

## SPECIAL CITY COUNCIL MEETING NOTICE AND AGENDA

The City Council of Caribou will hold a Special City Council Meeting on **Monday, March 15, 2021**, at the **Caribou Wellness Center** located at 55 Bennett Drive, at **6:00 pm**.



THIS MEETING WILL BE OPEN TO THE PUBLIC IN ACCORDANCE WITH SOCIAL DISTANCING REGULATIONS. THE MEETING WILL ALSO BE BROADCAST ON CABLE CHANNEL 1301 AND THE CITY'S YOUTUBE CHANNEL.

1. **Roll Call**
2. **Invocation/Inspirational Thought**
3. **Pledge of Allegiance**
4. **Public Forum** (PUBLIC COMMENTS SUBMITTED TO THE CITY CLERK PRIOR TO 4:30PM ON THE MEETING DATE WILL BE SHARED WITH THE COUNCIL DURING PUBLIC FORUM. Email [dbrissette@cariboumaine.org](mailto:dbrissette@cariboumaine.org))
5. **Public Hearings**
  - a. 2021 Municipal Budget
6. **Old Business**
  - a. Discussion and Possible Action Regarding the 2021 Municipal Budget
7. **Reports and Discussion by Mayor and Council Members**
8. **Executive Session(s)** (May be called to discuss matters identified under Maine Revised Statutes, Title 1, §405.6)
9. **Next Meeting:** March 22 at City Hall
10. **Adjournment**

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

### Certificate of Mailing/Posting

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

BY: Danielle Brissette Danielle Brissette, City Clerk

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



**MEMO**

**TO: Caribou City Council Members**  
**FROM: Dennis Marker, City Manager**  
**RE: 2021 Municipal Budget – Change Recommendation**  
**DATE: March 10, 2021**

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The following budget adjustment has been identified and is recommended for incorporation into the final budget before adoption by the City Council.

1. It is recommended that the Council add \$15,000 to the General Government (Fund 10) miscellaneous account in order to have funds for the process of hiring a new city manager (see attached letter of resignation). The advertised budget includes the current manager's salary and benefits for the full year so interim manager wages should be available if needed.

With this change, the final operations budget will be \$9,115,482 or \$207,415 less than the 2020 budget. The operations and capital total for 2021 is \$9,861,241 or 0.1% less than the 2020 budget. Total for all funds, including enterprise accounts is \$10,394,685 or 0.4% (\$41,613) less than the 2020 budget.

**Dennis L. Marker**  
77 Collins  
Caribou, Maine 04736  
santaquinplanner@gmail.com

**March 11, 2021**

**Caribou City Council**  
25 High Street  
Caribou, ME 04736

**RE: Resignation of City Manager Marker**

To the City Councilors, Staff and Citizens of the great City of Caribou

Please accept this letter of resignation to be effective July 5, 2021.

My intentions for this advanced notice is to provide ample time to set the stage for finding and transitioning to my replacement. I will continue to serve faithfully and in the best interest of the city until my departure.

Know that I and my family have truly been blessed by the opportunity you've given us to be part of the Caribou connection. You welcomed us with smiles, handshakes (before COVID), love and memories that will last a lifetime. Thank you for the sports, the songs, tumbling, sledding, lakes, rivers, wildlife, scenery, and your friendships.

May God's choicest blessings be poured upon you.

Sincerely,



Dennis L. Marker

**Resolution 02-03-2021**

**A Resolution of the Caribou City Council Approving the 2021 Revenue Budget**

**WHEREAS**, the City of Caribou is a Local Unit of Government under the State of Maine and is authorized to raise or appropriate money for public purposes consistent with Title 30-A, §5722 to 5728; and

**WHEREAS**, the City's Charter outlines the process by which revenues are identified; and

**WHEREAS**, the City Council has discussed the drafted 2021 municipal budget during multiple public meetings and determined the projected amounts to be reasonable and appropriate.

**NOW THEREFORE BE IT RESOLVED**, that the City Council of Caribou approved the proposed 2021 municipal budget as attached to this resolution.

This resolution was duly passed and approved by a majority of the City Council for the City of Caribou this 15<sup>th</sup> day of March, 2021.

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Jody Smith, Mayor

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Thomas Ayer, Deputy Mayor

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Courtney Boma, Councilor

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R. Mark Goughan, Councilor

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Doug Morrell, Councilor

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Joan Theriault, Councilor

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Lou Willey, Councilor

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Attest: Danielle Brissette, City Clerk



# **2021 Municipal Budget**

**Prepared By**  
**Dennis L. Marker, AICP, MPA**  
**City Manager**  
**March 12, 2021**



## Vision

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

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## Mission Statement

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

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



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## Budget Message

March 1, 2021

TO; City Council and Citizens of Caribou

The purpose of this memorandum is to highlight significant changes and budget findings compared to the previous year (2020) budget.

This budget has been prepared under the new charter process approved by voters in the 2020 November election. One of the benefits of the new process is the ability to see the most recent end of year figures when forecasting expenses and revenues. Unfortunately, it is difficult to say that final 2020 values are a reliable sample for budget projections due to the many disruptions caused by the COVID-19 pandemic that year. For instance, early 2020 revenues projections were \$10.63M and then the state of emergency was instated, and the unaudited end of year revenues were only \$9.95M, a difference of over \$678K. Expenses initially budgeted at \$10.44M ended the year at \$9.78M after program cuts from social distancing requirements, cutting projects to match revenue shortfalls and even a very mild winter that reduced snow plowing needs. Facing the pandemic situation continues to be a focus in 2021.

With vaccinations now becoming more readily available to the populations most at risk, it is anticipated that pandemic protocols will start to lift, but most of the year will still be subject to pandemic restrictions. The COVID-19 pandemic regulations have altered the way we handle emergency calls, provide recreation programs, process applications, conduct meetings, and even project revenues. These restrictions enable reduced funding for certain programs, but additional funding is needed to safeguard emergency service workers. This budget also provides significant funding toward capital repairs and projects that were identified in 2020.

### Budget Highlights:

- Personnel Related Changes

The mandates from the state and insurance providers have resulted in more than a \$125,000 in personnel related increases to the budget. *(See the independent department narratives for details on these changes)*

- Wages.

- This budget includes a 2% cost of living adjustment (COLA) for all personnel. Union negotiations are yet to be completed. The previous cost of living adjustment for staff was made in January 2019. Since that time, the consumer price index has risen more than 3%.
    - Every seven years, the payroll cycle requires an extra pay period in the budget year; 2021 is one of those years. The extra pay period results in a 2% increase by itself and a 4% increase when combined with the above COLA. It is anticipated that up to four employees will retire this year and each of those positions



will be backfilled with more entry level pay so a straight 4% wage increase is not seen in each department.

- The state minimum wage increased from \$12 to \$12.15 in January 2021. This primarily affects seasonal recreation employees, but due to pandemic protocols there is likely fewer programs to operate this year, which will offset the increase.
  - At the time of preparing this message, the four bargaining units of the city are still renegotiating their contracts for 2021-2023.
- Health Insurance –Health insurance premiums will be 2% higher in 2021. Maine Municipal Health Trust insurance rates were set to increase by more than 5%, but the Trust elected to use its own reserves and provide some financial relief during the pandemic. Such generosity will not likely occur again next year and a significant hike in health costs could be coming in 2022. The overall health insurance cost in 2021 is actually down \$13,040 due to employee plan preference changes.
  - Worker’s Compensation – On a positive note, the amount of funds the city must set aside for workers’ compensation claims was reduced by 19% for 2021.
  - New Positions – Very early in the budgeting process, the Council requested that administration take a serious look at two new positions: a grant writer and a position that will provide more oversight to facilities maintenance needs. The cost of these two positions would be nearly \$85,000 when you include benefits. The potential benefits of these positions to bring money to the city and get ahead of costly, reactive maintenance practices would likely pay for themselves over time. The grant writer position would focus on grants administration and personnel elements such as policy updates, training, performance reviews, wage studies, and safety programs (wage between \$40k-\$50k). The second position (wage between \$27K-\$35k) would be associated with Public Works and enable facility and fleet management programs to be better instituted. Unfortunately, in an effort to curb increases to the property tax rate, these positions will not be funded this year.
  - Staff Reductions – The only full-time staff reduction proposed in this budget is the position backfilling the School Resource Officer (SRO). Additional funding has been provided to the reserve officer line to cover the shift vacancies that may occur with an SRO schedule that could vary greatly based on pandemic related school sessions and closures. Funding additional reserve officer time can save the city over \$25,000 FTE benefits with a backfill position.

- Capital Projects More Than \$50K:

(See: Capital Projects Section for details on these projects and a list of smaller projects anticipated in 2020)

- During the December 2020 City Council meeting, the Council directed staff to move forward with construction of a splash pad feature and additional parking and landscaping to finish the new Teague Park. Total project cost is estimated at \$328,500. Funding will come from over \$85,000 of donations and the remainder from various

unused parks reserves. The Council authorized the use of emergency funds to cover any additional costs so long as those funds are repaid with a 1% interest charged.

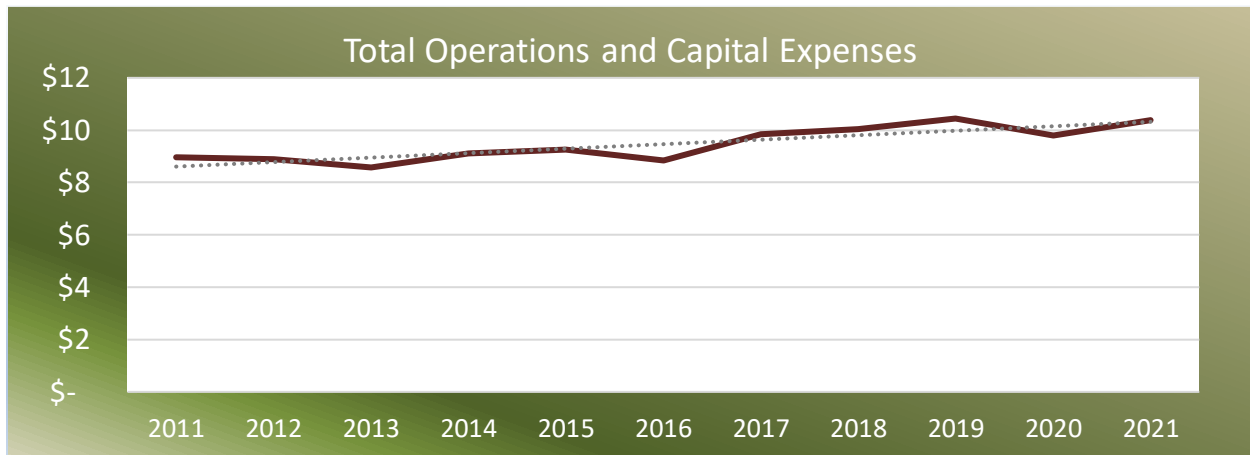
- The city, in 2019, entered a contract for architectural services to evaluate options for a new police station. That effort stalled in 2020, but the consultants are still willing to work with the city to complete the study, which would provide a budget level cost and a conceptual design of a new police station. The remaining effort is estimated to be \$50,000. Actual design of the building, if approved by voters, will cost around \$255,000.
  - In 2020, the city started the work to shore up the roof at the fire station. That work will have a total cost of \$303,000 with \$266,407 to be paid in 2021. The majority of project will be covered by current building reserves which exceed \$230,000.
  - The public works department has five major capital projects/purchases in 2021
    - The city has historically placed money into the major street repair and maintenance fund to cover major highway projects like repaving High Street (2019) or North Main Street (2020). These funds are leveraged to obtain additional funding from MDOT for major corridors. The capital plan anticipates \$50,000 being reserved for future Sweden Street, South Main Street, and Bennett Drive work with MDOT in 2022-2025.
    - Preparations for reconstruction of the River Road created a negative balance of \$65,682 on the city's books. The 2021 capital budget includes the first of six annual payments to cover this deficit.
    - Half of the salt shed needs to be reroofed at an estimated cost of \$50,000
    - A sidewalk machine with blower is needed for an estimated cost of \$85,000.
    - One of the city's dump trucks used for snow plowing and summer work needs to be replaced at an estimated \$118,000. The city will utilize \$95,000 of existing reserve funds to cover most of this equipment purchase.
  - An ambulance is scheduled to be remounted in 2021 for \$129,345. This budget includes using \$95,882 from prior year reserves and another \$33,463 this year for the remount work. The cost of a new ambulance would be \$246,995 and a new transport van would be \$130,965. As the ambulance fleet matures and health or market systems change, the city will need to conduct additional cost benefit analysis to consider vehicle changes.
- Other Financial Obligations (*See: Debt Reduction Section for details on these obligations*)
    - 2016 Fire Engine. Annual payments of \$116,900 end in 2021. The capital plan anticipates rolling this annual payment into the 2022-23 Biomass boiler payments so the city can pay down that debt sooner.
    - BioMass Boiler System. The 2021 payment will be \$109,440K. Payments escalate until the lease is finished in 2025. Rolling the fire engine payments into this debt will save the city nearly \$8,000 in interest through the end of the lease.

The city's operation expenses, which include all funds except capital improvements (fund 85) and enterprise funds (funds 11, 24, 52 & 96), total \$9,100,482 which is -0.3% or \$222,415 less than the 2020 budget. This amount is also nearly \$80,000 less than operational expenses in 2019.

City of Caribou  
2021 Municipal Budget

Total Capital Expenses are \$1,589,331, but \$843,572 of reserve funds will be used to cover those costs. The total new capital funds needed in this budget are \$745,759 which is 35.3% or \$194,641 higher than 2020 capital funds. It should be noted that while \$843,572 of reserves are being utilized, this budget has identified only \$103,500 of funds to be set aside for future reserve needs. This practice is not sustainable without the city incurring significant debts in the future to pay for infrastructure, equipment and facility maintenance or replacement needs.

The overall budget, including operations, capital, and enterprise funds, will be \$10,379,685 which is \$56,613 (0.5%) less than the 2020 budget.



Revenue projections for operations and capital are estimated to be \$9,899,511 or \$167,602 less than the 2020 budget. The primary contributing factor to the difference in the estimates is that the 2020 budget assumed the mil rate would be the same as in 2019 at 0.02455. The Council arbitrarily reduced the mil rate by a full mil last year, which resulted in \$695,000 less funds coming to the city. This budget assumes the mil rate will be increased slightly from the 2020 rate of .02355 and that the city will receive nearly \$400,000 more in state revenue sharing based on the Governor's 2021-2022 budget numbers. It is too soon to say what the final mil rate will be for 2021 since RSU#39 is just starting their budget process and the city's valuation will not be known until April 1. Any negative gap that may occur between revenues and expenses can be partially filled with \$156,521 of additional revenues received in 2019 that the charter requires be applied to offset the mil rate.

Generally, this budget year has focused on maintaining operational budgets during this pandemic period while investing more capital into facilities maintenance. Department heads have effectively cut their operational budgets for the past four years while dealing with mandated cost increases and major capital projects. This means there are fewer opportunities to reduce spending without making major changes to services and programs, limiting maintenance of assets, reducing integral benefits for staff, or tapping into foundational reserves.

Dennis L. Marker, AICP, MPA  
City Manager

## Section I. Community Profile

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

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

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

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

The commercial area of Caribou expanded with the growth of the community. New schools were built, the municipal airport was constructed in the late 1920s and the present municipal building was completed in 1939. Birds-Eye Snyder constructed a frozen food plant in 1945 and later added a French fried potato plant to its facilities. The construction of Loring Air Force Base in the 1940s and



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



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

the introduction of manufacturing took on important dimensions in the economic base of Caribou as agriculture and food processing declined in the 1950s and 1960s.

The building up of military operations at the base resulted in the population growing until 1960 when the Census reflected 12,464 residents. Since that time, the population has declined until reaching a sustainable number around 8,000 residents. The Maine Office of Policy and Management projects the population will continue to decline each year



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

from one to one and one-half percent through 2034. Caribou believes the downward trend can be reversed through active promotion of four-season tourism opportunities, redevelopment of blighted residential and industrial properties, business expansion and retention (BEAR) programs, and improving education and service opportunities.

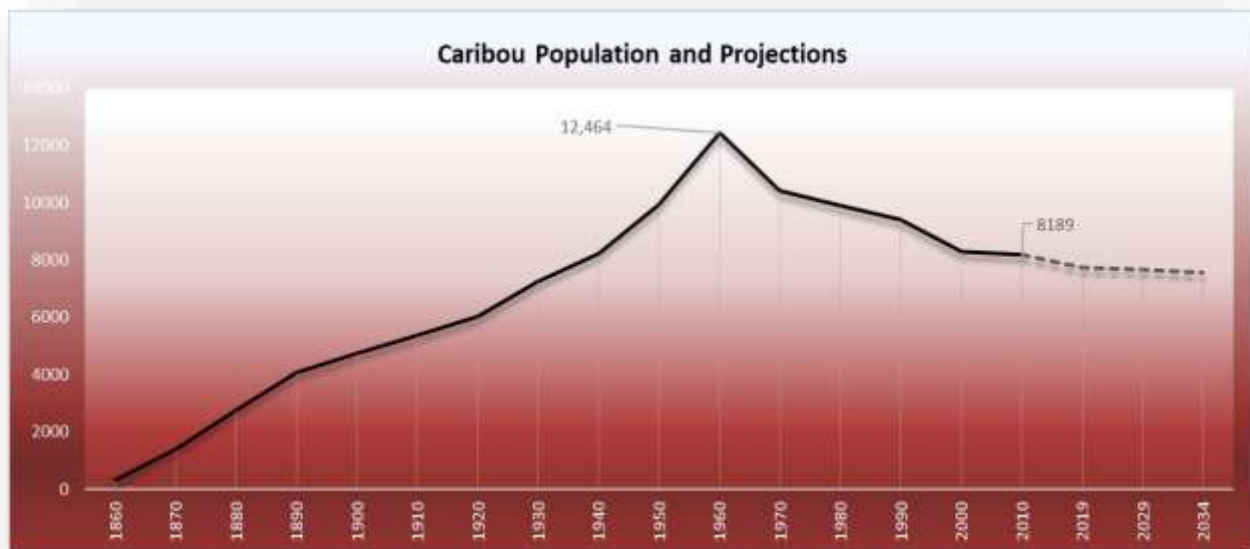


Figure 3: Population data obtained from US Census Bureau through 2010. Projections obtained from the State of Maine Office of Policy and Management.



## Section II General Government

The City of Caribou was incorporated as a city in 1967<sup>1</sup>. The city charter outlines its government to be a Council-Manager form of government. Under this form of government, the citizens elect seven representatives to a City Council. The City Council functions as the legislative body for the City, which means they establish policies, adopt laws, set the annual budgets, enter into contracts and establish the working priorities for delivery of services to the citizens, business owners and visitors of Caribou. The City Council members for 2021 are as follows:

| Sitting Councilors         | Term Expiration |
|----------------------------|-----------------|
| Jody R. Smith (Mayor)      | 2021            |
| Thomas Ayer (Deputy Mayor) | 2021            |
| Courtney Boma              | 2023            |
| R. Mark Goughan            | 2023            |
| Doug Morrell               | 2022            |
| Joan Theriault             | 2022            |
| Louella Willey             | 2023            |

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

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

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<sup>1</sup> State of Maine, Private & Special Laws (P&SL), 1967, chapter 5.

<sup>2</sup> See <http://www.cariboumaine.org/wp-content/uploads/2013/02/City-Charter.pdf>

<sup>3</sup> City Charter, Section 2.03

<sup>4</sup> City Charter, Section 3. Power and duties of the manager are specifically provided in Sec. 3.04

<sup>5</sup> City Charter, Section 2.18

<sup>6</sup> State of Maine, P&SL, 1953, chapter 12, Sec. 3.

<sup>7</sup> City Charter, Section 2.18(a)

<sup>8</sup> City Charter, Section 3.04(2), (10) and (11)

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

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

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

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

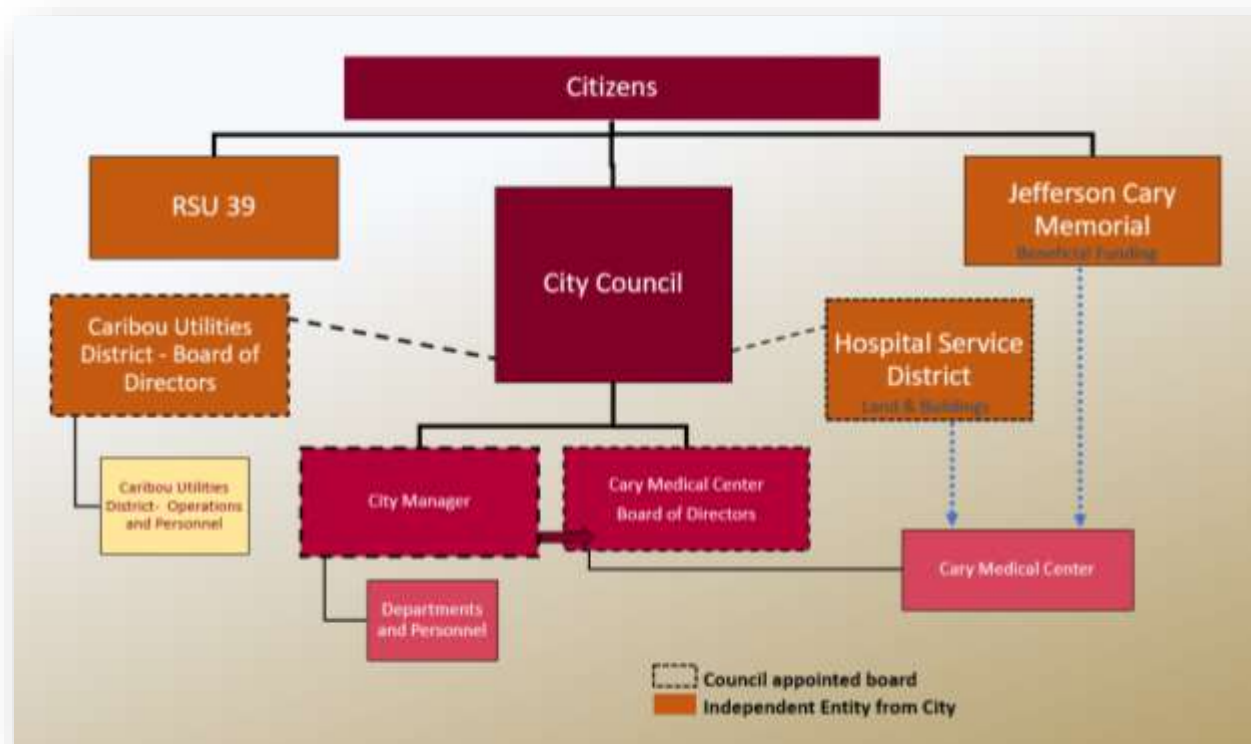


Figure 5: Flow chart illustrating framework of Council-Manager form of government in Caribou and the other quasi-municipal entities in the area.

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

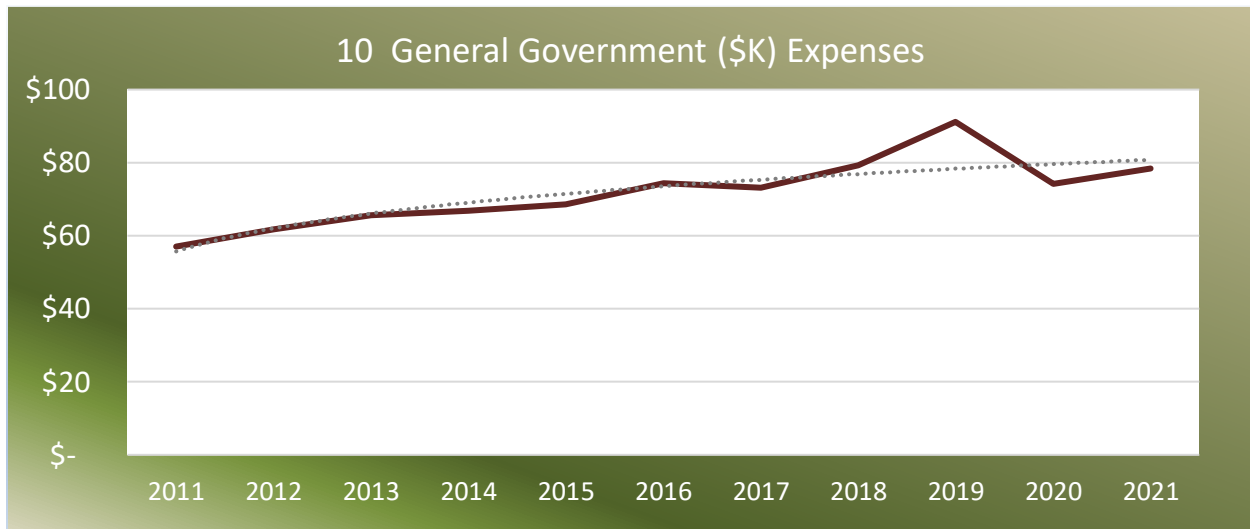
<sup>9</sup> State of Maine, P&SL, 1945, Chapter 83, Sec. 8.



## Section III. City Department Budgets

The following narrative is to summarize the major changes from the 2020 budget for each department and to address the major revenue elements. A full line item detail of the expense budget changes is provided in Exhibit B of this report. Detailed information about revenue sources is in Exhibit C. Not every budget line will be discussed in this narrative. Questions about specific line changes are welcome and may be discussed with the Manager or the appropriate functional area director.

### 10 – General Government



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

The 2021 budget is \$784,765 which is a 1.2% increase or roughly \$9,000 above the 2020 budget of \$775,640.

Prior to 2020, 50% of the City Manager's wages were paid from Economic Development/TIF funds. This budget provides for 75% of the Manager's wages to be paid without subsidy from TIF funds. Strategically, the remaining 25% will be brought into this fund next year so that management wages are supported with sustainable funding sources and the economic funds can be utilized toward business development efforts.

Budgeted Legal fees increased from \$17,500 to \$35,000 due to pending litigation and unresolved labor disputes now being arbitrated.

It should be noted that the 2019 spike in general expenses (see chart above) was a result of the City expensing over \$180,000 to a credit reserve (i.e. rainy day) fund as part of end of year adjustments.

#### Finance Mission

The City of Caribou finance department strives to provide excellent customer service to meet the needs of citizens and all City departments; provide timely and accurate financial information to ensure good decision making, and perform our duties in an ethical manner with the utmost integrity.

## 12 – Nylander Museum

The Museum is open to the public at no cost and promotes educational, scientific, intellectual, and cultural enrichment of life in Caribou and all Aroostook communities. The museum used to be funded jointly with the Caribou Chamber of Commerce and included a part-time curator. That association ended around 2015 along with the curator position. The museum is now operated by volunteer members of the city's Nylander Museum Board. To revive the museum, the board has implemented several youth education weeks, programs, a rotating art gallery, and was able to secure grant funding for two interns for the 2019 season. A Public Works employee provides janitorial services in the museum. The city has also partnered with the Center for the Advancement of Rural Living (CARL) to get funding under the federal VISTA program such that a person is in the building and able to support both the museum and CARL efforts for Caribou. Many of the educational elements were funded from the volunteer's themselves.

The museum board believes the time has come, with the programs and needs of the museum for the city to reconsider a curator position. A 20-hour position would be \$20,000-\$30,000 and is not currently in the budget. The 2021 budget includes maintaining the VISTA worker with \$7,500 in matching funds, which went up from \$6,500 in the 2020 budget.

Pandemic restrictions will affect programs in 2021 and as such the overall budget has been reduced by 4.8% or \$1,000.

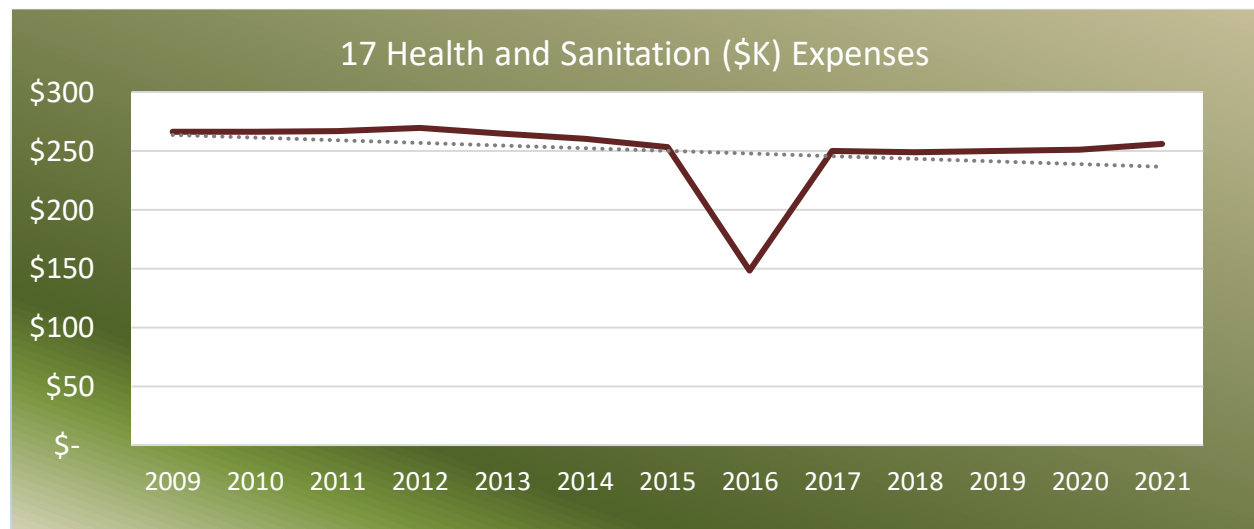
### Nylander Museum Mission

The mission of the Nylander Museum of Natural History is to preserve, protect, maintain, and display records, artifacts, original documents, photographs, and other memorabilia related to the life and work of Olaf Nylander.

Additionally, the Museum is committed to collecting items of relevant scientific and natural history in the spirit of Olof Nylander.



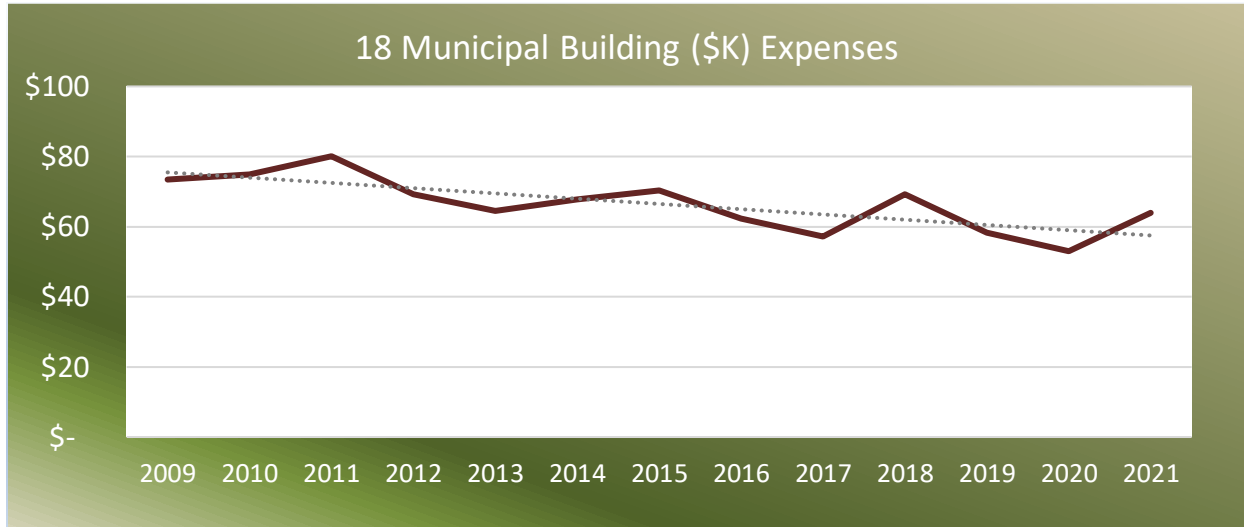
## 17 – Health and Sanitation



City of Caribou  
2021 Municipal Budget

The Aroostook Waste Solutions (formerly Tri-Community Landfill) 3-year average tipping fee for 2020 is expected to increase by 1.5% or roughly \$5,000 in 2021. This increase is based on two elements: the city's 3-year average tonnage at the landfill and a small increase to all owner communities' fees to cover additional closure/post closure reserve mandates by the state. In 2021, Caribou will receive its final \$324,000 payment owed from the Presque Isle Land Fill/Tri-Community merger. Those funds are anticipated to be placed in reserve for future waste services cost reductions, but the Council may earmark them for other needs if desired. (In 2016, the Council applied a tri-community dividend payout toward landfill expenses, which is why the above graph has an obvious drop that year.)

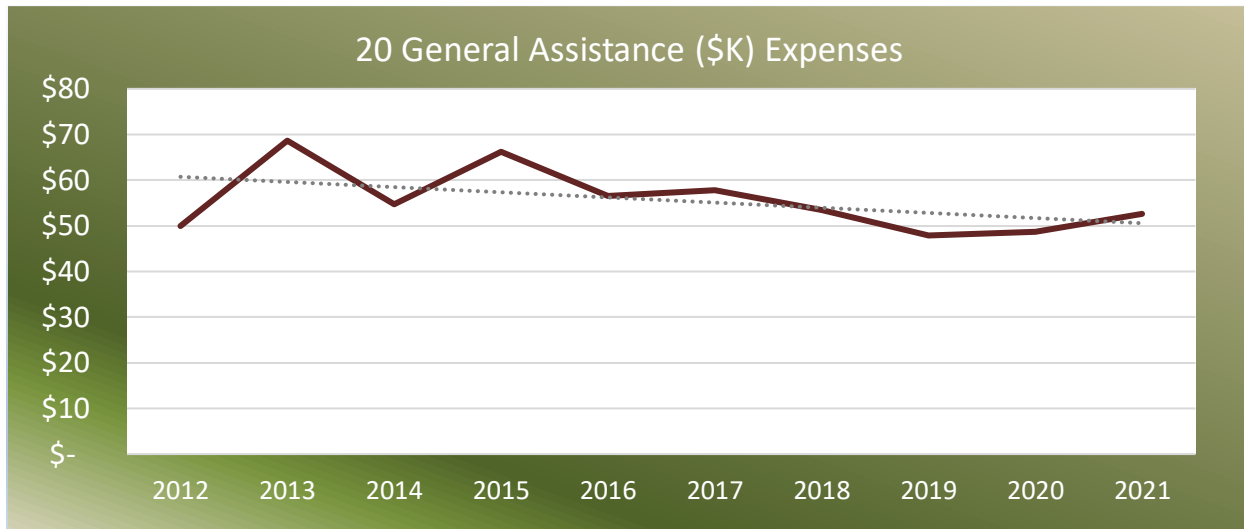
18 – Municipal Buildings



The municipal buildings fund covers maintenance and operation of City Hall, the Lion's building, and the former Caribou Chamber of Commerce building housing the Nylander Museum. The 2021 budget is \$1,100 (1.7%) less than 2020. The major expenses from these funds this year include addressing sidewalk fracturing and material maintenance on the exterior of City Hall. Some of these funds will also help offset costs pertaining to major fire-suppression sprinkler system work needed at the Nylander.

Although primarily an expense account, the Municipal Building department does derive revenues from a lease agreement with the Maine EMS occupying space in the Lion's building. This lease provides \$4,000 each year to the city. The Nylander Museum similarly has a small lease arrangement with the Center for Rural Living which has one employee and assists the volunteer Nylander board members with upkeep, programming, and some efforts toward finishing an inventory of the Olaf Nylander collection.

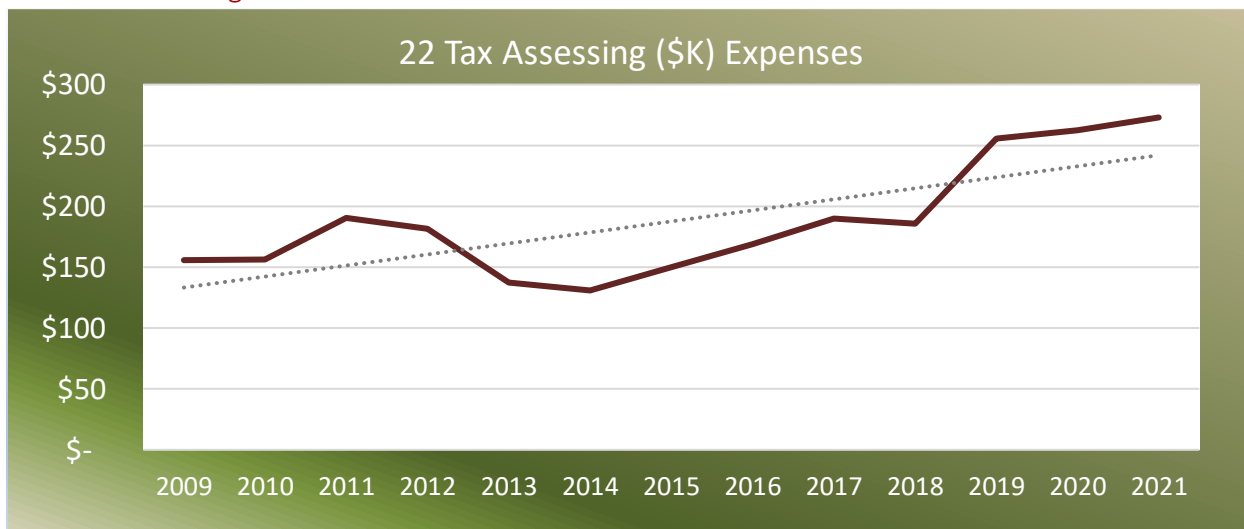
## 20 – General Assistance



The General Assistance budget is decreasing by 7.6% (\$4,300) from the 2020 budget but is \$11,000 more than 2020 actual expenses. Assistance efforts were less than average in 2020 due in part to additional federal benefits available to program participants. The GA program is administered through the City Clerk's office on a part-time basis. When the Clerk retired in 2020, her deputy stepped into fill this role. The associated benefit costs with the personnel change went down significantly from \$11,350 to \$5,455. The anticipated city funding toward general assistance remains the same at \$25,000.

Revenues within this department are from reimbursements that the state provides based on the amount of assistance provided to citizens. In other words, the more money spent in this department, the more revenue is generated, but the reimbursement is only 60% of expenses so there will always be a negative net financial benefit. The greater benefit is incalculable and presents itself in the lives of citizens affected and aid provided.

## 22 – Tax Assessing



The Tax Assessing Department includes the Tax Assessor, who also serves as the Chief Building Official, the Zoning Administrator who serves as the city's Code Enforcement Officer, a Deputy Tax Assessor who helps with both assessing and code enforcement elements, and a contract employee who serves as the city's certified plumbing inspector (CPI). A part-time assessing assistant has been discussed to help the Tax Assessor conduct mass revaluations for the city in order to avoid the potential expense of more than \$300,000 in less than 10 years. This part-time position is not budgeted for in 2021.

The most significant change in the tax assessing budget comes from the addition of wages for the CPI. The code enforcement office has identified multiple trailer parks and nuisance properties where sewerage issues exist, and the CPI must work to get these problems resolved.

A primary goal for 2021 is for the assessing office to evaluate potential disparities between assessed values and market conditions in some neighborhoods. Despite the pandemic limitations on city services, it also brought an influx of new home owners seeking to flee potential threats in more urban areas. The Caribou housing market, which has been fairly stagnant for many years saw an increase in homes being purchased. With the additional sales volume, the assessor can now evaluate where adjustments may be appropriate.

Some operation training reductions were implemented to offset the additional costs. Overall, the tax assessing budget is up \$2,459 from 2020, an increase of 0.9%.

Revenues in the tax assessing department are indicated in lines showing State of Maine disbursements to Caribou based on the state approved discount programs (e.g. Homestead, Veterans, Renewable Energy, Tree Growth, BETE, etc.). The Tax assessing office maintains records of properties and businesses who qualify and apply for reduced taxation programs in order to help the taxpayers and also make sure the city receives appropriate disbursements from the state. As the state tax assistance programs increase, so does revenues in this department.

Revenues from Code Enforcement effort are more tied to building permits and land use permit requests that require Planning Board review. In 2017 the city adopted a fee schedule with \$50 building permits rather than have fees based on valuation of new construction. This change has resulted in a loss of more than \$5,000 annually but total permit revenues have been more consistent since that time. In 2020, the Code Enforcement department brought in over \$9,000 in revenue, which was \$3,000 more than budgeted but \$2,000 less than 2019. The 2021 projected revenues are \$1,600 more than 2020 budget.

