



# **2021 Municipal Budget**

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

**Resolution 03-01-2021**

**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.

\_\_\_\_\_  
Jody Smith, Mayor

\_\_\_\_\_  
Thomas Ayer, Deputy Mayor

\_\_\_\_\_  
Courtney Boma, Councilor

\_\_\_\_\_  
R. Mark Goughan, Councilor

\_\_\_\_\_  
Doug Morrell, Councilor

\_\_\_\_\_  
Joan Theriault, Councilor

\_\_\_\_\_  
Lou Willey, Councilor

\_\_\_\_\_  
Attest: Danielle Brissette, City Clerk



## Vision

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

---

## Mission Statement

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

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



## Table of Contents

Budget Message.....	2
Section I. Community Profile .....	6
Section II General Government.....	8
Section III. City Department Budgets .....	10
10 – General Government.....	10
12 – Nylander Museum.....	11
17 – Health and Sanitation.....	11
18 – Municipal Buildings.....	12
20 – General Assistance .....	13
22 – Tax Assessing .....	13
24 – Library.....	15
31 – Fire/EMS .....	17
35 – Police .....	18
38 – Protection .....	19
39 – Emergency Management .....	20
40 – Public Works .....	20
50 – Recreation.....	22
51 – Parks .....	23
60 – Airport .....	23
61 – Trailer Park.....	24
65 – Cemeteries.....	25
70 – Insurance and Retirement .....	25
75 – Contributions .....	25
80 – Unclassified.....	26
85 – Capital Improvements.....	26
Section IV Enterprise Funds .....	28
11 – Economic Development .....	28
24 – Housing.....	28
52 – Snow Trail Maintenance.....	28
96 – Family Self-Sufficiency Program.....	28
Section V. Exhibits .....	29

## 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

City of Caribou  
2021 Municipal Budget

---

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.

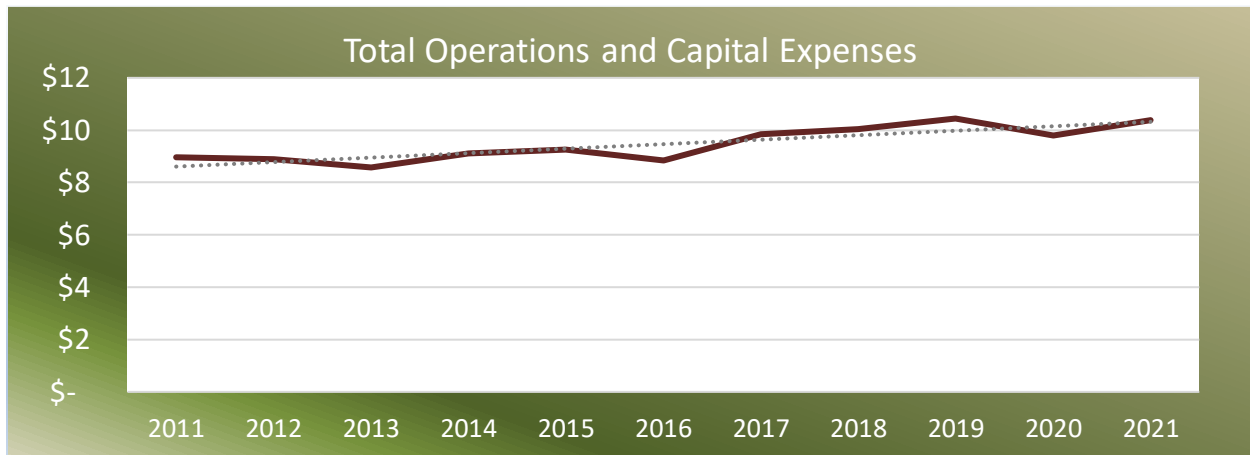
- The city, in 2019, entered a contract for architectural services to evaluate options for a new police station. That effort stalled in 2020, but the consultants are still willing to work with the city to complete the study, which would provide a budget level cost and a conceptual design of a new police 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 \$9,115,482 which is -0.3% or \$207,415 less than the 2020 budget. This amount is also nearly \$65,000 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 \$10,394,685 which is \$41,613 (0.4%) 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 after 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.

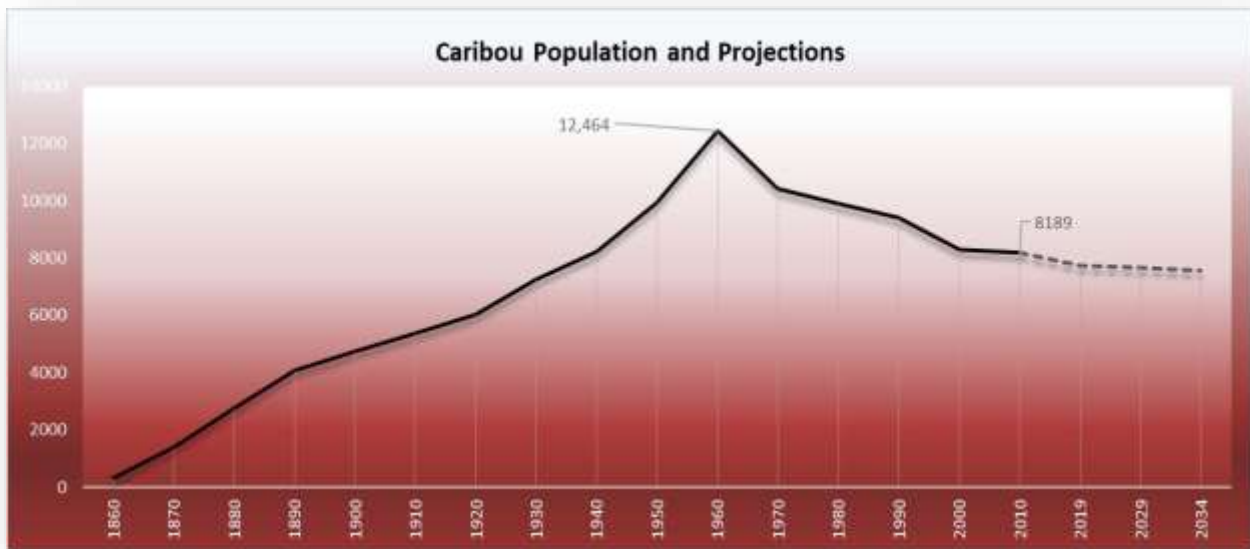


Figure 3: Population data obtained from US Census Bureau through 2010. Projections obtained from the State of Maine Office of Policy and Management.

## 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

---

<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, Stockholm 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.

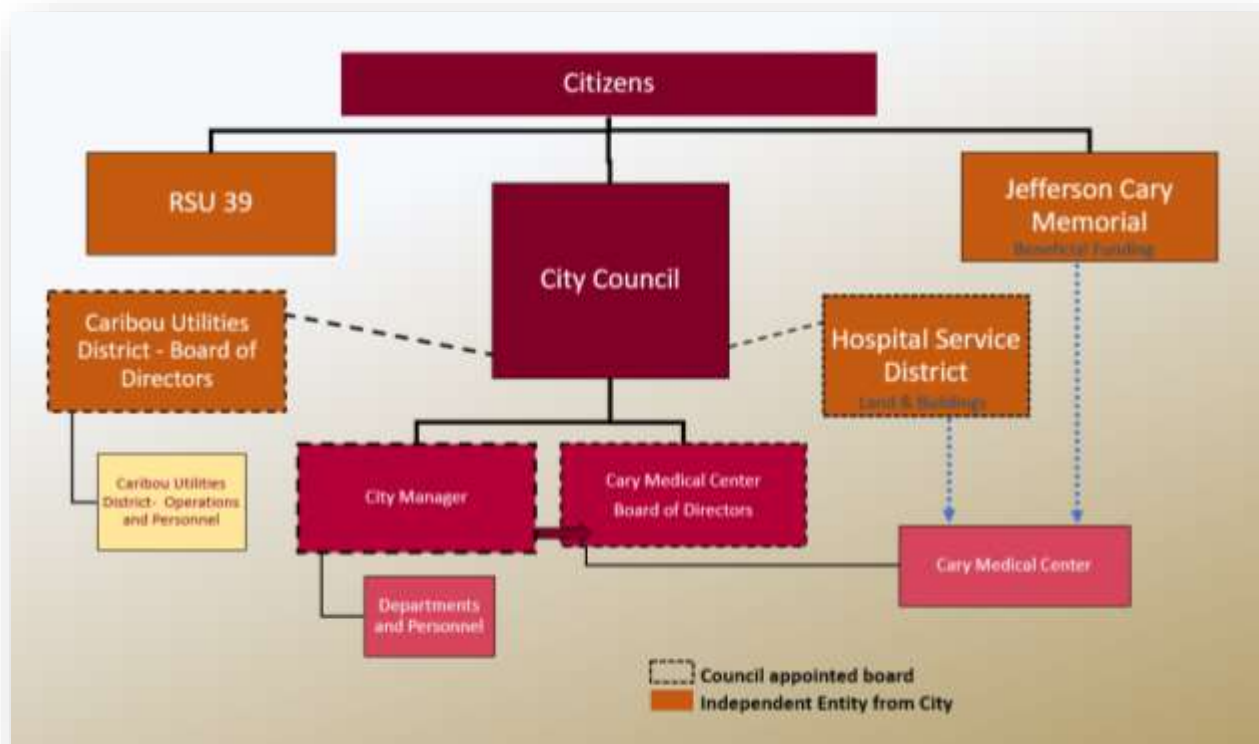


Figure 5: Flow chart illustrating framework of Council-Manager form of government in Caribou and the other quasi-municipal entities in the area.

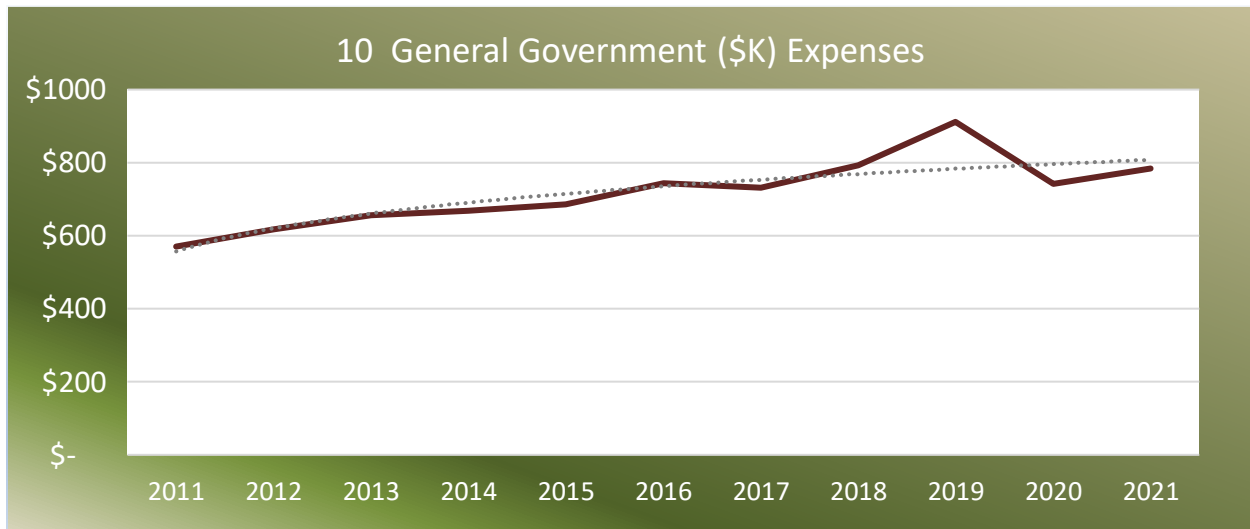
The purpose in outlining the above relationships is so the reader of this document will understand why a budget report prepared by the City Manager does not include budget information about the hospital, the schools, or the Caribou Utilities District.

<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 \$799,765 which is a 3.1% increase or roughly \$24,000 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.

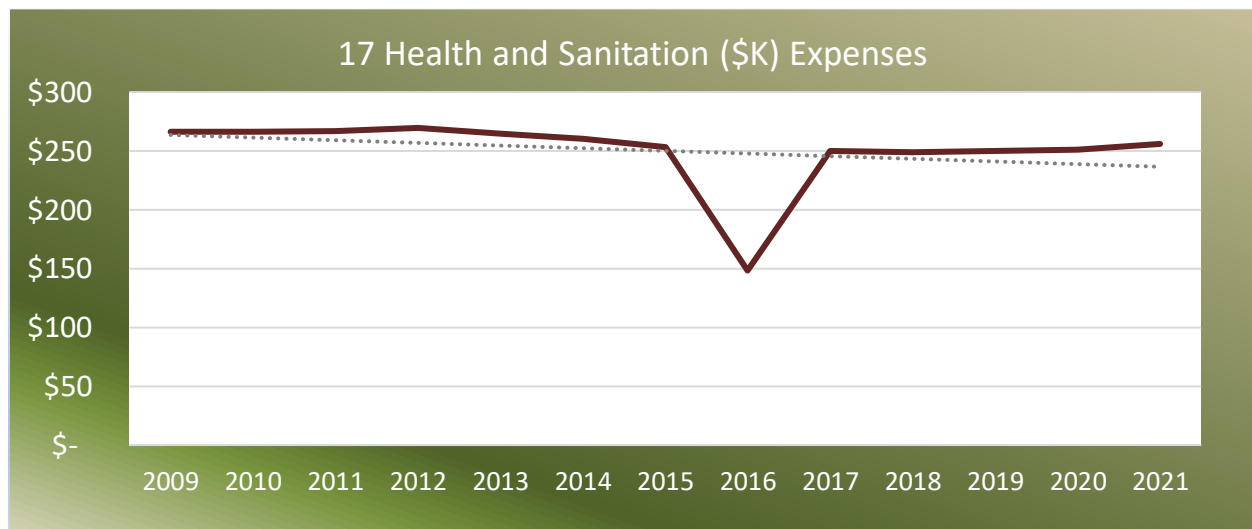
Pandemic restrictions will affect programs in 2021 and as such the overall budget has been reduced by 4.8% or \$1,000.

### 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.



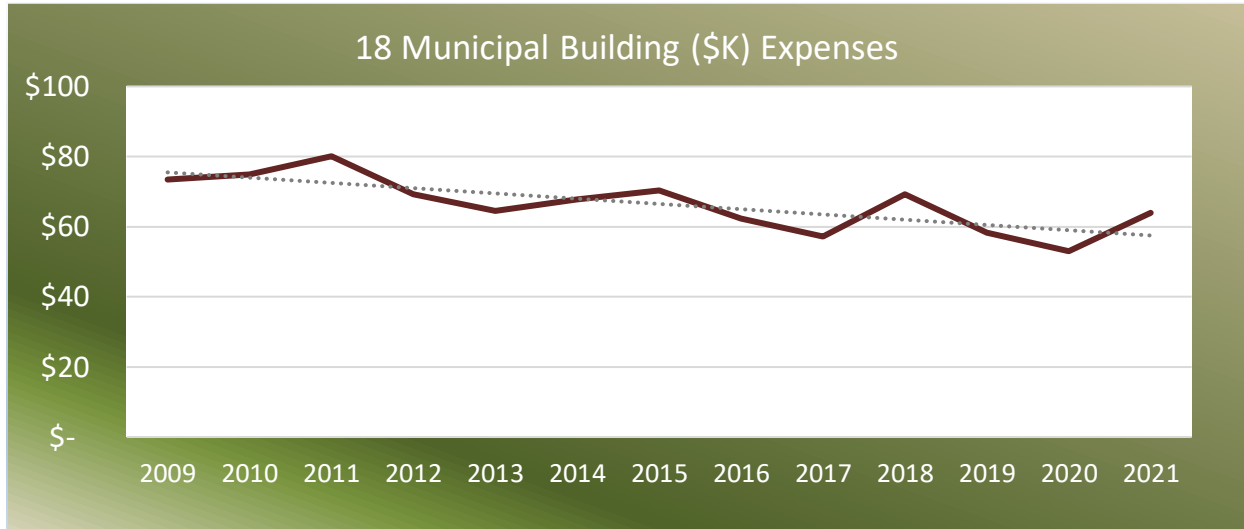
## 17 – Health and Sanitation



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.)

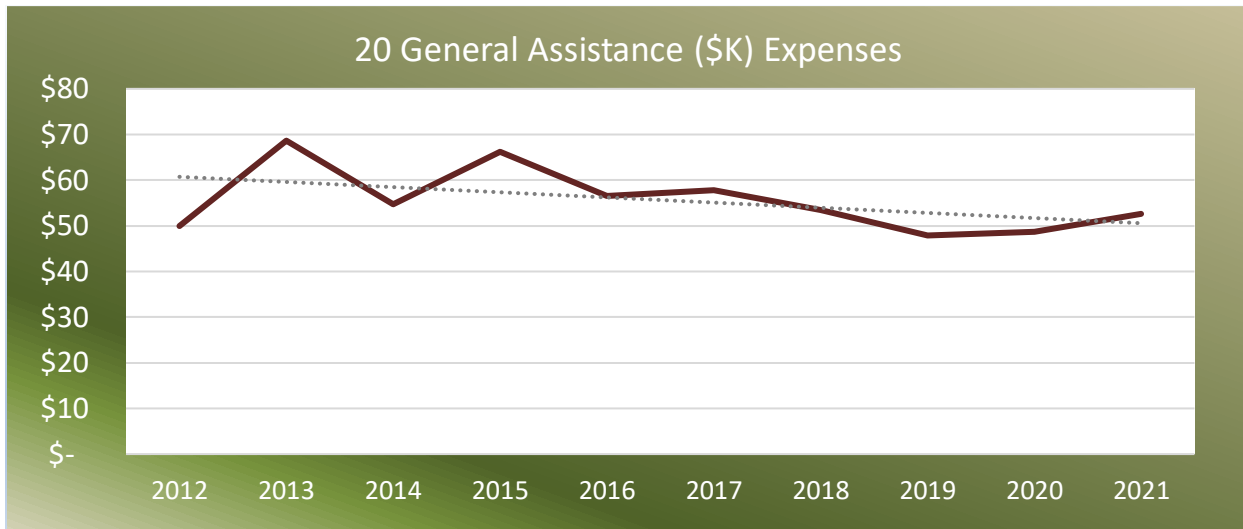
18 – Municipal Buildings



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.

