\$ -		\$ 10,480
75 Contributions	\$ -	\$ 4,600	\$ 5,600	121.7%	\$ 4,600	\$ -	0.0%	\$ 4,600	100.0%	\$ -	\$ -		\$ -
80 Unclassified	\$ 47,527	\$ 29,250	\$ 26,232	89.7%	\$ 33,250	\$ 29,933	90.0%	\$ 35,000	105.3%	\$ -	\$ -		\$ (1,750)
85 Capital Improvements	\$ 637,449	\$ 739,806	\$ 739,806	100.0%	\$ 551,118	\$ 551,118	100.0%	\$ 551,118	100.0%	\$ -	\$ -		\$ -
<b>Sub Totals</b>	\$ 9,075,366	\$ 9,918,811	\$ 9,919,874	100.0%	\$ 9,874,013	\$ 6,473,838	65.6%	\$ 9,648,972	97.7%	\$ 10,067,113	\$ 9,427,271	93.6%	\$ (414,801)
<b>ENTERPRISE FUNDS</b>													
11 Economic Development	\$ 313,967	\$ 354,815	\$ 325,122	91.6%	\$ 370,421	\$ 159,211	43.0%	\$ 325,286	87.8%	\$ 372,653	\$ 357,954	96.1%	\$ 30,436
24 Housing	\$ 85,196	\$ 92,352	\$ 89,642	97.1%	\$ 92,700	\$ 70,431	76.0%	\$ 92,894	100.2%	\$ 90,000	\$ 104,595	116.2%	\$ 14,401
52 Snow Trail Maintenance	\$ 46,882	\$ 53,024	\$ 63,830	120.4%	\$ 52,432	\$ 55,844	106.5%	\$ 59,337	113.2%	\$ 44,100	\$ 44,300	100.5%	\$ (6,705)
96 Section 8 FSS	\$ 53,986	\$ 46,509	\$ 46,284	99.5%	\$ 46,730	\$ 30,016	64.2%	\$ 45,417	97.2%	\$ 57,446	\$ 57,446	100.0%	\$ 1,313
<b>Sub Totals</b>	\$ 500,032	\$ 546,700	\$ 524,879	96.0%	\$ 562,283	\$ 315,502	56.1%	\$ 522,934	93.0%	\$ 564,199	\$ 564,295	100.0%	\$ 39,444
<b>TOTAL ALL FUNDS</b>													
<b>Total All Expense Funds</b>	\$ 9,575,398	\$ 10,465,512	\$ 10,444,754	99.8%	\$ 10,436,295	\$ 6,789,340	65.1%	\$ 10,171,906	97.5%	\$ 10,631,312	\$ 9,991,566	94.0%	\$ (375,356)

\*\* Projected Values based on Department head input, historic trends, and contracted costs for the year.