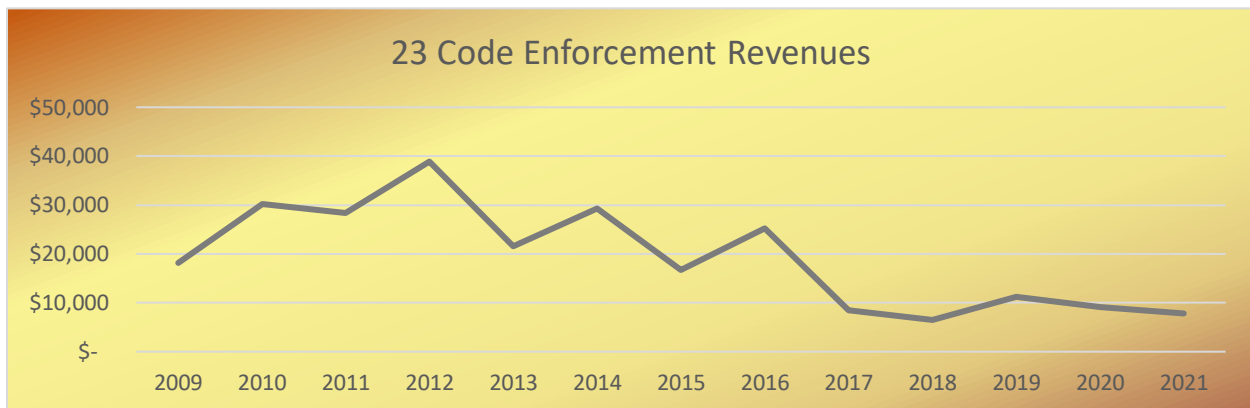
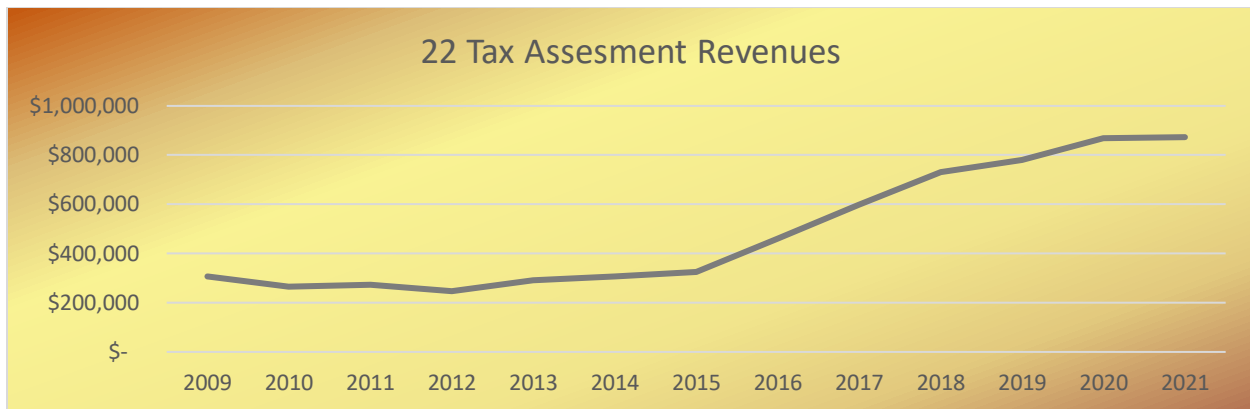
### **Tax Assessing**

To discover, list and measure all property within the City of Caribou to ensure the fairness and equity of all real and personal property values while efficiently and professionally delivering customer service excellence, high quality information and accurate outcomes to the public and our co-workers.

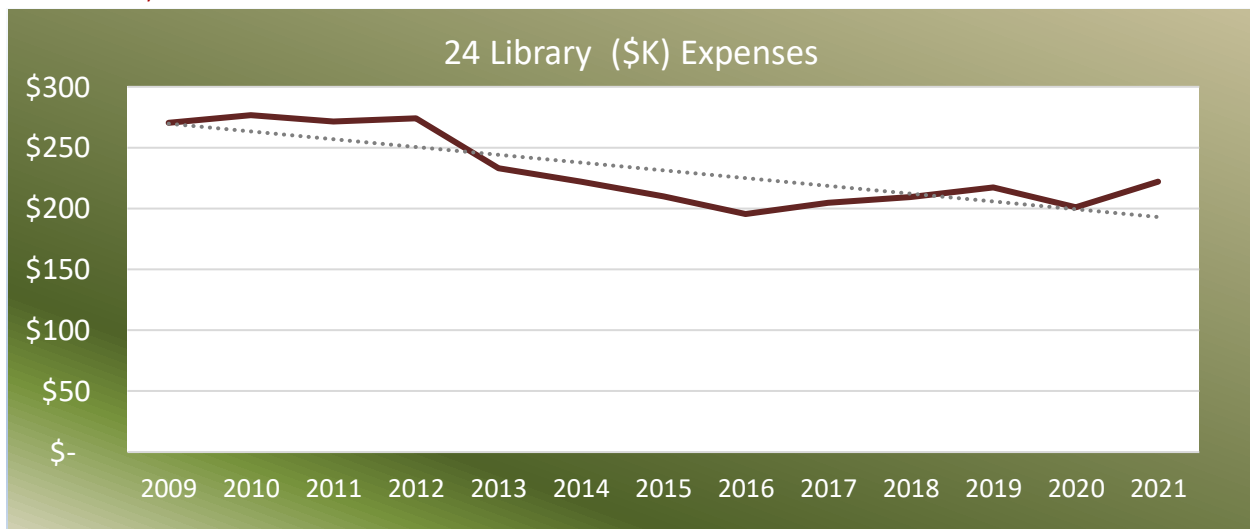
### **Code Enforcement**

To ensure positive development in the City of Caribou, a community which welcomes and encourages both commercial and residential growth while promoting life safety in conformance with state and local land use ordinances and building codes.

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## 24 – Library



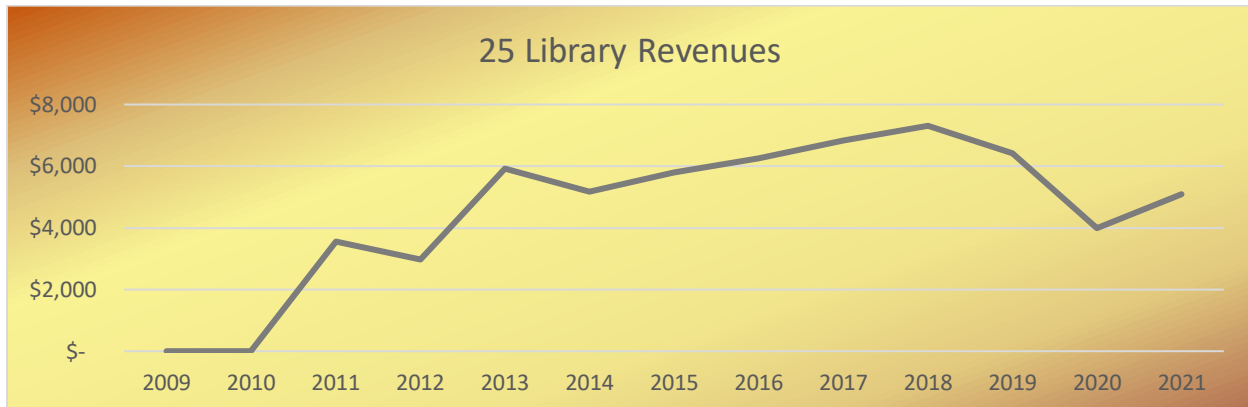
The library department includes one full-time Librarian, the Library Board, six part-time staff members and several volunteers. The library hosts the Aroostook Genealogical Society collection and has 37,801 items within their overall collection. Some other 2020 statistics for the library include:

- 33,146 visitors to the building. Of those, 3,473 were unique patrons with 116 new patrons.
- 26,435 items were checked out of the library, which includes 1,547 e-books.

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- There were 24,625 program participants despite fewer programs being offered in the pandemic.
- The library maintains a webpage and social media accounts through Facebook, YouTube, Twitter and Instagram.

The 2021 library budget is down 1.1% (approximately \$2,400) from the 2020 budget. Programing opportunities in 2020 were limited so there were some supply savings but also a drastic reduction in revenues. 2021 anticipates some return to normalcy with programing and facility use along with an increase in revenues.



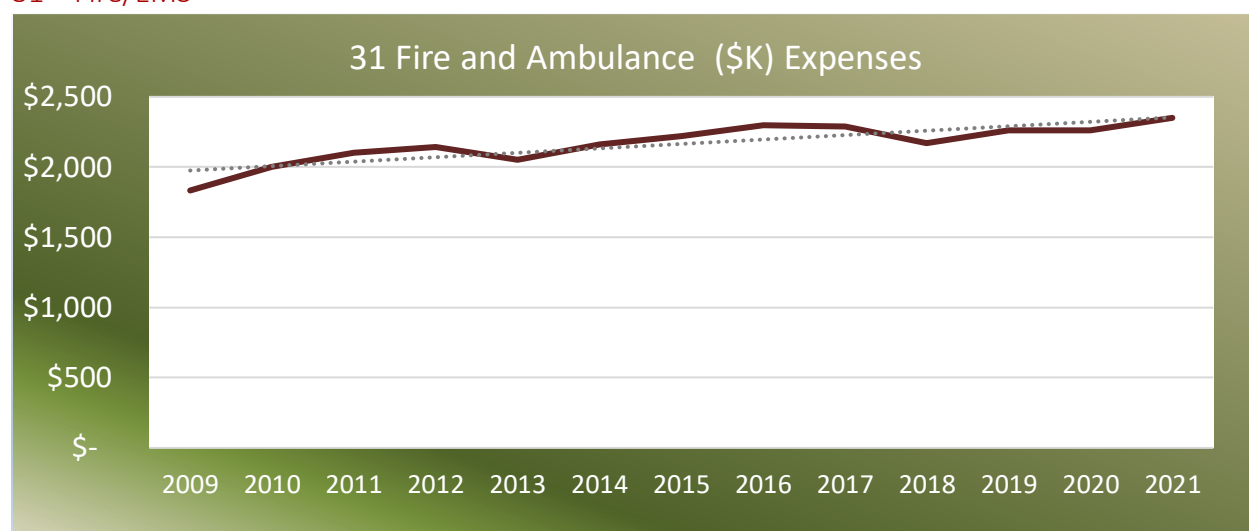
### Library's Mission:

A place where we can learn, share knowledge, collaborate, and enrich lives.

Our mission is to welcome, promote, and encourage our community to grow through learning and be empowered through knowledge. We strive to provide the necessary resources to strengthen and support education, and lifelong learning opportunities. We believe it is important to uphold the public's right to know by providing equal access to information which reflects all points of view. Lastly, we will work hard to provide a safe and welcoming atmosphere to individuals and families.



### 31 – Fire/EMS



The Fire/EMS budget is up by 0.9% (\$20,203) from 2020. This minor increase is mainly due to increased wages and associated taxes mentioned above. Negotiations are ongoing for the 2021 union contract.

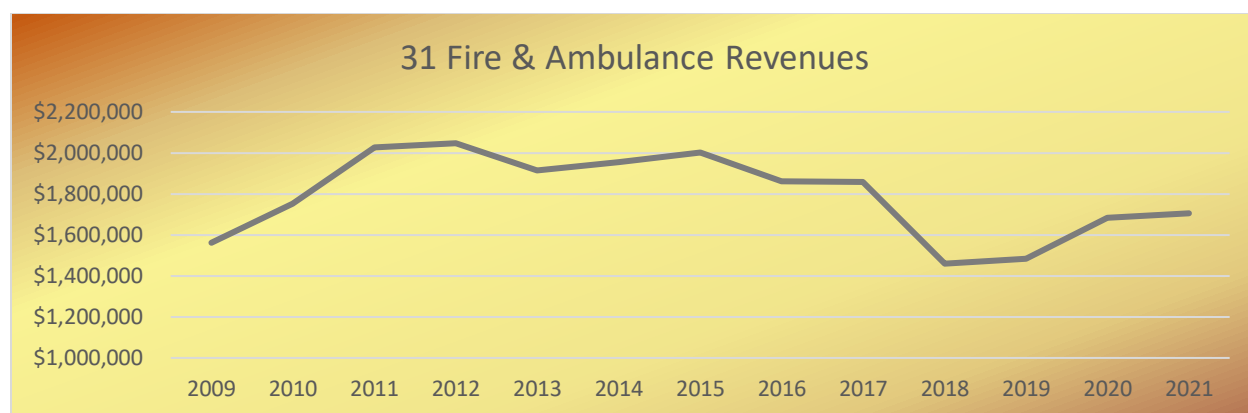
The major capital expenses for the fire department this year will be to complete the structural shoring and roof membrane replacement work that began in 2020.

Fire and EMS revenues are the third most significant stream of funding to the city behind property taxes and state revenue sharing. Revenues come from ambulance runs, both emergency and transfers. During the pandemic, many protocols were instituted by the state and the department to keep our paramedics/firefighters safe from exposure to COVID-19. At the same time, there was a decrease in the number emergency calls and accident responses due to people traveling less under pandemic restrictions. Like other departments, a return to more normal runs is anticipated, but revenues are conservatively estimated to mirror 2020 numbers. The significant uptick in revenue in 2020 is due to changes in local contract pricing, bringing on Limestone as a serviced community, and increased reimbursements under Maine health insurance laws.

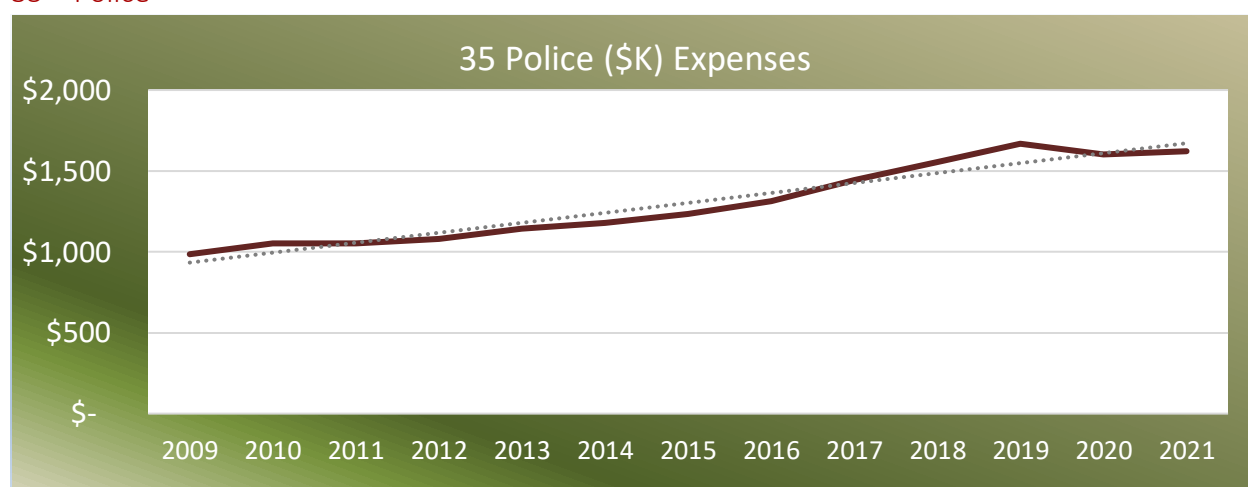
#### Fire and Ambulance Mission:

The Department is responsible for the reduction of incidents of fire and medical emergencies through fire prevention, control, and public education programs. The delivery of advanced medical life support and extrication services. The response to and control of hazardous material incidents to the operations level. Assist in large scale disasters, assist in confined space, and water rescue operations and their related activities all to the level of our training and equipment capabilities and support the citizens with non-emergency services as a secondary activity.

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35 – Police



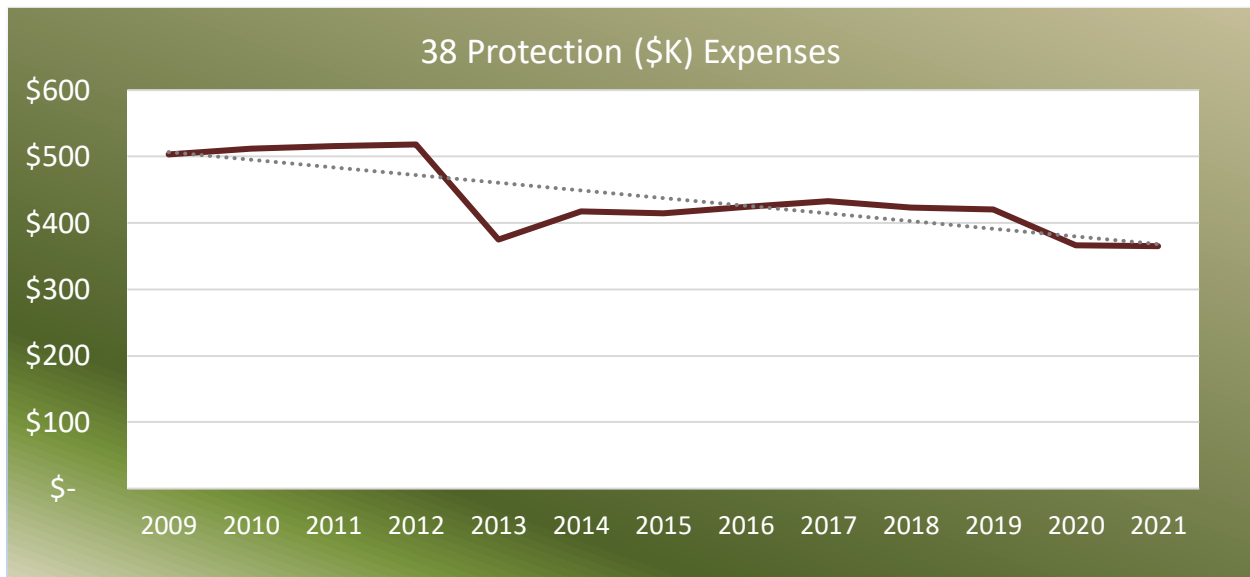
The Police budget is projected to be 4.1% (\$70,100) less than the 2020 budget. There are several contributing elements to this change. First, in 2020 the city budgeted for backfilling the officer working as a School Resource Officer for RSU#39, but the 2021 budget includes providing additional reserve officer time rather than backfilling that position. Secondly, one of the long-time officers will be retiring and the replacement in that position will likely be with significantly lower starting wages. The numbers provided in the budget assume wage increases will be uniform with the rest of the city personnel.

Revenues in the Police department are projected to be 39% lower than budgeted in 2020, but nearly equal to 2020 actual revenues. The department's largest source of revenue is the contract with RSU#39 which provides 85% of the salary for the school resource officer. With less in-school work taking place, the district has less need of the SRO this year. Being able to utilize the SRO for shift work means less reserve officers needing to be used and the related wage savings. The next largest source of revenue is salary reimbursements from the state for the department's work with state initiatives in the region. These reimbursements were \$27,000 in 2019 but dried up in 2020 to \$9,298 as the state offices and programs ground to a halt under work directives pertaining to the pandemic. 2021 reimbursements are anticipated to increase slightly above 2020 actuals to \$12,000. These two sources account for 88% of department revenues.

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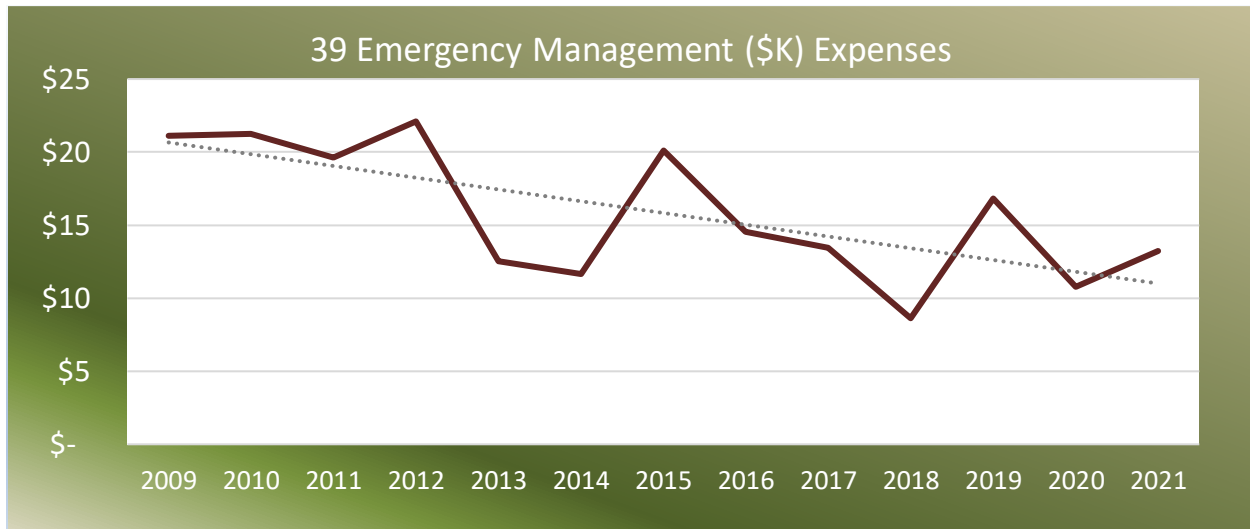


38 – Protection



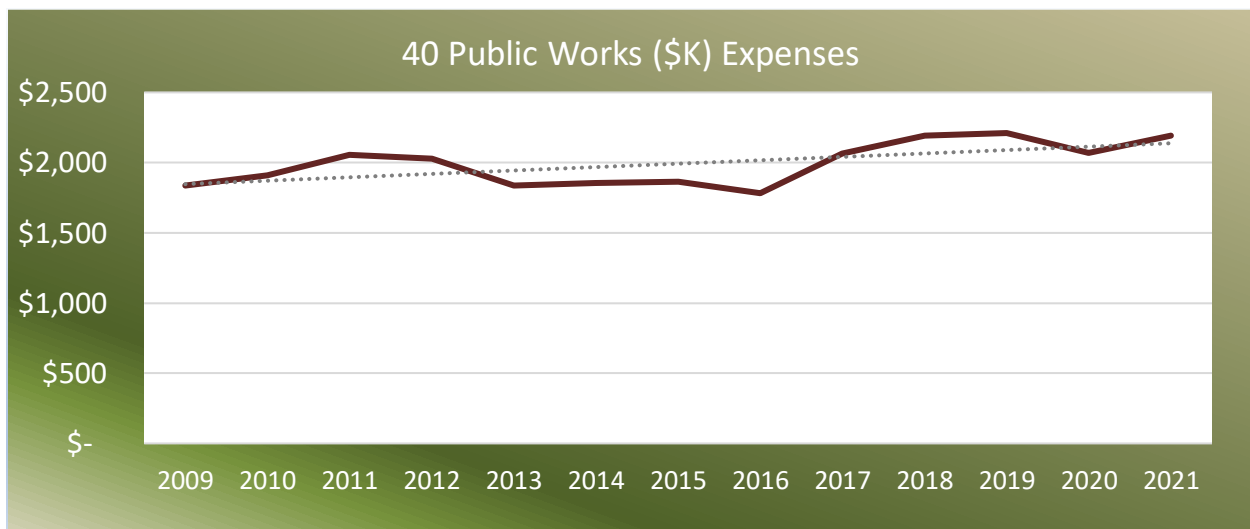
The Protection budget is expected to decrease 11.39% (\$49,219). 2020 was the first full year of the city owning and operating all the streetlights. The cost savings of converting the streetlights to LED was more than anticipated, which provides reduction opportunity in the budget. \$10,000 of the savings is being placed into a corresponding streetlight maintenance reserve for future repair and replacement.

### 39 – Emergency Management



The Emergency Management budget is 8.4% less than 2020 but would be roughly \$2,500 more than 2020 actual expenses. The small increase over 2020 is to account for a part of the budgeted COLA increases for Chief Gahagan and his assistant who manage the EOC and related operations.

### 40 – Public Works



The Public Works department is currently projected to have a 4.4% decrease (\$99,824) from the 2020 budget. The 2021 budget is roughly \$123,000 more than 2020 actual expenses but still \$18,759 less than 2019 actual expenses. The 2021 budget is prior to completing union negotiations and is primarily due to staffing and benefit changes. Health insurance preference changes enabled a reduction of nearly \$30,000 over last year. A department retirement will provide for backfilling at lower wages. Additional \$10,000 of cuts were possible due to reduction of worker compensation insurance costs going down due to reduced accidents. The staff changes also enable a \$10,000 reduction in retirement benefits. Operationally, the 2020-2021 winter has been near normal for snow fall but warmer than normal and so

less snow removal and plowing work has been needed compared to the previous three near record-breaking years of moisture and duration. This allows a savings of \$18,000 in materials and overtime.

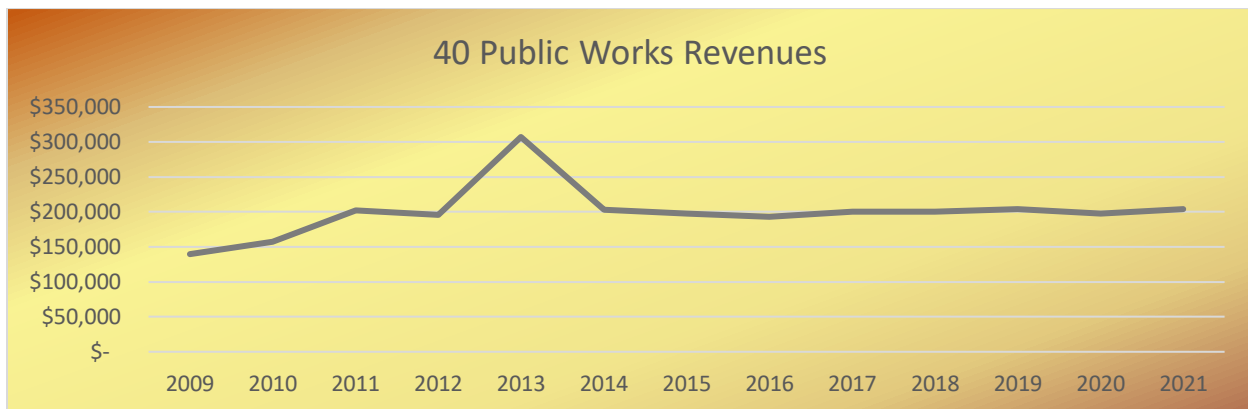
Revenues for Public Works have historically come from two sources: MDOT LRAP program and the Connor snow plowing contract. The LRAP program funnels state funding back to the city to help with

### Public Works Mission:

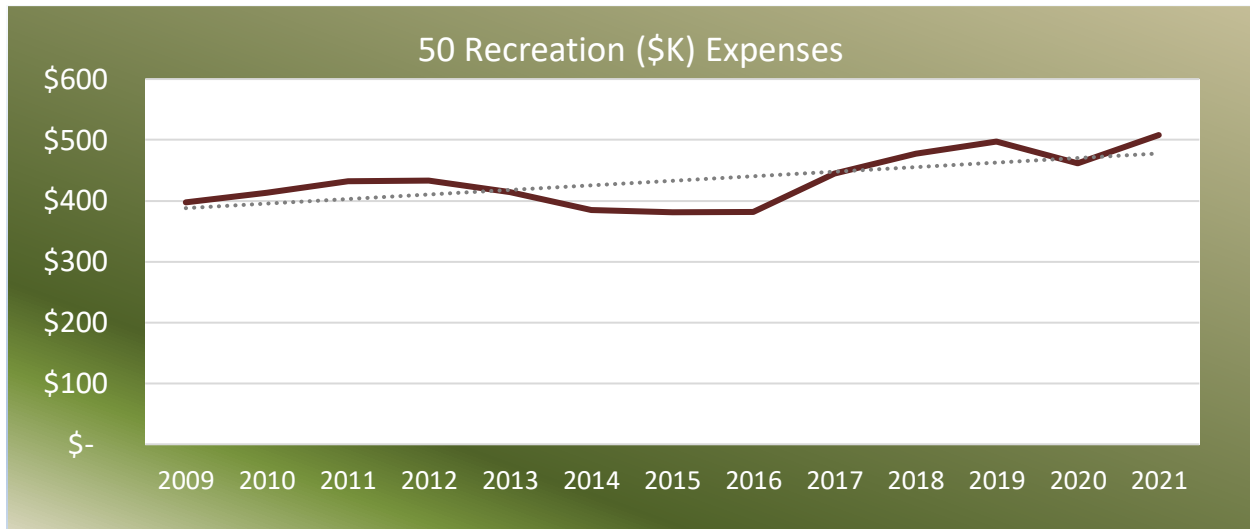
The Caribou Public Works Department is committed to providing essential services, maintenance, and administration of the public infrastructure of road systems, storm water drains, airport property, parking lots, sidewalks, streetlights, streetscapes, and fleet management. These services will be provided in a prompt, courteous and cost-effective means using best management practices developed to be accountable to the public's well-being and the community we serve.

costs of maintaining more rural roads in the city limits. These funds are about \$140,000 each year. The Connor contract will bring in \$62,500 in 2021. A third source of funding will be available in 2021, which is rent from a solar power generation facility being built on the old Ogren landfill site.

Although not a revenue source, the Public Works department has helped offset major expenses over the past two years. Their assistance in demolishing blighted structures on the River Road and in town have saved the city 10's of thousands of dollars. Their efforts are predicated upon availability of equipment and road work assignments, but they have played a pivotal role in the city's fight against blight with limited funding in the process. Their efforts may be utilized numerous times as we near the end of 2020 and the work to clean out the old Caribou trailer park picks up.



## 50 – Recreation

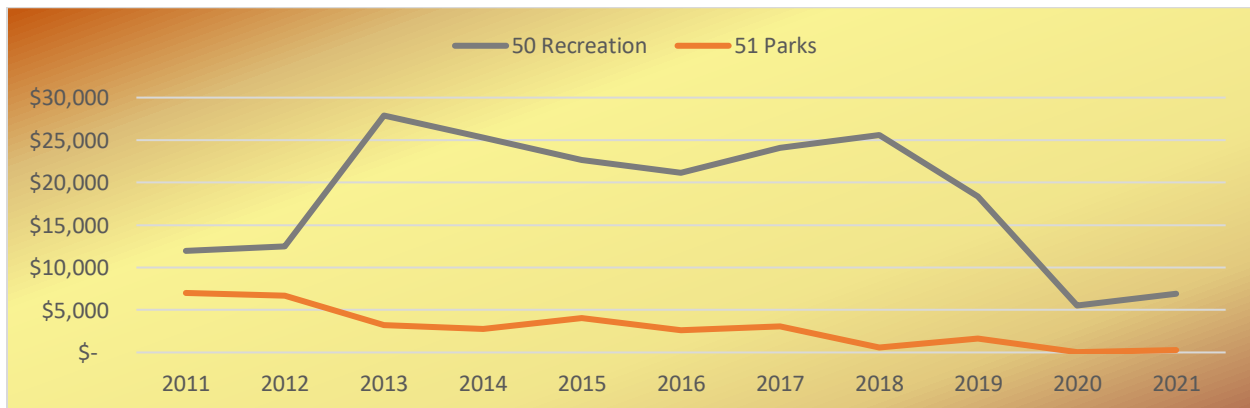


The recreation budget is down 2.4% (\$12,573) from the 2020 budget but roughly \$47,000 more than 2020 actuals. The 2020 budget was prior to pandemic limitations on programs that started in March. The 2021 budget anticipates some continued scaling back of programs and the resulting reduction in staffing needs. The 2021 budget also includes rough estimates for the first year of operating a splash pad at Teague Park. Water and power costs were conservatively built into the budget based on design of the equipment. Since this feature may not be completed until June, there will likely be some cost savings seen in operations, but those savings can help offset use of reserves to get the splash pad project completed.

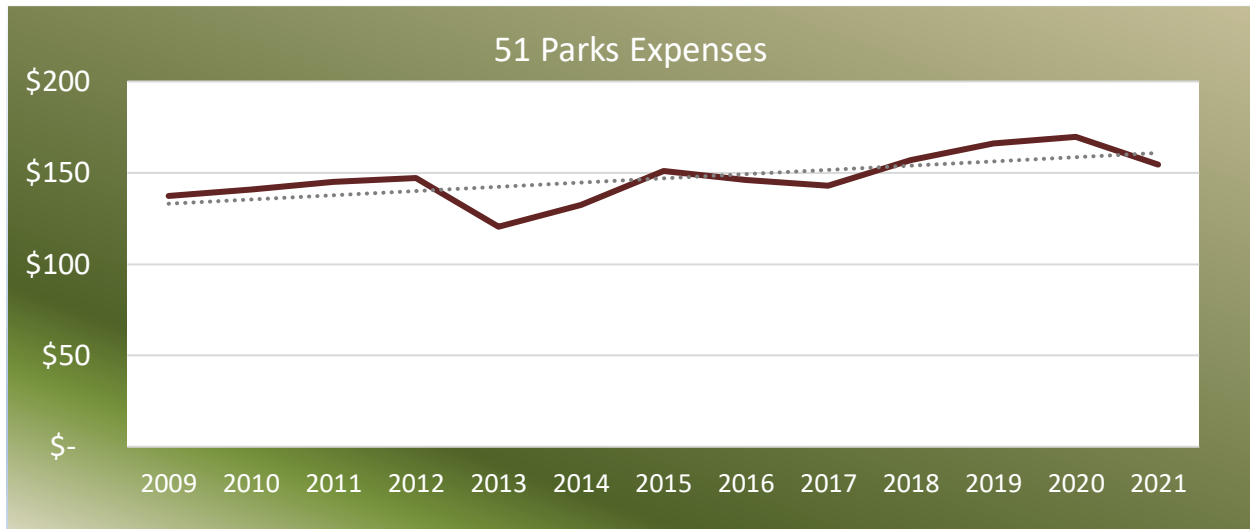
### Parks and Recreation Mission:

To serve the Caribou community through the development and presentation of recreational programs and facilities targeting all age levels with a common goal of health improvement and life enrichment.

Recreation revenues come from program fees. As participation grows so does the revenues. When social distancing requirements effectively terminated many programs, the funding source for the department was also cut off. In 2020, the recreation board supported increasing program fees to try and offset costs.



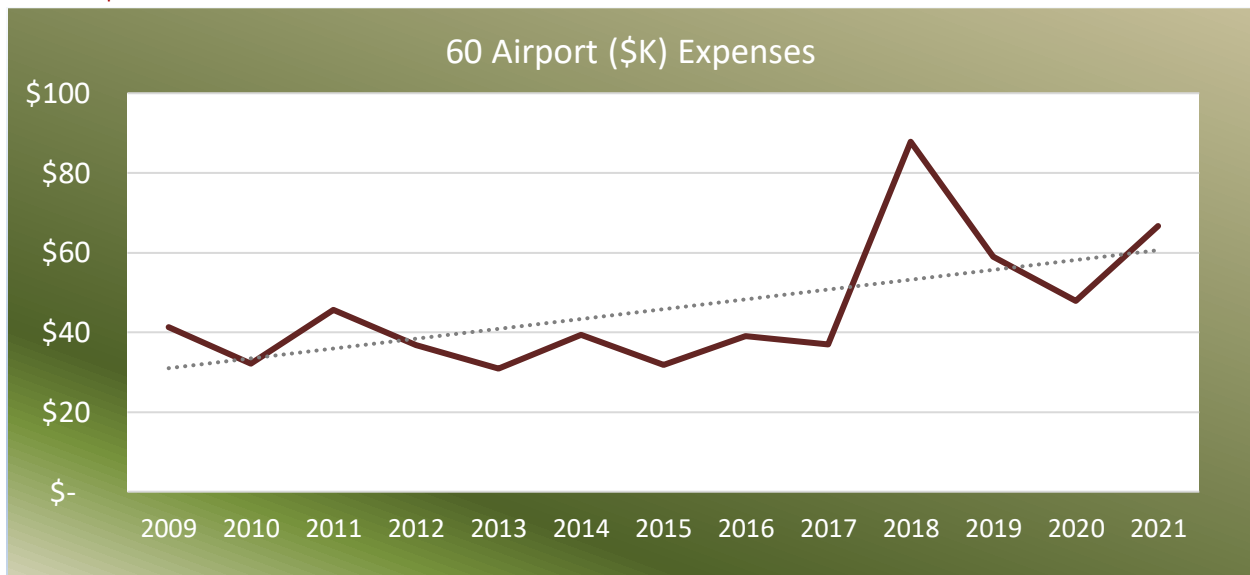
## 51 – Parks



The Parks budget is down 11.2% (\$19,418) from 2020. The bulk of the budget difference is employee health benefit preference changes. The major project for the parks department is completion of the new Teague Park splash pad and overflow parking as noted above.

Park revenues have been minimal and were from people reserving park facilities. There has been less demand to reserve pavilions at Collins pond without the pond. The dog park, though busy, does not have a facility to be reserved. Other parks in less populated areas of town have limited utilization such that reservations are not necessary. As general demand on parks ebbs so does the need to reserve facilities.

## 60 – Airport



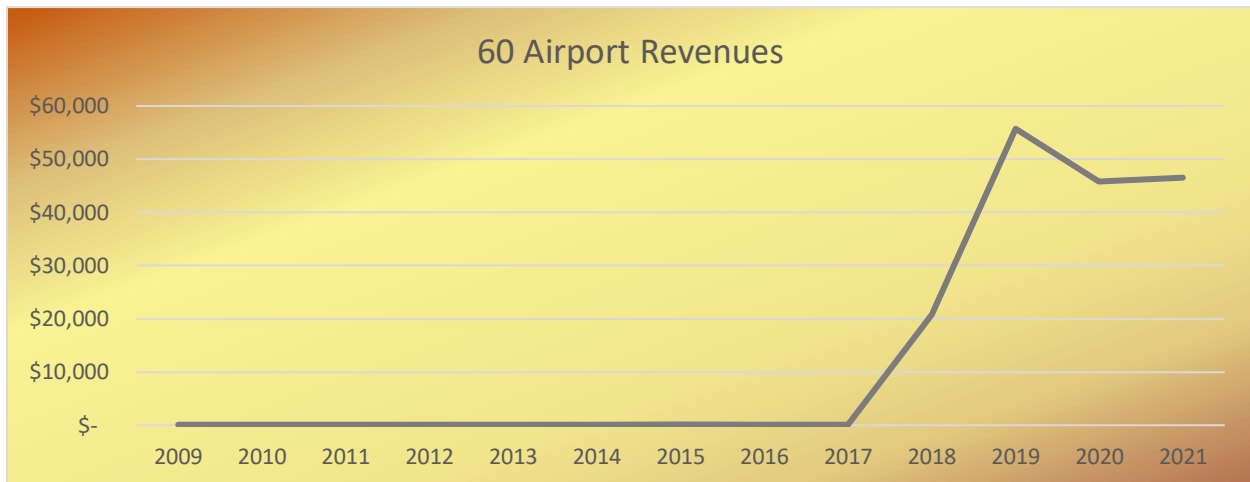
Expenses in 2018 were significantly higher than the previous years due to the city taking over operations at the airport and having to buy-out the previous operation manager. The airport nearly broke even in 2020 with total revenues of \$45,802 and expenses of \$47,894. The biggest expense in 2021 will be



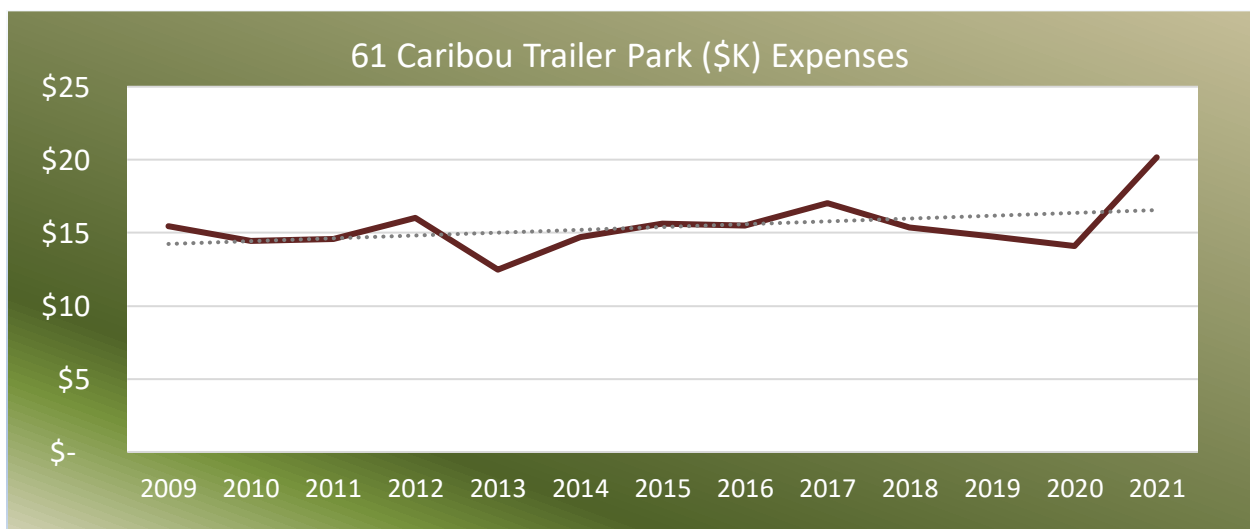
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needing to stir the fuel island with gas twice due to a 9-month mixing standard. Fuel island operations account for over \$10,000 in expense increases to the 2021 budget. To offset some of those increases, staffing time for snow plowing the crosswind runway was reduced. Total expenses in 2021 are expected to be about \$7,000 more than the prior two years.

