

## CITY COUNCIL MEETING NOTICE AND AGENDA



Notice is hereby given that the City Council of Caribou will hold a City Council Meeting on **Monday, January 24, 2022**, in the Council Chambers located at 25 High Street, **6:00 pm**.

THE MEETING WILL BE BROADCAST ON CABLE CHANNELS 8 & 1301 AND THE CITY'S YOUTUBE CHANNEL.

1. Roll Call
2. Invocation/Inspirational Thought - Ron Rosser
3. Pledge of Allegiance
4. Public Forum (**PUBLIC COMMENTS SUBMITTED TO THE CITY CLERK PRIOR TO 4:30PM ON THE MEETING DATE WILL BE SHARED WITH THE COUNCIL DURING PUBLIC FORUM. Email [dbrissette@cariboumaine.org](mailto:dbrissette@cariboumaine.org)**)
5. Minutes –
6. Bid Openings, Awards, and Appointments
7. Public Hearings and Possible Action Items
  - a. Ordinance Number 1, 2022 Series, Amend City Ordinance Chapter 2 – Administration page 2 - 5
  - b. Ordinance Number 2, 2022 series, Amend the Downtown TIF District page 6 - 14
8. Reports by Staff and Committees
  - a. Manager's report page 15 - 16
9. New Business, Ordinances and Resolutions
  - a. Broadband presentation by Pioneer Wireless page 17
  - b. Consider request by Lister-Knowlton VFW Auxiliary to hold an additional night of Bingo page 18
  - c. First read: Allowing employees to retain 2021 unused vacation time page 19
  - d. First read: New federal / state holiday – “Juneteenth” page 20
  - e. 2022 Municipal Budget presentations page 21 - 44
    - i. Department 31: Fire & Ambulance – Fire Chief
    - ii. Departments 35 & 39: Police & Emergency Management – Police Chief
    - iii. Department 40: Public Works – Public Works Director
    - iv. Departments 50, 51 & 52: Recreation, Parks, Snow Trail – Superintendent of Parks & Rec
10. Old Business
  - a. Consider formal action regarding the 2021 Commitment Overlay funds page 45
11. Reports and Discussion by Mayor and Council Members
12. Next Regular Meetings: February 14 & 28
13. Executive Session(s) (May be called to discuss matters identified under MRSA, Title 1, §405.6)
  - a. Personnel items under §405.6.A (Union negotiations – Caribou Professional Firefighters, IAFF Local 5191)

### 14. Adjournment

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

### Certificate of Mailing/Posting

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

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

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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 21, 2022**  
**Re: Amend City Code and Ordinances Chapter 2 - Administration**

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The Caribou Code and Ordinances includes Chapter 2 – Administration, which outlines personnel policies for employees of the City of Caribou including details of the benefits available for employees classified as Regular Part Time. The chapter states that, “Regular part-time employees are eligible, on a pro rata basis, for vacation and retirement benefits, subject to the terms, conditions and limitations of each benefit program.”; and “Paid holidays will be provided to regular part time employees on a pro-rata basis.”; and “Regular part time employees are eligible to accumulate vacation based on the average number of hours worked in the past year. The average number of hours is calculated at the number of years of service.”; and that phrase has been strictly interpreted as meaning “hours worked in the past year” does not include the vacation or holiday benefit hours in the calculation for vacation hours to be used in the following year. Effectively, this penalizes Regular Part-Time employees for using their earned time.

Note: Full-time employees are not penalized for using earned time.

Using one employee’s example: a person working a schedule of a 28-hour workweek who has had 10 years of service, in simple terms, this means 84 hours (28 X 3) of vacation. However, if this employee was paid for the 28-hour schedule for 52 weeks but took those 84 hours of vacation, the calculation for the next year would only show 1372 “hours worked in the past year” so the employee would receive 79.15 hours of vacation that following year. (The personnel policy allows for paid holidays on a pro-rata basis for regular part-time employees. Those hours are difficult to calculate what this theoretical employee would earn because it depends on the schedule worked.)