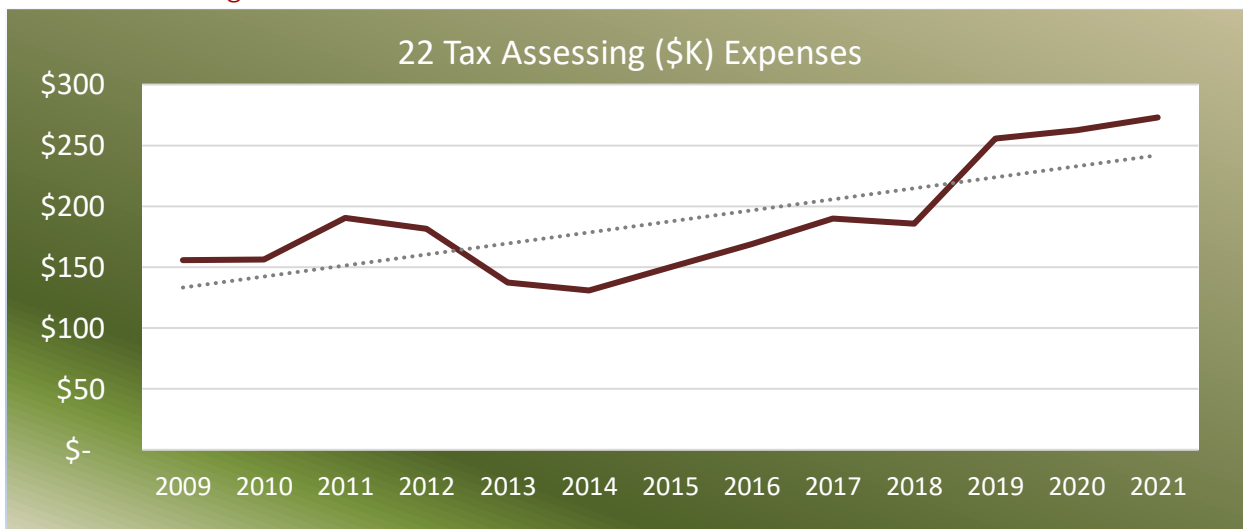
20 – General Assistance



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.

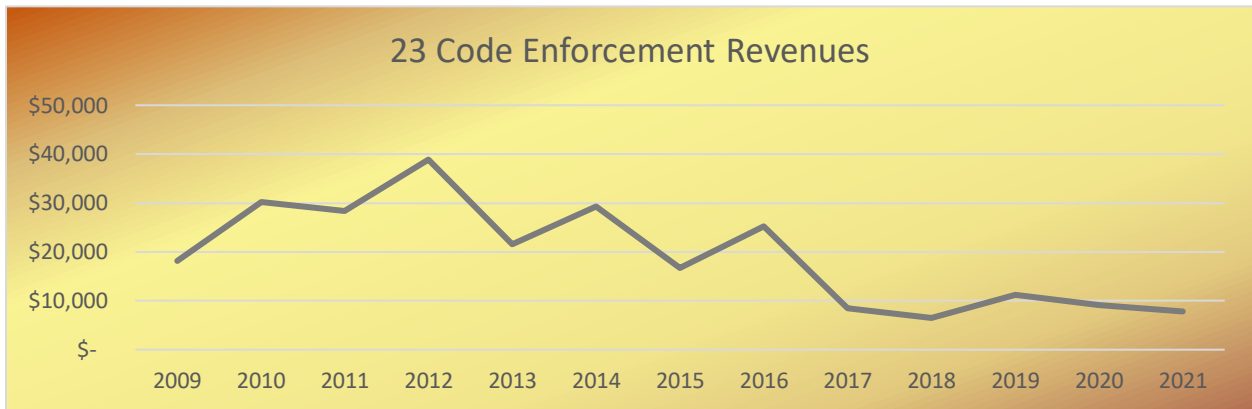
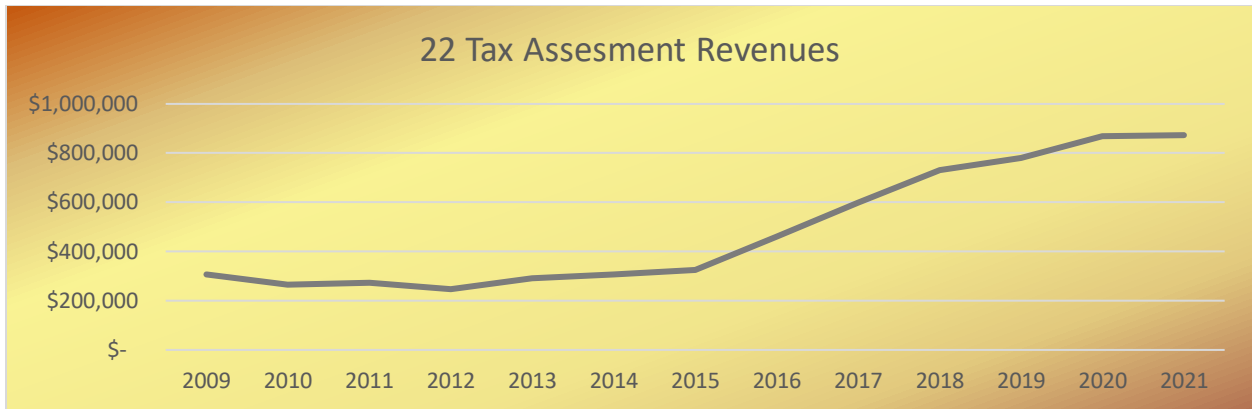
### **Tax Assessing**

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.

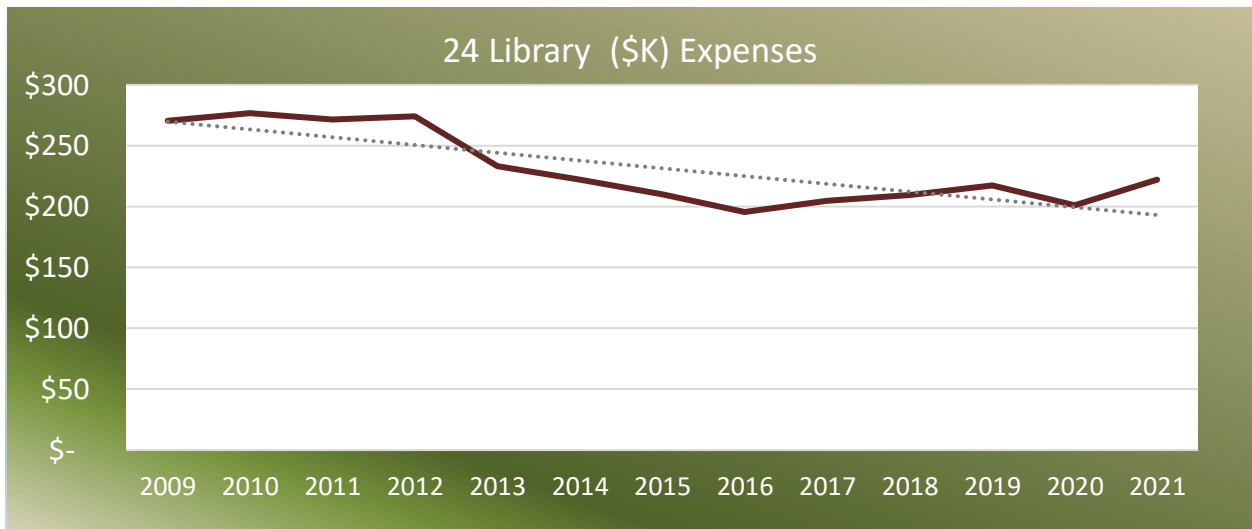
### **Code Enforcement**

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.

City of Caribou  
2021 Municipal Budget



24 – Library



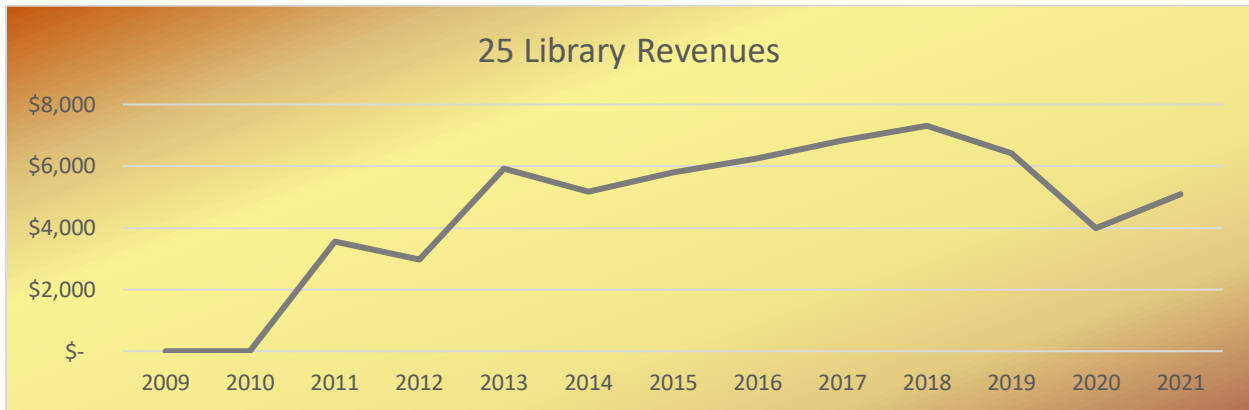
The library department includes one full-time Librarian, the Library Board, six part-time staff members and several volunteers. The library hosts the Aroostook Genealogical Society collection and has 37,801 items within their overall collection. Some other 2020 statistics for the library include:

- 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.

City of Caribou  
2021 Municipal Budget

- 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.

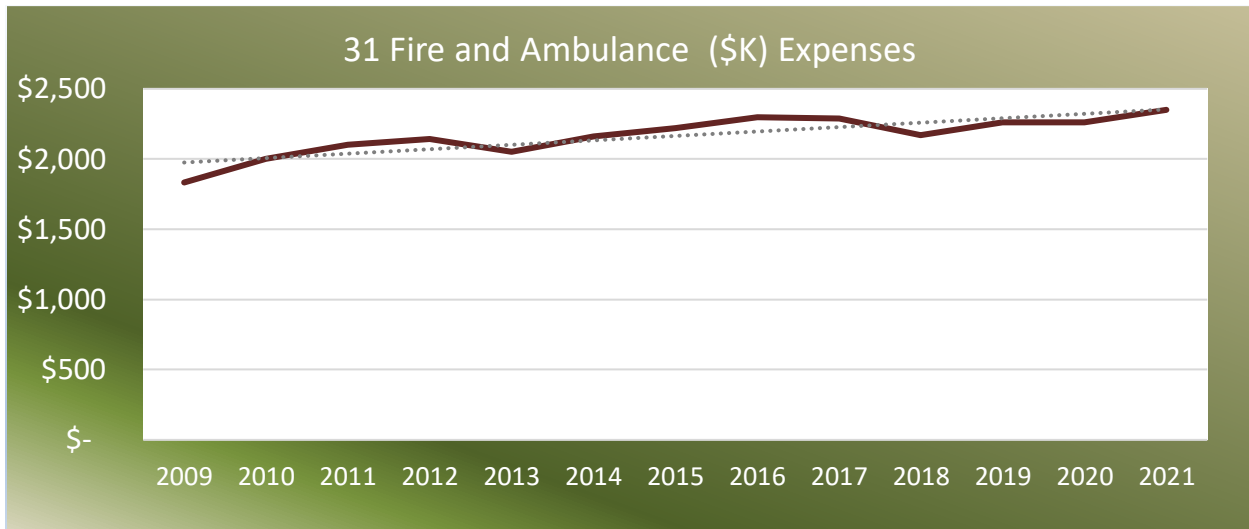


**Library's Mission:**

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.

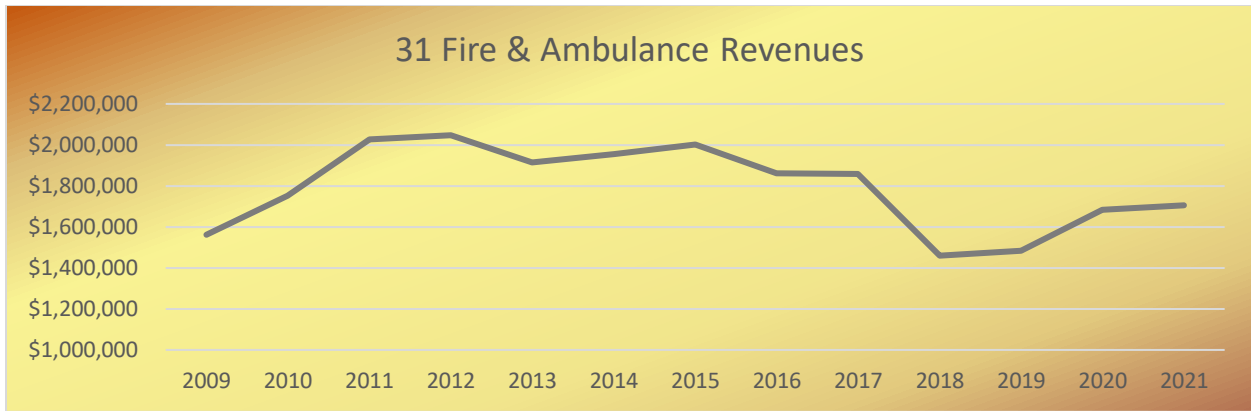
The major capital expenses for the fire department this year will be to complete the structural shoring and roof membrane replacement work that began in 2020.

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.

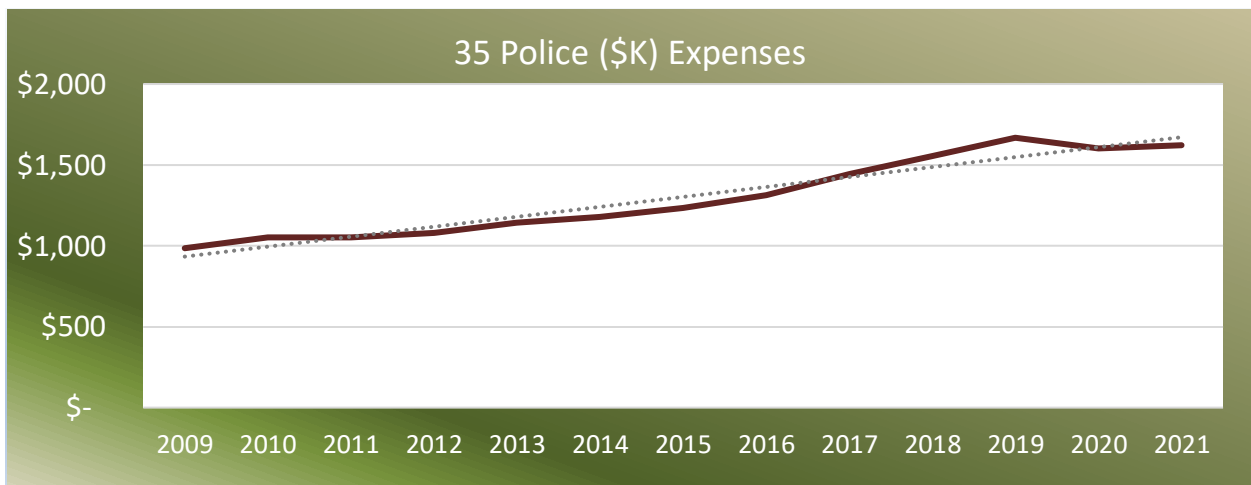
**Fire and Ambulance Mission:**

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.