While the fuel island is the major expense for the airport, it also generates over \$20,000 in revenue each year. Hangar rentals bring in around \$25,000 each year and are projected to increase in 2021 with Council approved rate increases going into effect in March. Prior to the city taking over airport operations in 2018, the city received only \$138 each year for a private land lease at on the grounds. Another potential source of revenue is offering jet fuel to accommodate the regular life flight trips and larger aircraft at the airport.



61 – Trailer Park



In 2020, the Council gave formal direction to close the trailer park. A twelve-month closure notice was sent to all tenants and trailer owners in the park. Expenses in the park have increased with the

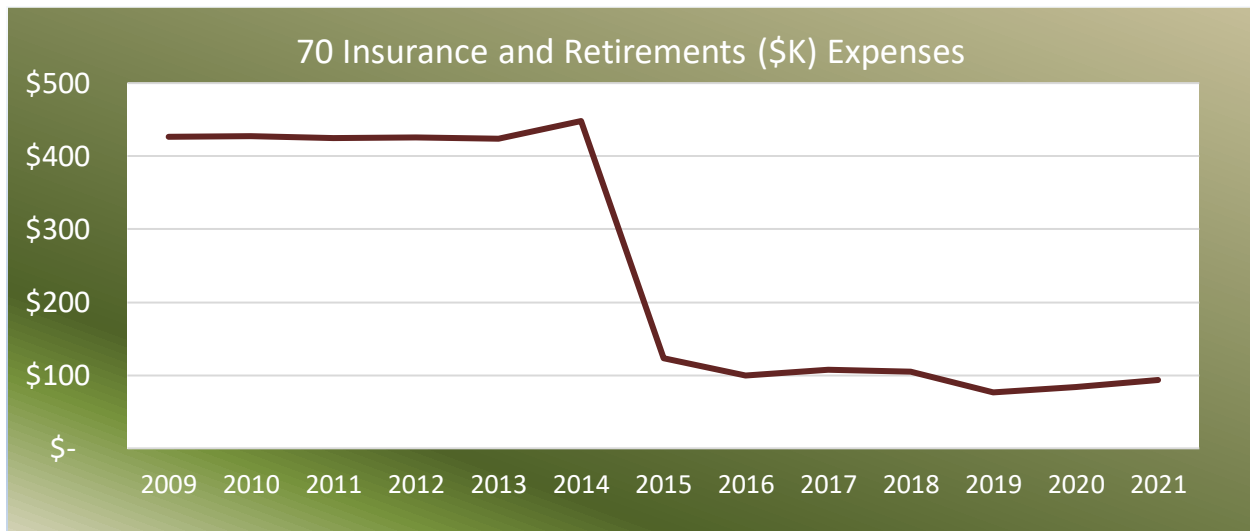
anticipation of the city needing to remove some of the trailers by year end. Total expenses are estimated to be near \$20,000.

Rents in the park are assumed to be less than half of prior years. This may result from tenants failing to pay after receiving the closure notice, or the city forgiving rents as a means to assist tenant relocation.

### 65 – Cemeteries

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

### 70 – Insurance and Retirement



The 2021 budget is 4.3% (approx. \$4,200) below the 2020 budget. Based on the city's accident history we were notified that workers compensation and unemployment insurance rates were dropping in 2021. The only line under this fund to increase was an \$800 increase to awards and recognitions to start a staff recognition program for exceptionally good service.

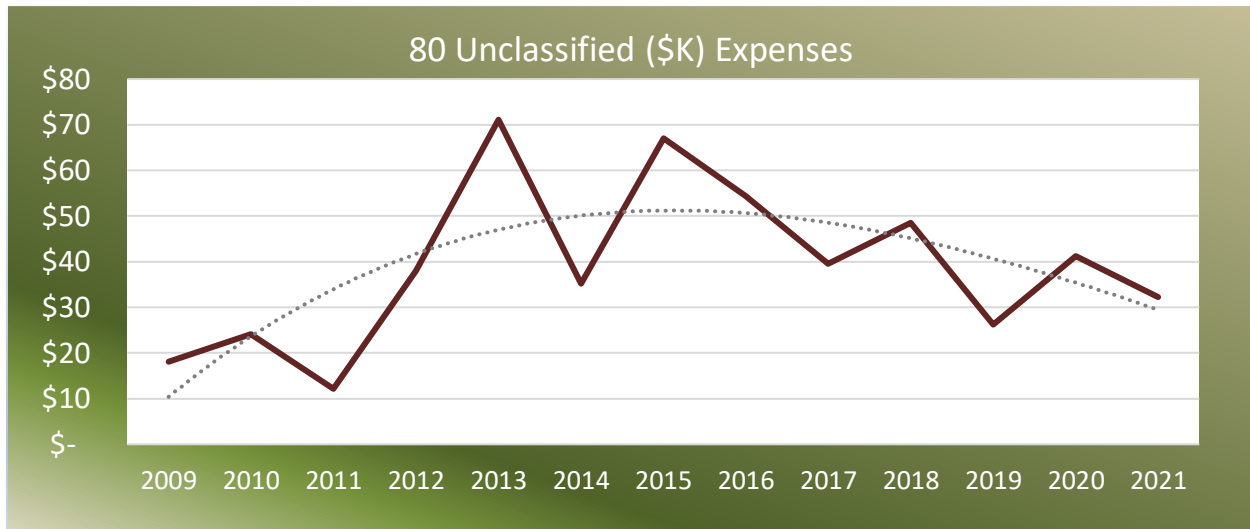
In 2020 the city received a \$10,430 reimbursement from our workers compensation fund. These disbursements are irregular and unpredictable in value so they are not included in revenue projections.

The precipitous drop in this fund's expenses in 2015 was due to an allocation of related insurance costs to each department's budget. This was done to better represent true department costs within their budgets.

### 75 – Contributions

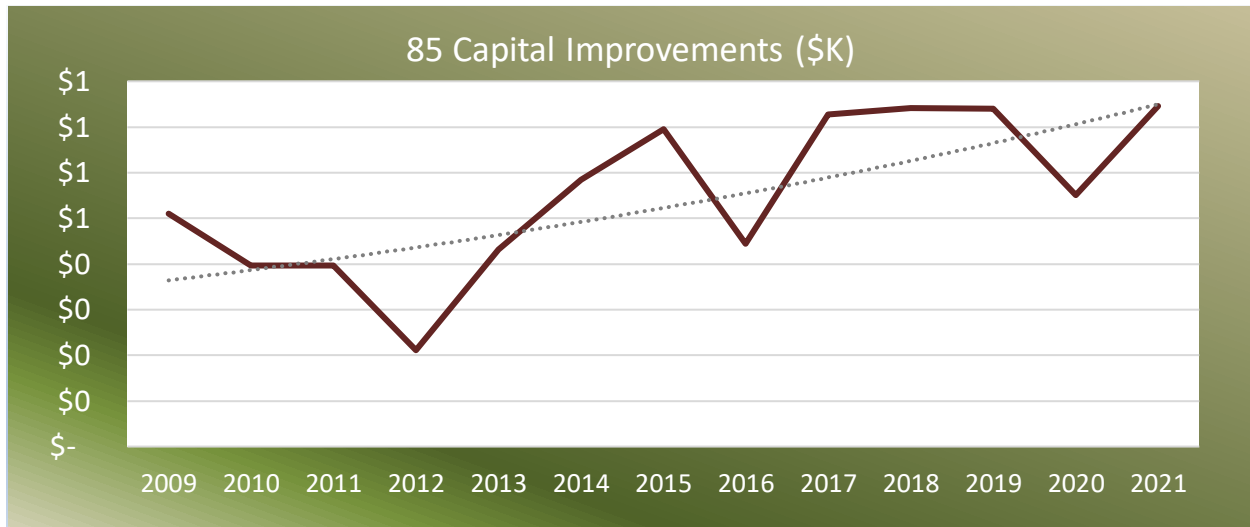
The City was recognized as the first "Age Friendly Community" in Aroostook County in 2018. In support of this designation, the Council provided \$4,600 to the Aroostook Agency on Aging in 2019 and 2020. The 2021 budget maintains the contribution to the Agency on Aging.

## 80 – Unclassified



These funds will decrease by \$1,000 (3.0%). The Unclassified funds are for two main purposes: Tax lien costs and abatement of taxes. Tax lien costs have been consistent around \$18,500, and so the 2021 budget includes a reduction of \$1,000 from the usual \$20,000 budget line. Funds for abatement remained the same at \$13,000. The abatement of taxes can occur when the Board of Assessors identifies a reasonable reduction in taxes owed or the city recognizes an inability or reasonable unlikelihood that taxes will be collected from an individual or business but must still find money to clear those taxes from the city's financial books. A frequent scenario under this second situation is when the city acquires a property through tax lien and with the new ownership must still clear the taxes.

## 85 – Capital Improvements

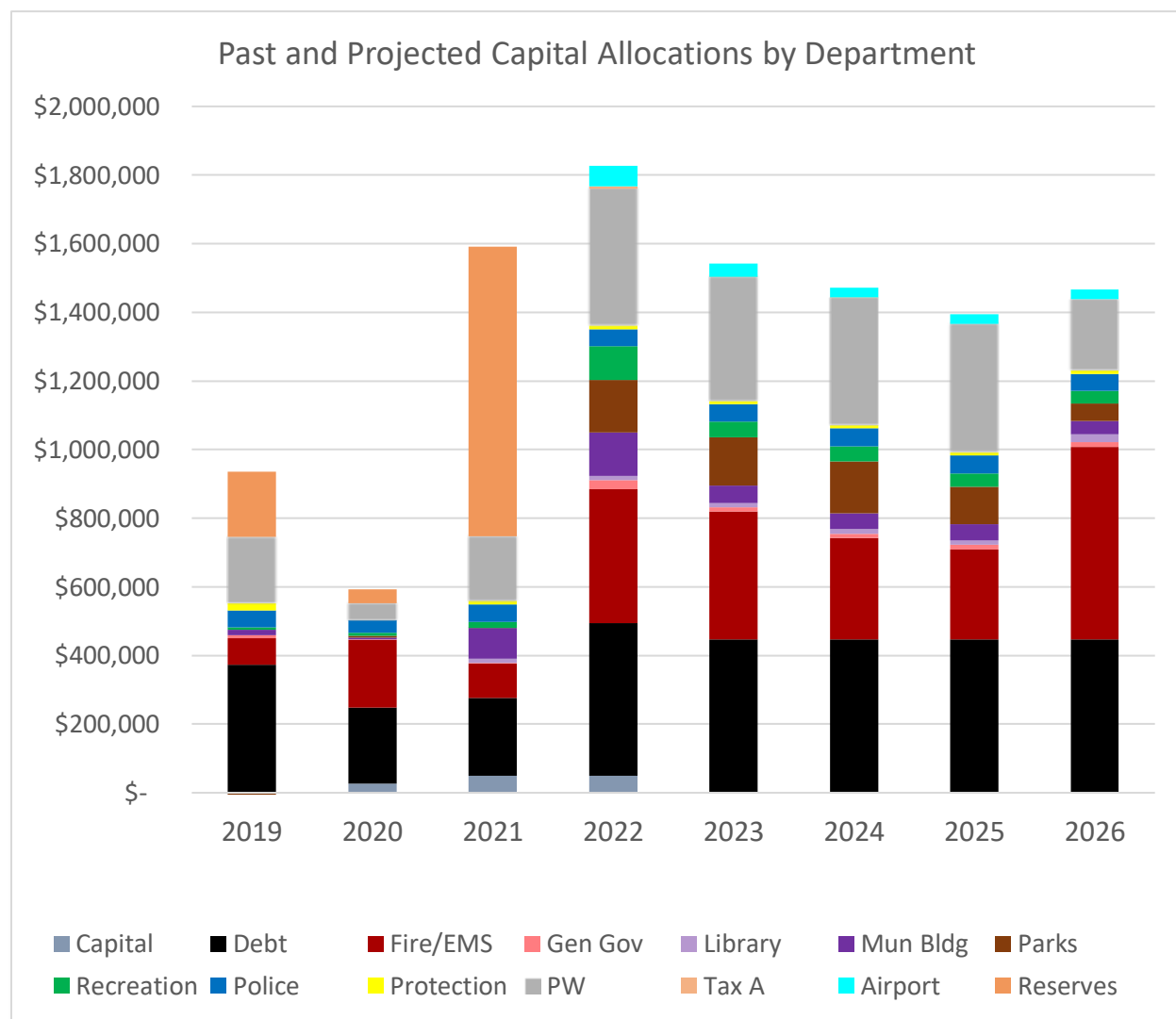


The major capital improvement requests have been discussed above. The above graph illustrates unfunded capital requests in prior years. These request may go directly to a project in the year it was requested or budgeted to reserves in able to fund a major expense in future years. The chart below illustrates use of those reserves in 2019, 2020 and anticipated for 2021. This budget anticipates capital projects exceeding \$1.5M but using \$843,572 of reserves to offset those costs. Funding to replenish

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reserves in 2021 is set at \$103,500 which results in the city's net financial position being reduced by over \$740,000.

The departments have provided capital cost projections for the next 5 years, which are shown in Exhibit D of this report. Looking into the future, the city may need to incur additional debt to pay for these facilities/equipment purchases if the use of reserves continues as it has in the current budget year and in 2019. Historically, the city has set aside a little every year to avoid going into debt. However, the looming capital expenses cannot be covered with the limited reserve funds available nor is time available to amass the full capital for some expenditures in the timing available for saving.



The above chart illustrates the potential debt increases through 2025 and the looming hurdle necessary to clear over the next couple years. The debt element of these costs includes financing construction of a new \$4M police station, repayment of rainy-day funds used to build the Teague Park splash pad, and paying off the wood pellet boilers (\$680,000 over 5 years).

## Section IV Enterprise Funds

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

### 11 – Economic Development

The economic development funds come from Tax Increment Financing (TIF) Districts established by the City. These TIF districts funnel tax revenues away from the county, and school district for the city's use to improve the local economy. Funding is "programed" based on the district purposes and the state approved district plans. The economic development funds are tied to the mil rate, which is anticipated to increase slightly in 2021. Projected TIF funds are \$324,042 which is 12.5% less than the 2020 budget but \$22,000 more than 2020 actuals. These funds may be used for economic development efforts such as developing special events (e.g. Thursdays on Sweden, Caribou Marathon, etc.) or supporting growth and development of local businesses (e.g. revolving loan fund, façade improvements grants, etc.). By moving a portion of the city manager's wages out of these funds, additional funding was made available for projects such as slum/blight removal and adding to the revolving loan fund.

### 24 – Housing

The Caribou Housing Agency administers housing assistance from the federal Housing and Urban Development (HUD) program. There are currently 190 participants in the Caribou program. The average gross income per participating family is \$12,602. 115 of the families have disabilities and 46 of the families are elderly. The Housing agency works closely with landlords and tenants to make sure needs are met and HUD standards are kept. As a federal funded entity, CHA must abide by all federal regulations and auditing procedures. Department expenses are run through the city's accounting software but then reimbursed with HUD funds. The 2021 budget anticipates funding levels like 2020, which exceeded 2020 budget estimates by \$10,000. Total 2021 expense budget is \$102,382 to match funding.

### 52 – Snow Trail Maintenance

Funding for the snow trail maintenance program comes from the state and is administered by the Parks and Recreation Director, Gary Marquis. Increases to spending are directly tied to availability of funds from the state. The 2021 budget reflects a 4.3% (\$2,200) increase above 2020 funding levels.

### 96 – Family Self-Sufficiency Program

This is another federally funded program of the city. It enables HUD-assisted families to increase their earned income and reduce their dependency on welfare assistance and rental subsidies. The program can take 5 – 7 years to complete per household. There are 44 households involved in the program at this time. In 2021, the city was awarded \$57,446 to cover the program coordinator's wages and benefits. Without this grant we would not have this position.

## Section V. Exhibits

Exhibit A: Expense Summary and Details

Exhibit B: Capital Improvement Plan

Exhibit C: Preliminary Revenue Estimates

Exhibit D: 5-year Capital Program



## **Exhibit A**

# **Budget Summary**



Exhibit A: Summary of Preliminary 2021 Expenses and Revenues

| Department  | 3 Year Average<br>Actual Expenses<br>(17-19) | 2019              | 2020          |                       |             | 2021   |                  |                       |   |                     |                                   |         |  |
|---|--|-------------------|---------------|-----------------------|-------------|--|------------------|-----------------------|---|---------------------|-----------------------------------|---------|--|
|   |  | Actual<br>Expense | Expenses      |                       |             | Expenses   |                  |                       |   | Revenue Projections | Current Projected<br>Net for 2021 |         |  |
|   |  |                   | Budget        | Unaudited Year<br>End | % of Budget | Requested  | Manager Adjusted | % Change from<br>2020 | Expense<br>Difference from<br>2020 Budget |                     |                                   |         |  |
| GENERAL OPERATION FUNDS   |  |                   |               |                       |             |  |                  |                       |   |                     |                                   |         |  |
| 10 General Government   | \$ 811,515                                   | \$ 911,593        | \$ 775,640    | \$ 741,587            | 95.6%       | \$ 777,250   | \$ 784,765       | 1.2%                  | \$ 9,125                                  | \$ 6,928,998        | \$ 6,144,233                      |         |  |
| 12 Chamber / Nylander Museum  | \$ 11,391                                    | \$ 11,077         | \$ 20,327     | \$ 16,078             | 79.1%       | \$ 22,430  | \$ 19,350        | -4.8%                 | \$ (977)                                  | \$ 400              | \$ (18,950)                       |         |  |
| 17 Health and Sanitation  | \$ 249,567                                   | \$ 250,160        | \$ 251,938    | \$ 250,803            | 99.5%       | \$ 259,442   | \$ 255,671       | 1.5%                  | \$ 3,733                                  | \$ -                | \$ (255,671)                      |         |  |
| 18 Municipal Building   | \$ 61,556                                    | \$ 58,304         | \$ 65,100     | \$ 52,998             | 81.4%       | \$ 64,500  | \$ 64,000        | -1.7%                 | \$ (1,100)                                | \$ 4,000            | \$ (60,000)                       |         |  |
| 20 General Assistance   | \$ 53,049                                    | \$ 47,885         | \$ 56,903     | \$ 48,735             | 85.6%       | \$ 52,701  | \$ 52,604        | -7.6%                 | \$ (4,299)                                | \$ 19,800           | \$ (32,804)                       |         |  |
| 22 Tax Assessing  | \$ 210,370                                   | \$ 255,750        | \$ 276,222    | \$ 262,484            | 95.0%       | \$ 285,397   | \$ 272,981       | -1.2%                 | \$ (3,241)                                | \$ 872,950          | \$ 599,969                        |         |  |
| 22 Code Enforcement   | #DIV/0!                                      |                   |               |                       |             |  |                  |                       |   | \$ 7,790            | \$ 7,790                          |         |  |
| 25 Library  | \$ 210,388                                   | \$ 217,377        | \$ 224,592    | \$ 201,230            | 89.6%       | \$ 226,760   | \$ 222,119       | -1.1%                 | \$ (2,473)                                | \$ 5,100            | \$ (217,019)                      |         |  |
| 31 Fire and Ambulance   | \$ 2,238,737                                 | \$ 2,261,217      | \$ 2,330,246  | \$ 2,263,231          | 97.1%       | \$ 2,419,606   | \$ 2,350,449     | 0.9%                  | \$ 20,203                                 | \$ 1,705,195        | \$ (645,254)                      |         |  |
| 35 Police   | \$ 1,555,599                                 | \$ 1,668,034      | \$ 1,691,552  | \$ 1,603,194          | 94.8%       | \$ 1,728,972   | \$ 1,621,457     | -4.1%                 | \$ (70,095)                               | \$ 88,715           | \$ (1,532,742)                    |         |  |
| 38 Protection   | \$ 425,273                                   | \$ 419,794        | \$ 414,219    | \$ 366,051            | 88.4%       | \$ 371,433   | \$ 365,000       | -11.9%                | \$ (49,219)                               |                     | \$ (365,000)                      |         |  |
| 39 Emergency Management   | \$ 12,965                                    | \$ 16,830         | \$ 14,452     | \$ 10,775             | 74.6%       | \$ 14,309  | \$ 13,238        | -8.4%                 | \$ (1,214)                                | \$ 2,600            | \$ (10,638)                       |         |  |
| 40 Public Works   | \$ 2,155,752                                 | \$ 2,210,450      | \$ 2,291,515  | \$ 2,068,165          | 90.3%       | \$ 2,370,711   | \$ 2,191,691     | -4.4%                 | \$ (99,824)                               | \$ 204,263          | \$ (1,987,428)                    |         |  |
| 50 Recreation   | \$ 473,373                                   | \$ 497,401        | \$ 520,624    | \$ 461,895            | 88.7%       | \$ 550,903   | \$ 508,051       | -2.4%                 | \$ (12,573)                               | \$ 6,900            | \$ (501,151)                      |         |  |
| 51 Parks  | \$ 155,331                                   | \$ 166,054        | \$ 174,033    | \$ 169,695            | 97.5%       | \$ 166,270   | \$ 154,615       | -11.2%                | \$ (19,418)                               | \$ 300              | \$ (154,315)                      |         |  |
| 60 Airport  | \$ 61,256                                    | \$ 59,025         | \$ 59,645     | \$ 47,894             | 80.3%       | \$ 59,650  | \$ 66,661        | 11.8%                 | \$ 7,016                                  | \$ 46,500           | \$ (20,161)                       |         |  |
| 61 Caribou Trailer Park   | \$ 15,716                                    | \$ 14,733         | \$ 12,990     | \$ 14,078             | 108.4%      | \$ 20,230  | \$ 20,170        | 55.3%                 | \$ 7,180                                  | \$ 6,000            | \$ (14,170)                       |         |  |
| 65 Cemeteries   | \$ 6,325                                     | \$ 5,950          | \$ 6,850      | \$ 7,100              | 103.6%      | \$ 6,850   | \$ 6,850         | 0.0%                  | \$ -                                      |                     | \$ (6,850)                        |         |  |
| 70 Insurance and Retirements  | \$ 96,302                                    | \$ 76,600         | \$ 98,200     | \$ 83,990             | 85.5%       | \$ 101,838   | \$ 93,960        | -4.3%                 | \$ (4,240)                                | \$ -                | \$ (93,960)                       |         |  |
| 75 Contributions  | \$ 2,800                                     | \$ 5,600          | \$ 4,600      | \$ 4,600              | 100.0%      | \$ 4,600   | \$ 4,600         | 0.0%                  | \$ -                                      |                     | \$ (4,600)                        |         |  |
| 80 Unclassified   | \$ 38,115                                    | \$ 26,232         | \$ 33,250     | \$ 41,176             | 123.8%      | \$ 33,250  | \$ 32,250        | -3.0%                 | \$ (1,000)                                |                     | \$ (32,250)                       |         |  |
| 85 Capital Improvements   | \$ 736,022                                   | \$ 739,806        | \$ 551,118    | \$ 551,118            | 100.0%      | \$ 745,759   | \$ 745,759       | 35.3%                 | \$ 194,641                                |                     | \$ (745,759)                      |         |  |
| Sub Totals  | \$ 9,580,470                                 | \$ 9,919,874      | \$ 9,874,016  | \$ 9,266,876          | 93.9%       | \$ 10,282,860  | \$ 9,846,241     | -0.3%                 | \$ (27,774)                               | \$ 9,899,511        | \$ 53,269                         |         |  |
| ENTERPRISE EXPENSE FUNDS  |  |                   |               |                       |             |  |                  |                       |   |                     |                                   |         |  |
| 11 Economic Development   | \$ 343,319                                   | \$ 325,122        | \$ 370,421    | \$ 302,421            | 81.6%       | \$ 350,742   | \$ 324,042       | -12.5%                | \$ (46,379)                               | \$ 324,042          | \$ 0                              |         |  |
| 24 Housing  | \$ 87,643                                    | \$ 89,642         | \$ 92,700     | \$ 101,143            | 109.1%      | \$ 103,808   | \$ 102,382       | 10.4%                 | \$ 9,683                                  | \$ 100,000          | \$ (2,382)                        |         |  |
| 52 Snow Trail Maintenance   | \$ 55,439                                    | \$ 63,830         | \$ 52,432     | \$ 56,782             | 108.3%      | \$ 54,814  | \$ 54,690        | 4.3%                  | \$ 2,258                                  | \$ 45,100           | \$ (9,590)                        |         |  |
| 96 Section 8 FSS  | \$ 45,104                                    | \$ 46,284         | \$ 46,730     | \$ 51,951             | 111.2%      | \$ 47,673  | \$ 52,330        | 12.0%                 | \$ 5,600                                  | \$ 57,446           | \$ 5,116                          |         |  |
| Sub Totals  | \$ 531,505                                   | \$ 524,879        | \$ 562,283    | \$ 512,297            | 91.1%       | \$ 557,037   | \$ 533,444       | -5.1%                 | \$ (28,838)                               | \$ 526,588          | \$ (6,856)                        |         |  |
| TOTAL ALL EXPENSE FUNDS   |  |                   |               |                       |             |  |                  |                       |   |                     |                                   |         |  |
| Total Operations and Capital Expei  | \$ 10,111,975                                | \$ 10,444,754     | \$ 10,436,298 | \$ 9,779,173          | 93.7%       | \$ 10,839,897  | \$ 10,379,685    | -0.5%                 | \$ (56,613)                               | \$ 10,426,099       | \$ 46,413                         |         |  |
| ** Projected Values based on Department head input, historic trends, and contracted costs for the year. |  |                   |               |                       |             | Additional Revenues from FY 2019 to be applied per Charter |                  |                       |   | \$                  | 156,521.00                        |         |  |
|   |  |                   |               |                       |             | Projected Net Increase (Deficit)                           |                  |                       |   |                     | \$                                | 202,934 |  |



## **Exhibit B**

# **Detail of Operational Expenses**

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |            |              |                       |                        |                    |                               |                    |
|---|---|------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019       | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End   | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 10 General Government                                 |   |            |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 389,140                                | \$ 367,453 | \$ 395,245   | \$ 374,592            | 94.8%                  | \$ 396,850         | \$ 406,500                    | 2.8%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 002 City Council Salaries                             |   |            |              |                       |                        |                    |                               |                    |
| 01 Council Salaries                                   | \$ 10,917                                 | \$ 10,820  | \$ 12,000    | \$ 11,728             | 97.7%                  | \$ 12,000          | \$ 12,000                     | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Postage  | \$ 4,356                                  | \$ 4,051   | \$ 4,900     | \$ 6,509              | 132.8%                 | \$ 4,200           | \$ 4,200                      | -14.3%             |
| 02 Advertising  | \$ 4,072                                  | \$ 4,432   | \$ 3,750     | \$ 3,587              | 95.6%                  | \$ 3,800           | \$ 3,750                      | 0.0%               |
| 03 Copier Rental                                      | \$ 5,720                                  | \$ 6,066   | \$ 5,300     | \$ 6,915              | 130.5%                 | \$ 6,000           | \$ 6,000                      | 13.2%              |
| 05 Printer Ink  | \$ 1,302                                  | \$ 968     | \$ 1,600     | \$ 1,825              | 114.1%                 | \$ 1,600           | \$ 1,500                      | -6.3%              |
| 07 Paper  | \$ 1,132                                  | \$ 1,031   | \$ 1,000     | \$ 1,056              | 105.6%                 | \$ 1,000           | \$ 1,000                      | 0.0%               |
| 08 Office Supplies                                    | \$ 7,855                                  | \$ 7,958   | \$ 8,750     | \$ 7,844              | 89.6%                  | \$ 8,000           | \$ 8,000                      | -8.6%              |
| 10 Annual Report                                      | \$ 1,130                                  | \$ 1,134   | \$ 1,000     | \$ 1,137              | 113.7%                 | \$ 1,100           | \$ 1,100                      | 10.0%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 005 General Govt. Legal Fees                          |   |            |              |                       |                        |                    |                               |                    |
| 04 Legal Fees   | \$ 20,177                                 | \$ 21,840  | \$ 17,500    | \$ 26,996             | 154.3%                 | \$ 25,000          | \$ 35,000                     | 100.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 007 Audit   |   |            |              |                       |                        |                    |                               |                    |
| 01 Audit  | \$ 16,250                                 | \$ 16,500  | \$ 16,500    | \$ 17,500             | 106.1%                 | \$ 17,500          | \$ 17,500                     | 6.1%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 008 Computer Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Computer Maintenance                               | \$ 47,945                                 | \$ 48,982  | \$ 55,200    | \$ 49,729             | 90.1%                  | \$ 50,000          | \$ 50,000                     | -9.4%              |
| 02 Hosted Services                                    | \$ 9,853                                  | \$ 9,892   | \$ 9,500     | \$ 9,100              | 95.8%                  | \$ 9,500           | \$ 9,500                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 009 Professional Dues                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Subscriptions                                      |   |            |              |                       |                        |                    |                               |                    |
| 04 Professional Dues                                  | \$ 9,650                                  | \$ 7,700   | \$ 11,000    | \$ 9,095              | 82.7%                  | \$ 9,100           | \$ 9,100                      | -17.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 010 Travel Expenses                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Mileage  | \$ 1,755                                  | \$ 1,444   | \$ 1,600     | \$ 431                | 26.9%                  | \$ -               | \$ 5,750                      | 259.4%             |
| 02 Meals & Lodging                                    | \$ 2,471                                  | \$ 2,734   | \$ 3,750     | \$ 206                | 5.5%                   | \$ -               | \$ 2,000                      | -46.7%             |
| 04 Conference Fees                                    | \$ 1,146                                  | \$ 1,233   | \$ 2,100     | \$ 90                 | 4.3%                   | \$ -               | \$ 1,500                      | -28.6%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 011 Training & Education                              |   |            |              |                       |                        |                    |                               |                    |
| 02 Training & Education                               | \$ 1,434                                  | \$ 1,210   | \$ 1,800     | \$ 759                | 42.2%                  | \$ 1,500           | \$ 1,800                      | 0.0%               |
| 10 General Government Cont'd                          |   |            |              |                       |                        |                    |                               |                    |
| 012 Elections   |   |            |              |                       |                        |                    |                               |                    |
| 01 Elections  | \$ 6,653                                  | \$ 5,368   | \$ 10,500    | \$ 16,342             | 155.6%                 | \$ 6,000           | \$ 6,000                      | -42.9%             |
| 02 Contracted Expenses                                | \$ 2,291                                  | \$ 2,500   | \$ 4,615     | \$ -                  | 0.0%                   | \$ 2,500           | \$ 2,500                      | -45.8%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 014 New Equipment                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 New Equipment                                      | \$ 1,481                                  | \$ 1,480   | \$ 800       | \$ 1,256              | 157.0%                 | \$ 750             | \$ 1,200                      | 50.0%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |            |              |                       |                        |                    |                               |                    |
| 01 Cell Phone   | \$ 377                                    | \$ 446     | \$ 450       | \$ 308                | 68.4%                  | \$ 450             | \$ 450                        | 0.0%               |
| 04 Telephone  | \$ 6,043                                  | \$ 5,925   | \$ 6,300     | \$ 4,893              | 77.7%                  | \$ 6,300           | \$ 6,000                      | -4.8%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 017 Communications                                    |   |            |              |                       |                        |                    |                               |                    |
| 01 Web Site   |   |            |              |                       |                        |                    |                               |                    |
| 03 Internet   | \$ 1,441                                  | \$ 1,259   | \$ 1,450     | \$ 1,259              | 86.9%                  | \$ 1,450           | \$ 1,300                      | -10.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 018 Health Insurance                                  |   |            |              |                       |                        |                    |                               |                    |
| 01 Health Insurance                                   | \$ 138,307                                | \$ 143,639 | \$ 140,465   | \$ 141,815            | 101.0%                 | \$ 154,359         | \$ 134,500                    | -4.2%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 019 Miscellaneous Expenses                            |   |            |              |                       |                        |                    |                               |                    |
| 01 Misc Expenses                                      | \$ 3,277                                  | \$ 1,373   | \$ 1,350     | \$ 374                | 27.7%                  | \$ 1,000           | \$ 1,000                      | -25.9%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 021 Appropriation Allowance                           |   |            |              |                       |                        |                    |                               |                    |
| 01-Appropriation Allowance                            |   | \$ 181,506 |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 034 Worker's Compensation                             |   |            |              |                       |                        |                    |                               |                    |
| 01 Worker's Compensation                              | \$ 4,050                                  | \$ 4,823   | \$ 6,409     | \$ 4,203              | 65.6%                  | \$ 6,729           | \$ 5,250                      | -18.1%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 036 Vehicle Insurance                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 - Vehicle Insurance                                | \$ 1,769                                  | \$ 1,605   | \$ 2,060     | \$ 1,581              | 76.7%                  | \$ 2,163           | \$ 1,800                      | -12.6%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 33,210                                 | \$ 31,332  | \$ 30,236    | \$ 28,478             | 94.2%                  | \$ 30,359          | \$ 32,015                     | 5.9%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |            |              |                       |                        |                    |                               |                    |
| 01 City & State Retirement                            | \$ 11,326                                 | \$ 10,476  | \$ 13,310    | \$ 11,127             | 83.6%                  | \$ 13,890          | \$ 13,000                     | -2.3%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 073 Vehicle Repairs                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Vehicle repairs                                    | \$ 2,434                                  | \$ 2,800   | \$ 3,200     | \$ 344                | 10.7%                  | \$ 2,400           | \$ 2,000                      | -37.5%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 074 Vehicle Tires                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 Tires  |   | \$ 586     | \$ 1,200     | \$ 192                | 16.0%                  | \$ 1,000           | \$ 800                        | -33.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 075 Gas/Oil/Filters                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Gas/Oil/Filters                                    | \$ 1,224                                  | \$ 1,028   | \$ 800       | \$ 318                | 39.8%                  | \$ 750             | \$ 750                        | -6.3%              |
| Totals  | \$ 811,515                                | \$ 911,593 | \$ 775,640   | \$ 741,587            | 95.6%                  | \$ 777,250         | \$ 784,765                    | 1.2%               |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |            |              |                       |                        |                    |                               |                    |
|---|---|------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019       | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End   | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 12 Nylander Museum                                    |   |            |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |            |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  |   |            | \$ 6,000     | \$ 6,500              | 108.3%                 | \$ 8,000           | \$ 7,500                      | 25.0%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |            |              |                       |                        |                    |                               |                    |
| 08 Office Supplies                                    | \$ 527                                    | \$ 341     | \$ 2,500     | \$ 409                | 16.3%                  | \$ 2,500           | \$ 1,000                      | -60.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |            |              |                       |                        |                    |                               |                    |
| 04 Telephone  | \$ 585                                    | \$ 571     | \$ 600       | \$ 934                | 155.7%                 | \$ 600             | \$ 940                        | 56.7%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 017 Communications                                    |   |            |              |                       |                        |                    |                               |                    |
| 03 Internet   | \$ 935                                    | \$ 1,005   | \$ 1,000     | \$ 1,020              | 102.0%                 | \$ 1,000           | \$ 1,025                      | 2.5%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 026 Heating Fuel                                      |   |            |              |                       |                        |                    |                               |                    |
| 03 Heating Fuel                                       | \$ 2,380                                  | \$ 2,769   | \$ 2,750     | \$ 2,947              | 107.2%                 | \$ 2,750           | \$ 2,750                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |            |              |                       |                        |                    |                               |                    |
| 11 Electricity  | \$ 943                                    | \$ 1,102   | \$ 950       | \$ 729                | 76.7%                  | \$ 950             | \$ 800                        | -15.8%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 028 Water   |   |            |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 1,189                                  | \$ 1,154   | \$ 1,377     | \$ 1,172              | 85.1%                  | \$ 1,377           | \$ 1,175                      | -14.7%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 029 Sewer   |   |            |              |                       |                        |                    |                               |                    |
| 01 Sewer  | \$ 216                                    | \$ 250     | \$ 300       | \$ 250                | 83.3%                  | \$ 300             | \$ 260                        | -13.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 030 Building Supplies                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Supplies                                  |   |            | \$ 800       | \$ 40                 | 5.0%                   | \$ 800             | \$ 400                        | -50.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 1,921                                  | \$ 1,318   | \$ 2,000     | \$ 1,064              | 53.2%                  | \$ 2,000           | \$ 1,500                      | -25.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 1,855                                  | \$ 2,131   | \$ 2,050     | \$ 1,012              | 49.4%                  | \$ 2,153           | \$ 2,000                      | -2.4%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| Total   | \$ 11,391                                 | \$ 11,077  | \$ 20,327    | \$ 16,078             | 79.1%                  | \$ 22,430          | \$ 19,350                     | -4.8%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 17 Health and Sanitation                              |   |            |              |                       |                        |                    |                               |                    |
| 022 Health Officer                                    |   |            |              |                       |                        |                    |                               |                    |
| 01 Health Officer                                     | \$ 500                                    | \$ 500     | \$ 500       | \$ 500                | 100.0%                 | \$ 500             | \$ 500                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 023 Tri-Community Landfill                            |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Tri-Community Landfill                             | \$ 249,067                                | \$ 249,660 | \$ 251,400   | \$ 250,303            | 99.6%                  | \$ 258,942         | \$ 255,171                    | 1.5%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 038 - Social Security                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 - Social Security                                  | \$ -                                      | \$ -       | \$ 38        | \$ -                  | 0.0%                   | \$ -               | \$ -                          | -100.0%            |
| Totals  | \$ 249,567                                | \$ 250,160 | \$ 251,938   | \$ 250,803            | 99.5%                  | \$ 259,442         | \$ 255,671                    | 1.5%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 18 Municipal Building                                 |   |            |              |                       |                        |                    |                               |                    |
| 024 Maintenance - Comm. Center                        |   |            |              |                       |                        |                    |                               |                    |
| 01 Maintenance - Comm. Center                         |   |            |              |                       |                        |                    |                               |                    |
| 02 Water & Sewer                                      | \$ 770                                    | \$ 781     | \$ 1,200     | \$ 974                | 81.1%                  | \$ 1,200           | \$ 1,000                      | -16.7%             |
| 03 Janitorial   |   |            |              |                       |                        |                    |                               |                    |
| 04 Electric   | \$ 2,384                                  | \$ 2,245   | \$ 2,700     | \$ 1,704              | 63.1%                  | \$ 2,500           | \$ 2,300                      | -14.8%             |
| 06 Lions Building                                     | \$ 750                                    |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 025 Heating Fuel - Lions Building                     |   |            |              |                       |                        |                    |                               |                    |
| 01 Heating Fuel Lions Building                        | \$ 4,177                                  | \$ 4,916   | \$ 4,250     | \$ 3,323              | 78.2%                  | \$ 4,250           | \$ 4,250                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 026 Heating Fuel                                      |   |            |              |                       |                        |                    |                               |                    |
| 03 Heating Fuel                                       | \$ 13,748                                 | \$ 15,664  | \$ 14,000    | \$ 10,519             | 75.1%                  | \$ 13,000          | \$ 13,000                     | -7.1%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |            |              |                       |                        |                    |                               |                    |
| 11 Electricity  | \$ 12,674                                 | \$ 13,997  | \$ 12,350    | \$ 14,088             | 114.1%                 | \$ 14,000          | \$ 14,000                     | 13.4%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 028 Water   |   |            |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 778                                    | \$ 759     | \$ 875       | \$ 749                | 85.5%                  | \$ 850             | \$ 800                        | -8.6%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 029 Sewer   |   |            |              |                       |                        |                    |                               |                    |
| 01 Sewer  | \$ 523                                    | \$ 583     | \$ 625       | \$ 576                | 92.1%                  | \$ 650             | \$ 600                        | -4.0%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 030 Building Supplies                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Supplies                                  | \$ 3,400                                  | \$ 1,946   | \$ 3,100     | \$ 2,733              | 88.2%                  | \$ 2,750           | \$ 2,750                      | -11.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 7,902                                  | \$ 6,418   | \$ 13,000    | \$ 6,585              | 50.7%                  | \$ 13,000          | \$ 13,000                     | 0.0%               |
| 03 Boiler Maintenance                                 | \$ 3,667                                  | \$ -       | \$ 1,500     | \$ 667                | 44.5%                  | \$ 1,000           | \$ 1,000                      | -33.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 892                                    | \$ 856     | \$ 1,000     | \$ 942                | 94.2%                  | \$ 1,050           | \$ 1,050                      | 5.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 271 Contracted Services                               |   |            |              |                       |                        |                    |                               |                    |
| 01 Janitorial & Supplies                              | \$ 10,140                                 | \$ 10,140  | \$ 10,500    | \$ 10,140             | 96.6%                  | \$ 10,250          | \$ 10,250                     | -2.4%              |
| Totals  | \$ 61,556                                 | \$ 58,304  | \$ 65,100    | \$ 52,998             | 81.4%                  | \$ 64,500          | \$ 64,000                     | -1.7%              |