In contrast, if you are a full-time employee of 10 years, you have 3 workweeks of vacation (120 hours), 11 holidays (88 hours), 12 sick days (96 hours) to use during the course of the 52-week calendar year. This amounts to over 7 weeks (a total of 304 hours) of paid time off per year (for a full-time employee with 10-years of service) in addition to the other benefits of full (versus part-time) employment.

Our city would not be able to function without our regular part-time employees.

I have incorporated that into Ordinance 1, 2022 series on the following pages and request that this become effective for the time to be used in the 2022 year based on hours from the 2021 year.

Ordinance Introduced by Councilor Morrill  
On January 10, 2022

**ORDINANCE No. 1, 2022 Series**

**City of Caribou  
County of Aroostook  
State of Maine**

**An Ordinance To Amend the Caribou Code, Chapter 2 Administration, for the calculation of the Regular Part-Time Employee Vacation hours**

Short Title: An Ordinance to Amend Chapter 2 Administration

**WHEREAS**, the City of Caribou is a Local Unit of Government under the State of Maine; and

**WHEREAS**, the City of Caribou has adopted the Caribou Code; and

**WHEREAS**, the Caribou Code includes Chapter 2 – Administration, which outlines personnel policies for employees of the City of Caribou; and

**WHEREAS**, this chapter outlines the benefits available for employees classified as Regular Part Time; and

**WHEREAS**, the chapter states that, “Regular part-time employees are eligible, on a pro rata basis, for vacation and retirement benefits, subject to the terms, conditions and limitations of each benefit program.”; and

**WHEREAS**, the chapter states that, “Paid holidays will be provided to regular part time employees on a pro-rata basis.”; and

**WHEREAS**, the chapter states, “Regular part time employees are eligible to accumulate vacation based on the average number of hours worked in the past year. The average number of hours is calculated at the number of years of service.”; and

**WHEREAS**, a strict interpretation of the phrase “hours worked in the past year” does not include the vacation or holiday benefit hours in the calculation for vacation hours to be used in the following year; and

**WHEREAS**, the Caribou City Council desires to amend Chapter 2 and the method for the calculation of vacation hours for regular part time employees so that regular part time employees are not penalized for using the earned benefit time; and

**NOW THEREFORE**, the City Council of the City of Caribou, County of Aroostook, State of Maine, pursuant to the requirements of the City of Caribou Charter, Section 2.11(1), does ordain the following:

**Section I. Revisions**

The related exhibits are hereby amended as indicated in the attached Exhibit A.

**Section II. Severability**

If any part of this ordinance or the application thereof to any person or circumstances shall, for any reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remainder of this ordinance or the application thereof to other persons and circumstances, but shall be confined to its operation to the section, subdivision, sentence or part of the section and the persons and circumstances directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the City Council that this section would have been adopted if such invalid section, provisions, subdivision, sentence or part of a section or application had not been included.

**Section III. Posting and Effective Date**

This ordinance, being introduced on the \_\_\_\_ day of \_\_\_\_\_ 2022 and a public hearing being held on the \_\_\_\_ day of \_\_\_\_\_ 2022 was duly passed by the City Council of the City of Caribou, Maine, this \_\_\_\_ day of \_\_\_\_\_ 2022. This ordinance shall become effective thirty (30) days after adoption by the Council.

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

\_\_\_\_\_  
Courtney Boma, Deputy Mayor

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

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

\_\_\_\_\_  
John Morrill, Councilor

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

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

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

**ORDINANCE No. 1, 2022 Series**

**City of Caribou  
County of Aroostook  
State of Maine**

**Exhibit A**

Caribou Code, Chapter 2 – Administration, Vacations:

Regular part time employees are eligible to accumulate vacation based on the average number of hours worked, holiday hours, and vacation hours per week in the past year. The average number of hours is then calculated at the number of years of service. Effective for the 2022 calendar year, based on hours from the 2021 calendar year.

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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 21, 2022**  
**Re: Amend the Downtown Tax Increment Financing (TIF) District**

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This is something that has been discussed over the past year and for it to become effective in 2022, everything would need to be submitted to DECD by March 1.