City of Caribou  
2021 Municipal Budget



35 – Police



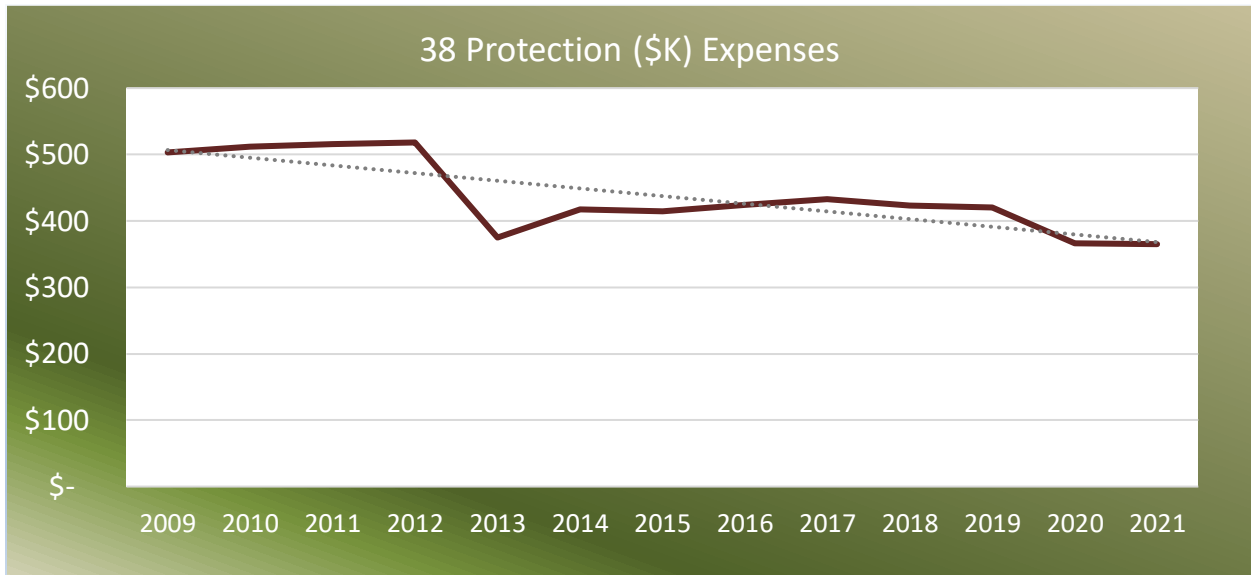
The Police budget is projected to be 4.1% (\$70,100) less than the 2020 budget. There are several contributing elements to this change. First, in 2020 the city budgeted for backfilling the officer working as a School Resource Officer for RSU#39, but the 2021 budget includes providing additional reserve 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.

City of Caribou  
2021 Municipal Budget

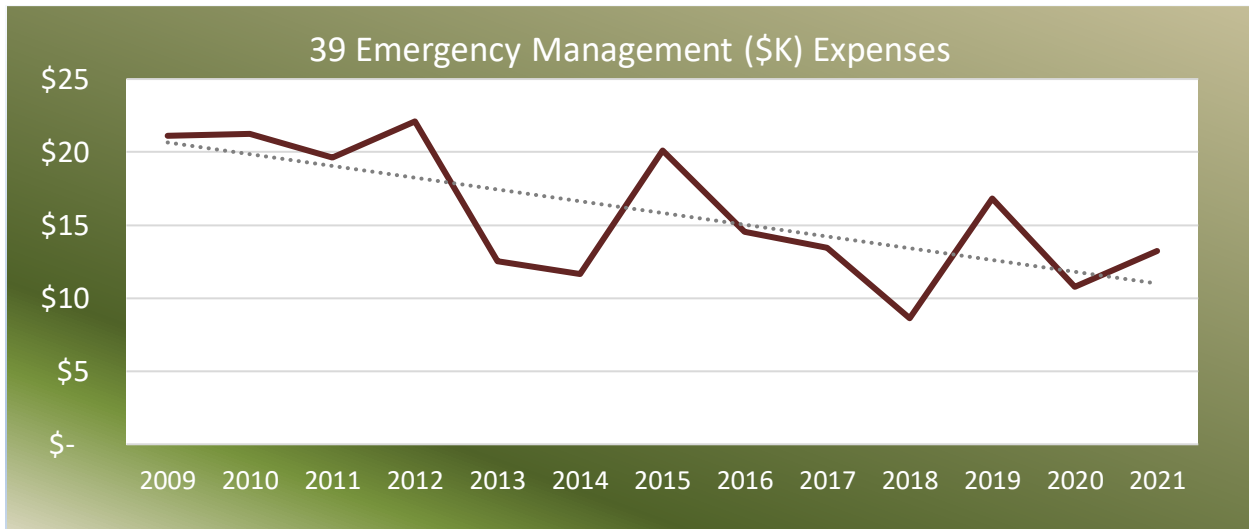


38 – Protection



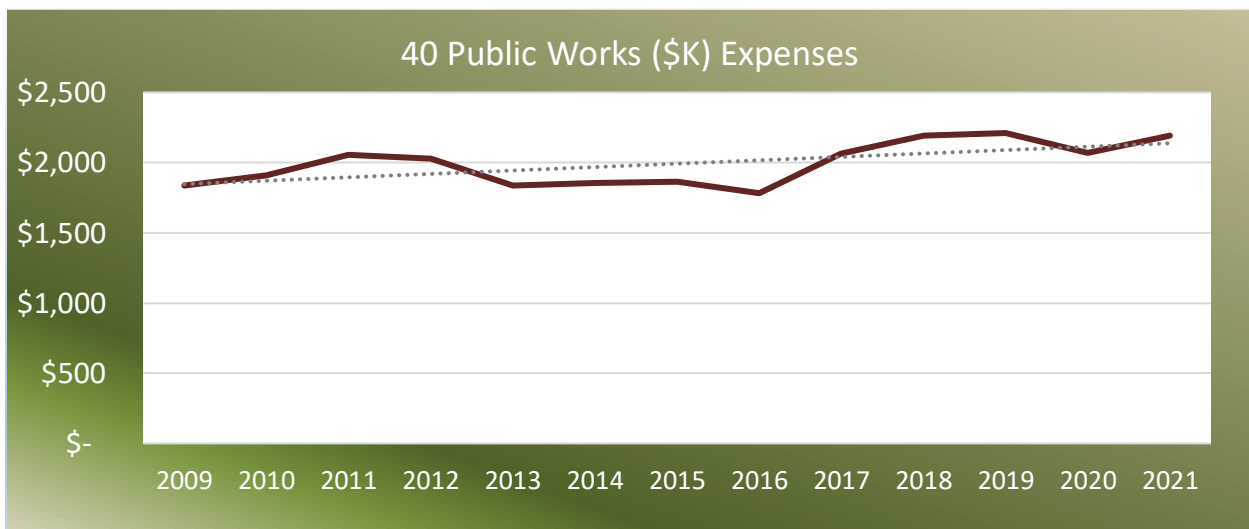
The Protection budget is expected to decrease 11.39% (\$49,219). 2020 was the first full year of the city owning and operating all the streetlights. The cost savings of converting the streetlights to LED was more than anticipated, which provides reduction opportunity in the budget. \$10,000 of the savings 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.

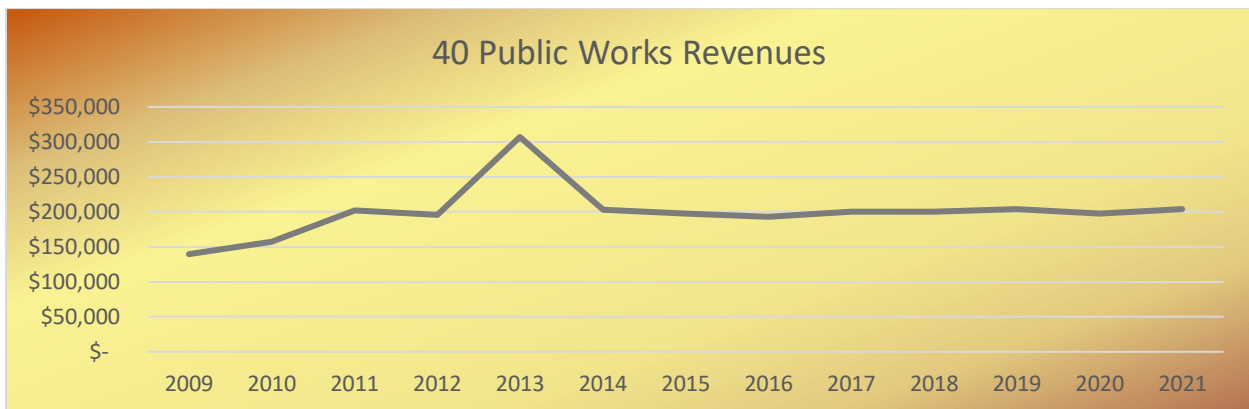
Revenues for Public Works have historically come from two sources: MDOT LRAP program and the Connor snow plowing contract. The LRAP program funnels state funding back to the city to help with

### 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.

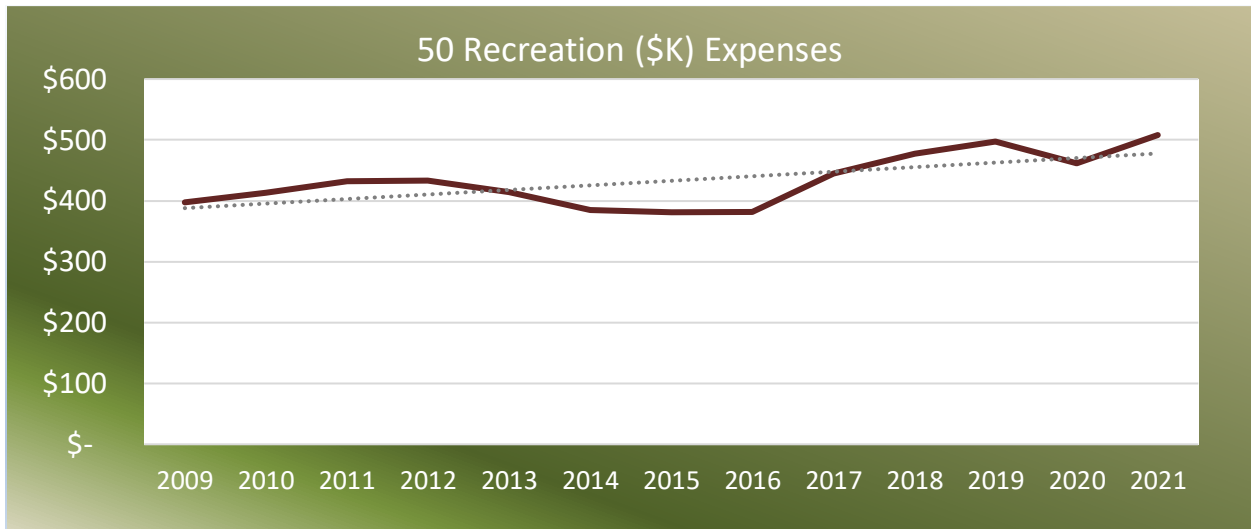
costs of maintaining more rural roads in the city limits. These funds are about \$140,000 each year. The Connor contract will bring in \$62,500 in 2021. A third source of funding will be available in 2021, which is rent from a solar power generation facility being built on the old Ogren landfill site.

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

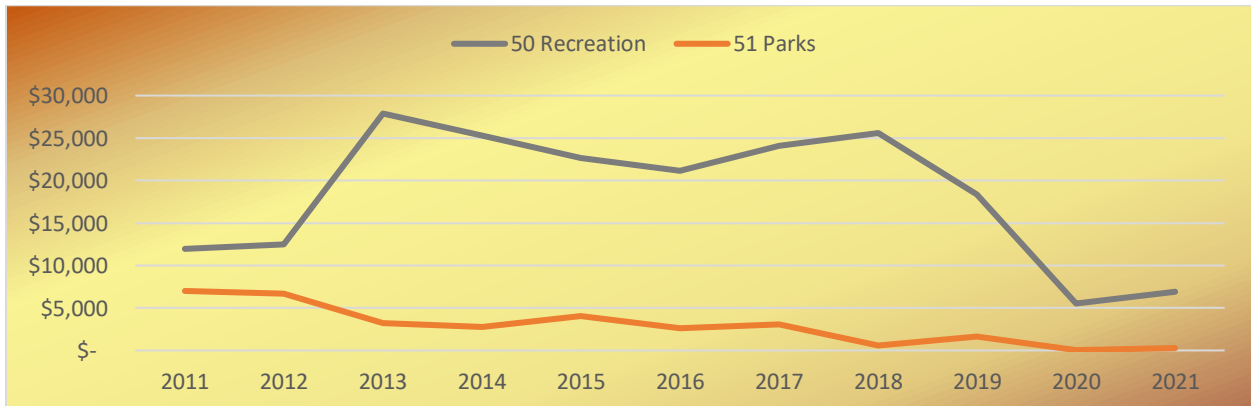


The recreation budget is down 2.4% (\$12,573) from the 2020 budget but roughly \$47,000 more than 2020 actuals. The 2020 budget was prior to pandemic limitations on programs that started in March. The 2021 budget anticipates some continued scaling back of programs and the resulting reduction in staffing 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.



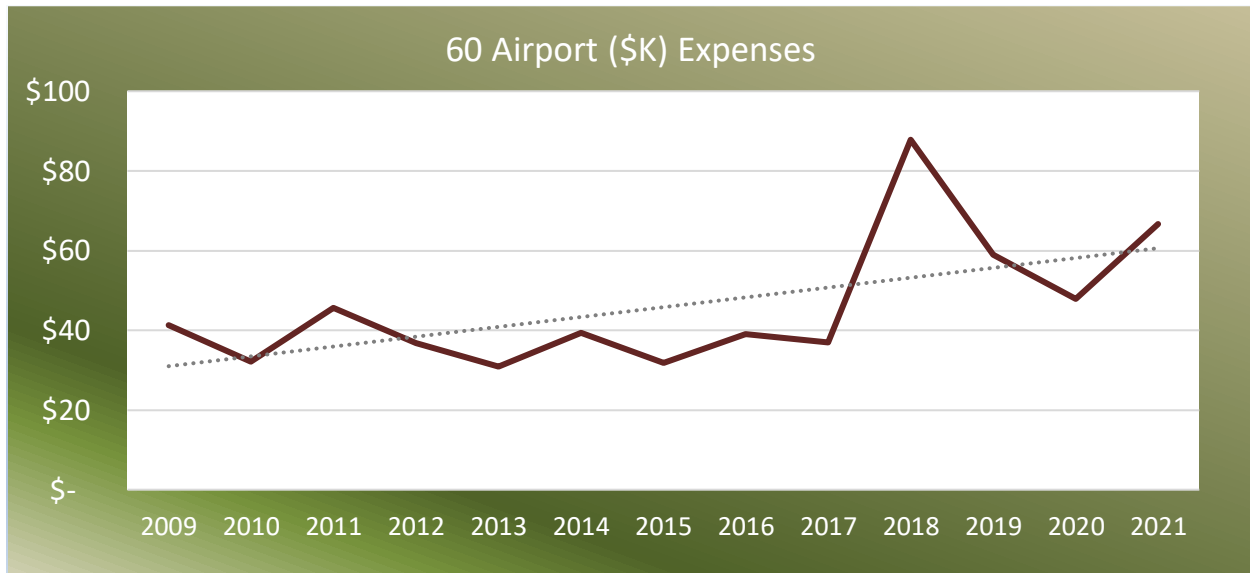
51 – Parks



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

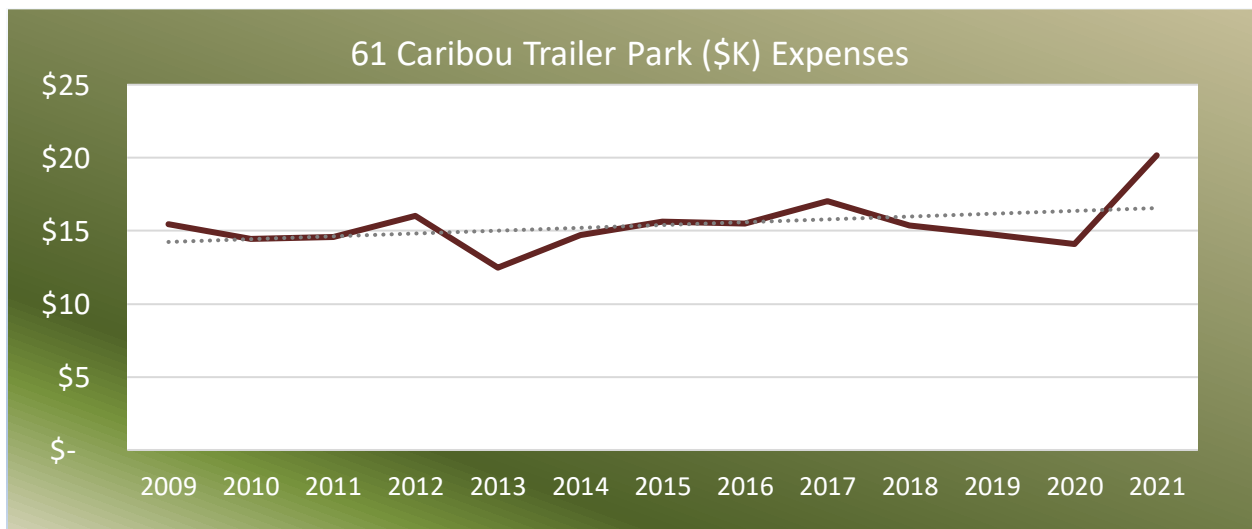
City of Caribou  
2021 Municipal Budget

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

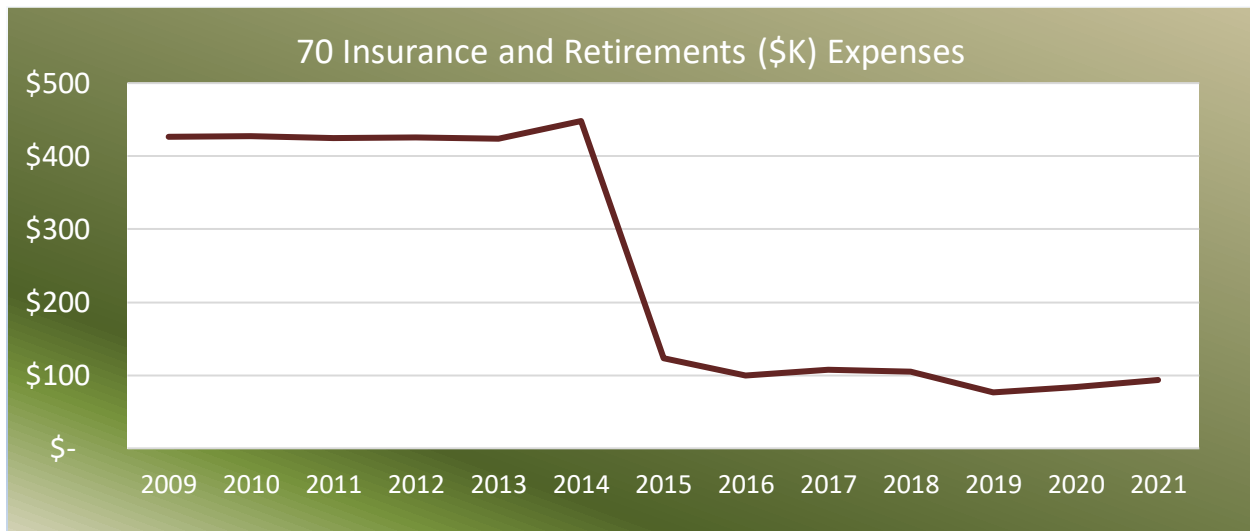
anticipation of the city needing to remove some of the trailers by year end. Total expenses are estimated to be near \$20,000.