Exhibit B:  
Detail of Preliminary Expenses for 2021

| Department                  | 3 Year Average Actual Expenses (17-19) | 2019       | 2020         |                    |                     | 2021               |                            |                 |
|-----------------------------|--|------------|--------------|--------------------|---------------------|--------------------|----------------------------|-----------------|
|                             |  | Year End   | Final Budget | Unaudited Year End | % of Expense Budget | Department Request | Manager Adjustment to date | % of Prior Bdgt |
| 20 General Assistance       |  |            |              |                    |                     |                    |                            |                 |
| 001 Salaries                |  |            |              |                    |                     |                    |                            |                 |
| 01 Regular Pay              | \$ 18,451                              | \$ 16,661  | \$ 15,990    | \$ 17,137          | 107.2%              | \$ 17,320          | \$ 17,650                  | 10.4%           |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 003 Office Supplies         |  |            |              |                    |                     |                    |                            |                 |
| 01 Postage                  | \$ 83                                  | \$ 82      | \$ 80        | \$ 76              | 95.0%               | \$ 80              | \$ 80                      | 0.0%            |
| 05 Printer Ink              | \$ -                                   |            |              |                    |                     |                    |                            |                 |
| 08 Office Supplies          | \$ 47                                  | \$ -       | \$ 50        | \$ -               | 0.0%                | \$ 50              | \$ 50                      | 0.0%            |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 010 Travel Exp              |  |            |              |                    |                     |                    |                            |                 |
| 04 Conf Fee                 | \$ 176                                 | \$ -       | \$ 300       | \$ 192             | 64.0%               | \$ 300             | \$ 200                     | -33.3%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 011 Training & Education    | \$ -                                   |            |              |                    |                     |                    |                            |                 |
| 02 Training & Education     | \$ 68                                  | \$ 40      | \$ 500       | \$ 181             | 36.2%               | \$ 500             | \$ 400                     | -20.0%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 018 Health Insurance        | \$ -                                   |            |              |                    |                     |                    |                            |                 |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 01 Health Insurance         | \$ 7,637                               | \$ 8,082   | \$ 11,350    | \$ 6,237           | 54.9%               | \$ 5,670           | \$ 5,455                   | -51.9%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 019 Miscellaneous Expenses  |  |            |              |                    |                     |                    |                            |                 |
| 01 Misc. Expenses           | \$ 135                                 | \$ 144     | \$ 150       | \$ 45              | 30.0%               | \$ 150             | \$ 100                     | -33.3%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 038 Social Security         |  |            |              |                    |                     |                    |                            |                 |
| 01 Social Security          | \$ 1,274                               | \$ 1,152   | \$ 1,223     | \$ 1,156           | 94.5%               | \$ 1,325           | \$ 1,351                   | 10.4%           |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 040 City & State Retirement | \$ -                                   |            |              |                    |                     |                    |                            |                 |
| 01 City & State Retirement  | \$ 673                                 | \$ 636     | \$ 560       | \$ 360             | 64.2%               | \$ 606             | \$ 618                     | 10.4%           |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 051 Equipment Maintenance   |  |            |              |                    |                     |                    |                            |                 |
| 05 Equipment Maintenance    | \$ 940                                 | \$ 960     | \$ 1,200     | \$ 1,200           | 100.0%              | \$ 1,200           | \$ 1,200                   | 0.0%            |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 053 G.A. - City             | \$ -                                   |            |              |                    |                     |                    |                            |                 |
| 01 G. A. City               | \$ 23,565                              | \$ 20,128  | \$ 25,000    | \$ 20,976          | 83.9%               | \$ 25,000          | \$ 25,000                  | 0.0%            |
| 02 - G.A. State             | \$ -                                   | \$ -       | \$ 500       | \$ 1,175           | 235.0%              | \$ 500             | \$ 500                     | 0.0%            |
| 03 - GA - Nonreimbursible   | \$ -                                   |            |              |                    |                     |                    |                            |                 |
| Totals                      | \$ 53,049                              | \$ 47,885  | \$ 56,903    | \$ 48,735          | 85.6%               | \$ 52,701          | \$ 52,604                  | -7.6%           |
| 22 Tax Assessing            |  |            |              |                    |                     |                    |                            |                 |
| 001 Salaries                |  |            |              |                    |                     |                    |                            |                 |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 01 Regular Pay              | \$ 144,579                             | \$ 183,500 | \$ 190,590   | \$ 188,581         | 98.9%               | \$ 196,920         | \$ 193,235                 | 1.4%            |
| 02 Overtime Pay             | \$ 1,842                               | \$ 1,484   | \$ 1,200     | \$ 1,282           | 106.8%              | \$ 1,200           | \$ 1,200                   | 0.0%            |
| 07 Salaries-Bd of Assessors | \$ 1,500                               | \$ 1,500   | \$ 1,500     | \$ 1,500           | 100.0%              | \$ 1,500           | \$ 1,500                   | 0.0%            |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 003 Office Supplies         |  |            |              |                    |                     |                    |                            |                 |
| 05 Printer Ink              | \$ 159                                 | \$ 119     | \$ 300       | \$ -               | 0.0%                | \$ 150             | \$ 150                     | -50.0%          |
| 08 Office Supplies          | \$ 317                                 | \$ 502     | \$ 300       | \$ 305             | 101.8%              | \$ 320             | \$ 320                     | 6.7%            |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 009 Professional Dues       |  |            |              |                    |                     |                    |                            |                 |
| 01 Subscriptions            |  |            | \$ 650       | \$ 656             | 101.0%              | \$ 650             | \$ 650                     | 0.0%            |
| 02 IA00                     |  |            | \$ 320       | \$ 460             | 143.8%              | \$ 620             | \$ 620                     | 93.8%           |
| 04 Professional Dues        | \$ 745                                 | \$ 1,039   | \$ 610       | \$ 582             | 95.4%               | \$ 467             | \$ 467                     | -23.4%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 010 Travel Expenses         |  |            |              |                    |                     |                    |                            |                 |
| 01 Mileage                  | \$ 2,596                               | \$ 2,117   | \$ 2,500     | \$ 1,195           | 47.8%               | \$ 1,450           | \$ 1,450                   | -42.0%          |
| 02 Meal & Lodge             | \$ 3,462                               | \$ 4,070   | \$ 5,500     | \$ 551             | 10.0%               | \$ 6,330           | \$ 1,500                   | -72.7%          |
| 04 CONF FEE                 |  |            | \$ 3,000     | \$ -               | 0.0%                | \$ 3,300           | \$ 2,000                   | -33.3%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 011 Training & Education    |  |            |              |                    |                     |                    |                            |                 |
| 02 Training & Education     | \$ 2,193                               | \$ 3,412   | \$ 435       | \$ 2,926           | 672.6%              | \$ 900             | \$ 3,000                   | 589.7%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 015 Telephone               |  |            |              |                    |                     |                    |                            |                 |
| 01 Cell Phone               | \$ 361                                 | \$ 388     | \$ 380       | \$ 594             | 156.3%              | \$ 450             | \$ 450                     | 18.4%           |
| 04 Telephone                | \$ 417                                 | \$ 403     | \$ 475       | \$ 429             | 90.4%               | \$ 450             | \$ 450                     | -5.3%           |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 018 Health Insurance        |  |            |              |                    |                     |                    |                            |                 |
| 01 Health Insurance         | \$ 33,224                              | \$ 36,466  | \$ 38,810    | \$ 39,535          | 101.9%              | \$ 42,020          | \$ 37,950                  | -2.2%           |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 034 Workers Comp            |  |            |              |                    |                     |                    |                            |                 |
| 01 Workers Comp             |  |            |              | \$ 644             |                     |                    |                            |                 |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 038 Social Security         |  |            |              |                    |                     |                    |                            |                 |
| 01 Social Security          | \$ 9,531                               | \$ 10,386  | \$ 14,672    | \$ 14,025          | 95.6%               | \$ 15,160          | \$ 14,989                  | 2.2%            |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 040 City & State Retirement |  |            |              |                    |                     |                    |                            |                 |
| 01 City & State Retirement  | \$ 3,009                               | \$ 4,075   | \$ 4,030     | \$ 2,636           | 65.4%               | \$ 4,060           | \$ 4,100                   | 1.7%            |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 051 Equipment Maint         |  |            |              |                    |                     |                    |                            |                 |
| 01 Software                 |  | \$ 114     | \$ 1,700     | \$ 770             | 45.3%               | \$ 700             | \$ 700                     | -58.8%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 056 Contracted Services     |  |            |              |                    |                     |                    |                            |                 |
| 01 Registry                 | \$ 301                                 | \$ 242     | \$ 400       | \$ 190             | 47.5%               | \$ 300             | \$ 300                     | -25.0%          |
| 04 Contracted Services      | \$ 4,318                               | \$ 4,527   | \$ 5,500     | \$ 3,096           | 56.3%               | \$ 5,000           | \$ 4,600                   | -16.4%          |
|                             |  |            |              |                    |                     |                    |                            |                 |
| 058 Codes Maintenance       |  |            |              |                    |                     |                    |                            |                 |
| 01 Codes Maintenance        | \$ 442                                 | \$ 569     | \$ 600       | \$ 255             | 42.5%               | \$ 600             | \$ 600                     | 0.0%            |



| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |            |              |                       |                        |                    |                               |                    |
|---|---|------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019       | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End   | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 22 Tax Assessing Cont'd                               |   |            |              |                       |                        |                    |                               |                    |
| 070 Clothing Allowance                                |   |            |              |                       |                        |                    |                               |                    |
| 03 Clothing   | \$ 417                                    | \$ 341     | \$ 300       | \$ 269                | 89.7%                  | \$ 300             | \$ 300                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 073 Vehicle Repairs                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Vehicle repairs                                    |   | \$ 139     | \$ 1,450     | \$ 909                | 62.7%                  | \$ 1,450           | \$ 1,250                      | -13.8%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 074 Vehicle Tires                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 Tires  |   | \$ 87      | \$ 600       | \$ 508                | 84.7%                  | \$ 600             | \$ 600                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 075 Gas/Oil/Filters                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Gas/Oil/Filters                                    |   | \$ 269     | \$ 400       | \$ 587                | 146.6%                 | \$ 500             | \$ 600                        | 50.0%              |
| Totals  | \$ 210,370                                | \$ 255,750 | \$ 276,222   | \$ 262,484            | 95.0%                  | \$ 285,397         | \$ 272,981                    | -1.2%              |
| 25 Library  |   |            |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |            |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 116,992                                | \$ 124,488 | \$ 127,190   | \$ 125,381            | 98.6%                  | \$ 128,157         | \$ 129,315                    | 1.7%               |
| 02 Overtime   |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Postage  | \$ 391                                    | \$ 299     | \$ 550       | \$ 251                | 45.7%                  | \$ 550             | \$ 350                        | -36.4%             |
| 02 Advertising  | \$ 247                                    | \$ 17      | \$ 250       | \$ 26                 | 10.4%                  | \$ 250             | \$ 100                        | -60.0%             |
| 03 Copier Rental                                      | \$ 2,043                                  | \$ 1,933   | \$ 2,480     | \$ 1,654              | 66.7%                  | \$ 2,300           | \$ 2,000                      | -19.4%             |
| 05 Printer Ink  |   |            |              |                       |                        |                    |                               |                    |
| 07 Paper  | \$ 214                                    | \$ 190     | \$ 200       | \$ 77                 | 38.3%                  | \$ 200             | \$ 200                        | 0.0%               |
| 08 Office Supplies                                    | \$ 1,499                                  | \$ 1,086   | \$ 1,600     | \$ 459                | 28.7%                  | \$ 1,600           | \$ 1,500                      | -6.3%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 008 Computer Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Computer Maintenance                               | \$ 12,064                                 | \$ 10,981  | \$ 7,800     | \$ 3,096              | 39.7%                  | \$ 7,800           | \$ 7,800                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 009 Professional Dues                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Subscriptions                                      | \$ 103                                    | \$ 119     | \$ 120       | \$ 119                | 99.2%                  | \$ 179             | \$ 179                        | 49.2%              |
| 04 PROF DUES  |   | \$ 200     | \$ 200       | \$ 200                | 100.0%                 | \$ 200             | \$ 200                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 010 Travel Expenses                                   |   |            |              |                       |                        |                    |                               |                    |
| 05 Travel Expenses                                    | \$ 454                                    | \$ 346     | \$ 750       | \$ -                  | 0.0%                   | \$ 750             | \$ 500                        | -33.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 011 Training & Education                              |   |            |              |                       |                        |                    |                               |                    |
| 02 Training & Education                               | \$ 388                                    | \$ 390     | \$ 500       | \$ -                  | 0.0%                   | \$ 500             | \$ 500                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 014 New Equipment                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 New Equipment                                      | \$ 1,089                                  | \$ 1,303   | \$ 1,500     | \$ -                  | 0.0%                   | \$ 1,500           | \$ 1,250                      | -16.7%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |            |              |                       |                        |                    |                               |                    |
| 04 Telephone  | \$ 1,731                                  | \$ 1,786   | \$ 1,750     | \$ 1,834              | 104.8%                 | \$ 1,750           | \$ 1,900                      | 8.6%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 018 Health Insurance                                  |   |            |              |                       |                        |                    |                               |                    |
| 01 Health Insurance                                   | \$ 8,784                                  | \$ 10,474  | \$ 11,395    | \$ 11,392             | 100.0%                 | \$ 12,205          | \$ 11,180                     | -1.9%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 019 Miscellaneous Expenses                            |   |            |              |                       |                        |                    |                               |                    |
| 01 Misc. Expenses                                     | \$ 140                                    | \$ -       | \$ 200       | \$ -                  | 0.0%                   | \$ 200             | \$ 200                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 026 Heating Fuel                                      |   |            |              |                       |                        |                    |                               |                    |
| 03 Heating Fuel                                       | \$ 12,667                                 | \$ 14,379  | \$ 13,000    | \$ 9,565              | 73.6%                  | \$ 13,000          | \$ 12,000                     | -7.7%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |            |              |                       |                        |                    |                               |                    |
| 11 Electricity  | \$ 3,929                                  | \$ 4,101   | \$ 4,300     | \$ 3,758              | 87.4%                  | \$ 4,300           | \$ 4,200                      | -2.3%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 028 Water   |   |            |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 292                                    | \$ 262     | \$ 370       | \$ 254                | 68.6%                  | \$ 350             | \$ 300                        | -18.9%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 029 Sewer   |   |            |              |                       |                        |                    |                               |                    |
| 01 Sewer  | \$ 241                                    | \$ 258     | \$ 270       | \$ 252                | 93.5%                  | \$ 300             | \$ 275                        | 1.9%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 6,765                                  | \$ 6,746   | \$ 5,000     | \$ 5,691              | 113.8%                 | \$ 5,000           | \$ 4,000                      | -20.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |            |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 1,647                                  | \$ 1,578   | \$ 1,846     | \$ 1,660              | 89.9%                  | \$ 1,938           | \$ 1,938                      | 5.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 034 Worker's Compensation                             |   |            |              |                       |                        |                    |                               |                    |
| 01 Worker's Compensation                              | \$ 421                                    | \$ 314     | \$ 377       | \$ 386                | 102.3%                 | \$ 396             | \$ 309                        | -18.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 8,715                                  | \$ 9,186   | \$ 9,730     | \$ 9,255              | 95.1%                  | \$ 9,804           | \$ 9,893                      | 1.7%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |            |              |                       |                        |                    |                               |                    |
| 01 City & State Retirement                            | \$ -                                      | \$ -       | \$ 1,714     | \$ -                  | 0.0%                   | \$ 1,731           | \$ 1,780                      | 3.9%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 055 Books & Periodicals                               |   |            |              |                       |                        |                    |                               |                    |
| 01 Mars and Swift                                     |   |            |              | \$ (0)                | #VALUE!                |                    |                               |                    |
| 03 Books & Periodicals                                | \$ 16,996                                 | \$ 15,179  | \$ 17,500    | \$ 15,971             | 91.3%                  | \$ 18,000          | \$ 17,500                     | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 271 Contracted Services                               |   |            |              |                       |                        |                    |                               |                    |
| 01 Janitorial & Supplies                              | \$ 11,753                                 | \$ 10,686  | \$ 12,500    | \$ 9,078              | 72.6%                  | \$ 12,300          | \$ 11,500                     | -8.0%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 406 Programming                                       |   |            |              |                       |                        |                    |                               |                    |
| 01 Library Programs                                   | \$ 633                                    | \$ 704     | \$ 1,000     | \$ 591                | 59.1%                  | \$ 1,000           | \$ 750                        | -25.0%             |
| 02 Archives   |   | \$ 371     | \$ 500       | \$ 279                | 55.8%                  | \$ 500             | \$ 500                        | 0.0%               |
| Totals  | \$ 210,388                                | \$ 217,377 | \$ 224,592   | \$ 201,230            | 89.6%                  | \$ 226,760         | \$ 222,119                    | -1.1%              |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |            |              |                       |                        |                    |                               |                    |
|---|---|------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019       | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End   | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| <b>31 Fire and Ambulance</b>                          |   |            |              |                       |                        |                    |                               |                    |
| <b>001 Salaries</b>                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 810,378                                | \$ 822,283 | \$ 892,755   | \$ 846,236            | 94.8%                  | \$ 901,683         | \$ 906,310                    | 1.5%               |
| 02 Overtime   | \$ 328,382                                | \$ 357,310 | \$ 290,000   | \$ 298,616            | 103.0%                 | \$ 290,000         | \$ 290,000                    | 0.0%               |
| 05 Stand By Pay                                       | \$ 49,969                                 | \$ 49,608  | \$ 50,000    | \$ 45,816             | 91.6%                  | \$ 47,736          | \$ 47,736                     | -4.5%              |
| 07 Amb. Billing Salaries                              | \$ 89,738                                 | \$ 91,025  | \$ 64,738    | \$ 72,780             | 112.4%                 | \$ 80,226          | \$ 81,025                     | 25.2%              |
| 08 Special Transports                                 | \$ 39                                     |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>003 Office Supplies</b>                            |   |            |              |                       |                        |                    |                               |                    |
| 01 Postage  | \$ 816                                    | \$ -       | \$ 300       | \$ 55                 | 18.3%                  | \$ 300             | \$ 300                        | 0.0%               |
| 02 Advertising  |   | \$ 2,768   |              | \$ 136                | #VALUE!                |                    |                               |                    |
| 03 Copier Rent  |   | \$ 295     | \$ 1,000     | \$ 848                | 84.8%                  | \$ 960             | \$ 960                        | -4.0%              |
| 04 Equipment Repair                                   | \$ 94                                     |            |              |                       |                        |                    |                               |                    |
| 05 Printer Ink  | \$ 28                                     | \$ 20      | \$ 100       | \$ 92                 | 92.0%                  | \$ 100             | \$ 100                        | 0.0%               |
| 07 Paper  |   |            | \$ 1,000     | \$ -                  | 0.0%                   |                    |                               |                    |
| 08 Office Supplies                                    | \$ 6,078                                  | \$ 2,173   | \$ 1,500     | \$ 1,082              | 72.1%                  | \$ 1,500           | \$ 1,500                      | 0.0%               |
| 09 Amb. Billing Supplies                              | \$ 2,634                                  | \$ 7,902   | \$ 7,500     | \$ 6,573              | 87.6%                  | \$ 7,500           | \$ 7,500                      | 0.0%               |
| 13 Houlton Supplies                                   | \$ 2,518                                  | \$ 2,443   | \$ 600       | \$ 1,311              | 218.5%                 | \$ -               | \$ -                          | -100.0%            |
| 14 Calais Supplies                                    | \$ 2,033                                  | \$ 1,992   | \$ 1,800     | \$ 1,997              | 110.9%                 | \$ 1,800           | \$ 1,800                      | 0.0%               |
| 15 Van Buren Supplies                                 |   |            |              | \$ 16                 | #VALUE!                |                    |                               |                    |
| 16 Island Falls Supplies                              | \$ 1,093                                  | \$ 1,074   | \$ 500       | \$ 1,295              | 259.0%                 | \$ 1,000           | \$ 1,000                      | 100.0%             |
| 17 Patten Supplies                                    | \$ 1,418                                  | \$ 1,372   | \$ 1,300     | \$ 1,543              | 118.7%                 | \$ 1,300           | \$ 1,300                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>009 Professional Dues</b>                          |   |            |              |                       |                        |                    |                               |                    |
| 01 Subscriptions                                      | \$ 83                                     | \$ 95      |              |                       |                        |                    |                               |                    |
| 04 Professional Dues                                  | \$ 2,587                                  | \$ 2,115   | \$ 3,000     | \$ 2,960              | 98.7%                  | \$ 3,000           | \$ 3,000                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>010 Travel Expenses</b>                            |   |            |              |                       |                        |                    |                               |                    |
| 01 Mileage  | \$ 284                                    | \$ 202     | \$ 500       | \$ -                  | 0.0%                   | \$ 500             | \$ 300                        | -40.0%             |
| 05 Travel Expenses                                    | \$ 1,552                                  | \$ 1,695   | \$ 2,250     | \$ 1,580              | 70.2%                  | \$ 2,250           | \$ 1,750                      | -22.2%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>011 Training &amp; Education</b>                   |   |            |              |                       |                        |                    |                               |                    |
| 02 Training & Education                               | \$ 8,812                                  | \$ 8,835   | \$ 8,000     | \$ 3,813              | 47.7%                  | \$ 8,000           | \$ 8,000                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>014 New Equipment</b>                              |   |            |              |                       |                        |                    |                               |                    |
| 01 New Equipment                                      | \$ 8,675                                  | \$ 7,230   | \$ 8,000     | \$ 6,542              | 81.8%                  | \$ 10,000          | \$ 9,000                      | 12.5%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>015 Telephone</b>                                  |   |            |              |                       |                        |                    |                               |                    |
| 01 Cell Phone   | \$ 3,799                                  | \$ 4,206   | \$ 4,000     | \$ 4,635              | 115.9%                 | \$ 4,200           | \$ 4,500                      | 12.5%              |
| 04 Telephone  | \$ 5,598                                  | \$ 5,757   | \$ 5,500     | \$ 4,794              | 87.2%                  | \$ 5,500           | \$ 5,500                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>017 Communications</b>                             |   |            |              |                       |                        |                    |                               |                    |
| 01 Website  |   |            |              |                       |                        |                    |                               |                    |
| 03 Internet   | \$ 1,112                                  | \$ 1,067   | \$ 1,100     | \$ 1,067              | 97.0%                  | \$ 1,100           | \$ 1,100                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>018 Health Insurance</b>                           |   |            |              |                       |                        |                    |                               |                    |
| 01 Health Insurance                                   | \$ 281,388                                | \$ 289,059 | \$ 324,405   | \$ 325,323            | 100.3%                 | \$ 350,357         | \$ 319,000                    | -1.7%              |
| 02 Ambulance Health Insurance                         |   | \$ 22,149  | \$ 51,375    | \$ 32,192             | 62.7%                  | \$ 55,485          | \$ 36,000                     | -29.9%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>019 Miscellaneous Exp.</b>                         |   |            |              |                       |                        |                    |                               |                    |
| 01 Misc. Expense                                      | \$ 783                                    | \$ 401     | \$ 1,000     | \$ 998                | 99.8%                  | \$ 1,000           | \$ 1,000                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>026 Heating Fuel</b>                               |   |            |              |                       |                        |                    |                               |                    |
| 03 Heating Fuel                                       | \$ 19,720                                 | \$ 18,089  | \$ 17,000    | \$ 17,832             | 104.9%                 | \$ 17,000          | \$ 17,000                     | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>027 Electricity</b>                                |   |            |              |                       |                        |                    |                               |                    |
| 11 Electricity  | \$ 6,900                                  | \$ 7,021   | \$ 6,650     | \$ 7,518              | 113.1%                 | \$ 7,000           | \$ 7,200                      | 8.3%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>028 Water</b>                                      |   |            |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 752                                    | \$ 706     | \$ 700       | \$ 803                | 114.7%                 | \$ 750             | \$ 800                        | 14.3%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>029 Sewer</b>                                      |   |            |              |                       |                        |                    |                               |                    |
| 01 Sewer  | \$ 504                                    | \$ 548     | \$ 550       | \$ 611                | 111.1%                 | \$ 600             | \$ 600                        | 9.1%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>030 Building Supplies</b>                          |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Supplies                                  | \$ 3,791                                  | \$ 3,874   | \$ 3,500     | \$ 4,537              | 129.6%                 | \$ 4,000           | \$ 4,000                      | 14.3%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>031 Building Maintenance</b>                       |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 11,644                                 | \$ 14,104  | \$ 20,000    | \$ 20,000             | 100.0%                 | \$ 20,000          | \$ 20,000                     | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>032 Property Insurance</b>                         |   |            |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 1,905                                  | \$ 1,768   | \$ 2,260     | \$ 1,553              | 68.7%                  | \$ 2,373           | \$ 2,373                      | 5.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>034 Workers Comp.</b>                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Workers Comp.                                      | \$ 72,224                                 | \$ 84,658  | \$ 103,616   | \$ 110,195            | 106.3%                 | \$ 108,797         | \$ 84,965                     | -18.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>035 Unemployment Comp</b>                          |   |            |              |                       |                        |                    |                               |                    |
| 01 Unemployment Comp.                                 | \$ 6,054                                  | \$ 5,983   | \$ 7,210     | \$ 6,856              | 95.1%                  | \$ 7,571           | \$ 7,210                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>036 Vehicle Insurance</b>                          |   |            |              |                       |                        |                    |                               |                    |
| 01 Vehicle Insurance                                  | \$ 15,352                                 | \$ 14,332  | \$ 17,650    | \$ 14,732             | 83.5%                  | \$ 18,533          | \$ 17,650                     | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>037 Liability Insurance</b>                        |   |            |              |                       |                        |                    |                               |                    |
| 01 Liability Insurance                                | \$ 3,623                                  | \$ 3,806   | \$ 3,587     | \$ 3,767              | 105.0%                 | \$ 3,766           | \$ 3,765                      | 5.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>038 Social Security</b>                            |   |            |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 94,375                                 | \$ 97,723  | \$ 106,355   | \$ 93,024             | 87.5%                  | \$ 107,419         | \$ 109,710                    | 3.2%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>040 City &amp; State Retirement</b>                |   |            |              |                       |                        |                    |                               |                    |
| 01 City & State Retirement                            | \$ 67,436                                 | \$ 72,715  | \$ 70,645    | \$ 72,111             | 102.1%                 | \$ 71,351          | \$ 71,525                     | 1.2%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| <b>051 Equipment Maint.</b>                           | \$ -                                      |            |              |                       |                        |                    |                               |                    |
| 03 Maintenance Contracts                              | \$ 9,413                                  | \$ 9,084   | \$ 9,000     | \$ 10,902             | 121.1%                 | \$ 9,000           | \$ 9,000                      | 0.0%               |
| 05 Equipment Main.                                    | \$ 7,630                                  | \$ 6,471   | \$ 7,500     | \$ 6,812              | 90.8%                  | \$ 7,500           | \$ 7,500                      | 0.0%               |



| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |              |              |                       |                        |                    |                               |                    |
|---|---|--------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019         | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End     | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 31 Fire and Ambulance Cont'd                          |   |              |              |                       |                        |                    |                               |                    |
| 067 Paid Call Firefighters                            |   |              |              |                       |                        |                    |                               |                    |
| 01 Paid Call Firefighters                             | \$ 25,859                                 | \$ 25,950    | \$ 26,000    | \$ 26,000             | 100.0%                 | \$ 26,000          | \$ 26,000                     | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 069 Paid Call Insurance                               |   |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 01 Paid Call Insurance                                | \$ 188                                    | \$ -         | \$ 400       | \$ -                  | 0.0%                   | \$ 400             | \$ 400                        | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 070 Clothing Allowance                                | \$ -                                      |              |              |                       |                        |                    |                               |                    |
| 01 Uniforms   | \$ 7,102                                  | \$ 6,974     | \$ 8,000     | \$ 7,721              | 96.5%                  | \$ 8,000           | \$ 8,000                      | 0.0%               |
| 02 Turnout Gear                                       | \$ 2,120                                  | \$ 2,741     | \$ 1,000     | \$ 779                | 77.9%                  | \$ 1,500           | \$ 1,500                      | 50.0%              |
| 03 Clothing   | \$ -                                      |              |              |                       |                        |                    |                               |                    |
| 04 Boots  | \$ 440                                    | \$ 120       | \$ 500       | \$ 414                | 82.8%                  | \$ 500             | \$ 500                        | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 071 Radio Maintenance                                 | \$ -                                      |              |              |                       |                        |                    |                               |                    |
| 01 Vehicle  | \$ 968                                    | \$ 852       | \$ 2,000     | \$ 912                | 45.6%                  | \$ 2,000           | \$ 1,500                      | -25.0%             |
| 02 Building   | \$ 71                                     | \$ -         | \$ -         |                       |                        |                    |                               |                    |
| 03 Radio Maintenance                                  | \$ 2,710                                  | \$ 1,390     | \$ 5,000     | \$ 1,334              | 26.7%                  | \$ 5,000           | \$ 4,000                      | -20.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 072 Ladder Testing                                    |   |              |              |                       |                        |                    |                               |                    |
| 01 Ladder Testing                                     | \$ 2,833                                  | \$ 3,500     | \$ 3,500     | \$ 3,975              | 113.6%                 | \$ 3,500           | \$ 4,000                      | 14.3%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 073 Vehicle Repair                                    |   |              |              |                       |                        |                    |                               |                    |
| 01 Vehicle Repair                                     | \$ 14,227                                 | \$ 13,952    | \$ 13,000    | \$ 19,620             | 150.9%                 | \$ 15,000          | \$ 15,000                     | 15.4%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 074 Tires   |   |              |              |                       |                        |                    |                               |                    |
| 01 Tires  | \$ 5,384                                  | \$ 6,198     | \$ 8,500     | \$ 5,433              | 63.9%                  | \$ 8,500           | \$ 7,500                      | -11.8%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 075 Gas/Oil/Filters                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Gas/Oil/Filters                                    | \$ 3,410                                  | \$ 3,736     | \$ 4,000     | \$ 1,999              | 50.0%                  | \$ 4,250           | \$ 4,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 076 Diesel Fuel                                       |   |              |              |                       |                        |                    |                               |                    |
| 01 Diesel Fuel  | \$ 33,689                                 | \$ 34,607    | \$ 26,700    | \$ 20,412             | 76.4%                  | \$ 27,000          | \$ 27,000                     | 1.1%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 077 Batteries   |   |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 02 Equipment  | \$ 219                                    | \$ 298       | \$ 400       | \$ -                  | 0.0%                   | \$ 1,000           | \$ 1,000                      | 150.0%             |
| 03 Batteries  | \$ 38                                     |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 078 Field Expenses                                    |   |              |              |                       |                        |                    |                               |                    |
| 01 Field Expenses                                     | \$ 755                                    | \$ 210       | \$ 1,000     | \$ 311                | 31.1%                  | \$ 1,000           | \$ 750                        | -25.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 079 Employee Physicals                                |   |              |              |                       |                        |                    |                               |                    |
| 01 Employee Physicals                                 | \$ 330                                    | \$ 323       | \$ 1,200     | \$ 168                | 14.0%                  | \$ 1,500           | \$ 1,200                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 080 Paid Call Volunteers                              |   |              |              |                       |                        |                    |                               |                    |
| 01 Paid Call Volunteers                               | \$ 1,829                                  | \$ 1,325     | \$ 2,000     | \$ 932                | 46.6%                  | \$ 2,000           | \$ 2,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 082 Bad Debt Allowance                                |   |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 01 Bad Debt Allowance                                 | \$ 102,385                                | \$ 107,290   | \$ 100,000   | \$ 108,453            | 108.5%                 | \$ 120,000         | \$ 120,000                    | 20.0%              |
| 02 Collection Fee                                     | \$ 2,531                                  | \$ 1,620     | \$ 1,300     | \$ 1,664              | 128.0%                 | \$ 2,000           | \$ 2,000                      | 53.8%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 085 Transport Meals                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Transport Meals                                    | \$ 8,955                                  | \$ 7,802     | \$ 8,000     | \$ 5,506              | 68.8%                  | \$ 8,000           | \$ 7,000                      | -12.5%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 087 Medical Supplies                                  |   |              |              |                       |                        |                    |                               |                    |
| 01 Ambulance Supplies                                 | \$ 6,837                                  | \$ 7,120     | \$ 7,000     | \$ 10,484             | 149.8%                 | \$ 8,000           | \$ 10,500                     | 50.0%              |
| 02 Oxygen   | \$ 3,770                                  | \$ 2,860     | \$ 3,500     | \$ 3,130              | 89.4%                  | \$ 3,500           | \$ 3,500                      | 0.0%               |
| 03 Medical Supplies                                   | \$ 5,826                                  | \$ 6,527     | \$ 7,000     | \$ 9,575              | 136.8%                 | \$ 8,000           | \$ 9,250                      | 32.1%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 292 EMS Licenses                                      |   |              |              |                       |                        |                    |                               |                    |
| 01 EMS License  | \$ 1,479                                  | \$ 1,863     | \$ 1,800     | \$ 857                | 47.6%                  | \$ 1,800           | \$ 1,870                      | 3.9%               |
| Totals  | \$ 2,238,737                              | \$ 2,261,217 | \$ 2,330,246 | \$ 2,263,231          | 97.1%                  | \$ 2,419,606       | \$ 2,350,449                  | 0.9%               |
| 35 Police   |   |              |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 900,777                                | \$ 954,583   | \$ 933,750   | \$ 889,306            | 95.2%                  | \$ 915,025         | \$ 908,690                    | -2.7%              |
| 02 Overtime   | \$ 59,058                                 | \$ 61,172    | \$ 70,000    | \$ 68,354             | 97.6%                  | \$ 65,000          | \$ 65,000                     | -7.1%              |
| 04 Nursing  |   | \$ 240       |              |                       |                        |                    |                               |                    |
| 06 Police Reserves Salary                             | \$ 20,361                                 | \$ 19,525    | \$ 22,440    | \$ 37,746             | 168.2%                 | \$ 55,000          | \$ 50,000                     | 122.8%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Postage  | \$ 575                                    | \$ 452       | \$ 600       | \$ 622                | 103.7%                 | \$ 600             | \$ 600                        | 0.0%               |
| 02 Advertising  | \$ 287                                    | \$ 196       | \$ 250       | \$ -                  | 0.0%                   | \$ 250             | \$ 250                        | 0.0%               |
| 03 Copier Rental                                      | \$ 1,780                                  | \$ 1,890     | \$ 1,920     | \$ 1,920              | 100.0%                 | \$ 1,920           | \$ 1,920                      | 0.0%               |
| 05 Printer Ink  | \$ 661                                    | \$ 574       | \$ 600       | \$ 974                | 162.3%                 | \$ 600             | \$ 600                        | 0.0%               |
| 07 Paper  | \$ 376                                    | \$ 493       | \$ 500       | \$ 483                | 96.5%                  | \$ 500             | \$ 500                        | 0.0%               |
| 08 Office Supplies                                    | \$ 1,294                                  | \$ 1,353     | \$ 1,400     | \$ 1,322              | 94.4%                  | \$ 1,400           | \$ 1,400                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 009 Professional Dues                                 |   |              |              |                       |                        |                    |                               |                    |
| 01 Subscriptions                                      | \$ 570                                    | \$ 711       | \$ 600       | \$ 566                | 94.3%                  | \$ 600             | \$ 600                        | 0.0%               |
| 04 Professional Dues                                  | \$ 343                                    | \$ 210       | \$ 550       | \$ 485                | 88.2%                  | \$ 550             | \$ 550                        | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 010 Travel Expenses                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Mileage  | \$ 125                                    | \$ -         | \$ 300       | \$ -                  | 0.0%                   | \$ 300             | \$ 300                        | 0.0%               |
| 02 Meals & Lodging                                    | \$ 1,676                                  | \$ 758       | \$ 2,250     | \$ 105                | 4.7%                   | \$ 2,250           | \$ 1,200                      | -46.7%             |
| 05 Travel Expenses                                    | \$ 642                                    | \$ 926       | \$ 1,000     | \$ 359                | 35.9%                  | \$ 1,000           | \$ 1,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 011 Training & Education                              |   |              |              |                       |                        |                    |                               |                    |
| 02 Training & Education                               | \$ 18,660                                 | \$ 21,685    | \$ 23,000    | \$ 15,468             | 67.3%                  | \$ 23,000          | \$ 20,000                     | -13.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 013 Car Allowance                                     |   |              |              |                       |                        |                    |                               |                    |
| 01 Car Allowance                                      | \$ 3,449                                  | \$ 3,565     | \$ 3,600     | \$ 2,648              | 73.6%                  | \$ 3,600           | \$ 3,600                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 014 New Equipment                                     |   |              |              |                       |                        |                    |                               |                    |
| 01 New Equipment                                      | \$ 3,136                                  | \$ 3,704     | \$ 2,500     | \$ 2,516              | 100.6%                 | \$ 2,500           | \$ 2,500                      | 0.0%               |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |              |              |                       |                        |                    |                               |                    |
|---|---|--------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019         | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End     | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 35 Police Cont'd                                      |   |              |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |              |              |                       |                        |                    |                               |                    |
| 01 Cell Phone   | \$ 2,468                                  | \$ 3,110     | \$ 2,500     | \$ 3,353              | 134.1%                 | \$ 2,900           | \$ 3,300                      | 32.0%              |
| 04 Telephone  | \$ 4,256                                  | \$ 4,404     | \$ 4,500     | \$ 3,091              | 68.7%                  | \$ 3,600           | \$ 3,500                      | -22.2%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 017 Communication Fees                                |   |              |              |                       |                        |                    |                               |                    |
| 03 Internet   | \$ 2,144                                  | \$ 2,383     | \$ 2,900     | \$ 2,311              | 79.7%                  | \$ 3,000           | \$ 2,900                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 018 Health Insurance                                  |   |              |              |                       |                        |                    |                               |                    |
| 01 Health Insurance                                   | \$ 280,213                                | \$ 312,394   | \$ 327,810   | \$ 297,411            | 90.7%                  | \$ 357,725         | \$ 272,600                    | -16.8%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 019 Miscellaneous Expenses                            |   |              |              |                       |                        |                    |                               |                    |
| 01 Misc. Expense                                      | \$ 1,508                                  | \$ 1,451     | \$ 1,500     | \$ 729                | 48.6%                  | \$ 1,500           | \$ 1,500                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |              |              |                       |                        |                    |                               |                    |
| 13 Radio Tower  | \$ 146                                    | \$ 132       | \$ 200       | \$ 160                | 80.0%                  | \$ 200             | \$ 175                        | -12.5%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 028 Water   |   |              |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 585                                    | \$ 609       | \$ 640       | \$ 564                | 88.1%                  | \$ 640             | \$ 600                        | -6.3%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 030 Building Supplies                                 |   |              |              |                       |                        |                    |                               |                    |
| 01 Building Supplies                                  | \$ 1,619                                  | \$ 1,781     | \$ 1,600     | \$ 1,464              | 91.5%                  | \$ 1,600           | \$ 1,600                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |              |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 3,264                                  | \$ 4,410     | \$ 3,000     | \$ 3,000              | 100.0%                 | \$ 3,000           | \$ 3,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |              |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 538                                    | \$ 518       | \$ 599       | \$ 558                | 93.1%                  | \$ 629             | \$ 600                        | 0.2%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 034 Worker's Compensation                             |   |              |              |                       |                        |                    |                               |                    |
| 01 Worker's Compensation                              | \$ 20,562                                 | \$ 24,502    | \$ 28,367    | \$ 32,947             | 116.1%                 | \$ 29,785          | \$ 23,261                     | -18.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 036 Vehicle Insurance                                 |   |              |              |                       |                        |                    |                               |                    |
| 01 Vehicle Insurance                                  | \$ 7,036                                  | \$ 7,559     | \$ 7,230     | \$ 8,036              | 111.2%                 | \$ 7,592           | \$ 8,050                      | 11.3%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 037 Liability Insurance                               |   |              |              |                       |                        |                    |                               |                    |
| 01 Liability Insurance                                | \$ 10,398                                 | \$ 10,299    | \$ 10,815    | \$ 10,096             | 93.4%                  | \$ 11,356          | \$ 10,500                     | -2.9%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 71,942                                 | \$ 77,198    | \$ 79,305    | \$ 73,423             | 92.6%                  | \$ 79,180.00       | \$ 78,771                     | -0.7%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |              |              |                       |                        |                    |                               |                    |
| 01 City & State Retirement                            | \$ 42,129                                 | \$ 45,204    | \$ 57,125    | \$ 47,130             | 82.5%                  | \$ 55,650          | \$ 54,000                     | -5.5%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 051 Equipment Maintenance                             |   |              |              |                       |                        |                    |                               |                    |
| 05 Equipment Maintenance                              |   | \$ 1,014     | \$ 1,000     | \$ 545                | 54.5%                  | \$ 1,000           | \$ 1,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 068 Janitorial Services                               |   |              |              |                       |                        |                    |                               |                    |
| 01 Janitorial Services                                | \$ 12,741                                 | \$ 13,864    | \$ 10,000    | \$ 6,175              | 61.8%                  | \$ 5,250           | \$ 6,000                      | -40.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 070 Clothing Allowance                                |   |              |              |                       |                        |                    |                               |                    |
| 01 Uniforms   | \$ 5,314                                  | \$ 6,443     | \$ 5,750     | \$ 6,405              | 111.4%                 | \$ 5,750           | \$ 6,400                      | 11.3%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 071 Radio Maintenance                                 |   |              |              |                       |                        |                    |                               |                    |
| 01 Vehicle  | \$ 852                                    | \$ 299       | \$ 250       | \$ 210                | 83.8%                  | \$ 250             | \$ 250                        | 0.0%               |
| 03 Radio Maintenance                                  | \$ 1,743                                  | \$ 388       | \$ 1,500     | \$ 459                | 30.6%                  | \$ 1,500           | \$ 750                        | -50.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 073 Vehicle Repair                                    |   |              |              |                       |                        |                    |                               |                    |
| 01 Vehicle Repair                                     | \$ 10,681                                 | \$ 15,633    | \$ 9,000     | \$ 22,579             | 250.9%                 | \$ 9,000           | \$ 14,000                     | 55.6%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 074 Tires   |   |              |              |                       |                        |                    |                               |                    |
| 01 Tires  | \$ 3,464                                  | \$ 2,232     | \$ 3,680     | \$ 4,987              | 135.5%                 | \$ 3,680           | \$ 3,200                      | -13.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 075 Gas/Oil/Filters                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Gas/Oil/Filters                                    | \$ 27,857                                 | \$ 28,311    | \$ 28,000    | \$ 23,888             | 85.3%                  | \$ 28,000          | \$ 27,000                     | -3.6%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 079 Employee Physicals                                |   |              |              |                       |                        |                    |                               |                    |
| 01 Employee Physicals                                 | \$ 26                                     | \$ -         | \$ 500       | \$ -                  | 0.0%                   | \$ 500             | \$ 500                        | 0.0%               |
| 02 Psychological Evaluations                          | \$ 563                                    | \$ 1,040     | \$ 1,500     | \$ 1,500              | 100.0%                 | \$ 1,500           | \$ 1,500                      | 0.0%               |
| 03 Poly Graph Testing                                 | \$ 83                                     | \$ -         | \$ 1,000     | \$ 300                | 30.0%                  | \$ 1,000           | \$ 500                        | -50.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 089 Equipment Reserves                                |   |              |              |                       |                        |                    |                               |                    |
| 01 Equipment Reserves                                 | \$ 2,043                                  | \$ 710       | \$ 1,250     | \$ 473                | 37.8%                  | \$ 1,250           | \$ 1,000                      | -20.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 090 Dog Constable                                     |   |              |              |                       |                        |                    |                               |                    |
| 01 Dog Constable                                      | \$ 1,700                                  | \$ 5,000     | \$ 6,000     | \$ 380                | 6.3%                   | \$ 6,000           | \$ 6,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 093 Meals for Prisoners                               |   |              |              |                       |                        |                    |                               |                    |
| 01 Meals for Prisoners                                | \$ 3,722                                  | \$ 2,704     | \$ 4,200     | \$ -                  | 0.0%                   | \$ 3,200           | \$ 2,000                      | -52.4%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 094 Video Equipment                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Video Equipment                                    | \$ 487                                    | \$ 410       | \$ 800       | \$ 655                | 81.9%                  | \$ 800             | \$ 800                        | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 097 Uniform Maintenance                               |   |              |              |                       |                        |                    |                               |                    |
| 01 Uniform Mainenance                                 | \$ 5                                      | \$ -         | \$ 200       | \$ -                  | 0.0%                   | \$ 200             | \$ 200                        | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 098 Medical Tests/Supplies                            |   |              |              |                       |                        |                    |                               |                    |
| 01 Medical Tests/Supplies                             | \$ 826                                    | \$ 547       | \$ 1,330     | \$ 4,536              | 341.0%                 | \$ 3,500           | \$ 3,500                      | 163.2%             |
| 02 Laundry  | \$ 646                                    | \$ 622       | \$ 1,000     | \$ 293                | 29.3%                  | \$ 1,000           | \$ 650                        | -35.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 102 Computer Tech Support                             |   |              |              |                       |                        |                    |                               |                    |
| 01 Computer Tech Support                              | \$ 3,217                                  | \$ 4,335     | \$ 4,500     | \$ 6,190              | 137.6%                 | \$ 6,500           | \$ 6,500                      | 44.4%              |
| 02 Recorder Maint                                     | \$ 1,802                                  | \$ 1,734     | \$ 2,000     | \$ 1,734              | 86.7%                  | \$ 1,900           | \$ 1,900                      | -5.0%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 179 Animal Shelter Services                           |   |              |              |                       |                        |                    |                               |                    |
| 01 Animal Shelter Services                            | \$ 14,740                                 | \$ 14,740    | \$ 14,741    | \$ 14,740             | 100.0%                 | \$ 14,740          | \$ 14,740                     | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| Totals  | \$ 1,555,599                              | \$ 1,668,034 | \$ 1,691,552 | \$ 1,603,194          | 94.8%                  | \$ 1,728,972       | \$ 1,621,457                  | -4.1%              |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |            |              |                       |                        |                    |                               |                    |
|---|---|------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019       | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End   | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 38 Protection   |   |            |              |                       |                        |                    |                               |                    |
| 105 Street Lights                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 Street Lights                                      | \$ 103,724                                | \$ 87,296  | \$ 50,000    | \$ 24,618             | 49.2%                  | \$ 22,000          | \$ 25,000                     | -50.0%             |
| 02 Maintenance  | \$ 117                                    | \$ 350     | \$ 20,000    | \$ 20,000             | 100.0%                 | \$ 20,000          | \$ 10,000                     | -50.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 106 Hydrant Fees                                      |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Hydrant Fees                                       | \$ 321,433                                | \$ 332,147 | \$ 344,219   | \$ 321,433            | 93.4%                  | \$ 329,433         | \$ 330,000                    | -4.1%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| Totals  | \$ 425,273                                | \$ 419,794 | \$ 414,219   | \$ 366,051            | 88.4%                  | \$ 371,433         | \$ 365,000                    | -11.9%             |
| 39 Emergency Management                               |   |            |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |            |              |                       |                        |                    |                               |                    |
| 07 Salaries   | \$ 6,858                                  | \$ 8,573   | \$ 6,995     | \$ 6,858              | 98.0%                  | \$ 7,060           | \$ 7,135                      | 2.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Postage  |   |            |              |                       |                        |                    |                               |                    |
| 08 Office Supplies                                    | \$ -                                      | \$ -       | \$ 40        | \$ -                  | 0.0%                   | \$ 40              | \$ 40                         | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 011 Training & Education                              |   |            |              |                       |                        |                    |                               |                    |
| 02 Training & Education                               | \$ 100                                    | \$ -       | \$ 150       | \$ -                  | 0.0%                   | \$ 150             | \$ 150                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 014 New Equipment                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 New Equipment                                      | \$ 1,578                                  | \$ 3,457   | \$ 1,000     | \$ 15                 | 1.5%                   | \$ 1,000           | \$ 750                        | -25.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |            |              |                       |                        |                    |                               |                    |
| 04 Telephone  | \$ 716                                    | \$ 730     | \$ 730       | \$ 172                | 23.6%                  | \$ 500             | \$ 365                        | -50.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 019 Miscellaneous Expenses                            |   |            |              |                       |                        |                    |                               |                    |
| 01 Misc. Expenses                                     | \$ 99                                     | \$ 150     | \$ 150       | \$ -                  | 0.0%                   | \$ 150             | \$ 100                        | -33.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |            |              |                       |                        |                    |                               |                    |
| 11 Electricity  | \$ 184                                    | \$ 139     | \$ 200       | \$ 170                | 84.8%                  | \$ 200             | \$ 200                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 030 Building Supplies                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Supplies                                  | \$ 111                                    | \$ 87      | \$ 200       | \$ 19                 | 9.5%                   | \$ 200             | \$ 200                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 169                                    | \$ 343     | \$ 1,000     | \$ 212                | 21.2%                  | \$ 1,000           | \$ 750                        | -25.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 371                                    | \$ 365     | \$ 402       | \$ 355                | 88.3%                  | \$ 422             | \$ 400                        | -0.5%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 036 Vehicle Insurance                                 |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 Vehicle Insurance                                  | \$ 1,557                                  | \$ 2,350   | \$ 2,000     | \$ 2,356              | 117.8%                 | \$ 2,100           | \$ 2,350                      | 17.5%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 497                                    | \$ 622     | \$ 535       | \$ 497                | 92.8%                  | \$ 540             | \$ 546                        | 2.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 01 City & State Retirement                            | \$ (0)                                    | \$ (0)     | \$ 350       | \$ -                  | 0.0%                   | \$ 247             | \$ 252                        | -28.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 068 Janitorial Services                               |   |            |              |                       |                        |                    |                               |                    |
| 01 Janitorial Services                                | \$ 675                                    | \$ -       | \$ 300       | \$ -                  | 0.0%                   | \$ 300             | \$ -                          | -100.0%            |
|   |   |            |              |                       |                        |                    |                               |                    |
| 074 Tires   |   |            |              |                       |                        |                    |                               |                    |
| 01 Tires  | \$ -                                      | \$ -       | \$ 200       | \$ -                  | 0.0%                   | \$ 200             | \$ -                          | -100.0%            |
|   |   |            |              |                       |                        |                    |                               |                    |
| 078 Field Expenses                                    |   |            |              |                       |                        |                    |                               |                    |
| 01 Field Expenses                                     | \$ -                                      | \$ -       | \$ 200       | \$ -                  | 0.0%                   | \$ 200             | \$ -                          | -100.0%            |
|   |   |            |              |                       |                        |                    |                               |                    |
| Totals  | \$ 12,965                                 | \$ 16,830  | \$ 14,452    | \$ 10,775             | 74.6%                  | \$ 14,309          | \$ 13,238                     | -8.4%              |