The rationale behind amending the current TIF District and creating a new district is to encourage developers to develop in the Caribou Light Industrial Park where several parcels are currently underdeveloped. Developers have started working to bring needed industry to this area and this would restart the clock on opportunities for those investors to recapture some development costs.

The location is adjacent to the Bennett Drive commercial District and the Park N Ride.

If this is approved tonight, staff will reach out to Eaton Peabody who has assisted the City in the past with TIF District creation.

Ordinance Introduced by Mayor Smith  
on January 10, 2022

**ORDINANCE No. 2, 2022 Series**

**City of Caribou  
County of Aroostook  
State of Maine**

**An Ordinance To Amend the Downtown Tax Increment Financing District**

Short Title: An Ordinance to Amend the Downtown TIF District

**WHEREAS**, the City of Caribou is a Local Unit of Government under the State of Maine; and

**WHEREAS**, the City of Caribou has adopted the Downtown Tax Increment Financing District which has been amended twice; and

**WHEREAS**, the Caribou City Council desires to increase the overall tax assessed value within the City of Caribou by providing incentives for further development; and

**WHEREAS**, the Caribou City Council is required to have a public hearing to propose an amendment to the Downtown Tax Increment Financing District ; and

**WHEREAS**, the Caribou City Council desires to amend the current Downtown Tax Increment Financing District by removing a universe of properties to establish a new Downtown Tax Increment Financing District; and

**WHEREAS**, the new Downtown Tax Increment Financing District will increase the number of parcels and acreage in the City; and

**WHEREAS**, amending the current Downtown Tax Increment Financing District and forming a new Downtown Tax Increment Financing District will impact the amount of sheltered value within the City of Caribou; and

**NOW THEREFORE**, the City Council of the City of Caribou, County of Aroostook, State of Maine, pursuant to the requirements of the City of Caribou Charter, Section 2.11(1), does ordain the following:

**Section I. Revisions**

The current Downtown Tax Increment Financing District is shown on the map labeled Exhibit A.

The Caribou City Council proposes to amend the current Downtown Tax Increment Financing District by removing the parcels as specified in the attached Exhibit B and highlighted on the map labeled Exhibit C from the current Downtown Tax Increment Financing District.

The Caribou City Council proposes to establish a new Downtown Tax Increment Financing District consisting of the parcels as specified in the attached Exhibit D and highlighted on the maps labeled Exhibit E (part of City of Caribou Tax Map 11) and F (part of part of City of Caribou Tax Map 39) which will create the new Downtown Tax Increment Financing District.

**Section II. Severability**

If any part of this ordinance or the application thereof to any person or circumstances shall, for any reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remainder of this ordinance or the application thereof to other persons and circumstances, but shall be confined to its operation to the section, subdivision, sentence or part of the section and the persons and circumstances directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the City Council that this section would have been adopted if such invalid section, provisions, subdivision, sentence or part of a section or application had not been included.

**Section III. Posting and Effective Date**

This ordinance, being introduced on the \_\_\_\_ day of \_\_\_\_\_ 2022 and a public hearing being held on the \_\_\_\_ day of \_\_\_\_\_ 2022 was duly passed by the City Council of the City of Caribou, Maine, this \_\_\_\_ day of \_\_\_\_\_ 2022. This ordinance shall become effective thirty (30) days after adoption by the Council.