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.

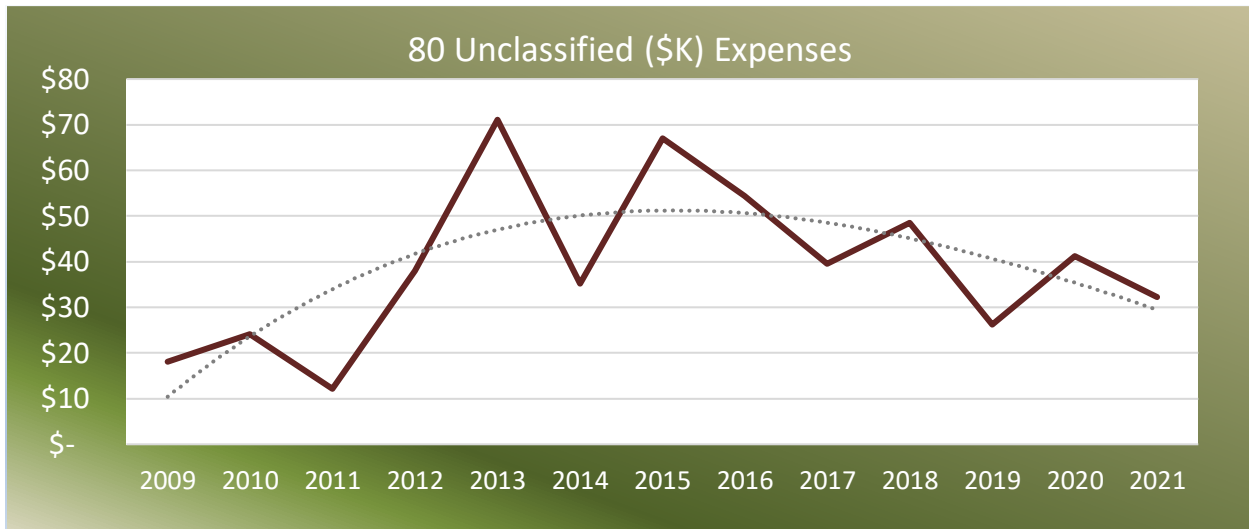
In 2020 the city received a \$10,430 reimbursement from our workers compensation fund. These disbursements are irregular and unpredictable in value so they are not included in revenue projections.

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

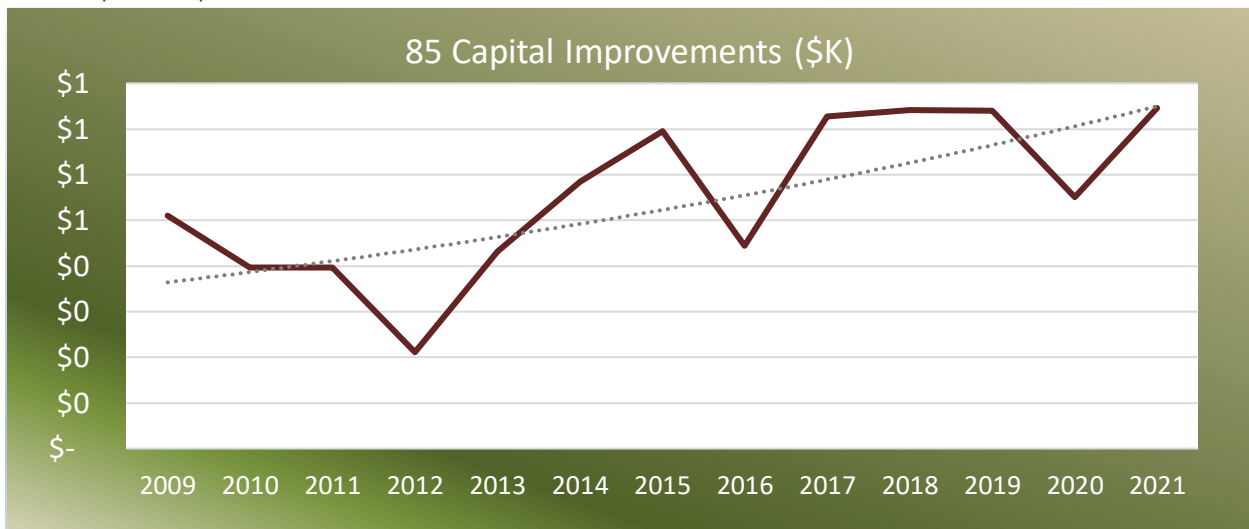
The City was recognized as the first “Age Friendly Community” in Aroostook County in 2018. In support of this designation, the Council provided \$4,600 to the Aroostook Agency on Aging in 2019 and 2020. The 2021 budget maintains the contribution to the Agency on Aging.

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

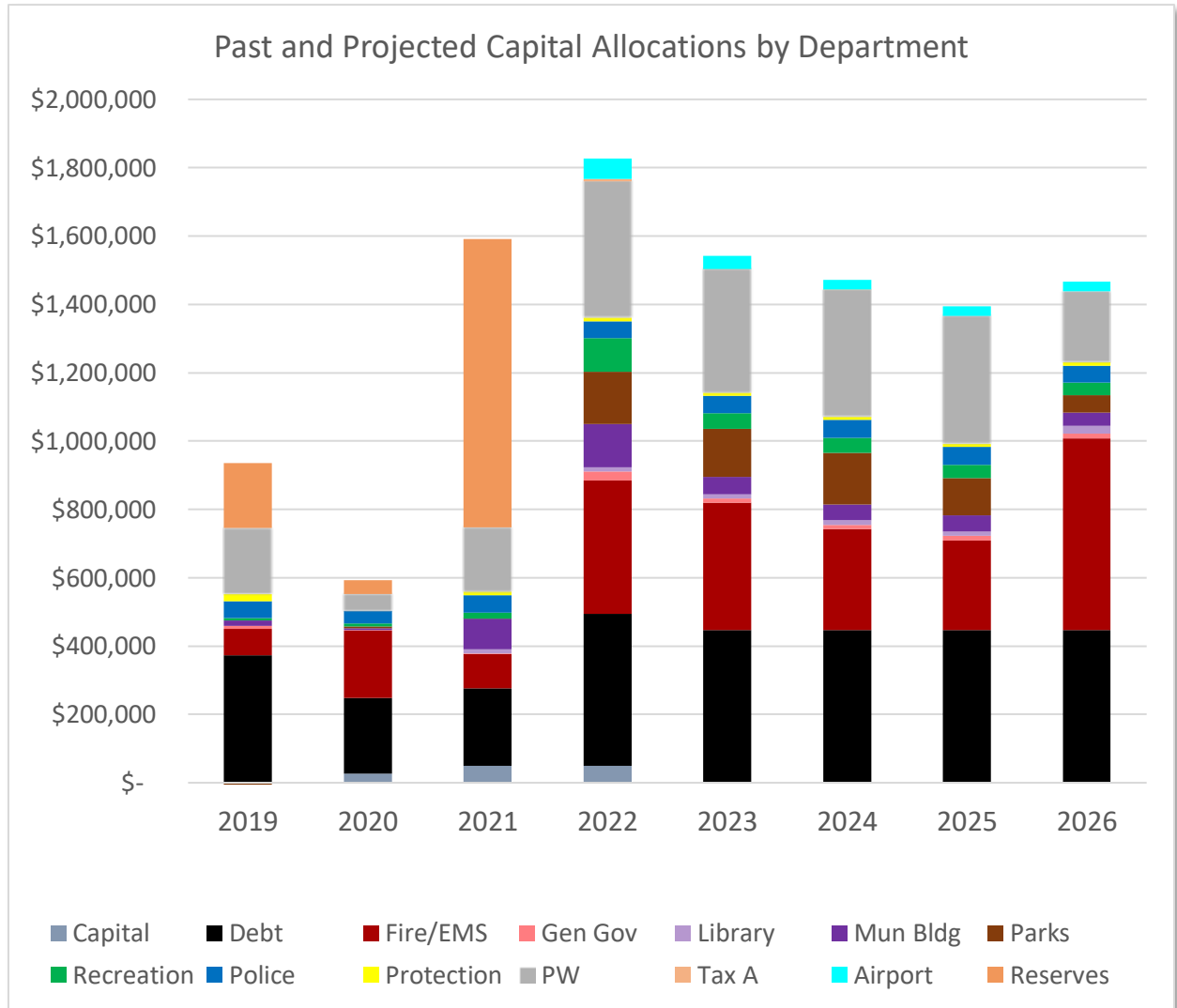


The major capital improvement requests have been discussed above. The above graph illustrates unfunded capital requests in prior years. These request may go directly to a project in the year it was requested or budgeted to reserves in able to fund a major expense in future years. The chart below illustrates 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

City of Caribou  
2021 Municipal Budget

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 Actual Expenses (17-19)	2019	2020			2021					
		Actual Expense	Expenses			Expenses				Revenue Projections	Current Projected Net for 2021
			Budget	Unaudited Year End	% of Budget	Requested	Manager Adjusted	% Change from 2020	Expense Difference from 2020 Budget		
<b>GENERAL OPERATION FUNDS</b>											
10 General Government	\$ 811,515	\$ 911,593	\$ 775,640	\$ 741,587	95.6%	\$ 777,250	\$ 799,765	3.1%	\$ 24,125	\$ 6,928,998	\$ 6,129,233
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)
<b>Sub Totals</b>	<b>\$ 9,580,470</b>	<b>\$ 9,919,874</b>	<b>\$ 9,874,016</b>	<b>\$ 9,266,876</b>	<b>93.9%</b>	<b>\$ 10,282,860</b>	<b>\$ 9,861,241</b>	<b>-0.1%</b>	<b>\$ (12,774)</b>	<b>\$ 9,899,511</b>	<b>\$ 38,269</b>
<b>ENTERPRISE EXPENSE FUNDS</b>											
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
<b>Sub Totals</b>	<b>\$ 531,505</b>	<b>\$ 524,879</b>	<b>\$ 562,283</b>	<b>\$ 512,297</b>	<b>91.1%</b>	<b>\$ 557,037</b>	<b>\$ 533,444</b>	<b>-5.1%</b>	<b>\$ (28,838)</b>	<b>\$ 526,588</b>	<b>\$ (6,856)</b>
<b>TOTAL ALL EXPENSE FUNDS</b>											
<b>Total Operations and Capital Expe</b>	<b>\$ 10,111,975</b>	<b>\$ 10,444,754</b>	<b>\$ 10,436,298</b>	<b>\$ 9,779,173</b>	<b>93.7%</b>	<b>\$ 10,839,897</b>	<b>\$ 10,394,685</b>	<b>-0.4%</b>	<b>\$ (41,613)</b>	<b>\$ 10,426,099</b>	<b>\$ 31,413</b>

\*\* 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) \$ 187,934**



**Exhibit B**

**Detail of  
Operational Expenses**

**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
<b>10 General Government</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 389,140	\$ 367,453	\$ 395,245	\$ 374,592	94.8%	\$ 396,850	\$ 406,500	2.8%
<b>002 City Council Salaries</b>								
01 Council Salaries	\$ 10,917	\$ 10,820	\$ 12,000	\$ 11,728	97.7%	\$ 12,000	\$ 12,000	0.0%
<b>003 Office Supplies</b>								
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%
<b>005 General Govt. Legal Fees</b>								
04 Legal Fees	\$ 20,177	\$ 21,840	\$ 17,500	\$ 26,996	154.3%	\$ 25,000	\$ 35,000	100.0%
<b>007 Audit</b>								
01 Audit	\$ 16,250	\$ 16,500	\$ 16,500	\$ 17,500	106.1%	\$ 17,500	\$ 17,500	6.1%
<b>008 Computer Maintenance</b>								
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%
<b>009 Professional Dues</b>								
01 Subscriptions								
04 Professional Dues	\$ 9,650	\$ 7,700	\$ 11,000	\$ 9,095	82.7%	\$ 9,100	\$ 9,100	-17.3%
<b>010 Travel Expenses</b>								
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%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 1,434	\$ 1,210	\$ 1,800	\$ 759	42.2%	\$ 1,500	\$ 1,800	0.0%
<b>10 General Government Cont'd</b>								
<b>012 Elections</b>								
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%
<b>014 New Equipment</b>								
01 New Equipment	\$ 1,481	\$ 1,480	\$ 800	\$ 1,256	157.0%	\$ 750	\$ 1,200	50.0%
<b>015 Telephone</b>								
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%
<b>017 Communications</b>								
01 Web Site								
03 Internet	\$ 1,441	\$ 1,259	\$ 1,450	\$ 1,259	86.9%	\$ 1,450	\$ 1,300	-10.3%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 138,307	\$ 143,639	\$ 140,465	\$ 141,815	101.0%	\$ 154,359	\$ 134,500	-4.2%
<b>019 Miscellaneous Expenses</b>								
01 Misc Expenses	\$ 3,277	\$ 1,373	\$ 1,350	\$ 374	27.7%	\$ 1,000	\$ 16,000	-25.9%
<b>021 Appropriation Allowance</b>								
01-Appropriation Allowance		\$ 181,506						
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 4,050	\$ 4,823	\$ 6,409	\$ 4,203	65.6%	\$ 6,729	\$ 5,250	-18.1%
<b>036 Vehicle Insurance</b>								
01 - Vehicle Insurance	\$ 1,769	\$ 1,605	\$ 2,060	\$ 1,581	76.7%	\$ 2,163	\$ 1,800	-12.6%
<b>038 Social Security</b>								
01 Social Security	\$ 33,210	\$ 31,332	\$ 30,236	\$ 28,478	94.2%	\$ 30,359	\$ 32,015	5.9%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 11,326	\$ 10,476	\$ 13,310	\$ 11,127	83.6%	\$ 13,890	\$ 13,000	-2.3%
<b>073 Vehicle Repairs</b>								
01 Vehicle repairs	\$ 2,434	\$ 2,800	\$ 3,200	\$ 344	10.7%	\$ 2,400	\$ 2,000	-37.5%
<b>074 Vehicle Tires</b>								
01 Tires		\$ 586	\$ 1,200	\$ 192	16.0%	\$ 1,000	\$ 800	-33.3%
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 1,224	\$ 1,028	\$ 800	\$ 318	39.8%	\$ 750	\$ 750	-6.3%
<b>Totals</b>	\$ 811,515	\$ 911,593	\$ 775,640	\$ 741,587	95.6%	\$ 777,250	\$ 799,765	1.2%