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|---|---|------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019       | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End   | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 40 Public Works                                       |   |            |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |            |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 605,391                                | \$ 629,566 | \$ 649,330   | \$ 600,660            | 92.5%                  | \$ 668,820         | \$ 652,900                    | 0.5%               |
| 02 Overtime   | \$ 109,611                                | \$ 120,139 | \$ 97,750    | \$ 84,250             | 86.2%                  | \$ 100,000         | \$ 93,000                     | -4.9%              |
| 07 Salaries   |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Postage  | \$ 3                                      | \$ -       | \$ 40        | \$ 86                 | 215.2%                 | \$ 40              | \$ 40                         | 0.0%               |
| 02 Advertising  | \$ 378                                    | \$ -       | \$ 400       | \$ 525                | 131.3%                 | \$ 400             | \$ 400                        | 0.0%               |
| 05 Printer Ink  | \$ 24                                     | \$ -       | \$ -         |                       |                        |                    |                               |                    |
| 07 Paper  | \$ 21                                     | \$ 24      | \$ 50        | \$ 35                 | 70.0%                  | \$ 50              | \$ 30                         | -40.0%             |
| 08 Office Supplies                                    | \$ 302                                    | \$ 383     | \$ 250       | \$ 168                | 67.2%                  | \$ 250             | \$ 250                        | 0.0%               |
| 11 Equipment Rental                                   | \$ 970                                    | \$ 1,026   | \$ 900       | \$ 935                | 103.9%                 | \$ 900             | \$ 900                        | 0.0%               |
| 12 Software   | \$ 310                                    | \$ 634     | \$ 250       | \$ 840                | 336.0%                 | \$ 400             | \$ 650                        | 160.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 010 Travel Expenses                                   |   |            |              |                       |                        |                    |                               |                    |
| 02 Meal & Lodging                                     | \$ 135                                    | \$ -       | \$ 200       | \$ 122                | 60.9%                  | \$ 200             | \$ 200                        | 0.0%               |
| 05 Travel Expenses                                    | \$ 74                                     | \$ -       | \$ 200       | \$ 239                | 119.6%                 | \$ 200             | \$ 200                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 011 Training & Education                              |   |            |              |                       |                        |                    |                               |                    |
| 02 Training & Education                               | \$ 272                                    | \$ 375     | \$ 300       | \$ 124                | 41.3%                  | \$ 300             | \$ 300                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 014 New Equipment                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 New Equipment                                      | \$ 3,614                                  | \$ 3,139   | \$ 3,500     | \$ 3,500              | 100.0%                 | \$ 3,500           | \$ 3,500                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |            |              |                       |                        |                    |                               |                    |
| 01 Cell Phone   | \$ 720                                    | \$ 720     | \$ 720       | \$ 720                | 100.0%                 | \$ 720             | \$ 720                        | 0.0%               |
| 04 Telephone  | \$ 1,155                                  | \$ 1,202   | \$ 1,250     | \$ 1,144              | 91.5%                  | \$ 1,350           | \$ 1,200                      | -4.0%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 017 Communications                                    |   |            |              |                       |                        |                    |                               |                    |
| 03 Internet   | \$ 539                                    | \$ 539     | \$ 550       | \$ 539                | 98.1%                  | \$ 550             | \$ 545                        | -0.9%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 018 Health Insurance                                  |   |            |              |                       |                        |                    |                               |                    |
| 01 Health Insurance                                   | \$ 253,994                                | \$ 252,234 | \$ 298,965   | \$ 258,529            | 86.5%                  | \$ 322,882         | \$ 260,300                    | -12.9%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 019 Misc. Expense                                     |   |            |              |                       |                        |                    |                               |                    |
| 01 Misc. Expense                                      | \$ 1,418                                  | \$ 1,257   | \$ 1,250     | \$ 1,344              | 107.5%                 | \$ 1,250           | \$ 1,250                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 026 Heating Fuel                                      |   |            |              |                       |                        |                    |                               |                    |
| 03 Heating Fuel                                       | \$ 13,037                                 | \$ 14,336  | \$ 15,000    | \$ 11,275             | 75.2%                  | \$ 15,000          | \$ 12,000                     | -20.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |            |              |                       |                        |                    |                               |                    |
| 01 P.W. Main Garage                                   | \$ 9,195                                  | \$ 9,147   | \$ 10,000    | \$ 9,533              | 95.3%                  | \$ 9,300           | \$ 9,250                      | -7.5%              |
| 02 P.W. Cold Storage                                  | \$ 441                                    | \$ 443     | \$ 428       | \$ 444                | 103.8%                 | \$ 475             | \$ 450                        | 5.1%               |
| 03 P.W. Sand Dome                                     | \$ 263                                    | \$ 212     | \$ 238       | \$ 293                | 123.0%                 | \$ 240             | \$ 300                        | 26.1%              |
| 04 P.W. Outside Lights                                | \$ 208                                    | \$ 217     | \$ 200       | \$ 217                | 108.7%                 | \$ 220             | \$ 220                        | 10.0%              |
| 11 Electricity  | \$ 415                                    | \$ 430     | \$ 380       | \$ 355                | 93.3%                  | \$ 390             | \$ 400                        | 5.3%               |
| 12 P.W. Pump House                                    | \$ 391                                    | \$ 386     | \$ 380       | \$ 369                | 97.1%                  | \$ 400             | \$ 380                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 028 Water   |   |            |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 1,488                                  | \$ 1,488   | \$ 1,550     | \$ 1,488              | 96.0%                  | \$ 1,550           | \$ 1,500                      | -3.2%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 029 Sewer   |   |            |              |                       |                        |                    |                               |                    |
| 01 Sewer  | \$ 380                                    | \$ 392     | \$ 420       | \$ 481                | 114.6%                 | \$ 470             | \$ 450                        | 7.1%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 030 Building Supplies                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Supplies                                  | \$ 1,008                                  | \$ 835     | \$ 900       | \$ 549                | 61.0%                  | \$ 900             | \$ 900                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 5,446                                  | \$ 6,367   | \$ 5,000     | \$ 5,227              | 104.5%                 | \$ 5,000           | \$ 5,000                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |            |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 2,811                                  | \$ 2,732   | \$ 3,185     | \$ 2,678              | 84.1%                  | \$ 3,344           | \$ 3,185                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 034 Worker's Compensation                             |   |            |              |                       |                        |                    |                               |                    |
| 01 Worker's Compensation                              | \$ 35,322                                 | \$ 39,869  | \$ 52,391    | \$ 42,243             | 80.6%                  | \$ 55,011          | \$ 42,961                     | -18.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 036 Vehicle Insurance                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Vehicle Insurance                                  | \$ 26,144                                 | \$ 26,017  | \$ 29,358    | \$ 26,134             | 89.0%                  | \$ 30,826          | \$ 28,000                     | -4.6%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 51,660                                 | \$ 53,929  | \$ 57,330    | \$ 49,409             | 86.2%                  | \$ 58,815          | \$ 57,060                     | -0.5%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |            |              |                       |                        |                    |                               |                    |
| 01 City & State Retirement                            | \$ 13,060                                 | \$ 13,207  | \$ 25,100    | \$ 9,611              | 38.3%                  | \$ 26,909          | \$ 15,000                     | -40.2%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 051 Equipment Maintenance                             |   |            |              |                       |                        |                    |                               |                    |
| 01 Software   |   |            |              | \$ 53                 | #VALUE!                |                    |                               |                    |
| 05 Equipment Maintenance                              | \$ 139,540                                | \$ 147,941 | \$ 134,000   | \$ 155,896            | 116.3%                 | \$ 145,000         | \$ 145,000                    | 8.2%               |
| 06 Air Compressor                                     |   |            |              |                       |                        |                    |                               |                    |
| 08 Snow Plow repairs                                  | \$ 9,407                                  | \$ 11,197  | \$ 12,500    | \$ 14,328             | 114.6%                 | \$ 12,500          | \$ 12,500                     | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 070 Clothing Allowance                                |   |            |              |                       |                        |                    |                               |                    |
| 03 Clothing   | \$ 5,000                                  | \$ 4,475   | \$ 4,000     | \$ 4,060              | 101.5%                 | \$ 4,000           | \$ 4,000                      | 0.0%               |
| 04 Boots  | \$ 1,677                                  | \$ 1,790   | \$ 1,800     | \$ 1,663              | 92.4%                  | \$ 1,800           | \$ 1,800                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 071 Radio Maintenance                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Vehicle  | \$ 593                                    | \$ -       | \$ 800       | \$ -                  | 0.0%                   | \$ 700             | \$ 700                        | -12.5%             |
| 03 Radio Maintenance                                  |   | \$ 40      | \$ 150       | \$ 99                 | 66.2%                  | \$ 150             | \$ 150                        | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 074 Tires   |   |            |              |                       |                        |                    |                               |                    |
| 01 Tires others                                       | \$ 1,566                                  | \$ 1,500   | \$ 1,200     | \$ 1,335              | 111.3%                 | \$ 1,200           | \$ 1,200                      | 0.0%               |
| 03 Heavy Equipment                                    | \$ 5,072                                  | \$ 7,358   | \$ 4,800     | \$ 4,800              | 100.0%                 | \$ 4,800           | \$ 4,800                      | 0.0%               |
| 04 Trucks   | \$ 7,645                                  | \$ 6,934   | \$ 7,200     | \$ 8,021              | 111.4%                 | \$ 7,200           | \$ 7,200                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 075 Gas/Oil/Filters                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Gas/Oil/Filters                                    | \$ 7,287                                  | \$ 6,429   | \$ 7,250     | \$ 6,083              | 83.9%                  | \$ 7,000           | \$ 7,000                      | -3.4%              |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |              |              |                       |                        |                    |                               |                    |
|---|---|--------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019         | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End     | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 40 Public Works Cont'd                                |   |              |              |                       |                        |                    |                               |                    |
| 076 Diesel Fuel                                       |   |              |              |                       |                        |                    |                               |                    |
| 01 Diesel   | \$ 97,368                                 | \$ 102,215   | \$ 100,000   | \$ 64,936             | 64.9%                  | \$ 92,500          | \$ 92,500                     | -7.5%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 109 Safety Material                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Safety Material                                    | \$ 2,220                                  | \$ 1,556     | \$ 2,500     | \$ 2,262              | 90.5%                  | \$ 2,500           | \$ 2,500                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 110 Equipment Rental                                  |   |              |              |                       |                        |                    |                               |                    |
| 01 Equipment Rental                                   |   |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 111 Tools - Shop                                      |   |              |              |                       |                        |                    |                               |                    |
| 01 Tools - Shop                                       | \$ 1,758                                  | \$ 1,535     | \$ 1,750     | \$ 1,779              | 101.6%                 | \$ 1,750           | \$ 1,750                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 112 Tools-Road/Ground                                 |   |              |              |                       |                        |                    |                               |                    |
| 01 Tools - Road/Ground                                | \$ 847                                    | \$ 1,033     | \$ 1,000     | \$ 974                | 97.4%                  | \$ 1,000           | \$ 1,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 113 Propane   |   |              |              |                       |                        |                    |                               |                    |
| 01 Propane  | \$ 52                                     |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 114 Industrial Gas/Solvent                            |   |              |              |                       |                        |                    |                               |                    |
| 01 Ind. Gas   | \$ 1,700                                  | \$ 1,700     | \$ 1,700     | \$ 1,694              | 99.7%                  | \$ 1,700           | \$ 1,700                      | 0.0%               |
| 02 Solvents/Cleaners                                  |   |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 115 Lubricants  |   |              |              |                       |                        |                    |                               |                    |
| 01 Lubricants   | \$ 10,306                                 | \$ 11,463    | \$ 13,000    | \$ 13,927             | 107.1%                 | \$ 13,000          | \$ 13,000                     | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 116 Salt & Calcium                                    |   |              |              |                       |                        |                    |                               |                    |
| 01 Rock Salt  | \$ 143,893                                | \$ 148,662   | \$ 145,000   | \$ 111,557            | 76.9%                  | \$ 144,000         | \$ 134,000                    | -7.6%              |
| 02 Liquid Deicer                                      | \$ 27,793                                 | \$ 25,138    | \$ 28,000    | \$ 19,366             | 69.2%                  | \$ 28,000          | \$ 28,000                     | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 117 Gravel  |   |              |              |                       |                        |                    |                               |                    |
| 01 Gravel   | \$ 2,657                                  | \$ 4,140     | \$ 4,000     | \$ -                  | 0.0%                   | \$ 3,000           | \$ 3,000                      | -25.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 118 Crushed Stone                                     |   |              |              |                       |                        |                    |                               |                    |
| 01 Crushed Stone                                      | \$ 21,572                                 | \$ 2,413     | \$ 26,000    | \$ 26,000             | 100.0%                 | \$ -               | \$ -                          | -100.0%            |
|   |   |              |              |                       |                        |                    |                               |                    |
| 119 Liquid Asphalt                                    |   |              |              |                       |                        |                    |                               |                    |
| 01 Liquid Asphalt                                     | \$ 171,122                                | \$ 188,683   | \$ -         | \$ -                  | #DIV/0!                | \$ -               | \$ -                          | #DIV/0!            |
|   |   |              |              |                       |                        |                    |                               |                    |
| 120 Shim and Patch                                    |   |              |              |                       |                        |                    |                               |                    |
| 01 Shim/Paver   | \$ 52,403                                 | \$ 56,117    | \$ 40,000    | \$ 41,107             | 102.8%                 | \$ 40,000          | \$ 40,000                     | 0.0%               |
| 02 Patch  | \$ 15,869                                 | \$ 14,504    | \$ 16,000    | \$ 16,000             | 100.0%                 | \$ 16,000          | \$ 16,000                     | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 121 Asphalt   |   |              |              |                       |                        |                    |                               |                    |
| 01 Asphalt  | \$ 213,168                                | \$ 205,450   | \$ 400,000   | \$ 378,848            | 94.7%                  | \$ 450,000         | \$ 400,000                    | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 122 Culverts & Guard Rails                            |   |              |              |                       |                        |                    |                               |                    |
| 01 Culverts & Guard Rails                             | \$ 7,616                                  | \$ 9,200     | \$ 9,000     | \$ 8,428              | 93.6%                  | \$ 9,000           | \$ 9,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 123 Signs   |   |              |              |                       |                        |                    |                               |                    |
| 01 Signs  | \$ 1,787                                  | \$ 1,543     | \$ 2,000     | \$ 2,157              | 107.9%                 | \$ 1,500           | \$ 1,500                      | -25.0%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 124 Sidewalks   |   |              |              |                       |                        |                    |                               |                    |
| 01 Sidewalks  | \$ 1,333                                  | \$ -         | \$ 3,000     | \$ 3,000              | 100.0%                 | \$ 3,000           | \$ 3,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 126 Traffic Paint                                     |   |              |              |                       |                        |                    |                               |                    |
| 01 Traffic Paint                                      | \$ 9,323                                  | \$ 9,059     | \$ 10,000    | \$ 10,621             | 106.2%                 | \$ 11,000          | \$ 10,750                     | 7.5%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 127 Vehicle Paint                                     |   |              |              |                       |                        |                    |                               |                    |
| 01 Vehicle Paint                                      | \$ 3,107                                  | \$ 3,214     | \$ 3,500     | \$ 2,573              | 73.5%                  | \$ 2,500           | \$ 2,500                      | -28.6%             |
|   |   |              |              |                       |                        |                    |                               |                    |
| 130 Construction Material                             |   |              |              |                       |                        |                    |                               |                    |
| 01 Construction Material                              | \$ 2,582                                  | \$ 2,868     | \$ 3,000     | \$ 1,872              | 62.4%                  | \$ 3,000           | \$ 2,800                      | -6.7%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 131 Sand Account                                      |   |              |              |                       |                        |                    |                               |                    |
| 01 Sand Account                                       | \$ 39,899                                 | \$ 41,664    | \$ 42,000    | \$ 42,400             | 101.0%                 | \$ 44,000          | \$ 42,000                     | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 132 Municipal Maintenance                             |   |              |              |                       |                        |                    |                               |                    |
| 01 Municipal Maintenance                              | \$ 8,246                                  | \$ 8,440     | \$ 8,000     | \$ 7,150              | 89.4%                  | \$ 7,500           | \$ 8,000                      | 0.0%               |
|   |   |              |              |                       |                        |                    |                               |                    |
| 133 Tools Insurance                                   |   |              |              |                       |                        |                    |                               |                    |
| 01 Tools Insurance                                    | \$ -                                      |              |              |                       |                        |                    |                               |                    |
|   |   |              |              |                       |                        |                    |                               |                    |
| 134 Drug/Alcohol Testing                              |   |              |              |                       |                        |                    |                               |                    |
| 01 Drug/Alcohol Testing                               | \$ 595                                    | \$ 943       | \$ 600       | \$ 1,109              | 184.9%                 | \$ 750             | \$ 900                        | 50.0%              |
|   |   |              |              |                       |                        |                    |                               |                    |
| 271 Contracted Services                               |   |              |              |                       |                        |                    |                               |                    |
| 01 Janitorial & Supplies                              | \$ 780                                    |              |              |                       |                        |                    |                               |                    |
| Totals  | \$ 2,155,752                              | \$ 2,210,450 | \$ 2,291,515 | \$ 2,068,165          | 90.3%                  | \$ 2,370,711       | \$ 2,191,691                  | -4.4%              |



| <div>Exhibit B:</div> <div>Detail of Preliminary Expenses for 2021</div> |  |            |              |                    |                     |                    |                            |                 |
|--|--|------------|--------------|--------------------|---------------------|--------------------|----------------------------|-----------------|
| Department   | 3 Year Average Actual Expenses (17-19) | 2019       | 2020         |                    |                     | 2021               |                            |                 |
|  |  | Year End   | Final Budget | Unaudited Year End | % of Expense Budget | Department Request | Manager Adjustment to date | % of Prior Bdgt |
| 50 Recreation  |  |            |              |                    |                     |                    |                            |                 |
| 001 Salaries   |  |            |              |                    |                     |                    |                            |                 |
| 01 Regular Pay   | \$ 192,478                             | \$ 195,982 | \$ 196,420   | \$ 196,120         | 99.8%               | \$ 202,250         | \$ 204,205                 | 4.0%            |
| 02 Overtime  |  |            |              |                    |                     |                    |                            |                 |
| 07 Salaries  | \$ 89,453                              | \$ 90,854  | \$ 113,188   | \$ 68,045          | 60.1%               | \$ 114,320         | \$ 80,000                  | -29.3%          |
| 003 Office Supplies  |  |            |              |                    |                     |                    |                            |                 |
| 01 Postage   | \$ 256                                 | \$ 220     |              | \$ 220             | #VALUE!             | \$ 250             | \$ 250                     | #VALUE!         |
| 02 Advertising   | \$ 2,066                               | \$ 2,668   | \$ 2,000     | \$ 778             | 38.9%               | \$ 1,500           | \$ 1,500                   | -25.0%          |
| 03 Copier Rental   | \$ 1,597                               | \$ 1,560   | \$ 1,560     | \$ 1,560           | 100.0%              | \$ 1,560           | \$ 1,560                   | 0.0%            |
| 04 Equipment Repair  | \$ 83                                  | \$ -       | \$ 200       | \$ -               | 0.0%                | \$ 150             | \$ 150                     | -25.0%          |
| 05 Printer Ink   | \$ 78                                  | \$ 84      | \$ 100       | \$ 159             | 159.2%              | \$ 100             | \$ 100                     | 0.0%            |
| 07 Paper   | \$ 297                                 | \$ 190     | \$ 300       | \$ 147             | 49.0%               | \$ 300             | \$ 250                     | -16.7%          |
| 08 Office Supplies   | \$ 749                                 | \$ 899     | \$ 900       | \$ 634             | 70.5%               | \$ 900             | \$ 900                     | 0.0%            |
| 008 Computer Maintenance   |  |            |              |                    |                     |                    |                            |                 |
| 01 Computer Maintenance  | \$ 186                                 | \$ 214     | \$ 600       | \$ 1,134           | 189.0%              | \$ 500             | \$ 500                     | -16.7%          |
| 009 Professional Dues  |  |            |              |                    |                     |                    |                            |                 |
| 04 Professional Dues   | \$ 205                                 | \$ 180     | \$ 225       | \$ 255             | 113.3%              | \$ 225             | \$ 255                     | 13.3%           |
| 010 Travel Expenses  |  |            |              |                    |                     |                    |                            |                 |
| 01 Mileage   |  | \$ 88      | \$ 500       | \$ -               | 0.0%                | \$ 400             | \$ 150                     | -70.0%          |
| 02 Meals & Lodging   |  | \$ 298     | \$ 400       | \$ -               | 0.0%                | \$ 300             | \$ 300                     | -25.0%          |
| 04 Conference Fee  | \$ 150                                 | \$ 250     | \$ 250       | \$ -               | 0.0%                | \$ 200             | \$ 200                     | -20.0%          |
| 05 Travel Expenses   | \$ 109                                 | \$ 27      | \$ 400       | \$ -               | 0.0%                | \$ 300             | \$ 200                     | -50.0%          |
| 011 Training & Education   |  |            |              |                    |                     |                    |                            |                 |
| 02 Training & Education  | \$ 586                                 | \$ 512     | \$ 500       | \$ -               | 0.0%                | \$ 400             | \$ 500                     | 0.0%            |
| 013 Car Allowance  |  |            |              |                    |                     |                    |                            |                 |
| 01 Car Allowance   |  | \$ 3,200   | \$ 3,200     | \$ 3,200           | 100.0%              | \$ 3,200           | \$ 3,200                   | 0.0%            |
| 015 Telephone  |  |            |              |                    |                     |                    |                            |                 |
| 02 Rec Center  | \$ 2,145                               | \$ 1,694   | \$ 2,400     | \$ 2,139           | 89.1%               | \$ 2,200           | \$ 2,200                   | -8.3%           |
| 04 Telephone   | \$ 774                                 | \$ 613     | \$ 500       | \$ 56              | 11.2%               | \$ 400             | \$ 400                     | -20.0%          |
| 017 Internet   |  |            |              |                    |                     |                    |                            |                 |
| 03 Internet  | \$ 947                                 | \$ 991     | \$ 950       | \$ 1,070           | 112.6%              | \$ 1,200           | \$ 1,200                   | 26.3%           |
| 018 Health Insurance   |  |            |              |                    |                     |                    |                            |                 |
| 01 Health Insurance  | \$ 58,882                              | \$ 61,609  | \$ 65,800    | \$ 67,030          | 101.9%              | \$ 71,064          | \$ 65,720                  | -0.1%           |
| 026 Heating Fuel   |  |            |              |                    |                     |                    |                            |                 |
| 01 Recreation Center   | \$ 20,890                              | \$ 32,957  | \$ 19,000    | \$ 13,969          | 73.5%               | \$ 19,000          | \$ 17,000                  | -10.5%          |
| 027 Electricity  | \$ -                                   |            |              |                    |                     |                    |                            |                 |
| 05 Recreation Center   | \$ 15,880                              | \$ 16,105  | \$ 17,000    | \$ 19,251          | 113.2%              | \$ 18,000          | \$ 18,000                  | 5.9%            |
| 06 Teague Park   | \$ 900                                 | \$ -       | \$ 1,000     | \$ 509             | 50.9%               | \$ 2,400           | \$ 2,400                   | 140.0%          |
| 07 Soucy Sports Complex  | \$ 676                                 | \$ 635     | \$ 800       | \$ 386             | 48.3%               | \$ 500             | \$ 500                     | -37.5%          |
| 028 Water  |  |            |              |                    |                     |                    |                            |                 |
| 01 Recreation Center   | \$ 971                                 | \$ 860     | \$ 1,500     | \$ 1,351           | 90.1%               | \$ 10,400          | \$ 10,400                  | 593.3%          |
| 02 Teague Park   | \$ 147                                 | \$ -       | \$ 300       | \$ -               | 0.0%                | \$ 300             | \$ 300                     | 0.0%            |
| 03 Pool  |  |            |              |                    |                     |                    |                            |                 |
| 04 Soucy Complex   | \$ 115                                 | \$ 121     | \$ 200       | \$ 75              | 37.5%               | \$ 150             | \$ 120                     | -40.0%          |
| 029 Sewer  |  |            |              |                    |                     |                    |                            |                 |
| 01 Sewer   | \$ 569                                 | \$ 540     | \$ 750       | \$ 327             | 43.7%               | \$ 750             | \$ 750                     | 0.0%            |
| 030 Building Supplies  |  |            |              |                    |                     |                    |                            |                 |
| 01 Building Supplies   | \$ 2,961                               | \$ 3,622   | \$ 3,700     | \$ 3,875           | 104.7%              | \$ 3,800           | \$ 3,800                   | 2.7%            |
| 031 Building Maintenance   |  |            |              |                    |                     |                    |                            |                 |
| 01 Building Maintenance  | \$ 27,966                              | \$ 29,701  | \$ 27,000    | \$ 31,847          | 118.0%              | \$ 34,000          | \$ 35,650                  | 32.0%           |
| 032 Property Insurance   |  |            |              |                    |                     |                    |                            |                 |
| 01 Property Insurance  | \$ 6,263                               | \$ 5,970   | \$ 6,901     | \$ 5,737           | 83.1%               | \$ 7,246           | \$ 7,246                   | 5.0%            |
| 034 Worker's Compensation  |  |            |              |                    |                     |                    |                            |                 |
| 01 Worker's Compensation   | \$ 8,639                               | \$ 9,567   | \$ 12,787    | \$ 9,179           | 71.8%               | \$ 13,426          | \$ 10,485                  | -18.0%          |
| 038 Social Security  |  |            |              |                    |                     |                    |                            |                 |
| 01 Social Security   | \$ 21,891                              | \$ 21,692  | \$ 24,493    | \$ 19,937          | 81.4%               | \$ 24,218          | \$ 22,510                  | -8.1%           |
| 040 City & State Retirement  |  |            |              |                    |                     |                    |                            |                 |
| 01 City & State Retirement   | \$ 7,244                               | \$ 7,079   | \$ 6,875     | \$ 7,155           | 104.1%              | \$ 6,944           | \$ 7,150                   | 4.0%            |
| 137 Rink Equipment   |  |            |              |                    |                     |                    |                            |                 |
| 01 Rink Equipment  |  | \$ -       | \$ 300       | \$ 584             | 194.6%              | \$ 300             | \$ 500                     | 66.7%           |
| 138 Program Equipment  |  |            |              |                    |                     |                    |                            |                 |
| 01 Baseball/Softball   | \$ 1,310                               | \$ 486     | \$ 700       | \$ 578             | 82.6%               | \$ 650             | \$ 600                     | -14.3%          |
| 02 Tennis  | \$ 88                                  | \$ 75      | \$ 125       | \$ 310             | 247.6%              | \$ 250             | \$ 200                     | 60.0%           |
| 03 Soccer  | \$ 1,160                               | \$ 2,121   | \$ 700       | \$ 228             | 32.6%               | \$ 600             | \$ 600                     | -14.3%          |
| 04 Basketball  | \$ 411                                 | \$ 411     | \$ 400       | \$ 88              | 21.9%               | \$ 300             | \$ 200                     | -50.0%          |
| 05 Arts & Crafts   |  |            |              |                    |                     |                    |                            |                 |
| 06 Program Equipment   | \$ 2,023                               | \$ 185     | \$ 1,900     | \$ 1,983           | 104.4%              | \$ 1,800           | \$ 1,800                   | -5.3%           |
| 139 Rink Maintenance   |  |            |              |                    |                     |                    |                            |                 |
| 01 Rink Maintenance  |  | \$ -       | \$ -         |                    |                     | \$ 300             | \$ 300                     | #VALUE!         |
| 140 Pool Supplies  |  |            |              |                    |                     |                    |                            |                 |
| 01 Pool Supplies   |  | \$ -       | \$ 300       | \$ 300             | 100.0%              | \$ 500             | \$ 500                     | 66.7%           |
| 141 Trophies & Awards  |  |            |              |                    |                     |                    |                            |                 |
| 01 Trophies & Awards   | \$ 545                                 | \$ 463     | \$ 450       | \$ 43              | 9.5%                | \$ 450             | \$ 400                     | -11.1%          |