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Jody Smith, Mayor

\_\_\_\_\_  
Courtney Boma, Deputy Mayor

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

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

\_\_\_\_\_  
John Morrill, Councilor

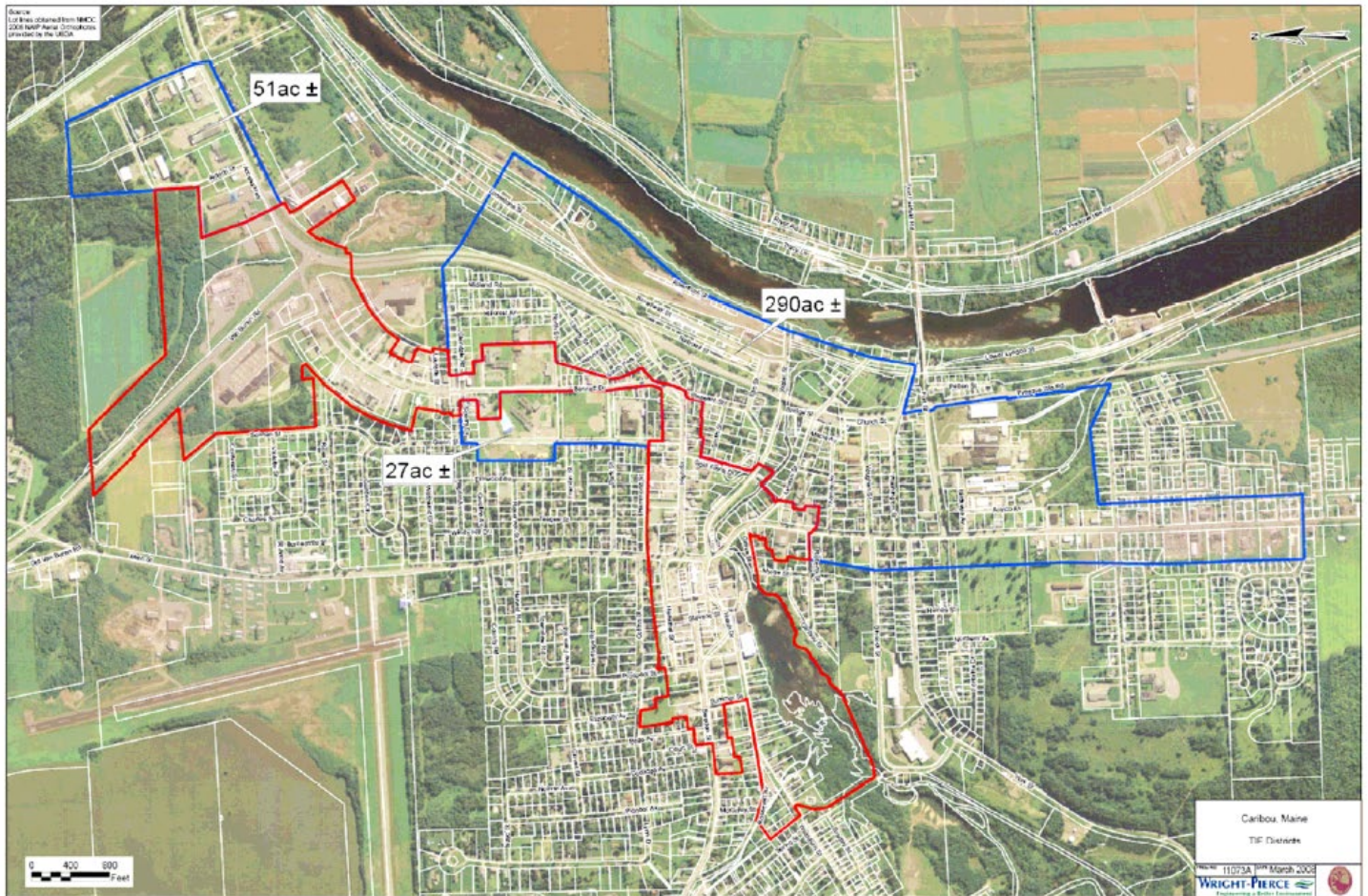
\_\_\_\_\_  
Joan Theriault, Councilor

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

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



Exhibit A  
Current Downtown Tax Increment District



Outlined in red: Original TIF District (2006)

Outlined in blue: Parcels added in the First Amendment (2008)