**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
<b>12 Nylander Museum</b>								
<b>001 Salaries</b>								
01 Regular Pay			\$ 6,000	\$ 6,500	108.3%	\$ 8,000	\$ 7,500	25.0%
<b>003 Office Supplies</b>								
08 Office Supplies	\$ 527	\$ 341	\$ 2,500	\$ 409	16.3%	\$ 2,500	\$ 1,000	-60.0%
<b>015 Telephone</b>								
04 Telephone	\$ 585	\$ 571	\$ 600	\$ 934	155.7%	\$ 600	\$ 940	56.7%
<b>017 Communications</b>								
03 Internet	\$ 935	\$ 1,005	\$ 1,000	\$ 1,020	102.0%	\$ 1,000	\$ 1,025	2.5%
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 2,380	\$ 2,769	\$ 2,750	\$ 2,947	107.2%	\$ 2,750	\$ 2,750	0.0%
<b>027 Electricity</b>								
11 Electricity	\$ 943	\$ 1,102	\$ 950	\$ 729	76.7%	\$ 950	\$ 800	-15.8%
<b>028 Water</b>								
05 Water	\$ 1,189	\$ 1,154	\$ 1,377	\$ 1,172	85.1%	\$ 1,377	\$ 1,175	-14.7%
<b>029 Sewer</b>								
01 Sewer	\$ 216	\$ 250	\$ 300	\$ 250	83.3%	\$ 300	\$ 260	-13.3%
<b>030 Building Supplies</b>								
01 Building Supplies			\$ 800	\$ 40	5.0%	\$ 800	\$ 400	-50.0%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 1,921	\$ 1,318	\$ 2,000	\$ 1,064	53.2%	\$ 2,000	\$ 1,500	-25.0%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 1,855	\$ 2,131	\$ 2,050	\$ 1,012	49.4%	\$ 2,153	\$ 2,000	-2.4%
<b>Total</b>	\$ 11,391	\$ 11,077	\$ 20,327	\$ 16,078	79.1%	\$ 22,430	\$ 19,350	-4.8%
<b>17 Health and Sanitation</b>								
<b>022 Health Officer</b>								
01 Health Officer	\$ 500	\$ 500	\$ 500	\$ 500	100.0%	\$ 500	\$ 500	0.0%
<b>023 Tri-Community Landfill</b>								
01 Tri-Community Landfill	\$ 249,067	\$ 249,660	\$ 251,400	\$ 250,303	99.6%	\$ 258,942	\$ 255,171	1.5%
<b>038 - Social Security</b>								
01 - Social Security	\$ -	\$ -	\$ 38	\$ -	0.0%	\$ -	\$ -	-100.0%
<b>Totals</b>	\$ 249,567	\$ 250,160	\$ 251,938	\$ 250,803	99.5%	\$ 259,442	\$ 255,671	1.5%
<b>18 Municipal Building</b>								
<b>024 Maintenance - Comm. Center</b>								
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							
<b>025 Heating Fuel - Lions Building</b>								
01 Heating Fuel Lions Building	\$ 4,177	\$ 4,916	\$ 4,250	\$ 3,323	78.2%	\$ 4,250	\$ 4,250	0.0%
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 13,748	\$ 15,664	\$ 14,000	\$ 10,519	75.1%	\$ 13,000	\$ 13,000	-7.1%
<b>027 Electricity</b>								
11 Electricity	\$ 12,674	\$ 13,997	\$ 12,350	\$ 14,088	114.1%	\$ 14,000	\$ 14,000	13.4%
<b>028 Water</b>								
05 Water	\$ 778	\$ 759	\$ 875	\$ 749	85.5%	\$ 850	\$ 800	-8.6%
<b>029 Sewer</b>								
01 Sewer	\$ 523	\$ 583	\$ 625	\$ 576	92.1%	\$ 650	\$ 600	-4.0%
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 3,400	\$ 1,946	\$ 3,100	\$ 2,733	88.2%	\$ 2,750	\$ 2,750	-11.3%
<b>031 Building Maintenance</b>								
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%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 892	\$ 856	\$ 1,000	\$ 942	94.2%	\$ 1,050	\$ 1,050	5.0%
<b>271 Contracted Services</b>								
01 Janitorial & Supplies	\$ 10,140	\$ 10,140	\$ 10,500	\$ 10,140	96.6%	\$ 10,250	\$ 10,250	-2.4%
<b>Totals</b>	\$ 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
<b>20 General Assistance</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 18,451	\$ 16,661	\$ 15,990	\$ 17,137	107.2%	\$ 17,320	\$ 17,650	10.4%
<b>003 Office Supplies</b>								
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%
<b>010 Travel Exp</b>								
04 Conf Fee	\$ 176	\$ -	\$ 300	\$ 192	64.0%	\$ 300	\$ 200	-33.3%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 68	\$ 40	\$ 500	\$ 181	36.2%	\$ 500	\$ 400	-20.0%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 7,637	\$ 8,082	\$ 11,350	\$ 6,237	54.9%	\$ 5,670	\$ 5,455	-51.9%
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expenses	\$ 135	\$ 144	\$ 150	\$ 45	30.0%	\$ 150	\$ 100	-33.3%
<b>038 Social Security</b>								
01 Social Security	\$ 1,274	\$ 1,152	\$ 1,223	\$ 1,156	94.5%	\$ 1,325	\$ 1,351	10.4%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 673	\$ 636	\$ 560	\$ 360	64.2%	\$ 606	\$ 618	10.4%
<b>051 Equipment Maintenance</b>								
05 Equipment Maintenance	\$ 940	\$ 960	\$ 1,200	\$ 1,200	100.0%	\$ 1,200	\$ 1,200	0.0%
<b>053 G.A. - City</b>								
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	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
<b>Totals</b>	\$ 53,049	\$ 47,885	\$ 56,903	\$ 48,735	85.6%	\$ 52,701	\$ 52,604	-7.6%
<b>22 Tax Assessing</b>								
<b>001 Salaries</b>								
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%
<b>003 Office Supplies</b>								
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%
<b>009 Professional Dues</b>								
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%
<b>010 Travel Expenses</b>								
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%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 2,193	\$ 3,412	\$ 435	\$ 2,926	672.6%	\$ 900	\$ 3,000	589.7%
<b>015 Telephone</b>								
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%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 33,224	\$ 36,466	\$ 38,810	\$ 39,535	101.9%	\$ 42,020	\$ 37,950	-2.2%
<b>034 Workers Comp</b>								
01 Workers Comp				\$ 644				
<b>038 Social Security</b>								
01 Social Security	\$ 9,531	\$ 10,386	\$ 14,672	\$ 14,025	95.6%	\$ 15,160	\$ 14,989	2.2%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 3,009	\$ 4,075	\$ 4,030	\$ 2,636	65.4%	\$ 4,060	\$ 4,100	1.7%
<b>051 Equipment Maint</b>								
01 Software		\$ 114	\$ 1,700	\$ 770	45.3%	\$ 700	\$ 700	-58.8%
<b>056 Contracted Services</b>								
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%
<b>058 Codes Maintenance</b>								
01 Codes Maintenance	\$ 442	\$ 569	\$ 600	\$ 255	42.5%	\$ 600	\$ 600	0.0%

**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
<b>22 Tax Assessing Cont'd</b>								
<b>070 Clothing Allowance</b>								
03 Clothing	\$ 417	\$ 341	\$ 300	\$ 269	89.7%	\$ 300	\$ 300	0.0%
<b>073 Vehicle Repairs</b>								
01 Vehicle repairs		\$ 139	\$ 1,450	\$ 909	62.7%	\$ 1,450	\$ 1,250	-13.8%
<b>074 Vehicle Tires</b>								
01 Tires		\$ 87	\$ 600	\$ 508	84.7%	\$ 600	\$ 600	0.0%
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters		\$ 269	\$ 400	\$ 587	146.6%	\$ 500	\$ 600	50.0%
<b>Totals</b>	\$ 210,370	\$ 255,750	\$ 276,222	\$ 262,484	95.0%	\$ 285,397	\$ 272,981	-1.2%
<b>25 Library</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 116,992	\$ 124,488	\$ 127,190	\$ 125,381	98.6%	\$ 128,157	\$ 129,315	1.7%
02 Overtime								
<b>003 Office Supplies</b>								
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%
<b>008 Computer Maintenance</b>								
01 Computer Maintenance	\$ 12,064	\$ 10,981	\$ 7,800	\$ 3,096	39.7%	\$ 7,800	\$ 7,800	0.0%
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 103	\$ 119	\$ 120	\$ 119	99.2%	\$ 179	\$ 179	49.2%
04 PROF DUES		\$ 200	\$ 200	\$ 200	100.0%	\$ 200	\$ 200	0.0%
<b>010 Travel Expenses</b>								
05 Travel Expenses	\$ 454	\$ 346	\$ 750	\$ -	0.0%	\$ 750	\$ 500	-33.3%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 388	\$ 390	\$ 500	\$ -	0.0%	\$ 500	\$ 500	0.0%
<b>014 New Equipment</b>								
01 New Equipment	\$ 1,089	\$ 1,303	\$ 1,500	\$ -	0.0%	\$ 1,500	\$ 1,250	-16.7%
<b>015 Telephone</b>								
04 Telephone	\$ 1,731	\$ 1,786	\$ 1,750	\$ 1,834	104.8%	\$ 1,750	\$ 1,900	8.6%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 8,784	\$ 10,474	\$ 11,395	\$ 11,392	100.0%	\$ 12,205	\$ 11,180	-1.9%
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expenses	\$ 140	\$ -	\$ 200	\$ -	0.0%	\$ 200	\$ 200	0.0%
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 12,667	\$ 14,379	\$ 13,000	\$ 9,565	73.6%	\$ 13,000	\$ 12,000	-7.7%
<b>027 Electricity</b>								
11 Electricity	\$ 3,929	\$ 4,101	\$ 4,300	\$ 3,758	87.4%	\$ 4,300	\$ 4,200	-2.3%
<b>028 Water</b>								
05 Water	\$ 292	\$ 262	\$ 370	\$ 254	68.6%	\$ 350	\$ 300	-18.9%
<b>029 Sewer</b>								
01 Sewer	\$ 241	\$ 258	\$ 270	\$ 252	93.5%	\$ 300	\$ 275	1.9%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 6,765	\$ 6,746	\$ 5,000	\$ 5,691	113.8%	\$ 5,000	\$ 4,000	-20.0%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 1,647	\$ 1,578	\$ 1,846	\$ 1,660	89.9%	\$ 1,938	\$ 1,938	5.0%
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 421	\$ 314	\$ 377	\$ 386	102.3%	\$ 396	\$ 309	-18.0%
<b>038 Social Security</b>								
01 Social Security	\$ 8,715	\$ 9,186	\$ 9,730	\$ 9,255	95.1%	\$ 9,804	\$ 9,893	1.7%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ -	\$ -	\$ 1,714	\$ -	0.0%	\$ 1,731	\$ 1,780	3.9%
<b>055 Books &amp; Periodicals</b>								
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%
<b>271 Contracted Services</b>								
01 Janitorial & Supplies	\$ 11,753	\$ 10,686	\$ 12,500	\$ 9,078	72.6%	\$ 12,300	\$ 11,500	-8.0%
<b>406 Programming</b>								
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%
<b>Totals</b>	\$ 210,388	\$ 217,377	\$ 224,592	\$ 201,230	89.6%	\$ 226,760	\$ 222,119	-1.1%

**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
<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:  
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
<b>31 Fire and Ambulance Cont'd</b>								
<b>067 Paid Call Firefighters</b>								
01 Paid Call Firefighters	\$ 25,859	\$ 25,950	\$ 26,000	\$ 26,000	100.0%	\$ 26,000	\$ 26,000	0.0%
<b>069 Paid Call Insurance</b>								
01 Paid Call Insurance	\$ 188	\$ -	\$ 400	\$ -	0.0%	\$ 400	\$ 400	0.0%
<b>070 Clothing Allowance</b>								
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%
<b>071 Radio Maintenance</b>								
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%
<b>072 Ladder Testing</b>								
01 Ladder Testing	\$ 2,833	\$ 3,500	\$ 3,500	\$ 3,975	113.6%	\$ 3,500	\$ 4,000	14.3%
<b>073 Vehicle Repair</b>								
01 Vehicle Repair	\$ 14,227	\$ 13,952	\$ 13,000	\$ 19,620	150.9%	\$ 15,000	\$ 15,000	15.4%
<b>074 Tires</b>								
01 Tires	\$ 5,384	\$ 6,198	\$ 8,500	\$ 5,433	63.9%	\$ 8,500	\$ 7,500	-11.8%
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 3,410	\$ 3,736	\$ 4,000	\$ 1,999	50.0%	\$ 4,250	\$ 4,000	0.0%
<b>076 Diesel Fuel</b>								
01 Diesel Fuel	\$ 33,689	\$ 34,607	\$ 26,700	\$ 20,412	76.4%	\$ 27,000	\$ 27,000	1.1%
<b>077 Batteries</b>								
02 Equipment	\$ 219	\$ 298	\$ 400	\$ -	0.0%	\$ 1,000	\$ 1,000	150.0%
03 Batteries	\$ 38							
<b>078 Field Expenses</b>								
01 Field Expenses	\$ 755	\$ 210	\$ 1,000	\$ 311	31.1%	\$ 1,000	\$ 750	-25.0%
<b>079 Employee Physicals</b>								
01 Employee Physicals	\$ 330	\$ 323	\$ 1,200	\$ 168	14.0%	\$ 1,500	\$ 1,200	0.0%
<b>080 Paid Call Volunteers</b>								
01 Paid Call Volunteers	\$ 1,829	\$ 1,325	\$ 2,000	\$ 932	46.6%	\$ 2,000	\$ 2,000	0.0%
<b>082 Bad Debt Allowance</b>								
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%
<b>085 Transport Meals</b>								
01 Transport Meals	\$ 8,955	\$ 7,802	\$ 8,000	\$ 5,506	68.8%	\$ 8,000	\$ 7,000	-12.5%
<b>087 Medical Supplies</b>								
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%
<b>292 EMS Licenses</b>								
01 EMS License	\$ 1,479	\$ 1,863	\$ 1,800	\$ 857	47.6%	\$ 1,800	\$ 1,870	3.9%
<b>Totals</b>	\$ 2,238,737	\$ 2,261,217	\$ 2,330,246	\$ 2,263,231	97.1%	\$ 2,419,606	\$ 2,350,449	0.9%

<b>35 Police</b>								
<b>001 Salaries</b>								
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%
<b>003 Office Supplies</b>								
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%
<b>009 Professional Dues</b>								
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%
<b>010 Travel Expenses</b>								
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%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 18,660	\$ 21,685	\$ 23,000	\$ 15,468	67.3%	\$ 23,000	\$ 20,000	-13.0%
<b>013 Car Allowance</b>								
01 Car Allowance	\$ 3,449	\$ 3,565	\$ 3,600	\$ 2,648	73.6%	\$ 3,600	\$ 3,600	0.0%
<b>014 New Equipment</b>								
01 New Equipment	\$ 3,136	\$ 3,704	\$ 2,500	\$ 2,516	100.6%	\$ 2,500	\$ 2,500	0.0%

**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
<b>35 Police Cont'd</b>								
<b>015 Telephone</b>								
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%
<b>017 Communication Fees</b>								
03 Internet	\$ 2,144	\$ 2,383	\$ 2,900	\$ 2,311	79.7%	\$ 3,000	\$ 2,900	0.0%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 280,213	\$ 312,394	\$ 327,810	\$ 297,411	90.7%	\$ 357,725	\$ 272,600	-16.8%
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expense	\$ 1,508	\$ 1,451	\$ 1,500	\$ 729	48.6%	\$ 1,500	\$ 1,500	0.0%
<b>027 Electricity</b>								
13 Radio Tower	\$ 146	\$ 132	\$ 200	\$ 160	80.0%	\$ 200	\$ 175	-12.5%
<b>028 Water</b>								
05 Water	\$ 585	\$ 609	\$ 640	\$ 564	88.1%	\$ 640	\$ 600	-6.3%
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 1,619	\$ 1,781	\$ 1,600	\$ 1,464	91.5%	\$ 1,600	\$ 1,600	0.0%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 3,264	\$ 4,410	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	\$ 3,000	0.0%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 538	\$ 518	\$ 599	\$ 558	93.1%	\$ 629	\$ 600	0.2%
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 20,562	\$ 24,502	\$ 28,367	\$ 32,947	116.1%	\$ 29,785	\$ 23,261	-18.0%
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance	\$ 7,036	\$ 7,559	\$ 7,230	\$ 8,036	111.2%	\$ 7,592	\$ 8,050	11.3%
<b>037 Liability Insurance</b>								
01 Liability Insurance	\$ 10,398	\$ 10,299	\$ 10,815	\$ 10,096	93.4%	\$ 11,356	\$ 10,500	-2.9%
<b>038 Social Security</b>								
01 Social Security	\$ 71,942	\$ 77,198	\$ 79,305	\$ 73,423	92.6%	\$ 79,180.00	\$ 78,771	-0.7%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 42,129	\$ 45,204	\$ 57,125	\$ 47,130	82.5%	\$ 55,650	\$ 54,000	-5.5%
<b>051 Equipment Maintenance</b>								
05 Equipment Maintenance		\$ 1,014	\$ 1,000	\$ 545	54.5%	\$ 1,000	\$ 1,000	0.0%
<b>068 Janitorial Services</b>								
01 Janitorial Services	\$ 12,741	\$ 13,864	\$ 10,000	\$ 6,175	61.8%	\$ 5,250	\$ 6,000	-40.0%
<b>070 Clothing Allowance</b>								
01 Uniforms	\$ 5,314	\$ 6,443	\$ 5,750	\$ 6,405	111.4%	\$ 5,750	\$ 6,400	11.3%
<b>071 Radio Maintenance</b>								
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%
<b>073 Vehicle Repair</b>								
01 Vehicle Repair	\$ 10,681	\$ 15,633	\$ 9,000	\$ 22,579	250.9%	\$ 9,000	\$ 14,000	55.6%
<b>074 Tires</b>								
01 Tires	\$ 3,464	\$ 2,232	\$ 3,680	\$ 4,987	135.5%	\$ 3,680	\$ 3,200	-13.0%
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 27,857	\$ 28,311	\$ 28,000	\$ 23,888	85.3%	\$ 28,000	\$ 27,000	-3.6%
<b>079 Employee Physicals</b>								
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%
<b>089 Equipment Reserves</b>								
01 Equipment Reserves	\$ 2,043	\$ 710	\$ 1,250	\$ 473	37.8%	\$ 1,250	\$ 1,000	-20.0%
<b>090 Dog Constable</b>								
01 Dog Constable	\$ 1,700	\$ 5,000	\$ 6,000	\$ 380	6.3%	\$ 6,000	\$ 6,000	0.0%
<b>093 Meals for Prisoners</b>								
01 Meals for Prisoners	\$ 3,722	\$ 2,704	\$ 4,200	\$ -	0.0%	\$ 3,200	\$ 2,000	-52.4%
<b>094 Video Equipment</b>								
01 Video Equipment	\$ 487	\$ 410	\$ 800	\$ 655	81.9%	\$ 800	\$ 800	0.0%
<b>097 Uniform Maintenance</b>								
01 Uniform Mainenance	\$ 5	\$ -	\$ 200	\$ -	0.0%	\$ 200	\$ 200	0.0%
<b>098 Medical Tests/Supplies</b>								
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%
<b>102 Computer Tech Support</b>								
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%
<b>179 Animal Shelter Services</b>								
01 Animal Shelter Services	\$ 14,740	\$ 14,740	\$ 14,741	\$ 14,740	100.0%	\$ 14,740	\$ 14,740	0.0%
<b>Totals</b>	\$ 1,555,599	\$ 1,668,034	\$ 1,691,552	\$ 1,603,194	94.8%	\$ 1,728,972	\$ 1,621,457	-4.1%