Exhibit B:  
Detail of Preliminary Expenses for 2021

| Department                 | 3 Year Average Actual Expenses (17-19) | 2019       | 2020         |                    |                     | 2021               |                            |                 |
|----------------------------|--|------------|--------------|--------------------|---------------------|--------------------|----------------------------|-----------------|
|                            |  | Year End   | Final Budget | Unaudited Year End | % of Expense Budget | Department Request | Manager Adjustment to date | % of Prior Bdgt |
| 50 Recreation Cont'd       |  |            |              |                    |                     |                    |                            |                 |
| 142 Pool Maintenance       |  |            |              |                    |                     |                    |                            |                 |
| 01 Pool Maintenance        |  | \$ -       | \$ 400       | \$ 400             | 100.0%              | \$ 400             | \$ 400                     | 0.0%            |
|                            |  |            |              |                    |                     |                    |                            |                 |
| 145 Special Events         |  |            |              |                    |                     |                    |                            |                 |
| 01 Special Events          | \$ 2,759                               | \$ 2,359   | \$ 2,500     | \$ 1,237           | 49.5%               | \$ 2,500           | \$ 2,500                   | 0.0%            |
| 243 Rec Center Improvement |  |            |              |                    |                     |                    |                            |                 |
| Totals                     | \$ 477,876                             | \$ 497,401 | \$ 520,624   | \$ 461,895         | 88.7%               | \$ 550,903         | \$ 508,051                 | -2.4%           |

|                             |            |            |            |            |        |            |            |         |
|-----------------------------|------------|------------|------------|------------|--------|------------|------------|---------|
| 51 Parks                    |            |            |            |            |        |            |            |         |
| 001 Salaries                |            |            |            |            |        |            |            |         |
| 01 Regular Pay              | \$ 45,333  | \$ 52,423  | \$ 44,042  | \$ 45,009  | 102.2% | \$ 46,245  | \$ 46,705  | 6.0%    |
| 02 Overtime                 | \$ 4,002   | \$ 4,471   | \$ 3,500   | \$ 3,256   | 93.0%  | \$ 3,800   | \$ 3,000   | -14.3%  |
|                             |            |            |            |            |        |            |            |         |
| 07 Salaries                 | \$ 36,661  | \$ 36,986  | \$ 38,660  | \$ 38,226  | 98.9%  | \$ 38,250  | \$ 39,800  | 2.9%    |
|                             |            |            |            |            |        |            |            |         |
| 014 New Equipment           |            |            |            |            |        |            |            |         |
| 01 New Equipment            | \$ 1,228   | \$ 1,450   | \$ 1,200   | \$ 1,534   | 127.9% | \$ 1,200   | \$ 1,200   | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 015 Telephone               |            |            |            |            |        |            |            |         |
| 01 Cell Phone               |            |            |            |            |        |            |            |         |
| 04 Telephone                | \$ 755     | \$ 613     | \$ 800     | \$ 583     | 72.9%  | \$ 700     | \$ 650     | -18.8%  |
|                             |            |            |            |            |        |            |            |         |
| 018 Health Insurance        |            |            |            |            |        |            |            |         |
| 01 Health Insurance         | \$ 9,512   | \$ 10,474  | \$ 11,395  | \$ 11,392  | 100.0% | \$ 12,307  | \$ -       | -100.0% |
|                             |            |            |            |            |        |            |            |         |
| 019 Misc. Expense           |            |            |            |            |        |            |            |         |
| 01 Misc. Expense            |            |            |            |            |        |            |            |         |
|                             |            |            |            |            |        |            |            |         |
| 026 Heating Fuel            |            |            |            |            |        |            |            |         |
| 03 Heating Fuel             | \$ 5,778   | \$ 7,128   | \$ 6,500   | \$ 4,675   | 71.9%  | \$ 6,500   | \$ 6,000   | -7.7%   |
|                             |            |            |            |            |        |            |            |         |
| 027 Electricity             |            |            |            |            |        |            |            |         |
| 01 PW MAIN GAR              |            |            |            |            |        |            |            |         |
| 09 Park Shop                | \$ 1,428   | \$ 1,504   | \$ 1,600   | \$ 1,375   | 85.9%  | \$ 1,600   | \$ 1,500   | -6.3%   |
| 10 Park Security Lighting   | \$ 638     | \$ 456     | \$ 700     | \$ 199     | 28.5%  | \$ 700     | \$ 700     | 0.0%    |
| 11 Electricity              | \$ 239     | \$ 231     | \$ 240     | \$ 201     | 83.9%  | \$ 240     | \$ 240     | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 029 Sewer                   |            |            |            |            |        |            |            |         |
| 01 Sewer                    | \$ 253     | \$ 333     | \$ 300     | \$ 250     | 83.3%  | \$ 300     | \$ 300     | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 030 Building Supplies       |            |            |            |            |        |            |            |         |
| 01 Building Supplies        | \$ 1,758   | \$ 2,266   | \$ 2,000   | \$ 1,827   | 91.3%  | \$ 2,000   | \$ 2,000   | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 031 Building Maintenance    |            |            |            |            |        |            |            |         |
| 01 Building Maintenance     | \$ 1,883   | \$ 1,048   | \$ 1,750   | \$ 2,575   | 147.2% | \$ 2,000   | \$ 2,000   | 14.3%   |
|                             |            |            |            |            |        |            |            |         |
| 032 Property Insurance      |            |            |            |            |        |            |            |         |
| 01 Property Insurance       |            |            |            |            |        |            |            |         |
|                             |            |            |            |            |        |            |            |         |
| 034 Workers Comp            |            |            |            | \$ 2,770   |        |            |            |         |
| 01 Workers Comp             |            |            |            |            |        |            |            |         |
|                             |            |            |            |            |        |            |            |         |
| 036 Vehicle Insurance       |            |            |            |            |        |            |            |         |
| 01 Vehicle Insurance        | \$ 5,147   | \$ 4,668   | \$ 5,974   | \$ 4,382   | 73.4%  | \$ 6,273   | \$ 6,000   | 0.4%    |
|                             |            |            |            |            |        |            |            |         |
| 038 Social Security         |            |            |            |            |        |            |            |         |
| 01 Social Security          | \$ 7,210   | \$ 8,668   | \$ 6,594   | \$ 6,389   | 96.9%  | \$ 6,755   | \$ 6,850   | 3.9%    |
|                             |            |            |            |            |        |            |            |         |
| 040 City & State Retirement |            |            |            |            |        |            |            |         |
| 01 City & State Retirement  | \$ 684     | \$ 0       | \$ 2,377   | \$ 440     | 18.5%  | \$ 2,401   | \$ 1,870   | -21.3%  |
|                             |            |            |            |            |        |            |            |         |
| 051 Equipment Maintenance   |            |            |            |            |        |            |            |         |
| 04 Repairs                  | \$ 1,404   | \$ 1,597   | \$ 1,400   | \$ 1,754   | 125.3% | \$ 1,800   | \$ 1,800   | 28.6%   |
| 05 Equipment Maintenance    | \$ 5,732   | \$ 5,630   | \$ 14,500  | \$ 15,412  | 106.3% | \$ 5,500   | \$ 6,000   | -58.6%  |
|                             |            |            |            |            |        |            |            |         |
| 070 Clothing Allowance      |            |            |            |            |        |            |            |         |
| 03 Clothing                 | \$ 521     | \$ 589     | \$ 400     | \$ 381     | 95.4%  | \$ 500     | \$ 400     | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 073 Vehicle Repairs         |            |            |            |            |        |            |            |         |
| 01 Vehicle Repairs          | \$ 4,541   | \$ 3,681   | \$ 5,000   | \$ 5,168   | 103.4% | \$ 5,000   | \$ 5,000   | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 074 Tires                   |            |            |            |            |        |            |            |         |
| 01 Tires                    | \$ 1,420   | \$ 1,713   | \$ 1,700   | \$ 1,411   | 83.0%  | \$ 1,300   | \$ 1,700   | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 075 Gas/Oil/Filters         |            |            |            |            |        |            |            |         |
| 01 Gas/Oil/Filters          | \$ 6,752   | \$ 5,980   | \$ 7,000   | \$ 4,221   | 60.3%  | \$ 6,500   | \$ 6,500   | -7.1%   |
|                             |            |            |            |            |        |            |            |         |
| 076 Diesel                  |            |            |            |            |        |            |            |         |
| 01 Diesel                   | \$ 1,598   | \$ 1,883   | \$ 1,300   | \$ 917     | 70.5%  | \$ 1,300   | \$ 1,300   | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 111 Tools - Shop            |            |            |            |            |        |            |            |         |
| 01 Tools - Shop             | \$ 1,073   | \$ 1,279   | \$ 1,100   | \$ 1,142   | 103.8% | \$ 1,100   | \$ 1,100   | 0.0%    |
|                             |            |            |            |            |        |            |            |         |
| 147 Parks Maintenance       |            |            |            |            |        |            |            |         |
| 01 Parks Maintenance        | \$ 8,250   | \$ 8,969   | \$ 8,000   | \$ 8,286   | 103.6% | \$ 10,000  | \$ 10,000  | 25.0%   |
| 02 Civic Beautification     |            |            |            |            |        |            |            |         |
|                             |            |            |            |            |        |            |            |         |
| 237 Civic Beaut             |            |            |            |            |        |            |            |         |
| 01 Civic Beaut              | \$ 1,529   | \$ 2,012   | \$ 6,000   | \$ 5,919   | 98.7%  | \$ 2,000   | \$ 2,000   | -66.7%  |
| Totals                      | \$ 155,331 | \$ 166,054 | \$ 174,033 | \$ 169,695 | 97.5%  | \$ 166,270 | \$ 154,615 | -11.2%  |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |           |              |                       |                        |                    |                               |                    |
|---|---|-----------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019      | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End  | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 60 Airport  |   |           |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |           |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ -                                      | \$ -      | \$ 1,100     | \$ -                  | 0.0%                   | \$ -               | \$ -                          | -100.0%            |
|   |   |           |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |           |              |                       |                        |                    |                               |                    |
| 04 Telephone  | \$ 261                                    | \$ 258    | \$ 325       | \$ 847                | 260.6%                 | \$ 700             | \$ 900                        | 176.9%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 017 Communications                                    |   |           |              |                       |                        |                    |                               |                    |
| 03 Internet   | \$ 478                                    | \$ 750    | \$ 325       | \$ 659                | 202.9%                 | \$ 600             | \$ 750                        | 130.8%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 019 Miscellaneous Expense                             |   |           |              |                       |                        |                    |                               |                    |
| 01 Misc. Expense                                      | \$ 381                                    | \$ 126    | \$ 400       | \$ 120                | 30.0%                  | \$ 150             | \$ 150                        | -62.5%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 026 Heating Fuel                                      |   |           |              |                       |                        |                    |                               |                    |
| 03 Heating Fuel                                       | \$ 4,224                                  | \$ 7,414  | \$ 6,500     | \$ 6,699              | 103.1%                 | \$ 7,000           | \$ 6,600                      | 1.5%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |           |              |                       |                        |                    |                               |                    |
| 11 Electricity  | \$ 1,180                                  | \$ 1,001  | \$ 1,050     | \$ 770                | 73.3%                  | \$ 900             | \$ 900                        | -14.3%             |
| 14 Airport Hangar                                     |   | \$ 1,721  | \$ 750       | \$ 1,893              | 252.3%                 | \$ 1,800           | \$ 1,800                      | 140.0%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 028 Water   |   |           |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 684                                    | \$ 526    | \$ 650       | \$ 526                | 80.9%                  | \$ 550             | \$ 550                        | -15.4%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 029 Sewer   |   |           |              |                       |                        |                    |                               |                    |
| 01 Sewer  | \$ 326                                    | \$ 250    | \$ 400       | \$ 250                | 62.5%                  | \$ 350             | \$ 300                        | -25.0%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 030 Building Supplies                                 |   |           |              |                       |                        |                    |                               |                    |
| 01 Building Supplies                                  | \$ 1,021                                  | \$ -      | \$ 100       | \$ -                  | 0.0%                   | \$ 100             | \$ 100                        | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |           |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               | \$ 2,184                                  | \$ 493    | \$ 500       | \$ 532                | 106.4%                 | \$ 500             | \$ 500                        | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |           |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 1,253                                  | \$ 1,374  | \$ 1,470     | \$ 1,909              | 129.9%                 | \$ 1,544           | \$ 2,004                      | 36.4%              |
|   |   |           |              |                       |                        |                    |                               |                    |
| 037 Liability Insurance                               |   |           |              |                       |                        |                    |                               |                    |
| 01 Airport Liability                                  | \$ 1,891                                  | \$ 2,173  | \$ 2,625     | \$ 2,173              | 82.8%                  | \$ 2,756           | \$ 2,282                      | -13.1%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |           |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 1,018                                  | \$ 1,367  | \$ 700       | \$ 700                | 100.0%                 | \$ 700             | \$ 575                        | -17.9%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 051 Equipment Maintenance                             |   |           |              |                       |                        |                    |                               |                    |
| 05 Equipment Maintenance                              | \$ 1,789                                  | \$ 2,387  | \$ 1,000     | \$ 4,325              | 432.5%                 | \$ 2,000           | \$ 2,950                      | 195.0%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 076 Diesel  |   |           |              |                       |                        |                    |                               |                    |
| 01 Diesel   | \$ 5,073                                  | \$ 5,818  | \$ 6,000     | \$ 2,720              | 45.3%                  | \$ 5,000           | \$ 4,000                      | -33.3%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 153 Air Consultant Contract                           |   |           |              |                       |                        |                    |                               |                    |
| 01 Air Consultant Contract                            | \$ 10,483                                 | \$ 9,100  | \$ 5,800     | \$ 3,700              | 63.8%                  | \$ 5,500           | \$ 5,500                      | -5.2%              |
|   |   |           |              |                       |                        |                    |                               |                    |
| 155 Snow Plowing                                      |   |           |              |                       |                        |                    |                               |                    |
| 01 Snow Plowing                                       | \$ 8,683                                  | \$ 9,313  | \$ 8,000     | \$ 5,708              | 71.4%                  | \$ 7,500           | \$ 7,500                      | -6.3%              |
|   |   |           |              |                       |                        |                    |                               |                    |
| 156 Runway Lights                                     |   |           |              |                       |                        |                    |                               |                    |
| 01 Runway Lights                                      | \$ 833                                    | \$ -      | \$ 750       | \$ 759                | 101.2%                 | \$ 750             | \$ 750                        | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 157 Runway Maintenance                                |   |           |              |                       |                        |                    |                               |                    |
| 01 Runway Maintenance                                 | \$ 772                                    | \$ 500    | \$ 3,000     | \$ 3,000              | 100.0%                 | \$ 3,000           | \$ 2,500                      | -16.7%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 161 Garbage Coll                                      |   |           |              |                       |                        |                    |                               |                    |
| 01 Garbage Collection                                 | \$ -                                      | \$ -      | \$ 250       |                       |                        | \$ 250             | \$ 250                        | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 420 AVGas   |   |           |              |                       |                        |                    |                               |                    |
| 01 AVGas  | \$ 18,466                                 | \$ 14,453 | \$ 17,500    | \$ 10,603             | 60.6%                  | \$ 18,000          | \$ 25,800                     | 47.4%              |
| Totals  | \$ 61,256                                 | \$ 59,025 | \$ 59,645    | \$ 47,894             | 80.3%                  | \$ 59,650          | \$ 66,661                     | 11.8%              |
| 61 Caribou Trailer Park                               |   |           |              |                       |                        |                    |                               |                    |
| 027 Electricity                                       |   |           |              |                       |                        |                    |                               |                    |
| 11 Electricity  | \$ 1,405                                  | \$ 1,728  | \$ 1,300     | \$ 2,048              | 157.5%                 | \$ 1,750           | \$ 1,750                      | 34.6%              |
|   |   |           |              |                       |                        |                    |                               |                    |
| 028 Water   |   |           |              |                       |                        |                    |                               |                    |
| 05 Water  | \$ 4,338                                  | \$ 4,610  | \$ 4,250     | \$ 4,900              | 115.3%                 | \$ 4,500           | \$ 4,500                      | 5.9%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 029 Sewer   |   |           |              |                       |                        |                    |                               |                    |
| 01 Sewer  | \$ 2,771                                  | \$ 3,063  | \$ 2,750     | \$ 3,000              | 109.1%                 | \$ 3,000           | \$ 3,000                      | 9.1%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 032 Property Insurance                                |   |           |              |                       |                        |                    |                               |                    |
| 01 Property Insurance                                 | \$ 98                                     | \$ 207    | \$ 200       | \$ 44                 | 21.8%                  | \$ 210             | \$ 200                        | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 105 Street Lights                                     |   |           |              |                       |                        |                    |                               |                    |
| 01 Street Lights                                      | \$ 1,529                                  | \$ 1,440  | \$ 1,625     | \$ -                  | 0.0%                   | \$ -               | \$ -                          | -100.0%            |
|   |   |           |              |                       |                        |                    |                               |                    |
| 147 Park Maintenance                                  |   |           |              |                       |                        |                    |                               |                    |
| 01 Park Maintenance                                   | \$ -                                      |           |              |                       |                        | \$ 8,000           | \$ 8,000                      | #VALUE!            |
|   |   |           |              |                       |                        |                    |                               |                    |
| 158 CTP License Fee                                   |   |           |              |                       |                        |                    |                               |                    |
| 01 CTP License Fee                                    | \$ 282                                    | \$ 315    | \$ 265       | \$ 115                | 43.4%                  | \$ 120             | \$ 120                        | -54.7%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 160 CTP Park Maintenance                              |   |           |              |                       |                        |                    |                               |                    |
| 01 CTP Park Maintenance                               | \$ 383                                    | \$ 86     | \$ 1,000     | \$ 772                | 77.2%                  | \$ 1,000           | \$ 1,000                      | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 161 Garbage Collection                                |   |           |              |                       |                        |                    |                               |                    |
| 01 Garbage Collection                                 | \$ 1,575                                  | \$ 1,620  | \$ 1,600     | \$ 1,620              | 101.3%                 | \$ 1,650           | \$ 1,600                      | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 385 Year End CTP                                      |   |           |              |                       |                        |                    |                               |                    |
| 01 Year End CTP                                       | \$ 3,335                                  | \$ 1,665  |              | \$ 1,579              |                        |                    |                               |                    |
| Totals  | \$ 15,716                                 | \$ 14,733 | \$ 12,990    | \$ 14,078             | 108.4%                 | \$ 20,230          | \$ 20,170                     | 55.3%              |



| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |          |              |                       |                        |                    |                               |                    |
|---|---|----------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019     | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 65 Cemeteries   |   |          |              |                       |                        |                    |                               |                    |
| 165 Evergreen Cemetery                                |   |          |              |                       |                        |                    |                               |                    |
| 01 Evergreen Cemetery                                 | \$ 3,000                                  | \$ 3,000 | \$ 3,000     | \$ 3,000              | 100.0%                 | \$ 3,000           | \$ 3,000                      | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 166 Grimes Cemetery                                   |   |          |              |                       |                        |                    |                               |                    |
| 01 Grimes Cemetery                                    | \$ 1,357                                  | \$ 1,100 | \$ 2,000     | \$ 2,250              | 112.5%                 | \$ 2,000           | \$ 2,000                      | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 167 Sacred Heart Cemetery                             |   |          |              |                       |                        |                    |                               |                    |
| 01 Sacred Heart Cemetery                              | \$ 350                                    | \$ 350   | \$ 350       | \$ 350                | 100.0%                 | \$ 350             | \$ 350                        | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 168 Holy Rosary Cemetery                              |   |          |              |                       |                        |                    |                               |                    |
| 01 Holy Rosary Cemetery                               | \$ 350                                    | \$ 350   | \$ 350       | \$ 350                | 100.0%                 | \$ 350             | \$ 350                        | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 169 Green Ridge Cemetery                              |   |          |              |                       |                        |                    |                               |                    |
| 01 Green Ridge Cemetery                               | \$ 150                                    | \$ 150   | \$ 150       | \$ 150                | 100.0%                 | \$ 150             | \$ 150                        | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 170 Lyndon Cemetery                                   |   |          |              |                       |                        |                    |                               |                    |
| 01 Lyndon Cemetery                                    | \$ 300                                    | \$ 300   | \$ 300       | \$ 300                | 100.0%                 | \$ 300             | \$ 300                        | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 171 Bubar Cemetery                                    |   |          |              |                       |                        |                    |                               |                    |
| 01 Bubar Cemetery                                     | \$ 100                                    | \$ 100   | \$ 100       | \$ 100                | 100.0%                 | \$ 100             | \$ 100                        | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 172 Memorial Day Flags                                |   |          |              |                       |                        |                    |                               |                    |
| 01 Memorial Day Flags                                 | \$ 718                                    | \$ 600   | \$ 600       | \$ 600                | 100.0%                 | \$ 600             | \$ 600                        | 0.0%               |
|   |   |          |              |                       |                        |                    |                               |                    |
| 190 Veterans Cemetery Fund                            |   |          |              |                       |                        |                    |                               |                    |
| 01 Veterans Cemetery Fund                             |   | \$ -     |              |                       |                        |                    |                               |                    |
| Totals  | \$ 6,325                                  | \$ 5,950 | \$ 6,850     | \$ 7,100              | 103.6%                 | \$ 6,850           | \$ 6,850                      | 0.0%               |

|                              |           |           |           |           |        |            |           |        |
|------------------------------|-----------|-----------|-----------|-----------|--------|------------|-----------|--------|
| 70 Insurance and Retirements |           |           |           |           |        |            |           |        |
| 007 Audit                    |           |           |           |           |        |            |           |        |
| 02 GASB 45                   | \$ 1,067  | \$ -      | \$ 3,200  | \$ -      | 0.0%   | \$ 3,200   | \$ 3,200  | 0.0%   |
|                              |           |           |           |           |        |            |           |        |
| 018 Health Insurance         |           |           |           |           |        |            |           |        |
| 01 Employee Assistance Prog  | \$ 167    |           |           |           |        |            |           |        |
|                              |           |           |           |           |        |            |           |        |
| 034 Worker's Compensation    |           |           |           |           |        |            |           |        |
| 01 Worker's Compensation     | \$ 5,822  | \$ 4,551  | \$ 5,500  | \$ 5,117  | 93.0%  | \$ 5,775   | \$ 4,510  | -18.0% |
|                              |           |           |           |           |        |            |           |        |
| 035 Unemployment Comp.       |           |           |           |           |        |            |           |        |
| 01 Unemployment Comp.        | \$ 13,896 | \$ 14,061 | \$ 22,000 | \$ 17,130 | 77.9%  | \$ 23,100  | \$ 18,000 | -18.2% |
|                              |           |           |           |           |        |            |           |        |
| 037 Liability Insurance      |           |           |           |           |        |            |           |        |
|                              |           |           |           |           |        |            |           |        |
| 01 Liability Insurance       | \$ 26,288 | \$ 27,458 | \$ 30,250 | \$ 27,209 | 89.9%  | \$ 31,763  | \$ 30,250 | 0.0%   |
|                              |           |           |           |           |        |            |           |        |
| 041 \$1000 Ded. Payments     |           |           |           |           |        |            |           |        |
| 01 \$1000 Ded. Payments      | \$ 1,167  | \$ -      | \$ 3,000  | \$ 906    | 30.2%  | \$ 3,000   | \$ 3,000  | 0.0%   |
|                              |           |           |           |           |        |            |           |        |
| 043 Compensated Absences     |           |           |           |           |        |            |           |        |
| 01 Compensated Absences      | \$ 37,667 | \$ 23,000 | \$ 25,000 | \$ 25,000 | 100.0% | \$ 25,000  | \$ 25,000 | 0.0%   |
|                              |           |           |           |           |        |            |           |        |
| 046 Recognitions & Awards    |           |           |           |           |        |            |           |        |
| 01 Recognitions & Awards     | \$ 1,077  | \$ 816    | \$ 2,250  | \$ 2,204  | 98.0%  | \$ 3,000   | \$ 3,000  | 33.3%  |
|                              |           |           |           |           |        |            |           |        |
| 311 Section 125 Expense      |           |           |           |           |        |            |           |        |
| 01 Section 125 Expense       | \$ 6,869  | \$ 6,714  | \$ 7,000  | \$ 6,422  | 91.7%  | \$ 7,000   | \$ 7,000  | 0.0%   |
| Totals                       | \$ 96,302 | \$ 76,600 | \$ 98,200 | \$ 83,990 | 85.5%  | \$ 101,838 | \$ 93,960 | -4.3%  |

|                             |          |          |          |          |        |          |          |      |
|-----------------------------|----------|----------|----------|----------|--------|----------|----------|------|
| 75 Contributions            |          |          |          |          |        |          |          |      |
| 177 Aroost. Agency on Aging |          |          |          |          |        |          |          |      |
| 01 Aroost. Agency on Aging  | \$ 1,867 | \$ 5,600 | \$ 4,600 | \$ 4,600 | 100.0% | \$ 4,600 | \$ 4,600 | 0.0% |
|                             |          |          |          |          |        |          |          |      |
| Totals                      | \$ 1,867 | \$ 5,600 | \$ 4,600 | \$ 4,600 | 100.0% | \$ 4,600 | \$ 4,600 | 0.0% |

|                            |           |           |           |           |         |           |           |       |
|----------------------------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-------|
| 80 Unclassified            |           |           |           |           |         |           |           |       |
| 038 Social Security        |           |           |           |           |         |           |           |       |
| 01 Social Security         |           |           |           | \$ 2,640  |         |           |           |       |
|                            |           |           |           |           |         |           |           |       |
| 045 Refunds/Reimbursements |           |           |           |           |         |           |           |       |
| 01 Refunds/Reimbursements  | \$ 350    | \$ -      | \$ 250    | \$ 8,641  | 3456.4% | \$ 250    | \$ 250    | 0.0%  |
|                            |           |           |           |           |         |           |           |       |
| 200 Tax Lien Costs         | \$ -      |           |           |           |         |           |           |       |
| 01 Tax Lien Costs          | \$ 18,483 | \$ 18,501 | \$ 20,000 | \$ 17,593 | 88.0%   | \$ 20,000 | \$ 19,000 | -5.0% |
|                            |           |           |           |           |         |           |           |       |
| 201 Abatements             | \$ -      |           |           |           |         |           |           |       |
| 01 Abatements              | \$ 19,282 | \$ 7,732  | \$ 13,000 | \$ 12,301 | 94.6%   | \$ 13,000 | \$ 13,000 | 0.0%  |
|                            |           |           |           |           |         |           |           |       |
| Totals                     | \$ 38,115 | \$ 26,232 | \$ 33,250 | \$ 41,176 | 123.8%  | \$ 33,250 | \$ 32,250 | -3.0% |

|                                      |  |  |            |            |        |            |            |       |
|--------------------------------------|--|--|------------|------------|--------|------------|------------|-------|
| 85 Capital Improvements (See Capital |  |  | \$ 551,118 | \$ 551,118 | 100.0% | \$ 745,759 | \$ 745,759 | 35.3% |
|--------------------------------------|--|--|------------|------------|--------|------------|------------|-------|

|   |  |              |              |              |       |              |              |       |
|---|--|--------------|--------------|--------------|-------|--------------|--------------|-------|
| Total Operational w/o Capital               |  | \$ 9,704,948 | \$ 9,322,898 | \$ 8,715,758 | 93.5% | \$ 9,537,101 | \$ 9,100,482 | -2.4% |
| Operational Difference from Previous Budget |  |              |              |              |       |              | \$ (222,415) |       |

|   |  |               |              |              |       |               |              |       |
|---|--|---------------|--------------|--------------|-------|---------------|--------------|-------|
| Total Operational w/ Capital                          |  | \$ 10,444,754 | \$ 9,874,015 | \$ 9,266,876 | 93.9% | \$ 10,282,860 | \$ 9,846,241 | -0.3% |
| Operational & Capital Difference from Previous Budget |  |               |              |              |       |               | \$ (27,774)  |       |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |            |              |                       |                        |                    |                               |                    |
|---|---|------------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019       | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End   | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 11 Economic Development                               |   |            |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |            |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 95,432                                 | \$ 108,311 | \$ 110,420   | \$ 111,858            | 101.3%                 | \$ 109,365         | \$ 111,500                    | 1.0%               |
| 03 Overtime   | \$ 97                                     |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Postage  |   |            |              |                       |                        |                    |                               |                    |
| 02 Advertising  | \$ 7,375                                  | \$ 3,744   | \$ 9,500     | \$ 3,360              | 35.4%                  | \$ 3,000           | \$ 3,000                      | -68.4%             |
| 04 Equipment Repair                                   | \$ -                                      |            |              |                       |                        |                    |                               |                    |
| 08 Office Supplies                                    | \$ 163                                    |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 005 General Govt. Legal Fees                          |   |            |              |                       |                        |                    |                               |                    |
| 04 Legal Fees   | \$ 620                                    |            |              | \$ 1,090              | #VALUE!                |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 008 Computer Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Computer Maintenance                               |   | \$ -       |              | \$ 64                 | #VALUE!                | \$ 65              |                               |                    |
| 02 Hosted Services                                    |   |            |              |                       |                        |                    |                               |                    |
| 03 GIS License  | \$ 1,100                                  | \$ 700     | \$ 400       | \$ 700                | 175.0%                 | \$ 700             | \$ 700                        | 75.0%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 009 Professional Dues                                 |   |            |              |                       |                        |                    |                               |                    |
| 01 Subscriptions                                      | \$ 5,590                                  | \$ 6,956   | \$ 6,000     | \$ 1,563              | 26.0%                  | \$ 6,000           | \$ 6,000                      | 0.0%               |
| 04 Prof Dues  |   |            |              | \$ 1,152              |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 010 Travel Expenses                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Mileage  | \$ 364                                    | \$ 673     | \$ 750       | \$ -                  | 0.0%                   | \$ 750             | \$ 750                        | 0.0%               |
| 02 Meals & Lodging                                    | \$ 442                                    | \$ 705     | \$ 1,200     | \$ -                  | 0.0%                   | \$ 1,000           | \$ 1,000                      | -16.7%             |
| 04 Conference Fees                                    | \$ 247                                    | \$ 360     | \$ 1,500     | \$ -                  | 0.0%                   | \$ 1,500           | \$ 1,500                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 011 Training and Education                            |   |            |              |                       |                        |                    |                               |                    |
| 02 Training and Education                             |   | \$ (102)   |              | \$ 1,760              | #DIV/0!                | \$ 1,500           | \$ 1,500                      | #DIV/0!            |
|   |   |            |              |                       |                        |                    |                               |                    |
| 018 Health Insurance                                  |   |            |              |                       |                        |                    |                               |                    |
| 01 Health Insurance                                   | \$ 17,983                                 | \$ 14,459  | \$ 10,600    | \$ 15,477             | 146.0%                 | \$ 11,537          | \$ 9,990                      | -5.8%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 019 Miscellaneous Expenses                            |   |            |              |                       |                        |                    |                               |                    |
| 01 Misc Expenses                                      | \$ 3,670                                  | \$ -       | \$ 500       | \$ 33                 | 6.5%                   | \$ 250             | \$ 250                        | -50.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 031 Building Maintenance                              |   |            |              |                       |                        |                    |                               |                    |
| 01 Building Maintenance                               |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 034 Workers Comp                                      |   |            |              | \$ 206                |                        |                    |                               |                    |
| 01 Workers Comp                                       |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 7,145                                  | \$ 8,193   | \$ 8,446     | \$ 8,455              | 100.1%                 | \$ 8,370           | \$ 8,530                      | 1.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |            |              |                       |                        |                    |                               |                    |
| 01 City & State Retirement                            | \$ 195                                    | \$ (0)     | \$ 3,865     | \$ -                  | 0.0%                   | \$ 3,830           | \$ 3,500                      | -9.4%              |
|   |   |            |              |                       |                        |                    |                               |                    |
| 145 Special Events                                    |   |            |              |                       |                        |                    |                               |                    |
| 01 Special Events                                     |   |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 238 Trail Groomer Reserve                             |   |            |              |                       |                        |                    |                               |                    |
| 01 Trail Groomer Reserve                              | \$ 10,000                                 | \$ 10,000  | \$ 10,000    | \$ 10,000             | 100.0%                 | \$ 10,000          | \$ 10,000                     | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 280 Revolving Loan Fund                               |   |            |              |                       |                        |                    |                               |                    |
| 01 Revolving Loan Fund                                | \$ 25,000                                 |            | \$ 25,100    | \$ 19,558             | 77.9%                  | \$ 25,000          |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 281 Contracted Services                               |   |            |              |                       |                        |                    |                               |                    |
| 01 Buxton Contract                                    |   |            |              |                       |                        |                    |                               |                    |
| 03 NMDC   | \$ 16,324                                 | \$ 13,602  | \$ 13,875    | \$ 13,553             | 97.7%                  | \$ 13,875          | \$ 13,465                     | -3.0%              |
| 04 Broadband Study                                    | \$ 2,500                                  |            |              |                       |                        |                    |                               |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 385 - Downtown Infrastructure                         |   |            |              |                       |                        |                    |                               |                    |
| 01 Downtown Infrastructure                            |   | \$ 2,059   | \$ 2,000     | \$ 3,693              | 184.7%                 | \$ 2,000           | \$ 2,000                      | 0.0%               |
|   |   |            |              |                       |                        |                    |                               |                    |
| 392 Ads & Marketing                                   |   |            |              |                       |                        |                    |                               |                    |
| 01 Video Ads & Marketing                              | \$ 723                                    |            | \$ 400       | \$ 2,500              | 625.0%                 | \$ 2,500           | \$ 2,500                      | 525.0%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 394 Community Projects                                |   |            |              |                       |                        |                    |                               |                    |
| 01 Project Exp  | \$ 212                                    |            |              |                       |                        |                    |                               |                    |
| 08 Winter Carnival                                    | \$ 2,073                                  | \$ 1,448   | \$ 2,000     | \$ 477                | 23.8%                  | \$ 2,000           | \$ 2,000                      | 0.0%               |
| 14 Thursday's On Sweden                               | \$ 10,088                                 | \$ 8,891   | \$ 13,000    | \$ -                  | 0.0%                   | \$ 13,000          | \$ 13,000                     | 0.0%               |
| 15 Heritage Days                                      | \$ 401                                    | \$ -       | \$ -         |                       |                        |                    |                               |                    |
| 16 Caribou Days                                       | \$ 3,010                                  | \$ 1,936   | \$ 3,500     | \$ -                  | 0.0%                   | \$ 3,500           | \$ 3,500                      | 0.0%               |
| 17 Moose Lottery                                      | \$ 2,500                                  |            |              |                       |                        |                    |                               |                    |
| 18 New Years Eve                                      | \$ 268                                    |            |              |                       |                        |                    |                               |                    |
| 20 Miscellaneous                                      | \$ 2,306                                  | \$ 1,780   | \$ 2,000     | \$ 2,070              | 103.5%                 | \$ 2,000           | \$ 2,000                      | 0.0%               |
| 21 New Events   |   | \$ 2,500   | \$ 3,000     | \$ 3,000              | 100.0%                 | \$ 2,000           | \$ 2,000                      | -33.3%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 405 Slum/Blight Removal                               |   |            |              |                       |                        |                    |                               |                    |
| 01 Slum/Blight Removal                                | \$ 65,914                                 | \$ 78,905  | \$ 90,000    | \$ 49,488             | 55.0%                  | \$ 90,000          | \$ 90,000                     | 0.0%               |
| xx Landbank Seed                                      |   |            |              |                       |                        | \$ 25,000          | \$ 23,357                     |                    |
|   |   |            |              |                       |                        |                    |                               |                    |
| 411 Façade Improvement                                |   |            |              |                       |                        |                    |                               |                    |
| 01 Façade Improvement                                 | \$ 25,085                                 | \$ -       | \$ 15,420    | \$ 15,420             | 100.0%                 | \$ 12,000          | \$ 12,000                     | -22.2%             |
|   |   |            |              |                       |                        |                    |                               |                    |
| 413 New Fire Station                                  |   |            |              |                       |                        |                    |                               |                    |
| 01 New Fire Station                                   | \$ 36,668                                 | \$ 60,004  | \$ 36,945    | \$ 36,945             | 100.0%                 | \$ -               | \$ -                          | -100.0%            |
| Totals  | \$ 343,319                                | \$ 325,122 | \$ 370,421   | \$ 302,421            | 81.6%                  | \$ 350,742         | \$ 324,042                    | -12.5%             |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |           |              |                       |                        |                    |                               |                    |
|---|---|-----------|--------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019      | 2020         |                       |                        | 2021               |                               |                    |
|   |   | Year End  | Final Budget | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 24 Housing  |   |           |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |           |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 52,483                                 | \$ 53,526 | \$ 53,525    | \$ 53,526             | 100.0%                 | \$ 55,105          | \$ 55,646                     | 4.0%               |
| 03-FSS Grant  |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 003 Office Supplies                                   |   |           |              |                       |                        |                    |                               |                    |
| 01 Postage  | \$ 1,150                                  | \$ 1,149  | \$ 1,100     | \$ 3,676              | 334.2%                 | \$ 1,500           | \$ 2,000                      | 81.8%              |
| 02 Advertising  | \$ 149                                    | \$ 126    | \$ 200       |                       |                        | \$ 200             | \$ 200                        | 0.0%               |
| 03 Copier Rental                                      | \$ 1,885                                  | \$ 1,861  | \$ 1,975     | \$ 1,731              | 87.6%                  | \$ 1,975           | \$ 1,975                      | 0.0%               |
| 05 Printer Ink  | \$ 329                                    | \$ 639    | \$ 200       | \$ 142                | 71.2%                  | \$ 200             | \$ 200                        | 0.0%               |
| 07 Paper  | \$ 264                                    | \$ 366    | \$ 250       | \$ 183                | 73.1%                  | \$ 250             | \$ 250                        | 0.0%               |
| 08 Office Supplies                                    | \$ 1,023                                  | \$ 716    | \$ 750       | \$ 3,175              | 423.4%                 | \$ 800             | \$ 750                        | 0.0%               |
| 12 Software   | \$ 10,318                                 | \$ 10,019 | \$ 14,000    | \$ 13,988             | 99.9%                  | \$ 14,000          | \$ 14,000                     | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 005 General Govt. Legal Fees                          |   |           |              |                       |                        |                    |                               |                    |
| 04 Legal Fees   |   |           |              | \$ 4,670              | #DIV/0!                | \$ 7,000           | \$ 5,000                      | #DIV/0!            |
|   |   |           |              |                       |                        |                    |                               |                    |
| 007 Audit   |   |           |              |                       |                        |                    |                               |                    |
| 01 Audit  | \$ -                                      | \$ -      | \$ 1,500     | \$ -                  | 0.0%                   | \$ 1,500           | \$ 1,500                      | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 008 Computer Maintenance                              |   |           |              |                       |                        |                    |                               |                    |
| 01 Oak Leaf   |   | \$ -      |              | \$ -                  | #DIV/0!                | \$ 840             | \$ 840                        | #DIV/0!            |
|   |   |           |              |                       |                        |                    |                               |                    |
| 009 Professional Dues                                 |   |           |              |                       |                        |                    |                               |                    |
| 01 Subscriptions                                      | \$ 438                                    | \$ 303    | \$ 800       | \$ 532                | 66.5%                  | \$ 500             | \$ 550                        | -31.3%             |
| 04 Professional Dues                                  | \$ 500                                    | \$ 500    | \$ 500       | \$ 800                | 160.0%                 | \$ 800             | \$ 800                        | 60.0%              |
|   |   |           |              |                       |                        |                    |                               |                    |
| 010 Travel Expenses                                   |   |           |              |                       |                        |                    |                               |                    |
| 01 Mileage  | \$ 411                                    | \$ 209    | \$ 150       | \$ 159                | 105.8%                 | \$ 150             | \$ 150                        | 0.0%               |
| 02 Meals & Lodging                                    | \$ 855                                    | \$ 792    | \$ 900       | \$ -                  | 0.0%                   | \$ 900             | \$ 500                        | -44.4%             |
| 04 Conference Fees                                    |   |           |              |                       |                        |                    |                               |                    |
| 05 Travel Expenses                                    |   | \$ 541    | \$ 400       | \$ -                  | 0.0%                   | \$ 400             | \$ 200                        | -50.0%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 011 Training and Education                            |   |           |              |                       |                        |                    |                               |                    |
| 02 Training and Education                             | \$ 1,710                                  | \$ 1,543  | \$ 1,500     | \$ 1,328              | 88.5%                  | \$ 1,500           | \$ 1,500                      | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 014 - New Equipment                                   |   |           |              |                       |                        |                    |                               |                    |
| 01 New Equipment                                      |   | \$ 1,982  |              | \$ 1,684              | #VALUE!                | \$ 500             | \$ 500                        | #VALUE!            |
|   |   |           |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |           |              |                       |                        |                    |                               |                    |
| 04 Telephone  | \$ 521                                    | \$ 534    | \$ 500       | \$ 462                | 92.4%                  | \$ 800             | \$ 800                        | 60.0%              |
|   |   |           |              |                       |                        |                    |                               |                    |
| 017 Communications                                    |   |           |              |                       |                        |                    |                               |                    |
| 03 Communications                                     |   | \$ -      | \$ 204       | \$ -                  | 0.0%                   | \$ 204             | \$ 204                        | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 018 Health Insurance                                  |   |           |              |                       |                        |                    |                               |                    |
| 01 Health Insurance Housing                           | \$ 2,782                                  | \$ 2,785  | \$ 2,592     | \$ 2,786              | 107.5%                 | \$ 2,592           | \$ 2,773                      | 7.0%               |
| 02 Health Ins. Stipend FSS                            |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 034-Workers Comp                                      |   |           |              |                       |                        |                    |                               |                    |
| 01-Workers Comp Housing                               | \$ 151                                    | \$ 163    | \$ 222       | \$ 177                | 79.8%                  | \$ 233             | \$ 185                        | -16.7%             |
| 01-Workers Comp FSS                                   |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 035-Unemployment                                      |   |           |              |                       |                        |                    |                               |                    |
| 01-Unemployment Housing                               | \$ 260                                    | \$ 268    | \$ 300       | \$ 295                | 98.4%                  | \$ 315             | \$ 315                        | 5.0%               |
| 01-Unemployment FSS                                   |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 038-Social Security                                   |   |           |              |                       |                        |                    |                               |                    |
| 01-Social Security Housing                            | \$ 4,361                                  | \$ 4,444  | \$ 4,095     | \$ 4,449              | 108.6%                 | \$ 4,216           | \$ 4,216                      | 3.0%               |
| 01-Social Security FSS                                |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |           |              |                       |                        |                    |                               |                    |
| 01-Retirement Housing                                 | \$ 1,927                                  | \$ 1,964  | \$ 1,837     | \$ 1,983              | 107.9%                 | \$ 1,929           | \$ 1,929                      | 5.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 285 Year End Closing                                  |   |           |              |                       |                        |                    |                               |                    |
| 01-Year End Closing                                   |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 412 - Fee Accountant                                  |   |           |              |                       |                        |                    |                               |                    |
| 01 - Fee Accountant                                   | \$ 5,136                                  | \$ 5,213  | \$ 5,200     | \$ 5,398              | 103.8%                 | \$ 5,400           | \$ 5,400                      | 3.8%               |
| Totals  | \$ 87,643                                 | \$ 89,642 | \$ 92,700    | \$ 101,143            | 109.1%                 | \$ 103,808         | \$ 102,382                    | 10.4%              |
| 52 Snow Trail Maintenance                             |   |           |              |                       |                        |                    |                               |                    |
| 001 Salaries  |   |           |              |                       |                        |                    |                               |                    |
| 01 Regular Pay  | \$ 13,961                                 | \$ 15,394 | \$ 16,000    | \$ 15,272             | 95.5%                  | \$ 16,640          | \$ 16,640                     | 4.0%               |
| 02 Overtime   | \$ 328                                    |           |              |                       |                        |                    |                               |                    |
| 07 Salaries   |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 015 Telephone   |   |           |              |                       |                        |                    |                               |                    |
| 01 Cell Phone   | \$ 438                                    | \$ 370    | \$ -         | \$ 511                | #DIV/0!                | \$ 400             | \$ 400                        | #DIV/0!            |
| 04 Telephone  |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 019 Misc. Expense                                     |   |           |              |                       |                        |                    |                               |                    |
| 01 Misc. Expense                                      | \$ 3,733                                  | \$ 3,500  | \$ 3,000     | \$ 231                | 7.7%                   | \$ 3,000           | \$ 3,000                      | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 034 Work Comp   |   |           |              |                       |                        |                    |                               |                    |
| 01 Work Comp  | \$ 332                                    | \$ 466    | \$ 620       | \$ 476                | 76.8%                  | \$ 651             | \$ 527                        | -15.0%             |
|   |   |           |              |                       |                        |                    |                               |                    |
| 035 Unemployment                                      |   |           |              |                       |                        |                    |                               |                    |
| 01 Unemployment                                       | \$ 255                                    | \$ 343    | \$ 350       | \$ 376                | 107.3%                 | \$ 350             | \$ 350                        | 0.0%               |
|   |   |           |              |                       |                        |                    |                               |                    |
| 036 Vehicle Insurance                                 |   |           |              |                       |                        |                    |                               |                    |
| 01 Vehicle Insurance                                  |   |           |              |                       |                        |                    |                               |                    |
|   |   |           |              |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |           |              |                       |                        |                    |                               |                    |
| 01 Social Security                                    | \$ 1,085                                  | \$ 1,178  | \$ 1,262     | \$ 1,168              | 92.6%                  | \$ 1,273           | \$ 1,273                      | 0.9%               |