Total acreage: 635.18

Original Assessed Value: \$49,032,100

All activities/projects must be completed before / by: March 29, 2036

Exhibit B  
Parcels to be removed

Acct #	Owner	Map / Lot	OAV 4/1/2005	Prev Yr Value	Prev Yr Capture	Current Yr Value	Diff Prev Yr to Current	Diff OAV to Current
937	SOLMAN HOLDINGS, LLC	011-002	\$25,600	\$59,900	\$34,300	\$59,900	\$0	\$34,300
938	GRIFFETH, NEAL J	011-003	\$663,000	\$731,500	\$68,500	\$731,500	\$0	\$68,500
5099	GRIFFETH, NEAL J	011-003-001	\$0	\$547,900	\$547,900	\$547,900	\$0	\$547,900
939	JAROSZ, DANIEL S	011-004	\$0	\$0	\$0	\$32,400	\$32,400	\$32,400
941	GAGNON'S RENTAL PROPERTIES, LLC	011-004-B	\$1,038,200	\$690,200	-\$348,000	\$690,200	\$0	-\$348,000
4590	CASSIDY, DANA	011-004-C	\$1,061,200	\$1,236,600	\$175,400	\$1,236,600	\$0	\$175,400
943	CALVARY BAPTIST CHURCH	011-004-D	\$0	\$0	\$0	\$0	\$0	\$0
944	DOODY, KENNETH D	011-004-E	\$151,000	\$193,000	\$42,000	\$193,000	\$0	\$42,000
945	SOUCY, JIMMY J	011-004-G	\$63,200	\$60,000	-\$3,200	\$60,000	\$0	-\$3,200
4642	PINES HEALTH SERVICES	011-004-H	\$0	\$0	\$0	\$0	\$0	\$0
4613	COLE, BRYAN E	011-004-J	\$63,000	\$47,800	-\$15,200	\$47,800	\$0	-\$15,200
949	C S MANAGEMENT INC	011-004-K	\$0	\$0	\$0	\$181,700	\$181,700	\$181,700
951	HERBERT, JACK	011-004-M	\$49,900	\$71,200	\$21,300	\$71,200	\$0	\$21,300
952	PLOURDE& PLOURDE INC	011-004-MM	\$92,400	\$122,800	\$30,400	\$122,800	\$0	\$30,400
953	GAGNON'S RENTAL PROPERTIES, LLC	011-004-P	\$80,100	\$185,700	\$105,600	\$185,700	\$0	\$105,600
954	TIME WARNER CABLE, LLC	011-004-R	\$5,800	\$19,300	\$13,500	\$19,300	\$0	\$13,500
955	C. RAY MANAGEMENT, LLC	011-004-S	\$22,200	\$40,800	\$18,600	\$40,800	\$0	\$18,600
956	PTP HOLDINGS	011-004-T	\$238,900	\$370,300	\$131,400	\$371,000	\$700	\$132,100
4541	180 SEALCOATING INC	011-004-V	\$55,400	\$90,000	\$34,600	\$90,000	\$0	\$34,600
4672	AROOSTOOK FRIENDS FOR SCOUTS	011-004-VV	\$0	\$0	\$0	\$0	\$0	\$0
959	BRESCIA, STANLEY F	011-004-W	\$12,800	\$337,100	\$324,300	\$337,100	\$0	\$324,300
960	BRESCIA, STANLEY F	011-004-X	\$0	\$4,800	\$4,800	\$4,800	\$0	\$4,800
961	GAGNON'S RENTAL PROPERTIES, LLC	011-004-Y	\$355,000	\$290,500	-\$64,500	\$290,500	\$0	-\$64,500
962	GAGNON'S RENTAL PROPERTIES, LLC	011-004-Z	\$478,200	\$435,000	-\$43,200	\$435,000	\$0	-\$43,200
968	GUERRETTE FARMS CORP.	011-005-B	\$140,700	\$37,900	-\$102,800	\$188,600	\$150,700	\$47,900
969	G.F. MARKETING, INC.	011-005-C	\$321,300	\$367,400	\$46,100	\$367,400	\$0	\$46,100
			\$4,917,900			\$6,305,200		\$1,387,300