**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
<b>38 Protection</b>								
<b>105 Street Lights</b>								
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%
<b>106 Hydrant Fees</b>								
01 Hydrant Fees	\$ 321,433	\$ 332,147	\$ 344,219	\$ 321,433	93.4%	\$ 329,433	\$ 330,000	-4.1%
<b>Totals</b>	\$ 425,273	\$ 419,794	\$ 414,219	\$ 366,051	88.4%	\$ 371,433	\$ 365,000	-11.9%
<b>39 Emergency Management</b>								
<b>001 Salaries</b>								
07 Salaries	\$ 6,858	\$ 8,573	\$ 6,995	\$ 6,858	98.0%	\$ 7,060	\$ 7,135	2.0%
<b>003 Office Supplies</b>								
01 Postage								
08 Office Supplies	\$ -	\$ -	\$ 40	\$ -	0.0%	\$ 40	\$ 40	0.0%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 100	\$ -	\$ 150	\$ -	0.0%	\$ 150	\$ 150	0.0%
<b>014 New Equipment</b>								
01 New Equipment	\$ 1,578	\$ 3,457	\$ 1,000	\$ 15	1.5%	\$ 1,000	\$ 750	-25.0%
<b>015 Telephone</b>								
04 Telephone	\$ 716	\$ 730	\$ 730	\$ 172	23.6%	\$ 500	\$ 365	-50.0%
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expenses	\$ 99	\$ 150	\$ 150	\$ -	0.0%	\$ 150	\$ 100	-33.3%
<b>027 Electricity</b>								
11 Electricity	\$ 184	\$ 139	\$ 200	\$ 170	84.8%	\$ 200	\$ 200	0.0%
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 111	\$ 87	\$ 200	\$ 19	9.5%	\$ 200	\$ 200	0.0%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 169	\$ 343	\$ 1,000	\$ 212	21.2%	\$ 1,000	\$ 750	-25.0%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 371	\$ 365	\$ 402	\$ 355	88.3%	\$ 422	\$ 400	-0.5%
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance	\$ 1,557	\$ 2,350	\$ 2,000	\$ 2,356	117.8%	\$ 2,100	\$ 2,350	17.5%
<b>038 Social Security</b>								
01 Social Security	\$ 497	\$ 622	\$ 535	\$ 497	92.8%	\$ 540	\$ 546	2.0%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ (0)	\$ (0)	\$ 350	\$ -	0.0%	\$ 247	\$ 252	-28.0%
<b>068 Janitorial Services</b>								
01 Janitorial Services	\$ 675	\$ -	\$ 300	\$ -	0.0%	\$ 300	\$ -	-100.0%
<b>074 Tires</b>								
01 Tires	\$ -	\$ -	\$ 200	\$ -	0.0%	\$ 200	\$ -	-100.0%
<b>078 Field Expenses</b>								
01 Field Expenses	\$ -	\$ -	\$ 200	\$ -	0.0%	\$ 200	\$ -	-100.0%
<b>Totals</b>	\$ 12,965	\$ 16,830	\$ 14,452	\$ 10,775	74.6%	\$ 14,309	\$ 13,238	-8.4%

**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
<b>40 Public Works</b>								
<b>001 Salaries</b>								
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								
<b>003 Office Supplies</b>								
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%
<b>010 Travel Expenses</b>								
02 Meal & Lodging	\$ 135	\$ -	\$ 200	\$ 122	60.9%	\$ 200	\$ 200	0.0%
05 Travel Expenses	\$ 74	\$ -	\$ 200	\$ 239	119.6%	\$ 200	\$ 200	0.0%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 272	\$ 375	\$ 300	\$ 124	41.3%	\$ 300	\$ 300	0.0%
<b>014 New Equipment</b>								
01 New Equipment	\$ 3,614	\$ 3,139	\$ 3,500	\$ 3,500	100.0%	\$ 3,500	\$ 3,500	0.0%
<b>015 Telephone</b>								
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%
<b>017 Communications</b>								
03 Internet	\$ 539	\$ 539	\$ 550	\$ 539	98.1%	\$ 550	\$ 545	-0.9%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 253,994	\$ 252,234	\$ 298,965	\$ 258,529	86.5%	\$ 322,882	\$ 260,300	-12.9%
<b>019 Misc. Expense</b>								
01 Misc. Expense	\$ 1,418	\$ 1,257	\$ 1,250	\$ 1,344	107.5%	\$ 1,250	\$ 1,250	0.0%
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 13,037	\$ 14,336	\$ 15,000	\$ 11,275	75.2%	\$ 15,000	\$ 12,000	-20.0%
<b>027 Electricity</b>								
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%
<b>028 Water</b>								
05 Water	\$ 1,488	\$ 1,488	\$ 1,550	\$ 1,488	96.0%	\$ 1,550	\$ 1,500	-3.2%
<b>029 Sewer</b>								
01 Sewer	\$ 380	\$ 392	\$ 420	\$ 481	114.6%	\$ 470	\$ 450	7.1%
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 1,008	\$ 835	\$ 900	\$ 549	61.0%	\$ 900	\$ 900	0.0%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 5,446	\$ 6,367	\$ 5,000	\$ 5,227	104.5%	\$ 5,000	\$ 5,000	0.0%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 2,811	\$ 2,732	\$ 3,185	\$ 2,678	84.1%	\$ 3,344	\$ 3,185	0.0%
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 35,322	\$ 39,869	\$ 52,391	\$ 42,243	80.6%	\$ 55,011	\$ 42,961	-18.0%
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance	\$ 26,144	\$ 26,017	\$ 29,358	\$ 26,134	89.0%	\$ 30,826	\$ 28,000	-4.6%
<b>038 Social Security</b>								
01 Social Security	\$ 51,660	\$ 53,929	\$ 57,330	\$ 49,409	86.2%	\$ 58,815	\$ 57,060	-0.5%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 13,060	\$ 13,207	\$ 25,100	\$ 9,611	38.3%	\$ 26,909	\$ 15,000	-40.2%
<b>051 Equipment Maintenance</b>								
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%
<b>070 Clothing Allowance</b>								
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%
<b>071 Radio Maintenance</b>								
01 Vehicle	\$ 593	\$ -	\$ 800	\$ -	0.0%	\$ 700	\$ 700	-12.5%
03 Radio Maintenance		\$ 40	\$ 150	\$ 99	66.2%	\$ 150	\$ 150	0.0%
<b>074 Tires</b>								
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%
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 7,287	\$ 6,429	\$ 7,250	\$ 6,083	83.9%	\$ 7,000	\$ 7,000	-3.4%

**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
<b>40 Public Works Cont'd</b>								
<b>076 Diesel Fuel</b>								
01 Diesel	\$ 97,368	\$ 102,215	\$ 100,000	\$ 64,936	64.9%	\$ 92,500	\$ 92,500	-7.5%
<b>109 Safety Material</b>								
01 Safety Material	\$ 2,220	\$ 1,556	\$ 2,500	\$ 2,262	90.5%	\$ 2,500	\$ 2,500	0.0%
<b>110 Equipment Rental</b>								
01 Equipment Rental								
<b>111 Tools - Shop</b>								
01 Tools - Shop	\$ 1,758	\$ 1,535	\$ 1,750	\$ 1,779	101.6%	\$ 1,750	\$ 1,750	0.0%
<b>112 Tools-Road/Ground</b>								
01 Tools - Road/Ground	\$ 847	\$ 1,033	\$ 1,000	\$ 974	97.4%	\$ 1,000	\$ 1,000	0.0%
<b>113 Propane</b>								
01 Propane	\$ 52							
<b>114 Industrial Gas/Solvent</b>								
01 Ind. Gas	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,694	99.7%	\$ 1,700	\$ 1,700	0.0%
02 Solvents/Cleaners								
<b>115 Lubricants</b>								
01 Lubricants	\$ 10,306	\$ 11,463	\$ 13,000	\$ 13,927	107.1%	\$ 13,000	\$ 13,000	0.0%
<b>116 Salt &amp; Calcium</b>								
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%
<b>117 Gravel</b>								
01 Gravel	\$ 2,657	\$ 4,140	\$ 4,000	\$ -	0.0%	\$ 3,000	\$ 3,000	-25.0%
<b>118 Crushed Stone</b>								
01 Crushed Stone	\$ 21,572	\$ 2,413	\$ 26,000	\$ 26,000	100.0%	\$ -	\$ -	-100.0%
<b>119 Liquid Asphalt</b>								
01 Liquid Asphalt	\$ 171,122	\$ 188,683	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
<b>120 Shim and Patch</b>								
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%
<b>121 Asphalt</b>								
01 Asphalt	\$ 213,168	\$ 205,450	\$ 400,000	\$ 378,848	94.7%	\$ 450,000	\$ 400,000	0.0%
<b>122 Culverts &amp; Guard Rails</b>								
01 Culverts & Guard Rails	\$ 7,616	\$ 9,200	\$ 9,000	\$ 8,428	93.6%	\$ 9,000	\$ 9,000	0.0%
<b>123 Signs</b>								
01 Signs	\$ 1,787	\$ 1,543	\$ 2,000	\$ 2,157	107.9%	\$ 1,500	\$ 1,500	-25.0%
<b>124 Sidewalks</b>								
01 Sidewalks	\$ 1,333	\$ -	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	\$ 3,000	0.0%
<b>126 Traffic Paint</b>								
01 Traffic Paint	\$ 9,323	\$ 9,059	\$ 10,000	\$ 10,621	106.2%	\$ 11,000	\$ 10,750	7.5%
<b>127 Vehicle Paint</b>								
01 Vehicle Paint	\$ 3,107	\$ 3,214	\$ 3,500	\$ 2,573	73.5%	\$ 2,500	\$ 2,500	-28.6%
<b>130 Construction Material</b>								
01 Construction Material	\$ 2,582	\$ 2,868	\$ 3,000	\$ 1,872	62.4%	\$ 3,000	\$ 2,800	-6.7%
<b>131 Sand Account</b>								
01 Sand Account	\$ 39,899	\$ 41,664	\$ 42,000	\$ 42,400	101.0%	\$ 44,000	\$ 42,000	0.0%
<b>132 Municipal Maintenance</b>								
01 Municipal Maintenance	\$ 8,246	\$ 8,440	\$ 8,000	\$ 7,150	89.4%	\$ 7,500	\$ 8,000	0.0%
<b>133 Tools Insurance</b>								
01 Tools Insurance	\$ -							
<b>134 Drug/Alcohol Testing</b>								
01 Drug/Alcohol Testing	\$ 595	\$ 943	\$ 600	\$ 1,109	184.9%	\$ 750	\$ 900	50.0%
<b>271 Contracted Services</b>								
01 Janitorial & Supplies	\$ 780							
<b>Totals</b>	\$ 2,155,752	\$ 2,210,450	\$ 2,291,515	\$ 2,068,165	90.3%	\$ 2,370,711	\$ 2,191,691	-4.4%

**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
<b>50 Recreation</b>								
<b>001 Salaries</b>								
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%
<b>003 Office Supplies</b>								
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%
<b>008 Computer Maintenance</b>								
01 Computer Maintenance	\$ 186	\$ 214	\$ 600	\$ 1,134	189.0%	\$ 500	\$ 500	-16.7%
<b>009 Professional Dues</b>								
04 Professional Dues	\$ 205	\$ 180	\$ 225	\$ 255	113.3%	\$ 225	\$ 255	13.3%
<b>010 Travel Expenses</b>								
01 Mileage	\$ 88	\$ 88	\$ 500	\$ -	0.0%	\$ 400	\$ 150	-70.0%
02 Meals & Lodging	\$ 298	\$ 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%
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 586	\$ 512	\$ 500	\$ -	0.0%	\$ 400	\$ 500	0.0%
<b>013 Car Allowance</b>								
01 Car Allowance	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	100.0%	\$ 3,200	\$ 3,200	0.0%
<b>015 Telephone</b>								
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%
<b>017 Internet</b>								
03 Internet	\$ 947	\$ 991	\$ 950	\$ 1,070	112.6%	\$ 1,200	\$ 1,200	26.3%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 58,882	\$ 61,609	\$ 65,800	\$ 67,030	101.9%	\$ 71,064	\$ 65,720	-0.1%
<b>026 Heating Fuel</b>								
01 Recreation Center	\$ 20,890	\$ 32,957	\$ 19,000	\$ 13,969	73.5%	\$ 19,000	\$ 17,000	-10.5%
<b>027 Electricity</b>								
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%
<b>028 Water</b>								
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%
<b>029 Sewer</b>								
01 Sewer	\$ 569	\$ 540	\$ 750	\$ 327	43.7%	\$ 750	\$ 750	0.0%
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 2,961	\$ 3,622	\$ 3,700	\$ 3,875	104.7%	\$ 3,800	\$ 3,800	2.7%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 27,966	\$ 29,701	\$ 27,000	\$ 31,847	118.0%	\$ 34,000	\$ 35,650	32.0%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 6,263	\$ 5,970	\$ 6,901	\$ 5,737	83.1%	\$ 7,246	\$ 7,246	5.0%
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 8,639	\$ 9,567	\$ 12,787	\$ 9,179	71.8%	\$ 13,426	\$ 10,485	-18.0%
<b>038 Social Security</b>								
01 Social Security	\$ 21,891	\$ 21,692	\$ 24,493	\$ 19,937	81.4%	\$ 24,218	\$ 22,510	-8.1%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 7,244	\$ 7,079	\$ 6,875	\$ 7,155	104.1%	\$ 6,944	\$ 7,150	4.0%
<b>137 Rink Equipment</b>								
01 Rink Equipment	\$ -	\$ -	\$ 300	\$ 584	194.6%	\$ 300	\$ 500	66.7%
<b>138 Program Equipment</b>								
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%
<b>139 Rink Maintenance</b>								
01 Rink Maintenance	\$ -	\$ -	\$ -	\$ -		\$ 300	\$ 300	#VALUE!
<b>140 Pool Supplies</b>								
01 Pool Supplies	\$ -	\$ -	\$ 300	\$ 300	100.0%	\$ 500	\$ 500	66.7%
<b>141 Trophies &amp; Awards</b>								
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
<b>50 Recreation Cont'd</b>								
<b>142 Pool Maintenance</b>								
01 Pool Maintenance	\$ -	\$ 400	\$ 400	100.0%	\$ 400	\$ 400	0.0%	
<b>145 Special Events</b>								
01 Special Events	\$ 2,759	\$ 2,359	\$ 2,500	\$ 1,237	49.5%	\$ 2,500	\$ 2,500	0.0%
243 Rec Center Improvement								
<b>Totals</b>	\$ 477,876	\$ 497,401	\$ 520,624	\$ 461,895	88.7%	\$ 550,903	\$ 508,051	-2.4%
<b>51 Parks</b>								
<b>001 Salaries</b>								
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%
<b>014 New Equipment</b>								
01 New Equipment	\$ 1,228	\$ 1,450	\$ 1,200	\$ 1,534	127.9%	\$ 1,200	\$ 1,200	0.0%
<b>015 Telephone</b>								
01 Cell Phone								
04 Telephone	\$ 755	\$ 613	\$ 800	\$ 583	72.9%	\$ 700	\$ 650	-18.8%
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 9,512	\$ 10,474	\$ 11,395	\$ 11,392	100.0%	\$ 12,307	\$ -	-100.0%
<b>019 Misc. Expense</b>								
01 Misc. Expense								
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 5,778	\$ 7,128	\$ 6,500	\$ 4,675	71.9%	\$ 6,500	\$ 6,000	-7.7%
<b>027 Electricity</b>								
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%
<b>029 Sewer</b>								
01 Sewer	\$ 253	\$ 333	\$ 300	\$ 250	83.3%	\$ 300	\$ 300	0.0%
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 1,758	\$ 2,266	\$ 2,000	\$ 1,827	91.3%	\$ 2,000	\$ 2,000	0.0%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 1,883	\$ 1,048	\$ 1,750	\$ 2,575	147.2%	\$ 2,000	\$ 2,000	14.3%
<b>032 Property Insurance</b>								
01 Property Insurance								
<b>034 Workers Comp</b>				\$ 2,770				
01 Workers Comp								
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance	\$ 5,147	\$ 4,668	\$ 5,974	\$ 4,382	73.4%	\$ 6,273	\$ 6,000	0.4%
<b>038 Social Security</b>								
01 Social Security	\$ 7,210	\$ 8,668	\$ 6,594	\$ 6,389	96.9%	\$ 6,755	\$ 6,850	3.9%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 684	\$ 0	\$ 2,377	\$ 440	18.5%	\$ 2,401	\$ 1,870	-21.3%
<b>051 Equipment Maintenance</b>								
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%
<b>070 Clothing Allowance</b>								
03 Clothing	\$ 521	\$ 589	\$ 400	\$ 381	95.4%	\$ 500	\$ 400	0.0%
<b>073 Vehicle Repairs</b>								
01 Vehicle Repairs	\$ 4,541	\$ 3,681	\$ 5,000	\$ 5,168	103.4%	\$ 5,000	\$ 5,000	0.0%
<b>074 Tires</b>								
01 Tires	\$ 1,420	\$ 1,713	\$ 1,700	\$ 1,411	83.0%	\$ 1,300	\$ 1,700	0.0%
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 6,752	\$ 5,980	\$ 7,000	\$ 4,221	60.3%	\$ 6,500	\$ 6,500	-7.1%
<b>076 Diesel</b>								
01 Diesel	\$ 1,598	\$ 1,883	\$ 1,300	\$ 917	70.5%	\$ 1,300	\$ 1,300	0.0%
<b>111 Tools - Shop</b>								
01 Tools - Shop	\$ 1,073	\$ 1,279	\$ 1,100	\$ 1,142	103.8%	\$ 1,100	\$ 1,100	0.0%
<b>147 Parks Maintenance</b>								
01 Parks Maintenance	\$ 8,250	\$ 8,969	\$ 8,000	\$ 8,286	103.6%	\$ 10,000	\$ 10,000	25.0%
02 Civic Beautification								
<b>237 Civic Beaut</b>								
01 Civic Beaut	\$ 1,529	\$ 2,012	\$ 6,000	\$ 5,919	98.7%	\$ 2,000	\$ 2,000	-66.7%
<b>Totals</b>	\$ 155,331	\$ 166,054	\$ 174,033	\$ 169,695	97.5%	\$ 166,270	\$ 154,615	-11.2%