| Exhibit B:<br>Detail of Preliminary Expenses for 2021 |   |               |               |                       |                        |                    |                               |                    |
|---|---|---------------|---------------|-----------------------|------------------------|--------------------|-------------------------------|--------------------|
| Department  | 3 Year Average Actual<br>Expenses (17-19) | 2019          | 2020          |                       |                        | 2021               |                               |                    |
|   |   | Year End      | Final Budget  | Unaudited Year<br>End | % of Expense<br>Budget | Department Request | Manager Adjustment<br>to date | % of Prior<br>Bdgt |
| 52 Snow Trail Maintenance Cont'd                      |   |               |               |                       |                        |                    |                               |                    |
| 051 Equipment Maintenance                             |   |               |               |                       |                        |                    |                               |                    |
| 01 Software   |   | \$ 59         |               |                       |                        |                    |                               |                    |
| 04 Repairs  |   |               |               |                       |                        |                    |                               |                    |
| 05 Equipment Maintenance                              | \$ 12,530                                 | \$ 17,579     | \$ 8,000      | \$ 14,661             | 183.3%                 | \$ 10,000          | \$ 10,000                     | 25.0%              |
|   |   |               |               |                       |                        |                    |                               |                    |
| 075 Gas/Oil/Filters                                   |   |               |               |                       |                        |                    |                               |                    |
| 01 Gas/Oil/Filters                                    | \$ 1,053                                  | \$ 1,405      | \$ 900        | \$ 1,991              | 221.2%                 | \$ 1,000           | \$ 1,000                      | 11.1%              |
|   |   |               |               |                       |                        |                    |                               |                    |
| 076 Diesel  |   |               |               |                       |                        |                    |                               |                    |
| 01 Diesel   | \$ 17,865                                 | \$ 18,557     | \$ 18,000     | \$ 17,586             | 97.7%                  | \$ 17,000          | \$ 17,000                     | -5.6%              |
|   |   |               |               |                       |                        |                    |                               |                    |
| 148 Trail Maint                                       |   |               |               |                       |                        |                    |                               |                    |
| 01 Trail Maint  | \$ 2,117                                  | \$ 2,979      | \$ 2,300      | \$ 2,509              | 109.1%                 | \$ 2,500           | \$ 2,500                      | 8.7%               |
|   |   |               |               |                       |                        |                    |                               |                    |
| 286 Rent Exp  |   |               |               |                       |                        |                    |                               |                    |
| 01 Rent Exp   | \$ 1,833                                  | \$ 2,000      | \$ 2,000      | \$ 2,000              | 100.0%                 | \$ 2,000           | \$ 2,000                      | 0.0%               |
| Totals  | \$ 55,439                                 | \$ 63,830     | \$ 52,432     | \$ 56,782             | 108.3%                 | \$ 54,814          | \$ 54,690                     | 4.3%               |
| 96 Section 8 FSS                                      |   |               |               |                       |                        |                    |                               |                    |
| 001-Salaries  |   |               |               |                       |                        |                    |                               |                    |
| 01-Regular Pay  | \$ 35,997                                 | \$ 36,938     | \$ 36,940     | \$ 36,937             | 100.0%                 | \$ 38,025          | \$ 38,400                     | 4.0%               |
|   |   |               |               |                       |                        |                    |                               |                    |
| 003-Office Supplies                                   |   |               |               |                       |                        |                    |                               |                    |
| 01-Postage  | \$ 25                                     | \$ 11         | \$ 100        | \$ 120                | 119.9%                 | \$ 100             | \$ 100                        | 0.0%               |
| 05-Printer Ink  | \$ 83                                     | \$ 82         | \$ 175        | \$ 97                 | 55.5%                  | \$ 175             | \$ 175                        | 0.0%               |
| 08-Office Supplies                                    | \$ 3                                      | \$ -          | \$ 75         | \$ 115                | 153.5%                 | \$ 75              | \$ 75                         | 0.0%               |
|   |   |               |               |                       |                        |                    |                               |                    |
| 010- Travel Expenses                                  |   |               |               |                       |                        |                    |                               |                    |
| 01-Mileage  | \$ 241                                    | \$ 457        |               | \$ -                  | #VALUE!                |                    |                               |                    |
| 02 Meals & Lodging                                    | \$ 74                                     | \$ 147        | \$ 500        | \$ -                  | 0.0%                   | \$ 500             | \$ 500                        | 0.0%               |
| 05 Travel Exp   | \$ -                                      | \$ -          | \$ 500        | \$ -                  | 0.0%                   | \$ 500             | \$ 500                        | 0.0%               |
|   |   |               |               |                       |                        |                    |                               |                    |
| 011 - Training and Education                          |   |               |               |                       |                        |                    |                               |                    |
| 02 - Training and Education                           | \$ 420                                    | \$ -          | \$ 1,000      | \$ -                  | 0.0%                   | \$ 1,000           | \$ 100                        | -90.0%             |
|   |   |               |               |                       |                        |                    |                               |                    |
| 014 - New Equipment                                   |   |               |               |                       |                        |                    |                               |                    |
| 01 New Equipment                                      | 64.5                                      | 129           |               |                       |                        |                    |                               |                    |
| 02 Office   | 450                                       | 900           |               |                       |                        |                    |                               |                    |
|   |   |               |               |                       |                        |                    |                               |                    |
| 018- Health Insurance                                 |   |               |               |                       |                        |                    |                               |                    |
| 01-Health Insurance                                   | 2721.46                                   | 2724.36       | \$ 2,592      | \$ 2,724              | 105.1%                 | \$ 2,592           | \$ 2,773                      | 7.0%               |
| 96 Secction 8 FSS Cont'd                              |   |               |               |                       |                        |                    |                               |                    |
| 021-Appropriations Allowance                          |   |               |               |                       |                        |                    |                               |                    |
| 01-Appropriation Allowance                            |   |               |               | \$ 7,000              |                        |                    | \$ 5,000                      |                    |
|   |   |               |               |                       |                        |                    |                               |                    |
| 034-Workers Comp                                      |   |               |               |                       |                        |                    |                               |                    |
| 01-Workers Comp                                       | 105.67                                    | 114.75        | \$ 140        | \$ 125                | 89.5%                  | \$ 147             | \$ 119                        | -15.0%             |
|   |   |               |               |                       |                        |                    |                               |                    |
| 035-Unemployment                                      |   |               |               |                       |                        |                    |                               |                    |
| 01-Unemployment                                       | 260                                       | 267.6         | \$ 300        | \$ 295                | 98.4%                  | \$ 315             | \$ 315                        | 5.0%               |
|   |   |               |               |                       |                        |                    |                               |                    |
| 038 Social Security                                   |   |               |               |                       |                        |                    |                               |                    |
| 01-Social Security                                    | \$ 3,055                                  | \$ 3,130      | \$ 3,024      | \$ 3,134              | 103.6%                 | \$ 2,909           | \$ 2,938                      | -2.9%              |
|   |   |               |               |                       |                        |                    |                               |                    |
| 040 City & State Retirement                           |   |               |               |                       |                        |                    |                               |                    |
| 01-Retirement Housing                                 | \$ 1,351                                  | \$ 1,384      | \$ 1,384      | \$ 1,403              | 101.4%                 | \$ 1,335           | \$ 1,335                      | -3.5%              |
| Totals  | \$ 45,104                                 | \$ 46,284     | \$ 46,730     | \$ 51,951             | 111.2%                 | \$ 47,673          | \$ 52,330                     | 12.0%              |
| Total Enterprise Accounts                             | \$ 526,982                                | \$ 524,879    | \$ 562,283    | \$ 512,297            | 91.1%                  | \$ 557,037         | \$ 533,444                    | -5.1%              |
| Total All Accounts                                    | \$ 4,154,913                              | \$ 10,969,633 | \$ 10,436,298 | \$ 9,779,173          | 93.7%                  | \$ 10,839,897      | \$ 10,379,685                 | -0.5%              |



## **Exhibit C**

# **Detail of Projected Revenues**



| Exhibit C:<br>Detail of Revenue Projections for 2021 |                                  |                                 |              |                   |                       |                |                      |                               |         |
|--|----------------------------------|---------------------------------|--------------|-------------------|-----------------------|----------------|----------------------|-------------------------------|---------|
| Department   | Fund                             | 3 yr Avg<br>(2017-19)           | 2019         | 2020              |                       |                | 2021                 |                               |         |
|  |                                  |                                 | Year End     | Revenue<br>Budget | Unaudited<br>Revenues | % of<br>Budget | Forecast +<br>156521 | % Change<br>from 2020<br>Bdgt |         |
| GENERAL FUNDS  |                                  |                                 |              |                   |                       |                |                      |                               |         |
| 10 General Government                                | 01 - TAX LIEN COSTS COLLECTED    | \$ 20,219                       | \$ 18,073    | \$ 18,000         | \$ 22,279             | 23.8%          | \$ 19,000.00         | 5.6%                          |         |
|  | 02 - DELINQ. TAX INTEREST        | \$ 71,448                       | \$ 68,678    | \$ 65,000         | \$ 78,119             | 20.2%          | \$ 72,500.00         | 11.5%                         |         |
|  | 03 - SUPPLEMENTAL TAX            | \$ -                            | \$ -         | \$ -              | \$ -                  | #DIV/0!        |                      |                               |         |
|  | 04 - PYMTS IN LIEU OF TAX        | \$ 55,170                       | \$ 61,663    | \$ 58,000         | \$ 62,901             | 8.4%           | \$ 50,000.00         | -13.8%                        |         |
|  | 05 - CITY OWNED PROPERTY         | \$ 42,680                       | \$ 49,314    | \$ 30,000         | \$ 68,925             | 129.8%         | \$ 10,000.00         | -66.7%                        |         |
|  | 06 - EXCISE TAX                  | \$ 1,519,286                    | \$ 1,544,857 | \$ 1,525,000      | \$ 1,504,248          | -1.4%          | \$ 1,515,000.00      | -0.7%                         |         |
|  | 07 - BOAT EXCISE TAX             | \$ 4,408                        | \$ 4,465     | \$ 4,200          | \$ 4,583              | 9.1%           | \$ 4,400.00          | 4.8%                          |         |
|  | 08 - BOAT REG FEE (LOCAL)        | \$ 409                          | \$ 415       | \$ 400            | \$ 388                | -3.1%          | \$ 375.00            | -6.3%                         |         |
|  | 09 - SNOWMOBILE REGISTRATION     | \$ 638                          | \$ 602       | \$ 600            | \$ 603                | 0.5%           | \$ 600.00            | 0.0%                          |         |
|  | 10 - ATV REGISTRATION LOCAL FEE  | \$ 783                          | \$ 778       | \$ 750            | \$ 754                | 0.5%           | \$ 725.00            | -3.3%                         |         |
|  | 11 - Aircraft Excise             | \$ 441                          | \$ 662       | \$ 600            | \$ 291                | -51.5%         | \$ 450.00            | -25.0%                        |         |
|  | 12 - Travel Reimbursement        | \$ 987                          | \$ 651       | \$ 350            | \$ 279                | -20.2%         | \$ 350.00            | 0.0%                          |         |
|  | 13 - Election Reimbursement      | \$ 5,000                        |              |                   | \$ 5,000              |                | \$ -                 |                               |         |
|  | 15 - MISC. LICENSES              | \$ 2,161                        | \$ 2,406     | \$ 2,200          | \$ 1,840              | -16.4%         | \$ 2,100.00          | -4.5%                         |         |
|  | 16 - VEHICLE REGISTRATION        | \$ 18,756                       | \$ 16,168    | \$ 15,500         | \$ 24,890             | 60.6%          | \$ 18,500.00         | 19.4%                         |         |
|  | 17 - 60 ACCESS HIGHWAY           | \$ -                            | \$ -         |                   |                       |                |                      |                               |         |
|  | 18 - STATE REVENUE SHARING       | \$ 821,084                      | \$ 782,679   | \$ 825,000        | \$ 1,095,039          | 32.7%          | \$ 1,200,000.00      | 45.5%                         |         |
|  | 19 - CONNOR EXCISE FEE           | \$ 1,752                        | \$ 1,677     | \$ 1,700          | \$ 1,800              | 5.9%           | \$ 1,500.00          | -11.8%                        |         |
|  | 21 - BIRTH RECORDS               | \$ 7,382                        | \$ 8,292     | \$ 8,000          | \$ 5,909              | -26.1%         | \$ 6,000.00          | -25.0%                        |         |
|  | 22 - DEATH RECORDS               | \$ 7,081                        | \$ 7,842     | \$ 6,000          | \$ 7,944              | 32.4%          | \$ 7,500.00          | 25.0%                         |         |
|  | 23 - MARRIAGE RECORDS            | \$ 3,239                        | \$ 3,025     | \$ 2,750          | \$ 3,450              | 25.5%          | \$ 3,000.00          | 9.1%                          |         |
|  | 25 - DOG LICENSES                | \$ 1,446                        | \$ 1,169     | \$ 1,150          | \$ 1,929              | 67.7%          | \$ 1,200.00          | 4.3%                          |         |
|  | 26 - FISHING LICENSES            | \$ 403                          | \$ 426       | \$ 425            | \$ 296                | -30.4%         | \$ 300.00            | -29.4%                        |         |
|  | 28 - CABLE TV FRANCHISE          | \$ 104,530                      | \$ 107,225   | \$ 85,780         | \$ 106,017            | 23.6%          | \$ 105,000.00        | 22.4%                         |         |
|  | 29 - MISC. INTEREST              | \$ 41,149                       | \$ 44,109    | \$ 42,000         | \$ 36,032             | -14.2%         | \$ 37,500.00         | -10.7%                        |         |
|  | 30 - MISC. INCOME                | \$ 5,235                        | \$ 5,347     | \$ 4,500          | \$ 6,082              | 35.2%          | \$ 6,000.00          | 33.3%                         |         |
|  | 32 - PROPERTY TAXES              | \$ 3,812,731                    | \$ 4,027,637 | \$ 4,051,590      | \$ 3,355,672          | -17.2%         | \$ 3,799,448.00      | -6.2%                         |         |
|  | 34 - PROPERTY TAX OVERLAY        | \$ 43,771                       | \$ 54,306    |                   | \$ -                  | #DIV/0!        |                      |                               |         |
|  | 40 - HOUSING P/Y RECONCILIATION  | \$ 5,478                        | \$ 3,197     | \$ 3,500          | \$ 2,648              | -24.3%         | \$ 3,000.00          | -14.3%                        |         |
|  | 41 - CDC REVOLOVING LOAN INT     | \$ -                            | \$ -         |                   | \$ 2,017              | #DIV/0!        |                      |                               |         |
|  | 42 - CDC LOAN IRP INTEREST       | \$ 1,322                        | \$ 1,320     | \$ 1,200          | \$ 1,202              | 0.2%           | \$ 1,100.00          | -8.3%                         |         |
|  | 43 - DISPOSAL OF SURPLUS         | \$ 1,667                        | \$ -         | \$ 600            | \$ -                  | -100.0%        |                      |                               |         |
|  | 44 - RSU Payment                 | \$ 47,392                       | \$ -         | \$ -              | \$ -                  | #DIV/0!        |                      |                               |         |
|  | 47 - HUNTING LICENSES            | \$ 586                          | \$ 604       | \$ 550            | \$ 486                | -11.7%         | \$ 450.00            | -18.2%                        |         |
|  | 51 - Contracted Fees Elections   | \$ 4,556                        | \$ 2,898     | \$ 4,000          | \$ 5,746              | 43.6%          | \$ 3,000.00          | -25.0%                        |         |
|  | 52 - Investment Interest         | \$ 85,476                       | \$ 90,901    | \$ 90,000         | \$ 75,595             | -16.0%         | \$ 60,000.00         | -33.3%                        |         |
|  | 53 - Transfer In                 | \$ -                            | \$ -         |                   |                       |                |                      |                               |         |
|  | Totals                           | \$ 6,734,933                    | \$ 6,911,383 | \$ 6,849,345      | \$ 6,482,965          | -5.3%          | \$ 6,928,998.00      | 1.2%                          |         |
|  | 12 Nylander Museum               | 01 - Nylander Museum            | \$ 523       | \$ 918            |                       | \$ 651         | #DIV/0!              | \$ 400.00                     | #DIV/0! |
|  |                                  | 03 - Nylander Museum Rentals    | \$ 675       | \$ 1,350          | \$ 1,500              | \$ -           | -100.0%              |                               |         |
|  |                                  | Totals                          | \$ 1,460     | \$ 2,268          | \$ 1,500              | \$ 651         | -56.6%               | \$ 400.00                     | -73.3%  |
|  | 17 Health & Sanitation           | 01 - Tri-Community Dividends    | \$ 143,616   | \$ 170,000        | \$ -                  | \$ -           | #DIV/0!              | \$ -                          | #DIV/0! |
|  |                                  | Totals                          | \$ 143,616   | \$ 170,000        | \$ -                  | \$ -           | #DIV/0!              | \$ -                          | #DIV/0! |
|  | 18 Municipal Buildings           | 01 EOC Rentals                  | \$ 4,000     | \$ 4,000          | \$ 4,000              | \$ 4,000       | 0.0%                 | \$ 4,000.00                   | 0.0%    |
|  |                                  | Totals                          | \$ 4,450     | \$ 4,000          | \$ 4,000              | \$ 4,000       | 0.0%                 | \$ 4,000.00                   | 0.0%    |
|  | 20 General Assistance            | 01 - Connor Administration Fees | \$ 4,925     | \$ 4,800          | \$ 4,800              | \$ 5,975       | 24.5%                | \$ 4,800.00                   | 0.0%    |
|  |                                  | 02 - State Reimbursement        | \$ 15,807    | \$ 15,960         | \$ 15,500             | \$ 15,523      | 0.1%                 | \$ 15,000.00                  | -3.2%   |
|  |                                  | Totals                          | \$ 20,732    | \$ 20,760         | \$ 20,300             | \$ 21,498      | 5.9%                 | \$ 19,800.00                  | -2.5%   |
|  | 22 Tax Assesment                 | 01 - TREE GROWTH REIMBURSEMENT  | \$ 3,814     | \$ 3,816          | \$ 3,450              | \$ 4,057       | 17.6%                | \$ 4,000.00                   | 15.9%   |
|  |                                  | 02 - VETERANS EXEMPTION REIMB   | \$ 13,844    | \$ 13,647         | \$ 12,500             | \$ 13,846      | 10.8%                | \$ 13,800.00                  | 10.4%   |
|  |                                  | 04 - HOMESTEAD EXEMPTION REIMB  | \$ 642,596   | \$ 631,497        | \$ 651,500            | \$ 684,071     | 5.0%                 | \$ 684,600.00                 | 5.1%    |
|  |                                  | 05 - BETE REIMBURSEMENT         | \$ 133,570   | \$ 131,323        | \$ 125,000            | \$ 167,937     | 34.3%                | \$ 155,000.00                 | 24.0%   |
|  |                                  | 06 - Printing Fees              | \$ 185       | \$ 422            | \$ 50                 | \$ 218         | 336.0%               | \$ 50.00                      | 0.0%    |
| XX - Renewable Energy Credit Reimb                   |                                  | #DIV/0!                         |              | \$ -              |                       |                | \$ 15,500.00         | #DIV/0!                       |         |
| Totals   |                                  | \$ 794,010                      | \$ 780,705   | \$ 792,500        | \$ 870,129            | 9.8%           | \$ 872,950.00        | 10.2%                         |         |
| 23 Code Enforcement                                  | 01 - ELECTRICAL PERMITS          | \$ -                            | \$ -         | \$ -              |                       |                |                      |                               |         |
|  | 02 - BUILDING PERMITS LOCAL FEE  | \$ 2,897                        | \$ 3,340     | \$ 2,000          | \$ 3,000              | 50.0%          | \$ 2,750.00          | 37.5%                         |         |
|  | 03 - PLUMBING PERMITS LOCAL FEE  | \$ 4,685                        | \$ 6,760     | \$ 3,000          | \$ 4,675              | 55.8%          | \$ 4,000.00          | 33.3%                         |         |
|  | 06 - ZONE AMENDMENT FEES         | \$ 230                          |              |                   | \$ 230                |                | \$ 90.00             | #DIV/0!                       |         |
|  | 07 - SITE DESIGN REVIEW APP FEES | \$ 720                          | \$ 540       | \$ 550            | \$ 900                | 63.6%          | \$ 650.00            | 18.2%                         |         |
|  | 10 - DEMO PERMIT FEES            | \$ 8                            | \$ 25        | \$ 300            | \$ -                  | -100.0%        |                      |                               |         |
|  | 11 - SIGN PERMITS                | \$ 533                          | \$ 500       | \$ 300            | \$ 300                | 0.0%           | \$ 300.00            | 0.0%                          |         |
|  | 12 - SUBDIVISION REVIEW          | \$ -                            | \$ -         | \$ -              |                       |                |                      |                               |         |
|  | 13 - MISCELLANEOUS INCOME        | \$ -                            | \$ -         | \$ -              |                       |                |                      |                               |         |
|  | 14 - Heating Permits             | \$ -                            | \$ -         | \$ -              |                       |                |                      |                               |         |
|  | 15 - LDA Inspection Service      | \$ -                            | \$ -         | \$ -              |                       |                |                      |                               |         |
|  | 16 - Woodland Services           | \$ -                            | \$ -         | \$ -              |                       |                |                      |                               |         |
|  | Totals                           | \$ 8,920                        | \$ 11,165    | \$ 6,150          | \$ 9,105              | 48.0%          | \$ 7,790.00          | 26.7%                         |         |
|  | 25 Library                       | 01 Miscellaneous Income         | \$ 4,179     | \$ 4,750          | \$ 4,600              | \$ 2,970       | -35.4%               | \$ 3,900.00                   | -15.2%  |
|  |                                  | 02 Non-Resident Fees            | \$ 1,729     | \$ 1,677          | \$ 1,500              | \$ 1,019       | -32.1%               | \$ 1,200.00                   | -20.0%  |
|  |                                  | 03 Passport Services            | \$ -         | \$ -              | \$ -                  |                |                      |                               |         |
| Totals   |                                  | \$ 5,908                        | \$ 6,428     | \$ 6,100          | \$ 3,988              | -34.6%         | \$ 5,100.00          | -16.4%                        |         |

| Exhibit C:<br>Detail of Revenue Projections for 2021 |                                      |                       |              |                   |                       |                |                      |                               |
|--|--------------------------------------|-----------------------|--------------|-------------------|-----------------------|----------------|----------------------|-------------------------------|
| Department   | Fund                                 | 3 yr Avg<br>(2017-19) | 2019         | 2020              |                       |                | 2021                 |                               |
|  |                                      |                       | Year End     | Revenue<br>Budget | Unaudited<br>Revenues | % of<br>Budget | Forecast +<br>156521 | % Change<br>from 2020<br>Bdgt |
| 31 Fire & Ambulance                                  | 01 - MAINECARE                       | \$ 315,958            | \$ 327,524   | \$ 430,000        | \$ 270,237            | -37.2%         | \$ 290,000.00        | -32.6%                        |
|  | 02 - MAINECARE AIR AMBULANCE         | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 03 - MaineCare Contractual Allowance | \$ (161,717)          | \$ (219,213) | \$ (174,000)      | \$ (94,192)           | -45.9%         | \$ (120,000.00)      | -31.0%                        |
|  | 04 - MEDICARE                        | \$ 658,267            | \$ 762,450   | \$ 800,000        | \$ 594,968            | -25.6%         | \$ 648,000.00        | -19.0%                        |
|  | 05 - MEDICARE AIR AMBULANCE          | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 06 - MediCare Contractual Allowance  | \$ (222,223)          | \$ (219,350) | \$ (250,000)      | \$ (198,985)          | -20.4%         | \$ (235,000.00)      | -6.0%                         |
|  | 07 - PRIVATE INSURANCE               | \$ 413,175            | \$ 422,015   | \$ 415,000        | \$ 387,439            | -6.6%          | \$ 390,000.00        | -6.0%                         |
|  | 08 - PRIVATE INS AIR AMBULANCE       | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 09 - Contractual Allowance - Private | \$ (15,414)           | \$ (20,434)  | \$ (18,000)       | \$ (9,877)            | -45.1%         | \$ (13,500.00)       | -25.0%                        |
|  | 10 - SELF PAY                        | \$ 188,963            | \$ 169,200   | \$ 175,000        | \$ 143,733            | -17.9%         | \$ 150,000.00        | -14.3%                        |
|  | 11 - SELF PAY AIR AMBULANCE          | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 12 - Dis Contract - Self Pay         | \$ (358)              | \$ (482)     | \$ (2,000)        | \$ -                  | -100.0%        | \$ (550.00)          | -72.5%                        |
|  | 13 - VA Air                          | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 14 - VA Land                         | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 15 - Contractual Allow - VA          | \$ (4,097)            | \$ (3,209)   | \$ (6,000)        | \$ (1,760)            | -70.7%         | \$ (3,000.00)        | -50.0%                        |
|  | 16 - Contractual Allow - Other       | \$ -                  | \$ -         | \$ (500)          | \$ -                  | -100.0%        |                      |                               |
|  | 20 - WASHBURN PER CAPITA FEE         | \$ 3,233              | \$ 9,700     | \$ -              | \$ -                  | #DIV/0!        |                      |                               |
|  | 21 - WOODLAND PER CAPITA FEE         | \$ 43,667             | \$ 13,950    | \$ 103,100        | \$ 103,100            | 0.0%           | \$ 114,300.00        | 10.9%                         |
|  | 22 - NEW SWEDEN PER CAPITA FEE       | \$ 24,382             | \$ 6,923     | \$ 59,300         | \$ 59,300             | 0.0%           | \$ 56,900.00         | -4.0%                         |
|  | 23 - WESTMANLAND PER CAPITA FEE      | \$ 3,109              | \$ 713       | \$ 7,900          | \$ 7,900              | 0.0%           | \$ 5,700.00          | -27.8%                        |
|  | 24 - STOCKHOLM PER CAPITA FEE        | \$ 10,139             | \$ 2,909     | \$ 24,600         | \$ 24,600             | 0.0%           | \$ 23,200.00         | -5.7%                         |
|  | 25 - CONNOR PER CAPITA FEE           | \$ 17,329             | \$ 5,244     | \$ 41,500         | \$ 41,500             | 0.0%           | \$ 42,400.00         | 2.2%                          |
|  | 26 - PERHAM PER CAPITA FEE           | \$ 2,959              | \$ 4,439     |                   | \$ -                  | #DIV/0!        | \$ -                 | #DIV/0!                       |
|  | 27 - MADAWASKA LAKE PER CAPITA       | \$ 5,577              | \$ 1,265     | \$ 14,200         | \$ 14,200             | 0.0%           | \$ 14,200.00         | 0.0%                          |
|  | 28 - LORING DEV PER CAPITA FEE       | \$ -                  | \$ -         | \$ -              | \$ -                  | #DIV/0!        | \$ -                 | #DIV/0!                       |
|  | 29 - WADE PER CAPITA FEE             | \$ 514                | \$ 1,541     | \$ -              | \$ -                  | #DIV/0!        | \$ -                 | #DIV/0!                       |
|  | 30 - NON-CONTRACTED TOWNS FEES       | \$ 4,000              |              |                   | \$ 4,000              |                | \$ 3,000.00          | #DIV/0!                       |
|  | 35 - MISC. INTEREST                  | \$ 190                | \$ 4         | \$ 150            | \$ 241                | 60.7%          | \$ 200.00            | 33.3%                         |
|  | 36 - RECOVERY OF BAD DEBT            | \$ 2,877              | \$ 1,736     | \$ 2,500          | \$ 1,116              | -55.4%         | \$ 1,500.00          | -40.0%                        |
|  | 37 - Ambulance Insurance Reports     | \$ 182                | \$ 189       | \$ 200            | \$ 167                | -16.5%         | \$ 175.00            | -12.5%                        |
|  | 38 - LIMESTONE PER CAPITA FEE        | \$ 67,867             |              | \$ 203,000        | \$ 203,600            | 0.3%           | \$ 217,300.00        | 7.0%                          |
|  | 39 - CASWELL PER CAPITA FEE          | \$ 8,033              |              | \$ 24,100         | \$ 24,100             | 0.0%           | \$ 28,200.00         | 17.0%                         |
|  | 40 - AMB BILLING HOULTON             | \$ 32,829             | \$ 42,805    | \$ 10,000         | \$ 16,570             | 65.7%          | \$ -                 | -100.0%                       |
|  | 41 - AMB BILLING CALAIS              | \$ 25,786             | \$ 29,112    | \$ 28,332         | \$ 23,918             | -15.6%         | \$ 24,000.00         | -15.3%                        |
|  | 42 - AMB BILLING VAN BUREN           | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 43 - AMB BILLING ISLAND FALLS        | \$ 1,924              | \$ 1,553     | \$ 500            | \$ 1,985              | 297.0%         | \$ 1,750.00          | 250.0%                        |
|  | 44 - AMB BILLING PATTEN              | \$ 9,828              | \$ 9,002     | \$ 10,336         | \$ 7,928              | -23.3%         | \$ 7,750.00          | -25.0%                        |
|  | 50 - FIRE PROTECTION CONNOR          | \$ 22,654             | \$ 29,078    | \$ 10,375         | \$ 10,375             | 0.0%           | \$ 10,600.00         | 2.2%                          |
|  | 51 - FIRE PROTECTION NEW SWEDEN      | \$ 28,349             | \$ 35,459    | \$ 14,825         | \$ 14,825             | 0.0%           | \$ 14,225.00         | -4.0%                         |
|  | 52 - FIRE PROTECTION WESTMANLAND     | \$ -                  | \$ -         | \$ 1,975          | \$ -                  | -100.0%        |                      |                               |
|  | 53 - FIRE PROTECTION WOODLAND        | \$ 51,039             | \$ 64,301    | \$ 25,775         | \$ 25,775             | 0.0%           | \$ 28,575.00         | 10.9%                         |
|  | 54 - T16 R4                          | \$ -                  | \$ -         | \$ -              | \$ -                  | #DIV/0!        |                      |                               |
|  | 60 - Fire Insurance Reports          | \$ 81                 | \$ 60        | \$ 125            | \$ 70                 | -44.0%         | \$ 70.00             | -44.0%                        |
|  | 61 - Fire Insurance Recovery         | \$ -                  | \$ -         |                   | \$ -                  | #DIV/0!        |                      |                               |
|  | 62 - Fire Permits                    | \$ 4,902              | \$ 5,068     | \$ 5,000          | \$ 4,846              | -3.1%          | \$ 4,850.00          | -3.0%                         |
|  | 63 - Misc Income                     | \$ 453                | \$ -         | \$ 1,000          | \$ 360                | -64.0%         | \$ 350.00            | -65.0%                        |
|  | Totals                               | \$ 1,541,790          | \$ 1,483,554 | \$ 1,958,293      | \$ 1,682,039          | -14.1%         | \$ 1,705,195.00      | -12.9%                        |
| 35 Police  | 01 - MISC. FEES INSURANCE REPORTS    | \$ 1,344              | \$ 1,354     | \$ 1,300          | \$ 1,443              | 11.0%          | \$ 1,400.00          | 7.7%                          |
|  | 02 - POLICE DISPATCHING              | \$ 2,000              | \$ 2,000     | \$ 2,000          | \$ 2,000              | 0.0%           | \$ 2,000.00          | 0.0%                          |
|  | 03 - FINGERPRINTING FEES             | \$ 45                 | \$ 66        | \$ 60             | \$ 9                  | -85.0%         | \$ 40.00             | -33.3%                        |
|  | 04 - CONCEALED WEAPON PERMITS        | \$ 438                | \$ 325       | \$ 400            | \$ 410                | 2.5%           | \$ 425.00            | 6.3%                          |
|  | 05 - COPS GRANT REIMBURSEMENT        | \$ 158                | \$ -         | \$ -              | \$ -                  | #DIV/0!        |                      |                               |
|  | 06 - Prisoner Boarding Reimbursement | \$ 6,941              | \$ 9,512     | \$ 9,000          | \$ 2,888              | -67.9%         | \$ 3,000.00          | -66.7%                        |
|  | 07 - Dog Violation                   | \$ 557                | \$ 451       | \$ 500            | \$ 644                | 28.8%          | \$ 500.00            | 0.0%                          |
|  | 08 - Prisoner Meals                  | \$ 2,659              | \$ 3,568     | \$ 3,500          | \$ 1,272              | -63.7%         | \$ 1,500.00          | -57.1%                        |
|  | 09 - Court Reimbursement             | \$ 1,518              | \$ 2,103     | \$ 1,600          | \$ 948                | -40.8%         | \$ 1,000.00          | -37.5%                        |
|  | 10 - Lamination Fees                 | \$ 229                | \$ 210       | \$ 200            | \$ 187                | -6.5%          | \$ 200.00            | 0.0%                          |
|  | 11 - Misc Fees                       | \$ 532                | \$ 233       | \$ 350            | \$ 509                | 45.4%          | \$ 400.00            | 14.3%                         |
|  | 12 - False Alarm Fees                | \$ -                  | \$ -         | \$ 500            | \$ -                  | -100.0%        | \$ 250.00            | -50.0%                        |
|  | 13 - Fines                           | \$ -                  | \$ -         | \$ -              | \$ -                  | #DIV/0!        |                      |                               |
|  | 14 - Salary Reimbursement            | \$ 21,142             | \$ 27,207    | \$ 50,000         | \$ 9,298              | -81.4%         | \$ 12,000.00         | -76.0%                        |
|  | 15 -Contract Inc                     | \$ -                  | \$ -         | \$ -              | \$ -                  | #DIV/0!        |                      |                               |
|  | 16 - School Resource Officer         | \$ 52,741             | \$ 75,215    | \$ 75,000         | \$ 65,747             | -12.3%         | \$ 66,000.00         | -12.0%                        |
|  | Totals                               | \$ 90,303             | \$ 122,244   | \$ 144,410        | \$ 85,355             | -40.9%         | \$ 88,715.00         | -38.6%                        |
| 39 Emergency<br>Management                           | 01 -Fees Woodland                    | \$ 200                | \$ 200       | \$ 200            | \$ 200                | 0.0%           | \$ 200.00            | 0.0%                          |
|  | 02 - Fees New Sweden                 | \$ 200                | \$ 200       | \$ 200            | \$ 200                | 0.0%           | \$ 200.00            | 0.0%                          |
|  | 03 - Fees Westmandland               | \$ 133                | \$ 200       | \$ 200            | \$ -                  | -100.0%        | \$ 200.00            | 0.0%                          |
|  | 04 - Fees Perham                     | \$ 200                | \$ 200       | \$ 200            | \$ 200                | 0.0%           | \$ 200.00            | 0.0%                          |
|  | 05 - State EOC Reimbursment          | \$ -                  | \$ -         | \$ -              |                       |                |                      |                               |
|  | 06 - Tower Rent                      | \$ 1,200              | \$ 1,800     | \$ 1,800          | \$ 1,800              | 0.0%           | \$ 1,800.00          | 0.0%                          |
|  | Totals                               | \$ 1,933              | \$ 2,600     | \$ 2,600          | \$ 2,400              | -7.7%          | \$ 2,600.00          | 0.0%                          |
| 40 Public Works                                      | 01 - URIP/LRAP                       | \$ 139,145            | \$ 143,156   | \$ 143,000        | \$ 134,728            | -5.8%          | \$ 138,500.00        | -3.1%                         |
|  | 03 - Salary Reimbursement            | \$ 261                | \$ -         | \$ -              |                       |                |                      |                               |
|  | 04 - Equipment Rental                | \$ 138                | \$ -         | \$ -              |                       |                |                      |                               |
|  | 05 - FEMA Reimbursement              | \$ -                  | \$ -         | \$ -              |                       |                |                      |                               |
|  | 06 - Brush Removal Permit Fees       | \$ -                  | \$ -         | \$ -              |                       |                |                      |                               |
|  | 07 - Connor Contract                 | \$ 61,229             | \$ 61,217    | \$ 60,415         | \$ 62,748             | 3.9%           | \$ 62,500.00         | 3.5%                          |
|  | 08 - Presque Isle Contract           | \$ -                  | \$ -         | \$ -              |                       |                |                      |                               |
|  | 09 - School Dept Snow Plowing        | \$ -                  | \$ -         | \$ -              |                       |                |                      |                               |
|  | 30 - Misc Income                     | \$ -                  | \$ -         | \$ -              |                       |                | \$ 3,262.50          | #DIV/0!                       |
|  | Totals                               | \$ 200,641            | \$ 204,373   | \$ 203,415        | \$ 197,476            | -2.9%          | \$ 204,262.50        | 0.4%                          |