# Exhibit C

Parcels to be removed from the current Downtown Tax Increment District

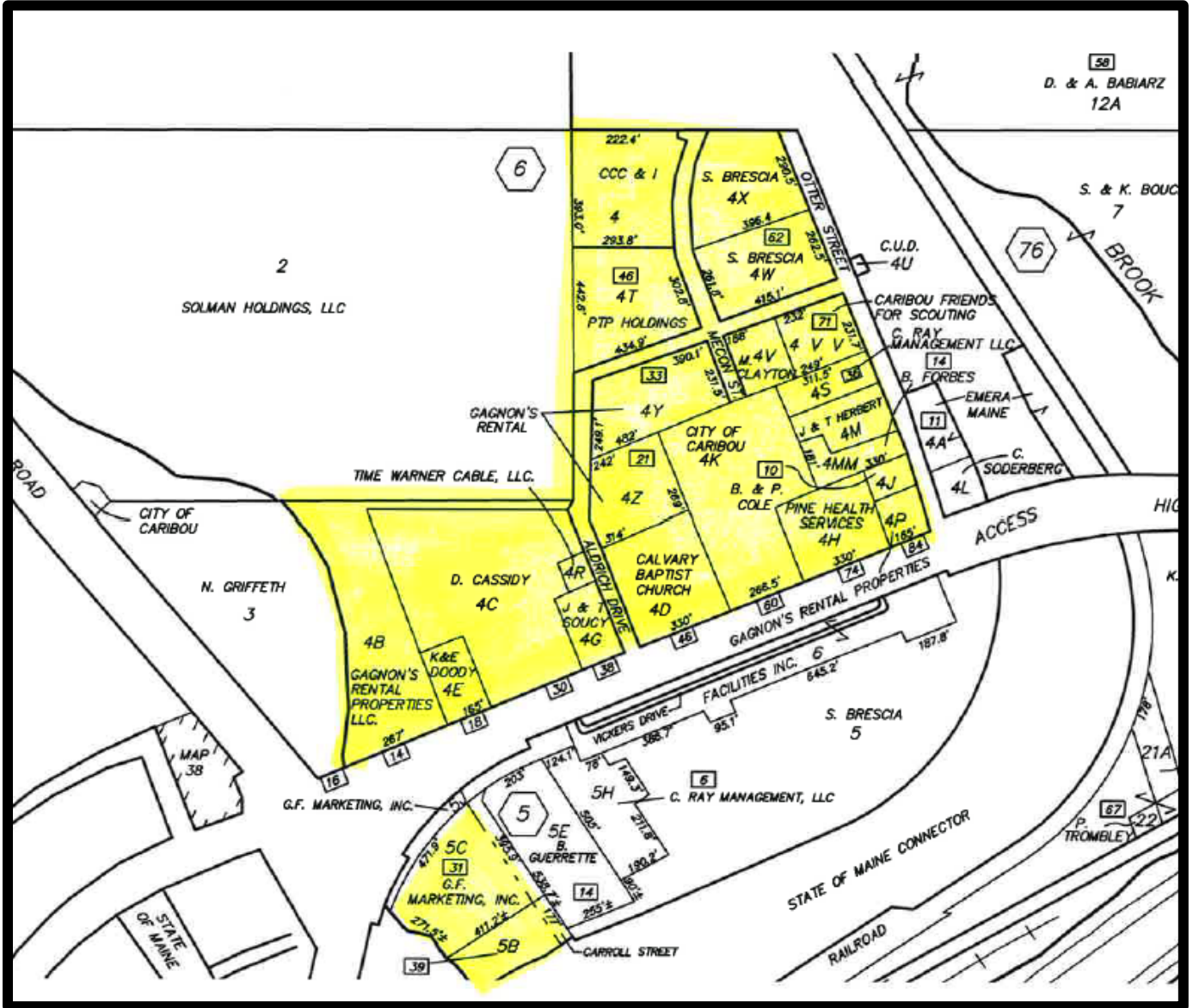


Exhibit D  
PROPOSED NEW DOWNTOWN TIF DISTRICT  
4-1-2022

Acct #	Owner	Map / Lot	OAV 4/1/2005	Prev Yr Value	Prev Yr Capture	Current Yr Value	Diff Prev Yr to Current	Diff OAV to Current
937	SOLMAN HOLDINGS, LLC	011-002	\$25,600	\$59,900	\$34,300	\$ 59,900	\$0	\$34,300
938	GRIFFETH, NEAL J	011-003	\$663,000	\$731,500	\$68,500	\$ 731,500	\$0	\$68,500
5099	GRIFFETH, NEAL J	011-003-001	\$0	\$547,900	\$547,900	\$ 547,900	\$0	\$547,900
939	JAROSZ, DANIEL S	011-004	\$0	\$0	\$0	\$ 32,400	\$32,400	\$32,400
941	GAGNON'S RENTAL PROPERTIES, LLC	011-004-B	\$1,038,200	\$690,200	-\$348,000	\$ 690,200	\$0	-\$348,000
4590	CASSIDY, DANA	011-004-C	\$1,061,200	\$1,236,600	\$175,400	\$ 1,236,600	\$0	\$175,400
943	CALVARY BAPTIST CHURCH	011-004-D	\$0	\$0	\$0	\$ -	\$0	\$0
944	DOODY, KENNETH D	011-004-E	\$151,000	\$193,000	\$42,000	\$ 193,000	\$0	\$42,000
945	SOUCY, JIMMY J	011-004-G	\$63,200	\$60,000	-\$3,200	\$ 60,000	\$0	-\$3,200
4642	PINES HEALTH SERVICES	011-004-H	\$0	\$0	\$0	\$ -	\$0	\$0
4613	COLE, BRYAN E	011-004-J	\$63,000	\$47,800	-\$15,200	\$ 47,800	\$0	-\$15,200
949	C S MANAGEMENT INC	011-004-K	\$0	\$0	\$0	\$ 181,700	\$181,700	\$181,700
951	HERBERT, JACK	011-004-M	\$49,900	\$71,200	\$21,300	\$ 71,200	\$0	\$21,300