**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
<b>60 Airport</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ -	\$ -	\$ 1,100	\$ -	0.0%	\$ -	\$ -	-100.0%
<b>015 Telephone</b>								
04 Telephone	\$ 261	\$ 258	\$ 325	\$ 847	260.6%	\$ 700	\$ 900	176.9%
<b>017 Communications</b>								
03 Internet	\$ 478	\$ 750	\$ 325	\$ 659	202.9%	\$ 600	\$ 750	130.8%
<b>019 Miscellaneous Expense</b>								
01 Misc. Expense	\$ 381	\$ 126	\$ 400	\$ 120	30.0%	\$ 150	\$ 150	-62.5%
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 4,224	\$ 7,414	\$ 6,500	\$ 6,699	103.1%	\$ 7,000	\$ 6,600	1.5%
<b>027 Electricity</b>								
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%
<b>028 Water</b>								
05 Water	\$ 684	\$ 526	\$ 650	\$ 526	80.9%	\$ 550	\$ 550	-15.4%
<b>029 Sewer</b>								
01 Sewer	\$ 326	\$ 250	\$ 400	\$ 250	62.5%	\$ 350	\$ 300	-25.0%
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 1,021	\$ -	\$ 100	\$ -	0.0%	\$ 100	\$ 100	0.0%
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 2,184	\$ 493	\$ 500	\$ 532	106.4%	\$ 500	\$ 500	0.0%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 1,253	\$ 1,374	\$ 1,470	\$ 1,909	129.9%	\$ 1,544	\$ 2,004	36.4%
<b>037 Liability Insurance</b>								
01 Airport Liability	\$ 1,891	\$ 2,173	\$ 2,625	\$ 2,173	82.8%	\$ 2,756	\$ 2,282	-13.1%
<b>038 Social Security</b>								
01 Social Security	\$ 1,018	\$ 1,367	\$ 700	\$ 700	100.0%	\$ 700	\$ 575	-17.9%
<b>051 Equipment Maintenance</b>								
05 Equipment Maintenance	\$ 1,789	\$ 2,387	\$ 1,000	\$ 4,325	432.5%	\$ 2,000	\$ 2,950	195.0%
<b>076 Diesel</b>								
01 Diesel	\$ 5,073	\$ 5,818	\$ 6,000	\$ 2,720	45.3%	\$ 5,000	\$ 4,000	-33.3%
<b>153 Air Consultant Contract</b>								
01 Air Consultant Contract	\$ 10,483	\$ 9,100	\$ 5,800	\$ 3,700	63.8%	\$ 5,500	\$ 5,500	-5.2%
<b>155 Snow Plowing</b>								
01 Snow Plowing	\$ 8,683	\$ 9,313	\$ 8,000	\$ 5,708	71.4%	\$ 7,500	\$ 7,500	-6.3%
<b>156 Runway Lights</b>								
01 Runway Lights	\$ 833	\$ -	\$ 750	\$ 759	101.2%	\$ 750	\$ 750	0.0%
<b>157 Runway Maintenance</b>								
01 Runway Maintenance	\$ 772	\$ 500	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	\$ 2,500	-16.7%
<b>161 Garbage Coll</b>								
01 Garbage Collection	\$ -	\$ -	\$ 250			\$ 250	\$ 250	0.0%
<b>420 AVGas</b>								
01 AVGas	\$ 18,466	\$ 14,453	\$ 17,500	\$ 10,603	60.6%	\$ 18,000	\$ 25,800	47.4%
<b>Totals</b>	\$ 61,256	\$ 59,025	\$ 59,645	\$ 47,894	80.3%	\$ 59,650	\$ 66,661	11.8%

<b>61 Caribou Trailer Park</b>								
<b>027 Electricity</b>								
11 Electricity	\$ 1,405	\$ 1,728	\$ 1,300	\$ 2,048	157.5%	\$ 1,750	\$ 1,750	34.6%
<b>028 Water</b>								
05 Water	\$ 4,338	\$ 4,610	\$ 4,250	\$ 4,900	115.3%	\$ 4,500	\$ 4,500	5.9%
<b>029 Sewer</b>								
01 Sewer	\$ 2,771	\$ 3,063	\$ 2,750	\$ 3,000	109.1%	\$ 3,000	\$ 3,000	9.1%
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 98	\$ 207	\$ 200	\$ 44	21.8%	\$ 210	\$ 200	0.0%
<b>105 Street Lights</b>								
01 Street Lights	\$ 1,529	\$ 1,440	\$ 1,625	\$ -	0.0%	\$ -	\$ -	-100.0%
<b>147 Park Maintenance</b>								
01 Park Maintenance	\$ -					\$ 8,000	\$ 8,000	#VALUE!
<b>158 CTP License Fee</b>								
01 CTP License Fee	\$ 282	\$ 315	\$ 265	\$ 115	43.4%	\$ 120	\$ 120	-54.7%
<b>160 CTP Park Maintenance</b>								
01 CTP Park Maintenance	\$ 383	\$ 86	\$ 1,000	\$ 772	77.2%	\$ 1,000	\$ 1,000	0.0%
<b>161 Garbage Collection</b>								
01 Garbage Collection	\$ 1,575	\$ 1,620	\$ 1,600	\$ 1,620	101.3%	\$ 1,650	\$ 1,600	0.0%
<b>385 Year End CTP</b>								
01 Year End CTP	\$ 3,335	\$ 1,665		\$ 1,579				
<b>Totals</b>	\$ 15,716	\$ 14,733	\$ 12,990	\$ 14,078	108.4%	\$ 20,230	\$ 20,170	55.3%



**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
<b>65 Cemeteries</b>								
<b>165 Evergreen Cemetery</b>								
01 Evergreen Cemetery	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	\$ 3,000	0.0%
<b>166 Grimes Cemetery</b>								
01 Grimes Cemetery	\$ 1,357	\$ 1,100	\$ 2,000	\$ 2,250	112.5%	\$ 2,000	\$ 2,000	0.0%
<b>167 Sacred Heart Cemetery</b>								
01 Sacred Heart Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350	\$ 350	0.0%
<b>168 Holy Rosary Cemetery</b>								
01 Holy Rosary Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350	\$ 350	0.0%
<b>169 Green Ridge Cemetery</b>								
01 Green Ridge Cemetery	\$ 150	\$ 150	\$ 150	\$ 150	100.0%	\$ 150	\$ 150	0.0%
<b>170 Lyndon Cemetery</b>								
01 Lyndon Cemetery	\$ 300	\$ 300	\$ 300	\$ 300	100.0%	\$ 300	\$ 300	0.0%
<b>171 Bubar Cemetery</b>								
01 Bubar Cemetery	\$ 100	\$ 100	\$ 100	\$ 100	100.0%	\$ 100	\$ 100	0.0%
<b>172 Memorial Day Flags</b>								
01 Memorial Day Flags	\$ 718	\$ 600	\$ 600	\$ 600	100.0%	\$ 600	\$ 600	0.0%
<b>190 Veterans Cemetery Fund</b>								
01 Veterans Cemetery Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
<b>Totals</b>	\$ 6,325	\$ 5,950	\$ 6,850	\$ 7,100	103.6%	\$ 6,850	\$ 6,850	0.0%

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

<b>75 Contributions</b>								
<b>177 Aroost. Agency on Aging</b>								
01 Aroost. Agency on Aging	\$ 1,867	\$ 5,600	\$ 4,600	\$ 4,600	100.0%	\$ 4,600	\$ 4,600	0.0%
<b>Totals</b>	\$ 1,867	\$ 5,600	\$ 4,600	\$ 4,600	100.0%	\$ 4,600	\$ 4,600	0.0%

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

<b>85 Capital Improvements (See Capital</b>			\$ 551,118	\$ 551,118	100.0%	\$ 745,759	\$ 745,759	35.3%
---	--	--	------------	------------	--------	------------	------------	-------

<b>Total Operational w/o Capital</b>	\$ 9,704,948	\$ 9,322,898	\$ 8,715,758	93.5%	\$ 9,537,101	\$ 9,115,482	-2.2%
<b>Operational Difference from Previous Budget</b>							\$ (207,415)

<b>Total Operational w/ Capital</b>	\$ 10,444,754	\$ 9,874,015	\$ 9,266,876	93.9%	\$ 10,282,860	\$ 9,861,241	-0.1%
<b>Operational &amp; Capital Difference from Previous Budget</b>							\$ (12,774)

**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
<b>11 Economic Development</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 95,432	\$ 108,311	\$ 110,420	\$ 111,858	101.3%	\$ 109,365	\$ 111,500	1.0%
03 Overtime	\$ 97							
<b>003 Office Supplies</b>								
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							
<b>005 General Govt. Legal Fees</b>								
04 Legal Fees	\$ 620			\$ 1,090	#VALUE!			
<b>008 Computer Maintenance</b>								
01 Computer Maintenance	\$ -			\$ 64	#VALUE!	\$ 65		
02 Hosted Services								
03 GIS License	\$ 1,100	\$ 700	\$ 400	\$ 700	175.0%	\$ 700	\$ 700	75.0%
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 5,590	\$ 6,956	\$ 6,000	\$ 1,563	26.0%	\$ 6,000	\$ 6,000	0.0%
04 Prof Dues				\$ 1,152				
<b>010 Travel Expenses</b>								
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%
<b>011 Training and Education</b>								
02 Training and Education	\$ (102)			\$ 1,760	#DIV/0!	\$ 1,500	\$ 1,500	#DIV/0!
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 17,983	\$ 14,459	\$ 10,600	\$ 15,477	146.0%	\$ 11,537	\$ 9,990	-5.8%
<b>019 Miscellaneous Expenses</b>								
01 Misc Expenses	\$ 3,670	\$ -	\$ 500	\$ 33	6.5%	\$ 250	\$ 250	-50.0%
<b>031 Building Maintenance</b>								
01 Building Maintenance								
<b>034 Workers Comp</b>								
01 Workers Comp				\$ 206				
<b>038 Social Security</b>								
01 Social Security	\$ 7,145	\$ 8,193	\$ 8,446	\$ 8,455	100.1%	\$ 8,370	\$ 8,530	1.0%
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 195	\$ (0)	\$ 3,865	\$ -	0.0%	\$ 3,830	\$ 3,500	-9.4%
<b>145 Special Events</b>								
01 Special Events								
<b>238 Trail Groomer Reserve</b>								
01 Trail Groomer Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	100.0%	\$ 10,000	\$ 10,000	0.0%
<b>280 Revolving Loan Fund</b>								
01 Revolving Loan Fund	\$ 25,000		\$ 25,100	\$ 19,558	77.9%	\$ 25,000		
<b>281 Contracted Services</b>								
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							
<b>385 - Downtown Infrastructure</b>								
01 Downtown Infrastructure	\$ 2,059	\$ 2,000	\$ 2,000	\$ 3,693	184.7%	\$ 2,000	\$ 2,000	0.0%
<b>392 Ads &amp; Marketing</b>								
01 Video Ads & Marketing	\$ 723		\$ 400	\$ 2,500	625.0%	\$ 2,500	\$ 2,500	525.0%
<b>394 Community Projects</b>								
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	\$ 2,500	\$ 3,000	\$ 3,000	100.0%	\$ 2,000	\$ 2,000	-33.3%
<b>405 Slum/Blight Removal</b>								
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	
<b>411 Façade Improvement</b>								
01 Façade Improvement	\$ 25,085	\$ -	\$ 15,420	\$ 15,420	100.0%	\$ 12,000	\$ 12,000	-22.2%
<b>413 New Fire Station</b>								
01 New Fire Station	\$ 36,668	\$ 60,004	\$ 36,945	\$ 36,945	100.0%	\$ -	\$ -	-100.0%
<b>Totals</b>	\$ 343,319	\$ 325,122	\$ 370,421	\$ 302,421	81.6%	\$ 350,742	\$ 324,042	-12.5%

**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
<b>24 Housing</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 52,483	\$ 53,526	\$ 53,525	\$ 53,526	100.0%	\$ 55,105	\$ 55,646	4.0%
03-FSS Grant								
<b>003 Office Supplies</b>								
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%
<b>005 General Govt. Legal Fees</b>								
04 Legal Fees				\$ 4,670	#DIV/0!	\$ 7,000	\$ 5,000	#DIV/0!
<b>007 Audit</b>								
01 Audit	\$ -	\$ -	\$ 1,500	\$ -	0.0%	\$ 1,500	\$ 1,500	0.0%
<b>008 Computer Maintenance</b>								
01 Oak Leaf		\$ -		\$ -	#DIV/0!	\$ 840	\$ 840	#DIV/0!
<b>009 Professional Dues</b>								
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%
<b>010 Travel Expenses</b>								
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%
<b>011 Training and Education</b>								
02 Training and Education	\$ 1,710	\$ 1,543	\$ 1,500	\$ 1,328	88.5%	\$ 1,500	\$ 1,500	0.0%
<b>014 - New Equipment</b>								
01 New Equipment		\$ 1,982		\$ 1,684	#VALUE!	\$ 500	\$ 500	#VALUE!
<b>015 Telephone</b>								
04 Telephone	\$ 521	\$ 534	\$ 500	\$ 462	92.4%	\$ 800	\$ 800	60.0%
<b>017 Communications</b>								
03 Communications		\$ -	\$ 204	\$ -	0.0%	\$ 204	\$ 204	0.0%
<b>018 Health Insurance</b>								
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								
<b>034-Workers Comp</b>								
01-Workers Comp Housing	\$ 151	\$ 163	\$ 222	\$ 177	79.8%	\$ 233	\$ 185	-16.7%
01-Workers Comp FSS								
<b>035-Unemployment</b>								
01-Unemployment Housing	\$ 260	\$ 268	\$ 300	\$ 295	98.4%	\$ 315	\$ 315	5.0%
01-Unemployment FSS								
<b>038-Social Security</b>								
01-Social Security Housing	\$ 4,361	\$ 4,444	\$ 4,095	\$ 4,449	108.6%	\$ 4,216	\$ 4,216	3.0%
01-Social Security FSS								
<b>040 City &amp; State Retirement</b>								
01-Retirement Housing	\$ 1,927	\$ 1,964	\$ 1,837	\$ 1,983	107.9%	\$ 1,929	\$ 1,929	5.0%
<b>285 Year End Closing</b>								
01-Year End Closing								
<b>412 - Fee Accountant</b>								
01 - Fee Accountant	\$ 5,136	\$ 5,213	\$ 5,200	\$ 5,398	103.8%	\$ 5,400	\$ 5,400	3.8%
<b>Totals</b>	\$ 87,643	\$ 89,642	\$ 92,700	\$ 101,143	109.1%	\$ 103,808	\$ 102,382	10.4%
<b>52 Snow Trail Maintenance</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 13,961	\$ 15,394	\$ 16,000	\$ 15,272	95.5%	\$ 16,640	\$ 16,640	4.0%
02 Overtime	\$ 328							
07 Salaries								
<b>015 Telephone</b>								
01 Cell Phone	\$ 438	\$ 370	\$ -	\$ 511	#DIV/0!	\$ 400	\$ 400	#DIV/0!
04 Telephone								
<b>019 Misc. Expense</b>								
01 Misc. Expense	\$ 3,733	\$ 3,500	\$ 3,000	\$ 231	7.7%	\$ 3,000	\$ 3,000	0.0%
<b>034 Work Comp</b>								
01 Work Comp	\$ 332	\$ 466	\$ 620	\$ 476	76.8%	\$ 651	\$ 527	-15.0%
<b>035 Unemployment</b>								
01 Unemployment	\$ 255	\$ 343	\$ 350	\$ 376	107.3%	\$ 350	\$ 350	0.0%
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance								
<b>038 Social Security</b>								
01 Social Security	\$ 1,085	\$ 1,178	\$ 1,262	\$ 1,168	92.6%	\$ 1,273	\$ 1,273	0.9%