Exhibit C:  
Detail of Revenue Projections for 2021

| Department                   | Fund                         | 3 yr Avg<br>(2017-19) | 2019         | 2020              |                       |                | 2021                 |                               |
|------------------------------|------------------------------|-----------------------|--------------|-------------------|-----------------------|----------------|----------------------|-------------------------------|
|                              |                              |                       | Year End     | Revenue<br>Budget | Unaudited<br>Revenues | % of<br>Budget | Forecast +<br>156521 | % Change<br>from 2020<br>Bdgt |
| 50 Recreation                | 01 Rental Income             | \$ 10,060             | \$ 10,586    | \$ 11,000         | \$ 4,197              | -61.8%         | \$ 4,500.00          | -59.1%                        |
|                              | 02 Program Fees              | \$ 6,200              | \$ 7,120     | \$ 10,000         | \$ 1,305              | -87.0%         | \$ 2,000.00          | -80.0%                        |
|                              | 03 Special Events            | \$ 237                | \$ 685       | \$ 1,000          | \$ 25                 | -97.5%         | \$ 400.00            | -60.0%                        |
|                              | 04 Swimming Pool Fees        | \$ -                  | \$ -         |                   |                       |                |                      |                               |
|                              | 05 Rec Program Fees          | \$ -                  | \$ -         |                   |                       |                |                      |                               |
|                              | Totals                       | \$ 16,496             | \$ 18,391    | \$ 22,000         | \$ 5,527              | -74.9%         | \$ 6,900.00          | -68.6%                        |
| 51 Parks                     | 01 Miscellaneous Income      | \$ 236                | \$ 112       | \$ 500            | \$ 39                 | -92.1%         | \$ 100.00            | -80.0%                        |
|                              | 02 Rental Income             | \$ 500                | \$ 1,500     | \$ 500            | \$ -                  | -100.0%        | \$ 200.00            | -60.0%                        |
|                              | Totals                       | \$ 736                | \$ 1,612     | \$ 1,000          | \$ 39                 | -96.1%         | \$ 300.00            | -70.0%                        |
| 60 Airport                   | 02 - AIRPORT RENT            | \$ 18,370             | \$ 28,633    | \$ 16,000         | \$ 24,619             | 53.9%          | \$ 25,000.00         | 56.3%                         |
|                              | 03 - FUEL REVENUE            | \$ 22,388             | \$ 27,085    | \$ 25,000         | \$ 19,065             | -23.7%         | \$ 21,500.00         | -14.0%                        |
|                              | Totals                       | \$ 40,758             | \$ 55,719    | \$ 41,000         | \$ 43,684             | 6.5%           | \$ 46,500.00         | 13.4%                         |
| 61 Trailer Park              | 01 - Lot Rent Receipts       | \$ 15,775             | \$ 14,625    | \$ 14,500         | \$ 14,078             | -2.9%          | \$ 6,000.00          | -58.6%                        |
|                              | 02 - Year End Close          | \$ 877                | \$ 3,375     |                   |                       |                |                      |                               |
|                              | Totals                       | \$ 16,359             | \$ 18,000    | \$ 14,500         | \$ 14,078             | -2.9%          | \$ 6,000.00          | -58.6%                        |
| 70 Insurance &<br>Retirement | 01 - MMA WORKERS COMP REFUND | \$ 5,519              | \$ -         | \$ -              | \$ 10,430             | #DIV/0!        |                      |                               |
|                              | 04 - HRA Credit              | \$ -                  | \$ -         | \$ -              |                       |                |                      |                               |
|                              | Totals                       | \$ 5,519              | \$ -         | \$ -              | \$ 10,430             | #DIV/0!        |                      |                               |
| Sub-Total                    |                              | \$ 9,627,628          | \$ 9,812,752 | \$ 10,067,113     | \$ 9,433,364          | -6.3%          | \$ 9,899,510.50      | -1.7%                         |

|                            |                                |               |               |               |              |        |                  |        |
|----------------------------|--------------------------------|---------------|---------------|---------------|--------------|--------|------------------|--------|
| ENTERPRISE FUNDS           |                                |               |               |               |              |        |                  |        |
| 11 Economic<br>Development | 01 - TIF Dollars Received      | \$ 326,655    | \$ 334,754    | \$ 372,653    | \$ 302,421   | -18.8% | \$ 324,042.23    | -13.0% |
|                            | 02 - Comm Project - New Events | \$ 691        | \$ -          |               |              |        |                  |        |
|                            | Interest                       | \$ -          | \$ -          |               |              |        |                  |        |
|                            | Totals                         | \$ 327,115    | \$ 334,754    | \$ 372,653    | \$ 302,421   | -18.8% | \$ 324,042.23    | -13.0% |
| 24 Housing                 | 01 - Section 8 Administration  | \$ 68,056     | \$ 70,000     | \$ 70,000     | \$ 70,000    | 0.0%   | \$ 70,000.00     | 0.0%   |
|                            | 02 - Expense Reimbursement     | \$ 27,417     | \$ 26,160     | \$ 20,000     | \$ 33,392    | 67.0%  | \$ 30,000.00     | 50.0%  |
|                            | Totals                         | \$ 95,472     | \$ 96,160     | \$ 90,000     | \$ 103,392   | 14.9%  | \$ 100,000.00    | 11.1%  |
| 52 Snowmobile Trails       | 01 - Miscellaneous Income      | \$ 6,250      | \$ 5,600      | \$ 5,000      | \$ 7,600     | 52.0%  | \$ 6,000.00      | 20.0%  |
|                            | 02 - State Grant               | \$ 26,000     | \$ 39,000     | \$ 39,000     | \$ 50,716    | 30.0%  | \$ 39,000.00     | 0.0%   |
|                            | 03 - Snow Sled Reg (State)     | \$ 147        | \$ 360        | \$ 100        | \$ 50        | -50.4% | \$ 100.00        | 0.0%   |
|                            | 04 - Year End Close            | \$ -          | \$ -          |               |              |        |                  |        |
|                            | Totals                         | \$ 32,397     | \$ 44,960     | \$ 44,100     | \$ 58,366    | 32.3%  | \$ 45,100.00     | 2.3%   |
| 96 FSS Revenues            | 01-FSS Reimbursement           | \$ 49,815     | \$ 50,787     | \$ 57,446     | \$ 57,446    | 0.0%   | \$ 57,446.00     | 0.0%   |
|                            | 02 - From/To Reserve           | \$ -          | \$ -          |               |              |        |                  |        |
|                            | Totals                         | \$ 49,815     | \$ 50,787     | \$ 57,446     | \$ 57,446    | 0.0%   | \$ 57,446.00     | 0.0%   |
| Sub-Total                  |                                | \$ 504,799    | \$ 526,661    | \$ 564,199    | \$ 521,625   | -7.5%  | \$ 526,588.23    | -6.7%  |
| TOTAL ALL FUNDS            |                                |               |               |               |              |        |                  |        |
|                            |                                | \$ 10,132,427 | \$ 10,339,413 | \$ 10,631,312 | \$ 9,954,989 | -6.4%  | \$ 10,426,098.73 | -1.9%  |





# **Exhibit D**

## **Capital Plan**

Exhibit D:  
Preliminary Capital Improvement Plan 2021 - 2025  
With Previous Capital for 2019 and 2020

| Dept     | Type       | 2019       |   | 2020       |  | 2021         |   | 2022       |  | 2023       |  | 2024        |   | 2025       |  |
|----------|------------|------------|---|------------|--|--------------|---|------------|--|------------|--|-------------|---|------------|--|
|          |            | Allocation | Note  | Allocation | Note   | Allocation   | Note  | Allocation | Note   | Allocation | Note   | Allocation  | Note  | Allocation | Note   |
|          |            | \$ 925,680 | Total Capital Expenses                            | \$ 589,918 | Total Capital Expenses                                 | \$ 1,589,331 | Total Capital Expenses  |            |  |            |  |             |   |            |  |
|          |            | \$ 189,912 | Use of Reserves                                   | \$ 38,800  | Use of Reserves  | \$ 843,572   | Use of Reserves   |            |  |            |  |             |   |            |  |
|          |            | \$ 135,000 | New Reserves                                      | \$ 252,000 | New Reserves   | \$ 103,500   | New Reserves  |            |  |            |  |             |   |            |  |
|          |            | \$735,768  | New Capital                                       | \$551,118  | New Capital  | \$745,759    | New Capital   |            |  |            |  |             |   |            |  |
| Airport  | Facilities |            |   |            |  |              | 2023 Apron Reconstruct (city portion)                                 | \$ 10,000  | 2023 Apron Reconstruct (city portion)                  | \$ 10,000  | 2023 Apron Reconstruct (city portion)                  |             |   | \$ -       | \$ -   |
| Airport  | Equipment  |            |   |            |  |              |   | \$ 40,000  | Loader Replacement (City Part)                         |            |  |             |   |            |  |
| Airport  | Facilities |            |   |            |  |              |   |            |  | \$ 18,000  | Fuel Farm Replacement 2028 (\$100K City Part)          | \$ 18,000   | Fuel Farm Replacement 2028 (\$100K City Part)           | \$ 18,000  | Fuel Farm Replacement 2028 (\$100K City Part)          |
| Airport  | Facilities |            |   |            |  |              |   | \$ 10,000  | Runway Maintenance                                     | \$ 10,000  | Runway Maintenance                                     | \$ 10,000   | Runway Maintenance                                      | \$ 10,000  | Runway Maintenance                                     |
| Capital  | Program    |            |   |            |  |              |   | \$ 50,000  | CUD Consolidation study                                |            |  |             |   |            |  |
| Capital  | Facilities |            |   | \$ 26,000  | Study and Design of new Police                         | \$ 50,000    | Study and Design of new Police/City Hall                              |            |  |            |  |             |   |            |  |
| Debt     | Equipment  | \$ 116,900 | Engine Payment                                    | \$ 116,900 | Engine Payment   | \$ 116,900   | Engine Payment  |            |  |            |  |             |   |            |  |
| Debt     | Facilities |            |   |            |  |              |   |            |  |            |  |             |   |            |  |
| Debt     | Facilities | \$ 105,843 | Biomass Boiler                                    | \$ 105,843 | Biomass Boiler   | \$ 109,440   | Biomass Boiler  | \$ 11,136  | Repay Emergency Splash Park Funds                      | \$ 11,136  | Repay Emergency Splash Park Funds                      | \$ 11,136   | Repay Emergency Splash Park Funds                       | \$ 11,136  | Repay Emergency Splash Park Funds                      |
|          |            |            |   |            |  |              |   | 230,175    | Biomass Boiler (Roll in Engine Pmt)                    | \$ 234,053 | Biomass Boiler Final Payment                           |             |   |            |  |
| Debt     | Facilities |            |   |            |  |              |   | \$ 202,400 | Police Facility (paid off in 2035) (30yr, 3%, on \$4M) | \$ 202,400 | Police Facility (roll in Biomass)                      | \$ 436,453  | Police Facility   | \$ 436,453 | Public Safety Facility                                 |
| Fire/EMS | Equipment  | \$ 1,000   | Foam Equipment/supplies                           |            | Use of Current Reserves #24 Remount                    |              |   |            |  |            |  |             |   |            |  |
| Fire/EMS | Program    | \$ (1,000) | Use of Current Reserves - Foam                    |            |  | \$ (95,882)  | Use of Current Reserves #24 Remount                                   |            |  |            |  |             |   |            |  |
| Fire/EMS | Equipment  | \$ 75,000  | 1/2 ambulance remount in 20                       | \$ 30,000  | #24 Remount in 2021 (1/4 pa                            | \$ 130,000   | #24 Remount   |            |  |            |  |             |   |            |  |
| Fire/EMS | Facilities | \$ -       | 1/2 roof repair in 2020                           | \$ 66,000  | Roof repair in 2020 estimated                          | \$ 66,500    | Roof repair in 2020 estimated \$75K.                                  |            |  |            |  |             |   |            |  |
| Fire/EMS | Facilities |            |   | \$ 100,000 | Station Structural Reinforcem                          | \$ 200,000   | Station Structural Reinforcements                                     |            |  |            |  |             |   |            |  |
| Fire/EMS | Equipment  |            | 1/6 Replace ambulance monitors and stretchers i   |            | 1/6 Replace ambulance monitors in 2024 (\$150,000)     |              | 1/6 Replace ambulance monitors in 2024 (\$150,000)                    | \$ 50,000  | 1/6 Replace ambulance monitors in 2024 (\$150,000)     | \$ 50,000  | 1/6 Replace ambulance monitors in 2024 (\$150,000)     | \$ 50,000   | Replace ambulance monitors in 2024 (\$150,000)          |            |  |
| Fire/EMS | Equipment  |            | 1/9 allocation toward replacement ladder truck in |            | 1/9 allocation toward replacement ladder truck in 2027 |              | 1/9 allocation toward replacement ladder truck in 2027                | \$ 125,000 | 1/9 allocation toward replacement ladder truck in 2027 | \$ 125,000 | 1/9 allocation toward replacement ladder truck in 2027 | \$ 125,000  | 1/9 allocation toward replacement ladder truck in 2027. | \$ 125,000 | 1/9 allocation toward replacement ladder truck in 2027 |
| Fire/EMS | Facilities |            |   | \$ -       | Use of Current Building Maint                          | \$ (207,830) | Use of Current Building Maintenance Reserves for Roof and Retain Wall |            |  |            |  |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              | Dispatch Computer, office computer                                    |            |  |            |  |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              | 1/2 ambulance #23 remount in 2022                                     | \$ 67,000  | 1/2 ambulance #23 remount in 2022                      | \$ 67,000  | 1/2 ambulance #23 remount in 2022                      |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              |   | \$ 16,000  | Replace overhead space heaters                         |            |  |             |   |            |  |
| Fire/EMS | Facilities |            |   |            |  | \$ 30,000    | Station Retrofit  | \$ 2,200   | Replace Intercom System                                |            |  |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  | \$ (23,000)  | Current Building Maintenance Reserves for Retrofit                    | \$ 8,000   | Replace Air Compressor                                 |            |  |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              |   | \$ 5,500   | Replace Low Voltage Systems                            |            |  |             |   |            |  |
| Fire/EMS | Facilities |            |   |            |  |              |   | \$ 13,200  | Lower Parking Lot Repair                               |            |  |             |   |            |  |
| Fire/EMS | Facilities |            |   |            |  |              |   | \$ 6,000   | Concrete replacement at entries                        |            |  |             |   |            |  |
| Fire/EMS | Facilities |            |   |            |  |              |   | \$ 32,000  | Retaining Wall Repairs                                 |            |  |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              |   | \$ 1,200   | Office computer  |            |  |             |   |            |  |
| Fire/EMS | Facilities |            |   |            |  |              |   | \$ 60,000  | Install backup furnace                                 |            |  |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              |   | \$ 4,000   | Replace Split System Heat Pumps                        | \$ 4,000   | Replace Split System Heat Pumps                        |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              |   |            |  | \$ 20,000  | Upgrade heating control system                         |             |   |            |  |
| Fire/EMS | Facilities |            |   |            |  |              |   |            |  | \$ 11,550  | Upper Parking Lot Repair                               |             |   |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              |   |            |  | \$ 70,000  | 1/2 ambulance #22 remount in 2024                      | \$ 70,000   | 1/2 ambulance #22 remount in 2024                       |            |  |
| Fire/EMS | Facilities |            |   |            |  |              |   |            |  | \$ 25,000  | 1/3 overhead door replacement                          | \$ 25,000   | 1/3 overhead door replacement                           | \$ 25,000  | 1/3 overhead door replacement                          |
| Fire/EMS | Equipment  |            |   |            |  |              |   |            |  |            |  | \$ 20,000   | Emergency Power Gen Upgrades                            |            |  |
| Fire/EMS | Equipment  |            |   |            |  |              |   |            |  |            |  | \$ 2,100    | Dispatch Computer, office computer                      |            |  |
| Fire/EMS | Facilities |            |   |            |  |              |   |            |  |            |  | \$ 3,000    | Garage Door Maint Allowance                             | \$ 3,000   | Garage Door Maint Allowance                            |
| Fire/EMS | Equipment  |            |   |            |  |              |   |            |  |            |  |             |   | \$ 600     | Office computer  |
| Fire/EMS | Equipment  |            |   |            |  |              |   |            |  |            |  |             |   | \$ 33,000  | 1/2 Stretcher replacement in 2026                      |
| Fire/EMS | Vehicle    |            |   |            |  |              |   |            |  |            |  |             |   | \$ 1,500   | Overhaul/Replace Circulating Pumps                     |
| Fire/EMS | Vehicle    |            |   |            |  |              |   |            |  |            |  |             |   | \$ 72,500  | 1/2 ambulance #25 remount in 2026                      |
| Gen Gov  | Program    | \$ 2,500   | vital records restoration                         |            | vital records restoration                              |              | vital records restoration   | \$ 2,500   | vital records restoration                              | \$ 2,500   | vital records restoration                              | \$ 2,500    | vital records restoration                               | \$ 2,500   | vital records restoration                              |
| Gen Gov  | Equipment  |            |   | \$ 1,800   | 2 office computers                                     | \$ 1,200     | 2 office computers  |            |  |            |  |             |   |            |  |
| Gen Gov  | Program    |            |   |            |  |              |   | \$ 9,000   | Codificaton of Clerk documents                         |            |  |             |   |            |  |
| Gen Gov  | Equipment  |            |   |            |  | \$ 1,200     | 1 CAD computer  |            |  |            |  |             |   |            |  |
| Gen Gov  | Equipment  |            |   |            |  | \$ 12,875    | Chambers AV system  |            |  |            |  |             |   |            |  |
| Gen Gov  | Facilities |            |   |            |  | \$ (12,875)  | Use of Rainy Day Funds for Chamber AV                                 |            |  |            |  |             |   |            |  |
| Gen Gov  | Equipment  | \$ (1,200) | Use Existing Reserves - Computers                 |            |  |              |   | \$ 7,000   | allocation for 2022 server purchase                    |            |  | \$ (27,000) | Use of Vehicle Reserves                                 |            |  |
| Gen Gov  | Equipment  |            |   |            |  |              | 1/3 allocation for 2024 vehicle replacement (\$36,000)                | \$ 9,000   | 1/3 allocation for 2024 vehicle replacement            | \$ 9,000   | 1/3 allocation for 2024 vehicle replacement            | \$ 36,000   | 1/3 allocation for 2024 vehicle replacement (\$36,000)  |            |  |
| Gen Gov  | Equipment  |            |   |            |  |              |   |            |  |            |  |             |   | \$ 12,000  | 1/3 allocation for 2027 vehicle replacement (\$36,000) |

Exhibit D:  
Preliminary Capital Improvement Plan 2021 - 2025  
With Previous Capital for 2019 and 2020

|          |            | 2019      |                              | 2020        |  | 2021        |   | 2022      |   | 2023      |   | 2024      |   | 2025      |   |
|----------|------------|-----------|------------------------------|-------------|--|-------------|---|-----------|---|-----------|---|-----------|---|-----------|---|
| Library  | Facilities |           |                              | \$ 8,000    | Carnegie Side Exterior Maintenance (Bid down |             |   |           |   |           |   |           |   |           |   |
| Library  | Facilities |           |                              | \$ (8,000)  | Use of Current Reserves - Bldg Maint         |             |   |           |   |           |   |           |   |           |   |
| Library  | Equipment  |           |                              |             |  |             | Computer  |           |   |           |   |           |   |           |   |
| Library  | Facilities |           |                              |             |  | \$ 2,400    | Carnegie roof Minor repairs (80%)                                 |           |   |           |   |           |   |           |   |
| Library  | Facilities |           |                              |             |  | \$ 4,200    | Exterior Painting (80%)   |           |   |           |   |           |   |           |   |
| Library  | Facilities |           |                              |             |  | \$ 4,000    | Building lintel repairs (80%)                                     |           |   |           |   |           |   |           |   |
| Library  | Facilities |           |                              |             |  | \$ 2,000    | Exterior rot Repair   |           |   |           |   |           |   |           |   |
| Library  | Equipment  |           |                              |             |  |             |   | \$ 600    | Computer                                    |           |   |           |   |           |   |
| Library  | Facilities |           |                              |             |  |             |   | \$ 5,500  | Landscape Overhaul                          |           |   |           |   |           |   |
| Library  | Facilities |           |                              |             |  |             |   | \$ 6,000  | Children's Exterior in 2024                 | \$ 6,000  | Children's Exterior in 2024                 | \$ 6,000  | Children's Exterior in 2024                 |           |   |
| Library  | Equipment  |           |                              |             |  |             |   |           |   | \$ 600    | Computer                                    |           |   |           |   |
| Library  | Facilities |           |                              |             |  |             |   |           |   | \$ 3,500  | Repointing of Brick work                    |           |   |           |   |
| Library  | Equipment  |           |                              |             |  |             |   |           |   |           |   | \$ 600    | Computer                                    |           |   |
| Library  | Facilities |           |                              |             |  |             |   |           |   |           |   | \$ 5,500  | Roof Membrane 2031                          | \$ 5,500  | Roof Membrane Replacement 2031              |
| Library  | Equipment  |           |                              |             |  |             |   |           |   |           |   |           |   | \$ 2,000  | Replace Water Heater                        |
| Library  | Equipment  |           |                              |             |  |             |   |           |   |           |   |           |   | \$ 600    | Computer                                    |
| Library  | Equipment  |           |                              |             |  |             |   |           |   | \$ 2,500  | Replace Circulator Pumps                    | \$ 2,500  | Replace Circulator Pumps                    | \$ 2,500  | Replace Circulator Pumps                    |
| Library  | Equipment  |           |                              |             |  |             |   |           |   |           |   |           |   | \$ 2,000  | Replace Boiler in 2030                      |
| Mun Bldg | Facilities |           |                              |             | Sidewalk Repair around City H                | \$ 4,000    | Sidewalk Repair around City Hall (80%)                            |           |   |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              | \$ (20,000) | Use of Parking Lot reserve fun               |             |   |           |   |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  | \$ (25,000) | Use of Building Maintenance Reserve funds                         |           |   |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  | \$ 8,000    | Exterior Painting on City Hall in 2021                            |           |   |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  | \$ 3,000    | City Hall Foundation Sealant                                      |           |   |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  | \$ 6,400    | Brick Repointing at City Hall (80%)                               |           |   |           |   |           |   |           |   |
| Mun Bldg | Equipment  |           |                              |             |  | \$ 15,000   | Repair Nylander Sprinkler System                                  |           |   |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  |             | Replace City Hall Boiler Systems (90%)                            |           | Replace City Hall Boiler Systems (90%)      |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  | \$ 40,000   | Valves/Thermostats  | \$ 20,000 | Valves/Thermostats                          |           |   |           |   |           |   |
| Mun Bldg | Facilities | \$ 60,000 | Parking Lot resurface        | \$ 25,000   | Parking Lot resurface                        | \$ 20,000   | General Parking Lot resurface                                     | \$ 25,000 | General Parking Lot resurface               | \$ 25,000 | General Parking Lot resurface               | \$ 25,000 | General Parking Lot resurface               | \$ 25,000 | General Parking Lot resurface               |
| Mun Bldg | Facilities |           |                              |             |  | \$ 15,000   | City Hall roof repair in 2022                                     | \$ 35,000 | City Hall roof repair in 2022               |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  | \$ 2,000    | Upgrade entrance stairway and Accessibility                       | \$ 3,000  | Upgrade entrance stairway and Accessibility | \$ 3,000  | Upgrade entrance stairway and Accessibility | \$ 3,000  | Upgrade entrance stairway and Accessibility | \$ 3,000  | Upgrade entrance stairway and Accessibility |
| Mun Bldg | Facilities |           |                              |             |  |             | Yearly Allowance for Replacing Heat Pumps at City Hall (deferred) | \$ 4,000  | Yearly Allowance for Replacing Heat Pumps   | \$ 4,000  | Yearly Allowance for Replacing Heat Pumps   | \$ 4,000  | Yearly Allowance for Replacing Heat Pumps   | \$ 4,000  | Yearly Allowance for Replacing Heat Pumps   |
| Mun Bldg | Facilities |           |                              |             |  |             |   | \$ 24,000 | Heat Distribution Replacement               |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  |             |   | \$ 6,000  | Repointing of brickwork                     |           |   |           |   |           |   |
| Mun Bldg | Equipment  |           |                              |             |  |             |   | \$ 1,500  | Replace Nylander Water Heater               |           |   |           |   |           |   |
| Mun Bldg | Facilities |           |                              |             |  |             |   | \$ 3,000  | Replace old/missing ceiling tiles           | \$ 3,000  | Replace old/missing ceiling tiles           | \$ 3,000  | Replace old/missing ceiling tiles           |           |   |
| Mun Bldg | Equipment  |           |                              |             |  |             |   | \$ 450    | Window AC replacement                       | \$ 450    | Window AC replacement                       | \$ 450    | Window AC replacement                       | \$ 450    | Window AC replacement                       |
| Mun Bldg | Facilities |           |                              |             |  |             |   | \$ 375    | Replace City Hall Water Heater in 2026      | \$ 375    | Replace City Hall Water Heater in 2027      | \$ 375    | Replace City Hall Water Heater in 2028      | \$ 375    | Replace City Hall Water Heater in 2029      |
| Mun Bldg | Equipment  |           |                              |             |  |             |   | \$ 450    | Replace window AC                           | \$ 450    | Replace window AC                           | \$ 450    | Replace window AC                           | \$ 450    | Replace window AC                           |
| Mun Bldg | Facilities |           |                              |             |  |             |   | \$ 3,000  | Nylander Roof Replacement (2027)            | \$ 3,000  | Nylander Roof Replacement (2027)            | \$ 3,000  | Nylander Roof Replacement (2027)            | \$ 3,000  | Nylander Roof Replacement (2027)            |
| Mun Bldg | Equipment  |           |                              |             |  |             |   |           |   | \$ 3,000  | Overhaul Heat Circulation System            |           |   |           |   |
| Mun Bldg | Equipment  |           |                              |             |  |             |   |           |   | \$ 2,000  | Replace Nylander Air Circulator (2023)      |           |   |           |   |
| Mun Bldg | Equipment  |           |                              |             |  |             |   |           |   | \$ 3,000  | Replace Lion's Heat Pumps (2025)            | \$ 3,000  | Replace Lion's Heat Pumps (2025)            | \$ 1,500  | Replace Lion's Heat Pumps (2025)            |
| Mun Bldg | Equipment  |           |                              |             |  |             |   |           |   | \$ 500    | Replace Lions Water Heater in 2026          | \$ 500    | Replace Lions Water Heater in 2026          | \$ 500    | Replace Lions Water Heater in 2026          |
| Mun Bldg | Facilities |           |                              |             |  |             |   |           |   | \$ 2,000  | Replace flooring (2026)                     | \$ 2,000  | Replace flooring (2026)                     | \$ 2,000  | Replace flooring (2026)                     |
| Mun Bldg | Facilities |           |                              |             |  |             |   |           |   | \$ 450    | Yearly Allowance for Replacing Window AC    | \$ 450    | Yearly Allowance for Replacing Window AC    | \$ 450    | Yearly Allowance for Replacing Window AC    |
| Mun Bldg | Equipment  |           |                              |             |  |             |   |           |   |           |   |           |   | \$ 6,000  | Replace Nylander Heat Fuel Tank             |
| Police   | Equipment  | \$ -      | CAD software purchase in 202 | \$ 1,000    | CAD software integration equ                 |             |   |           |   |           |   |           |   |           |   |
| Police   | Equipment  |           |                              | \$ 36,000   | Replace Cruiser                              |             |   |           |   |           |   |           |   |           |   |
| Police   | Equipment  |           |                              |             | Vehicle Account Balance                      | \$ 4,500    | Vehicle Account Balance   |           |   |           |   |           |   |           |   |
| Police   | Equipment  |           |                              |             |  | \$ 600      | Computer  |           |   |           |   |           |   |           |   |
| Police   | Equipment  |           |                              |             |  | \$ 45,000   | Replace Cruiser   |           |   |           |   |           |   |           |   |
| Police   | Facilities |           |                              |             |  | \$ 900      | Replace Garage openers and repair photo eye                       |           |   |           |   |           |   |           |   |
|          |            |           |                              |             |  | \$ 17,000   | Body and Car Cams   |           |   |           |   |           |   |           |   |
| Police   | Equipment  |           |                              |             |  | \$ (17,000) | Small Equipment Reserve   | \$ 45,000 | Replace Cruiser                             |           |   |           |   |           |   |
| Police   | Equipment  |           |                              |             |  |             |   | \$ 5,000  | 1/3 gun replacement in 2024                 | \$ 5,000  | 1/3 gun replacement in 2024                 | \$ 5,000  | 1/3 gun replacement in 2024 (\$15,000)      |           |   |
| Police   | Equipment  |           |                              |             |  |             |   |           |   | \$ 46,000 | Replace Cruiser                             |           |   |           |   |
| Police   | Equipment  |           |                              |             |  |             |   |           |   |           |   | \$ 47,000 | Replace Cruiser                             |           |   |
| Police   | Facilities |           |                              |             |  |             |   |           |   |           |   |           |   | \$ 5,000  | Replace Heat Pump in Police Chief Office    |
| Police   | Vehicle    |           |                              |             |  |             |   |           |   |           |   |           |   | \$ 47,000 | Replace Cruiser                             |

Exhibit D:  
Preliminary Capital Improvement Plan 2021 - 2025  
With Previous Capital for 2019 and 2020

|            |             | 2019        |  | 2020        |   | 2021   |  | 2022   |                               | 2023   |                                    | 2024   |                               | 2025   |                                 |
|------------|-------------|-------------|--|-------------|---|--|--|--|-------------------------------|--|------------------------------------|--|-------------------------------|--|---------------------------------|
| Protection | Equipment   | \$ 20,000   | Purchase of streetlights and replace with LED fixtures. (Financed) |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| Protection | Facilities  |             |  | \$ -        | Streetlight Payback (\$252,288)@1.5%, 10 yrs    | Streetlight Payback (\$252,288)@1.5%, 10 yrs | \$ -   | Streetlight Payback (\$252,288)@1.5%, 10 yrs | \$ -                          | Streetlight Payback (\$252,288)@1.5%, 10 yrs | \$ -                               | Streetlight Payback (\$252,288)@1.5%, 10 yrs | \$ -                          | Streetlight Payback (\$252,288)@1.5%, 10 yrs |                                 |
| Protection | Facilities  |             |  |             |   | \$ 10,000                                    | Streetlight Replacement Fund   | \$ 10,000                                    | Streetlight Replacement Fund  | \$ 10,000                                    | Streetlight Replacement Fund       | \$ 10,000                                    | Streetlight Replacement Fund  | \$ 10,000                                    | Streetlight Replacement Fund    |
| PW         | Equipment   | \$ 171,000  | New 3.5Yd loader: \$210K   |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Equipment   | \$ (15,000) | Vehicle Trade-in   |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Equipment   | \$ (74,000) | Use of current reserves - Equipment                                |             |   | \$ (120,000)                                 | Use of current reserves - Equipment                                    |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  | \$ (28,712) | Use of current reserves - Main Bldg                                |             |   | \$ (5,000)                                   | Sale of current truck and trackless                                    |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  | \$ (35,000) | Use of current reserves - Street Reconstruct                       |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Maintenance | \$ 75,000   | Main Building Roof   |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Maintenance | \$ 95,000   | High Street repair   |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Vehicle     | \$ 5,000    | Replace pickup truck   |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  |             | River Road overrun   | \$ -        | River Road account balance (                    | \$ 11,000                                    | River Road account balance   | \$ 11,000                                    | River Road account balance    | \$ 11,000                                    | River Road account balance         | \$ 11,000                                    | River Road account balance    | \$ 11,000                                    | River Road account balance      |
| PW         | Equipment   |             |  |             | Replace pickup truck                            |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  |             |  |             | Surveillance System                             |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Equipment   |             |  | \$ 50,000   | Replace Plow Truck with force                   | \$ 118,000                                   | Replace 1990 Plow Truck with force hydraulics                          |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  |             |  | \$ -        | Salt Shed roof repair in 2021                   | \$ 50,000                                    | Salt Shed roof repair in 2021 (1/2)                                    |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Equipment   |             |  |             |   | \$ 85,000                                    | Replace 1994 Wacker sidewalk machine with blower                       |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  |             |  |             |   |  | Motor Oil Storage Tank Container                                       |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  |             |  |             | \$ 50,000                                       |  | Major Street Repair Project  | \$ 150,000                                   | Major Road Repair             | \$ 150,000                                   | Major Road Repair                  | \$ 175,000                                   | Major Road Repair             | \$ 175,000                                   | Major Road Repair               |
| PW         | Equipment   |             |  |             |   |  |  | \$ 45,000                                    | 8' paving machine             |  |                                    |  |                               |  |                                 |
| PW         | Equipment   |             |  |             |   |  |  | \$ 185,000                                   | Blanchett Blower              |  |                                    |  |                               |  |                                 |
| PW         | Facilities  |             |  |             |   |  |  | \$ 8,000                                     | Overhead Door replacement     |  |                                    |  |                               |  |                                 |
| PW         | Equipment   |             |  |             |   |  |  |  |                               | \$ 7,500                                     | Replace pickup truck               |  |                               |  |                                 |
| PW         | Facilities  |             |  |             |   |  |  |  |                               | \$ 10,000                                    | Replace Sewage Effluent Lift Pumps |  |                               |  |                                 |
| PW         | Facilities  |             |  |             |   |  |  |  |                               | \$ 2,500                                     | Replace Boiler Exhaust Flue        |  |                               |  |                                 |
| PW         | Equipment   |             |  |             |   |  |  |  |                               | \$ 155,000                                   | Replace T-6 plow                   |  |                               |  |                                 |
| PW         | Facilities  |             |  |             |   |  |  |  |                               | \$ 25,000                                    | Salt Shed roof repair in 2025      | \$ 25,000                                    | Salt Shed roof repair in 2025 | \$ 10,000                                    | Salt Shed roof repair in 2025   |
| PW         | Equipment   |             |  |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Equipment   |             |  |             |   |  |  |  |                               |  |                                    |  |                               |  |                                 |
| PW         | Facilities  |             |  |             |   |  |  |  |                               |  |                                    |  |                               | \$ 8,000                                     | Wood shop reroof                |
| PW         | Facilities  |             |  |             |   |  |  |  |                               |  |                                    |  |                               | \$ 9,000                                     | Clean Burn Furnace              |
| PW         | Equipment   |             |  |             |   |  |  |  |                               |  |                                    |  |                               | \$ 155,000                                   | Replace Freightliner plow truck |
| PW         | Vehicle     |             |  |             |   |  |  |  |                               |  |                                    |  |                               | \$ 5,000                                     | Replace pickup truck            |
| Rec/Parks  | Facilities  | \$ 35,000   | Teague Park Reconstruct  | \$ 15,000   | Teague Park Reconstruct                         |  |  |  |                               |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Facilities  | \$ (35,000) | Use of Current Reserves - Park                                     | \$ (10,000) | Use of Current Reserves - Park                  |  |  |  |                               |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Facilities  |             |  |             | Collins Pond Improvements (                     | \$ -   | Collins Pond Improvements  | \$ 50,000                                    | Collins Pond Improvements     | \$ 50,000                                    | Collins Pond Improvements          | \$ 50,000                                    | Collins Pond Improvements     |  |                                 |
| Rec/Parks  | Facilities  |             |  | \$ -        | Paving of Overflow Parking at Rec Center (2022) |  | Paving of Overflow Parking at Rec Center - Rolled into debt for Teague |  |                               |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Equipment   |             |  |             |   | \$ 8,500                                     | Replace Zero turn mower  |  |                               |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Facilities  |             |  |             |   | \$ (25,000)                                  | Trail Acquisition Reserve to S.Pad                                     | \$ 5,000                                     | Repair Alarm System in Garage |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Equipment   |             |  |             |   | \$ (2,490)                                   | Rec Nonappropriate spec proj to S.Pad                                  | \$ 50,000                                    | Groomer Replacement in 2025   | \$ 50,000                                    | Groomer Replacement in 2025        | \$ 50,000                                    | Groomer Replacement in 2025   | \$ 50,000                                    | Groomer Replacement in 2025     |
| Rec/Parks  | Facilities  |             |  |             |   | \$ (1,551)                                   | Community Band Reserve to S.Pad  | \$ 13,325                                    | Install HRV system            |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Facilities  |             |  |             |   | \$ (1,404)                                   | Ski Trail Program Reserve to S.Pad                                     | \$ 35,000                                    | Sincock Park Construct        |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Facilities  |             |  |             |   | \$ 328,486                                   | Splash Pad et al Construction  |  |                               |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Equipment   |             |  |             |   | \$ (8,500)                                   | Mower Reserve Funds  |  |                               | \$ 12,000                                    | Vehicle Replacement in 2025        | \$ 12,000                                    | Vehicle Replacement in 2025   | \$ 12,000                                    | Vehicle Replacement in 2025     |
| Rec/Parks  | Equipment   |             |  |             |   | \$ (75,385)                                  | Discovery Center Grant   |  |                               | \$ 30,000                                    | Groomer Replacement in 2027        | \$ 30,000                                    | Groomer Replacement in 2027   | \$ 30,000                                    | Groomer Replacement in 2027     |
| Rec/Parks  | Equipment   |             |  |             |   | \$ (126,655)                                 | Pool Reserve Account to S.Pad  |  |                               |  |                                    | \$ 9,000                                     | Vehicle Replacement in 2027   | \$ 9,000                                     | Vehicle Replacement in 2027     |
| Rec/Parks  | Equipment   |             |  |             |   | \$ (13,000)                                  | Collins Pond Reserve to S.Pad  |  |                               |  |                                    |  |                               | \$ 2,000                                     | Replace Hot Water Heater        |
| Rec/Parks  | Equipment   |             |  |             |   | \$ (20,000)                                  | Parking Lot Reserve to Rec Ctr Overflow                                |  |                               |  |                                    |  |                               | \$ 6,000                                     | Clark auto scrubber replacement |
| Rec/Parks  | Equipment   |             |  |             |   | \$ (10,000)                                  | Morrell Donation to S.Pad  |  |                               |  |                                    |  |                               |  |                                 |
| Rec/Parks  | Facilities  |             |  |             |   | \$ (53,000)                                  | Emergency Funds to S.Pad   |  |                               |  |                                    |  |                               |  |                                 |

Exhibit D:  
Preliminary Capital Improvement Plan 2021 - 2025  
With Previous Capital for 2019 and 2020

|        |            | 2019 |   | 2020     |   | 2021     |  | 2022      |  | 2023      |  | 2024      |  | 2025      |  |
|--------|------------|------|---|----------|---|----------|--|-----------|--|-----------|--|-----------|--|-----------|--|
| Rec    | Equipment  |      |   | \$ 1,200 | 2 computers in 2021                                       |          |  |           |  |           |  |           |  |           |  |
| Rec    | Facilities |      |   | \$ 6,375 | Security Camera Upgrades @ Rec Center                     |          |  |           |  |           |  |           |  |           |  |
| Rec    | Facilities |      |   | \$ -     | Replace Hardware on gym do                                | \$ 8,000 | Replace Hardware on gym doors (1/2)  | \$ 8,000  | Replace Hardware on gym doors (1/2)  |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   | \$ 3,500 | Parking Lot Repairs  |           |  |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   |          | Sidewalk Repair around Rec Center  |           |  |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   | \$ 4,730 | Balance Equipment fund   | \$ 4,730  | Balance Equipment fund   |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   |          |  | \$ 4,000  | Replace old entry doors  |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   |          |  | \$ 65,000 | Fiberboard Maintenance at Center   | 5000      | Fiberboard Maintenance   | 5000      | Fiberboard Maintenance   | \$ 5,000  | Fiberboard Maintenance   |
| Rec    | Facilities |      |   |          |   |          |  | \$ 3,000  | Sidewalk Replacement   |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   |          |  | \$ 11,500 | Replace Lower roof membrane (2030)   | \$ 11,500 | Replace Lower roof membrane (2030)   | \$ 11,500 | Replace Lower roof membrane (2030)   | \$ 11,500 | Replace Lower roof membrane (2030)   |
| Rec    | Facilities |      |   |          |   |          |  | \$ 5,000  | Repointing on south elevation  |           |  |           |  |           |  |
| Rec    | Equipment  |      |   |          |   |          |  | \$ 6,000  | Replace roof mounted AC  |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   |          |  | \$ 3,000  | Replace skylights (2028)   | \$ 3,000  | Replace skylights (2028)   | \$ 3,000  | Replace skylights (2028)   | \$ 3,000  | Replace skylights (2028)   |
| Rec    | Facilities |      |   |          |   |          |  | \$ 3,000  | Replace Parking Lot (2033)   | \$ 3,000  | Replace Parking Lot (2033)   | \$ 3,000  | Replace Parking Lot (2033)   | \$ 3,000  | Replace Parking Lot (2033)   |
|        | Facilities |      |   |          |   |          |  |           |  |           |  |           |  |           |  |
| Rec    | Facilities |      |   |          |   |          |  | \$ 9,000  | Replace Upper roof membrane (2033)   | \$ 9,000  | Replace Upper roof membrane (2033)   | \$ 9,000  | Replace Upper roof membrane (2033)   | \$ 9,000  | Replace Upper roof membrane (2033)   |
| Rec    | Equipment  |      |   |          |   |          |  |           |  |           |  |           |  |           |  |
| Rec    | Equipment  |      |   |          |   |          |  |           |  |           |  |           |  | \$ 6,000  | Auto Scrubber replacement  |
| Tax A. | Program    | \$ - | Allocation toward revaluation (2027) (Deferred to future) |          | Allocation toward revaluation (2027) (Deferred to future) |          | Allocation toward revaluation (2027) OR hire PT help for quarterly reval work (Deferred program to future years) | \$ -      | Allocation toward revaluation (2027) OR hire PT help for quarterly reval work (Deferred program to future years) | \$ -      | Allocation toward revaluation (2027) OR hire PT help for quarterly reval work (Deferred program to future years) | \$ -      | Allocation toward revaluation (2027) OR hire PT help for quarterly reval work (Deferred program to future years) | \$ -      | Allocation toward revaluation (2027) OR hire PT help for quarterly reval work (Deferred program to future years) |
| Tax A. | Equipment  |      |   | \$ 800   | 1 CAD computer  |          |  |           |  |           |  |           |  |           |  |
| Tax A. | Equipment  |      |   | \$ (800) | Use of Current Reserves - Tax A. Computers                |          |  |           |  |           |  |           |  |           |  |
| Tax A. | Equipment  |      |   |          | Plotter/Scanner in 2021                                   |          | Plotter/Scanner  | \$ 7,500  | Plotter/Scanner  |           |  |           |  |           |  |
| Tax A. | Equipment  |      |   |          |   |          |  |           |  | \$ 800    | 1/2 CAD computer in 2024   | \$ 800    | 1/2 CAD computer in 2024   |           |  |