952	PLOURDE& PLOURDE INC	011-004-MM	\$92,400	\$122,800	\$30,400	\$ 122,800	\$0	\$30,400
953	GAGNON'S RENTAL PROPERTIES, LLC	011-004-P	\$80,100	\$185,700	\$105,600	\$ 185,700	\$0	\$105,600
954	TIME WARNER CABLE, LLC	011-004-R	\$5,800	\$19,300	\$13,500	\$ 19,300	\$0	\$13,500
955	C. RAY MANAGEMENT, LLC	011-004-S	\$22,200	\$40,800	\$18,600	\$ 40,800	\$0	\$18,600
956	PTP HOLDINGS	011-004-T	\$238,900	\$370,300	\$131,400	\$ 371,000	\$700	\$132,100
4541	180 SEALCOATING INC	011-004-V	\$55,400	\$90,000	\$34,600	\$ 90,000	\$0	\$34,600
4672	AROOSTOOK FRIENDS FOR SCOUTS	011-004-VV	\$0	\$0	\$0	\$ -	\$0	\$0
959	BRESCIA, STANLEY F	011-004-W	\$12,800	\$337,100	\$324,300	\$ 337,100	\$0	\$324,300
960	BRESCIA, STANLEY F	011-004-X	\$0	\$4,800	\$4,800	\$ 4,800	\$0	\$4,800
961	GAGNON'S RENTAL PROPERTIES, LLC	011-004-Y	\$355,000	\$290,500	-\$64,500	\$ 290,500	\$0	-\$64,500
962	GAGNON'S RENTAL PROPERTIES, LLC	011-004-Z	\$478,200	\$435,000	-\$43,200	\$ 435,000	\$0	-\$43,200
968	GUERRETTE FARMS CORP.	011-005-B	\$140,700	\$37,900	-\$102,800	\$ 188,600	\$150,700	\$47,900
969	G.F. MARKETING, INC.	011-005-C	\$321,300	\$367,400	\$46,100	\$ 367,400	\$0	\$46,100
965	BRESCIA, STANLEY F	011-005				\$ 30,500		
970	GUERRETTE, BRIAN	011-005-E				\$ 244,300		
4788	C. RAY MANAGEMENT	011-005-H				\$ 373,500		
4302	GAGNON'S RENTAL PROPERTIES, LLC	039-279				\$ 280,500		
TOTAL						\$ 7,234,000		