**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
<b>52 Snow Trail Maintenance Cont'd</b>								
<b>051 Equipment Maintenance</b>								
01 Software		\$ 59						
04 Repairs								
05 Equipment Maintenance	\$ 12,530	\$ 17,579	\$ 8,000	\$ 14,661	183.3%	\$ 10,000	\$ 10,000	25.0%
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 1,053	\$ 1,405	\$ 900	\$ 1,991	221.2%	\$ 1,000	\$ 1,000	11.1%
<b>076 Diesel</b>								
01 Diesel	\$ 17,865	\$ 18,557	\$ 18,000	\$ 17,586	97.7%	\$ 17,000	\$ 17,000	-5.6%
<b>148 Trail Maint</b>								
01 Trail Maint	\$ 2,117	\$ 2,979	\$ 2,300	\$ 2,509	109.1%	\$ 2,500	\$ 2,500	8.7%
<b>286 Rent Exp</b>								
01 Rent Exp	\$ 1,833	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	\$ 2,000	\$ 2,000	0.0%
<b>Totals</b>	\$ 55,439	\$ 63,830	\$ 52,432	\$ 56,782	108.3%	\$ 54,814	\$ 54,690	4.3%
<b>96 Section 8 FSS</b>								
<b>001-Salaries</b>								
01-Regular Pay	\$ 35,997	\$ 36,938	\$ 36,940	\$ 36,937	100.0%	\$ 38,025	\$ 38,400	4.0%
<b>003-Office Supplies</b>								
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%
<b>010- Travel Expenses</b>								
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%
<b>011 - Training and Education</b>								
02 - Training and Education	\$ 420	\$ -	\$ 1,000	\$ -	0.0%	\$ 1,000	\$ 100	-90.0%
<b>014 - New Equipment</b>								
01 New Equipment	64.5	129						
02 Office	450	900						
<b>018- Health Insurance</b>								
01-Health Insurance	2721.46	2724.36	\$ 2,592	\$ 2,724	105.1%	\$ 2,592	\$ 2,773	7.0%
<b>96 Section 8 FSS Cont'd</b>								
<b>021-Appropriations Allowance</b>								
01-Appropriation Allowance				\$ 7,000			\$ 5,000	
<b>034-Workers Comp</b>								
01-Workers Comp	105.67	114.75	\$ 140	\$ 125	89.5%	\$ 147	\$ 119	-15.0%
<b>035-Unemployment</b>								
01-Unemployment	260	267.6	\$ 300	\$ 295	98.4%	\$ 315	\$ 315	5.0%
<b>038 Social Security</b>								
01-Social Security	\$ 3,055	\$ 3,130	\$ 3,024	\$ 3,134	103.6%	\$ 2,909	\$ 2,938	-2.9%
<b>040 City &amp; State Retirement</b>								
01-Retirement Housing	\$ 1,351	\$ 1,384	\$ 1,384	\$ 1,403	101.4%	\$ 1,335	\$ 1,335	-3.5%
<b>Totals</b>	\$ 45,104	\$ 46,284	\$ 46,730	\$ 51,951	111.2%	\$ 47,673	\$ 52,330	12.0%
<b>Total Enterprise Accounts</b>	\$ 526,982	\$ 524,879	\$ 562,283	\$ 512,297	91.1%	\$ 557,037	\$ 533,444	-5.1%
<b>Total All Accounts</b>	\$ 4,154,913	\$ 10,969,633	\$ 10,436,298	\$ 9,779,173	93.7%	\$ 10,839,897	\$ 10,394,685	-0.5%



**Exhibit C**

**Detail of  
Projected Revenues**

Exhibit C:  
Detail of Revenue Projections for 2021

Department	Fund	3 yr Avg (2017-19)	2019	2020			2021	
			Year End	Revenue Budget	Unaudited Revenues	% of Budget	Forecast + 156521	% Change from 2020 Bdgt
<b>GENERAL FUNDS</b>								
<b>10 General Government</b>								
	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	\$ -	\$ -					
	<b>Totals</b>	\$ 6,734,933	\$ 6,911,383	\$ 6,849,345	\$ 6,482,965	-5.3%	\$ 6,928,998.00	1.2%
<b>12 Nylander Museum</b>								
	01 - Nylander Museum	\$ 523	\$ 918		\$ 651	#DIV/0!	\$ 400.00	#DIV/0!
	03 - Nylander Museum Rentals	\$ 675	\$ 1,350	\$ 1,500	\$ -	-100.0%		
	<b>Totals</b>	\$ 1,460	\$ 2,268	\$ 1,500	\$ 651	-56.6%	\$ 400.00	-73.3%
<b>17 Health &amp; Sanitation</b>								
	01 - Tri-Community Dividends	\$ 143,616	\$ 170,000	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
	<b>Totals</b>	\$ 143,616	\$ 170,000	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>18 Municipal Buildings</b>								
	01 EOC Rentals	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ 4,000.00	0.0%
	<b>Totals</b>	\$ 4,450	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ 4,000.00	0.0%
<b>20 General Assistance</b>								
	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%
	<b>Totals</b>	\$ 20,732	\$ 20,760	\$ 20,300	\$ 21,498	5.9%	\$ 19,800.00	-2.5%
<b>22 Tax Assesment</b>								
	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!
	<b>Totals</b>	\$ 794,010	\$ 780,705	\$ 792,500	\$ 870,129	9.8%	\$ 872,950.00	10.2%
<b>23 Code Enforcement</b>								
	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	\$ -	\$ -	\$ -				
	<b>Totals</b>	\$ 8,920	\$ 11,165	\$ 6,150	\$ 9,105	48.0%	\$ 7,790.00	26.7%
<b>25 Library</b>								
	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	\$ -	\$ -	\$ -				
	<b>Totals</b>	\$ 5,908	\$ 6,428	\$ 6,100	\$ 3,988	-34.6%	\$ 5,100.00	-16.4%

Exhibit C:  
Detail of Revenue Projections for 2021

Department	Fund	3 yr Avg (2017-19)	2019	2020			2021	
			Year End	Revenue Budget	Unaudited Revenues	% of Budget	Forecast + 156521	% Change from 2020 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%
	<b>Totals</b>	<b>\$ 1,541,790</b>	<b>\$ 1,483,554</b>	<b>\$ 1,958,293</b>	<b>\$ 1,682,039</b>	<b>-14.1%</b>	<b>\$ 1,705,195.00</b>	<b>-12.9%</b>
	35 Police	01 - MISC. FEES INSURANCE REPORTS	\$ 1,344	\$ 1,354	\$ 1,300	\$ 1,443	11.0%	\$ 1,400.00
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%
<b>Totals</b>		<b>\$ 90,303</b>	<b>\$ 122,244</b>	<b>\$ 144,410</b>	<b>\$ 85,355</b>	<b>-40.9%</b>	<b>\$ 88,715.00</b>	<b>-38.6%</b>
39 Emergency 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%
	<b>Totals</b>	<b>\$ 1,933</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 2,400</b>	<b>-7.7%</b>	<b>\$ 2,600.00</b>	<b>0.0%</b>
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!
	<b>Totals</b>	<b>\$ 200,641</b>	<b>\$ 204,373</b>	<b>\$ 203,415</b>	<b>\$ 197,476</b>	<b>-2.9%</b>	<b>\$ 204,262.50</b>	<b>0.4%</b>

Exhibit C:  
Detail of Revenue Projections for 2021

Department	Fund	3 yr Avg (2017-19)	2019	2020			2021	
			Year End	Revenue Budget	Unaudited Revenues	% of Budget	Forecast + 156521	% Change from 2020 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	\$ -	\$ -					
	<b>Totals</b>	\$ 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%
	<b>Totals</b>	\$ 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%
	<b>Totals</b>	\$ 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					
	<b>Totals</b>	\$ 16,359	\$ 18,000	\$ 14,500	\$ 14,078	-2.9%	\$ 6,000.00	-58.6%
70 Insurance & Retirement	01 - MMA WORKERS COMP REFUND	\$ 5,519	\$ -	\$ -	\$ 10,430	#DIV/0!		
	04 - HRA Credit	\$ -	\$ -	\$ -				
	<b>Totals</b>	\$ 5,519	\$ -	\$ -	\$ 10,430	#DIV/0!		
<b>Sub-Total</b>		\$ 9,627,628	\$ 9,812,752	\$ 10,067,113	\$ 9,433,364	-6.3%	\$ 9,899,510.50	-1.7%

ENTERPRISE FUNDS								
11 Economic 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	\$ -	\$ -					
	<b>Totals</b>	\$ 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%
	<b>Totals</b>	\$ 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	\$ -	\$ -					
	<b>Totals</b>	\$ 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	\$ -	\$ -					
	<b>Totals</b>	\$ 49,815	\$ 50,787	\$ 57,446	\$ 57,446	0.0%	\$ 57,446.00	0.0%
<b>Sub-Total</b>		\$ 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**

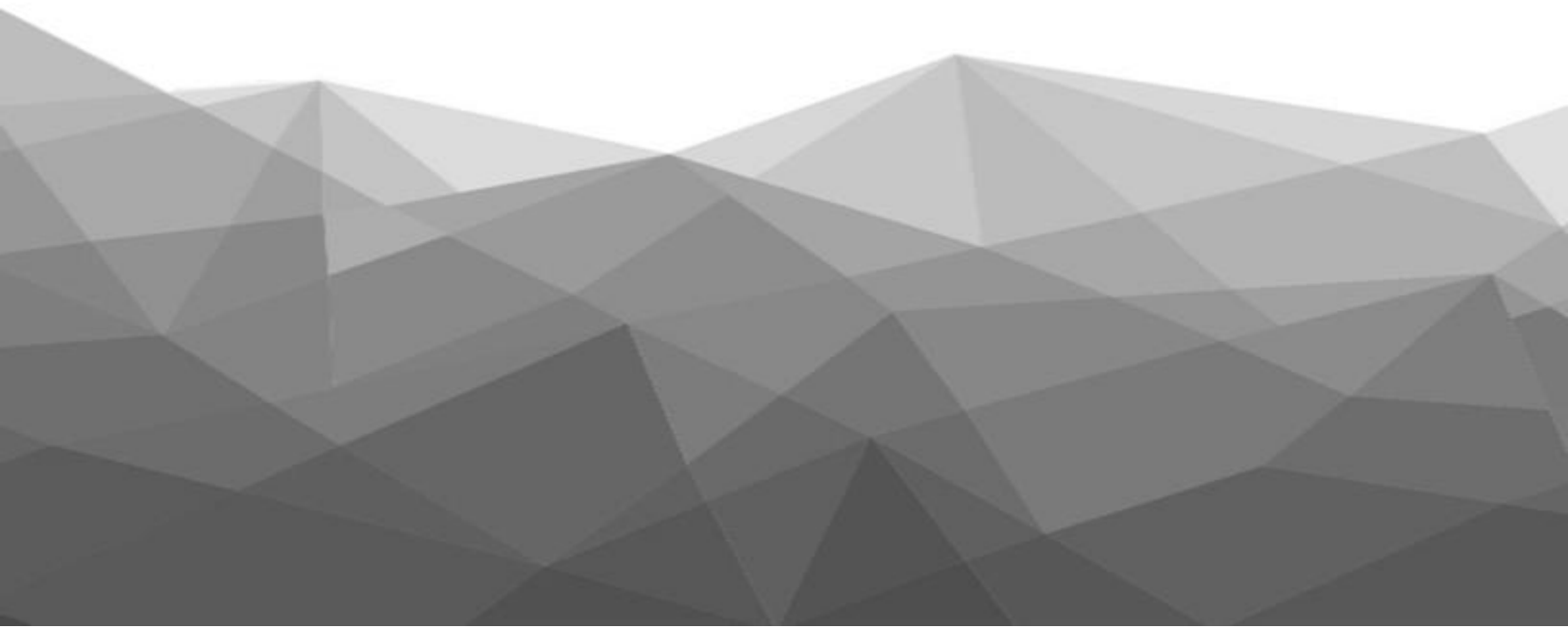


Exhibit D:  
**Preliminary Capital Improvement Plan 2021 - 2025**  
 With Previous Capital for 2019 and 2020

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			\$1,825,241		\$1,539,764		\$1,469,314	\$1,391,514
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 Poli	\$ 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	\$ 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
Debt	Facilities							\$ 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)			\$ 50,000	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)		
Fire/EMS	Equipment		1/9 allocation toward replacement ladder truck in		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	\$ 20,000	Upgrade heating control system				
Fire/EMS	Facilities							\$ 11,550	Upper Parking Lot Repair	\$ 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	\$ 25,000	1/3 overhead door replacement
Fire/EMS	Equipment							\$ 20,000	Emergency Power Gen Upgrades	\$ 20,000	Emergency Power Gen Upgrades				
Fire/EMS	Equipment							\$ 2,100	Dispatch Computer, office computer	\$ 2,100	Dispatch Computer, office computer				
Fire/EMS	Facilities							\$ 3,000	Garage Door Maint Allowance	\$ 3,000	Garage Door Maint Allowance	\$ 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							\$ 9,000	1/3 allocation for 2024 vehicle replacement (\$36,000)	\$ 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
Library	Equipment							\$ 600	Computer
Library	Facilities							\$ 3,500	Repointing of Brick work
Library	Equipment							\$ 600	Computer
Library	Facilities							\$ 5,500	Roof Membrane 2031
Library	Equipment								\$ 2,000
Library	Equipment								\$ 600
Library	Equipment						\$ 2,500	Replace Circulator Pumps	\$ 2,500
Library	Equipment								\$ 2,000
Mun Bldg	Facilities			\$ 4,000	Sidewalk Repair around City Hall (80%)				
Mun Bldg	Facilities		\$ (20,000)	Use of Parking Lot reserve fund					
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			\$ 40,000	Replace City Hall Boiler Systems (90%) Valves/Thermostats	\$ 20,000	Replace City Hall Boiler Systems (90%) 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
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
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
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
Mun Bldg	Equipment					\$ 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 2028
Mun Bldg	Equipment					\$ 450	Replace window AC	\$ 450	Replace window AC
Mun Bldg	Facilities					\$ 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)
Mun Bldg	Equipment					\$ 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)
Mun Bldg	Facilities					\$ 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 2020	\$ 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		
Police	Equipment					\$ 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
Police	Equipment							\$ 46,000	Replace Cruiser
Police	Equipment							\$ 47,000	Replace Cruiser
Police	Facilities								\$ 5,000
Police	Vehicle								\$ 47,000

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	\$ -
Protection	Facilities			\$ 10,000	Streetlight Replacement Fund	Streetlight Replacement Fund	\$ 10,000	Streetlight Replacement Fund	\$ 10,000	Streetlight Replacement Fund	\$ 10,000	Streetlight Replacement Fund	\$ 10,000
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
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
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
PW	Equipment									\$ 5,000	Replace pickup truck		
PW	Equipment									\$ 155,000	Replace T-7 plow		
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 (\$ -)	\$ 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 - Rolled into debt for Teague							
Rec/Parks	Equipment					Replace Zero turn mower	\$ 8,500						
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
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
Rec/Parks	Equipment						\$ (75,385)	Discovery Center Grant	\$ 30,000	Groomer Replacement in 2027	\$ 30,000	Groomer Replacement in 2027	\$ 30,000
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)			
Rec	Facilities			\$ 3,500	Parking Lot Repairs				
Rec	Facilities			\$ 4,730	Sidewalk Repair around Rec Center				
Rec	Facilities				\$ 4,730	Balance Equipment fund			
Rec	Facilities				\$ 4,000	Replace old entry doors			
Rec	Facilities				\$ 65,000	Fiberboard Maintenance at Center	5000	Fiberboard Maintenance	
Rec	Facilities				\$ 3,000	Sidewalk Replacement		5000	
Rec	Facilities				\$ 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	
Rec	Facilities					\$ 3,000	Replace Parking Lot (2033)	\$ 3,000	
Rec	Facilities					\$ 9,000	Replace Upper roof membrane (2033)	\$ 9,000	
Rec	Equipment						\$ 11,000	Replace Air Circulator Pumps	
Rec	Equipment							\$ 6,000	
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)
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	\$ 7,500	Plotter/Scanner			
Tax A.	Equipment					\$ 800	1/2 CAD computer in 2024	\$ 800	
								\$ 800	