Exhibit E

Parcels to be incorporated into the new Downtown Tax Increment District

On Tax Map # 11

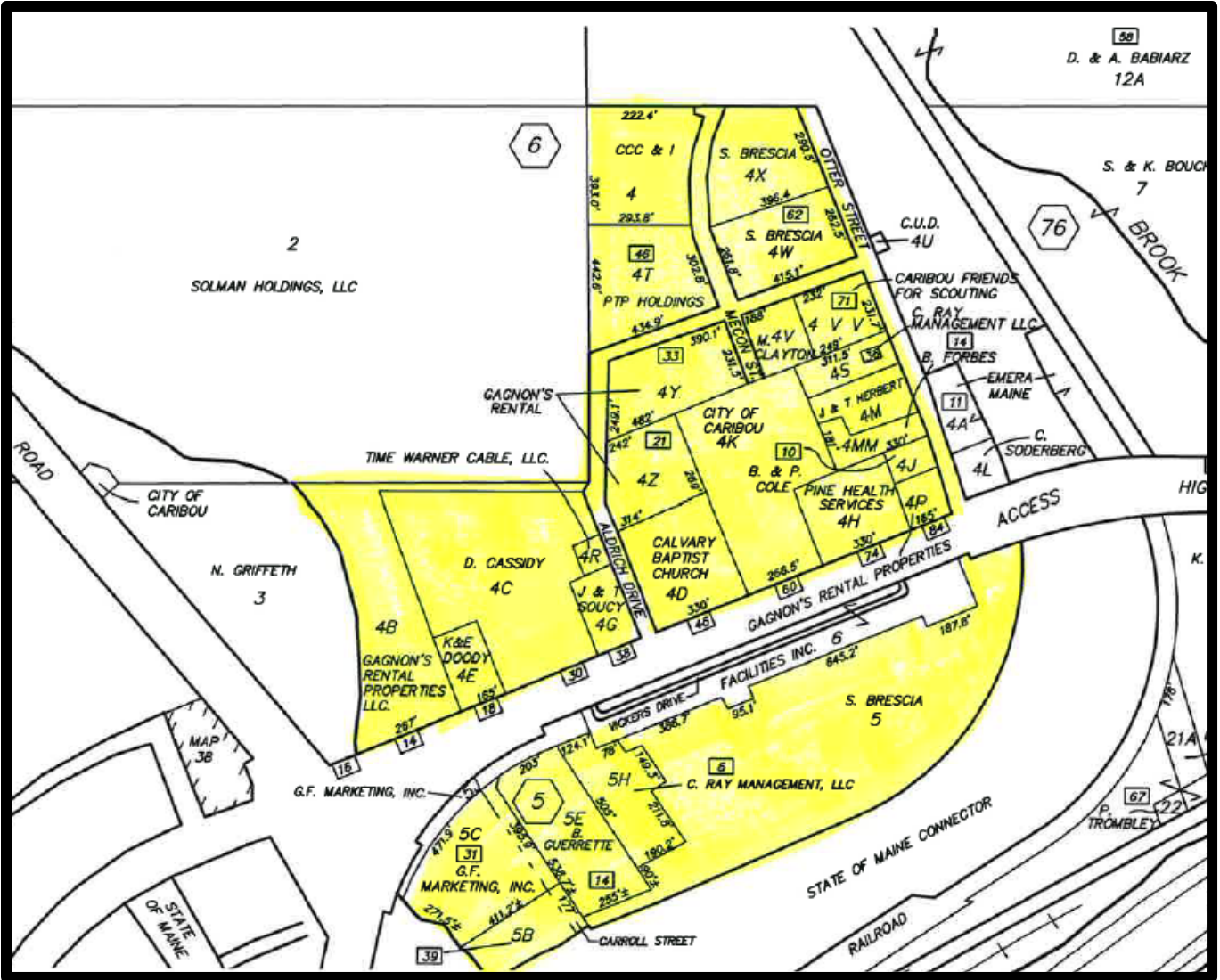
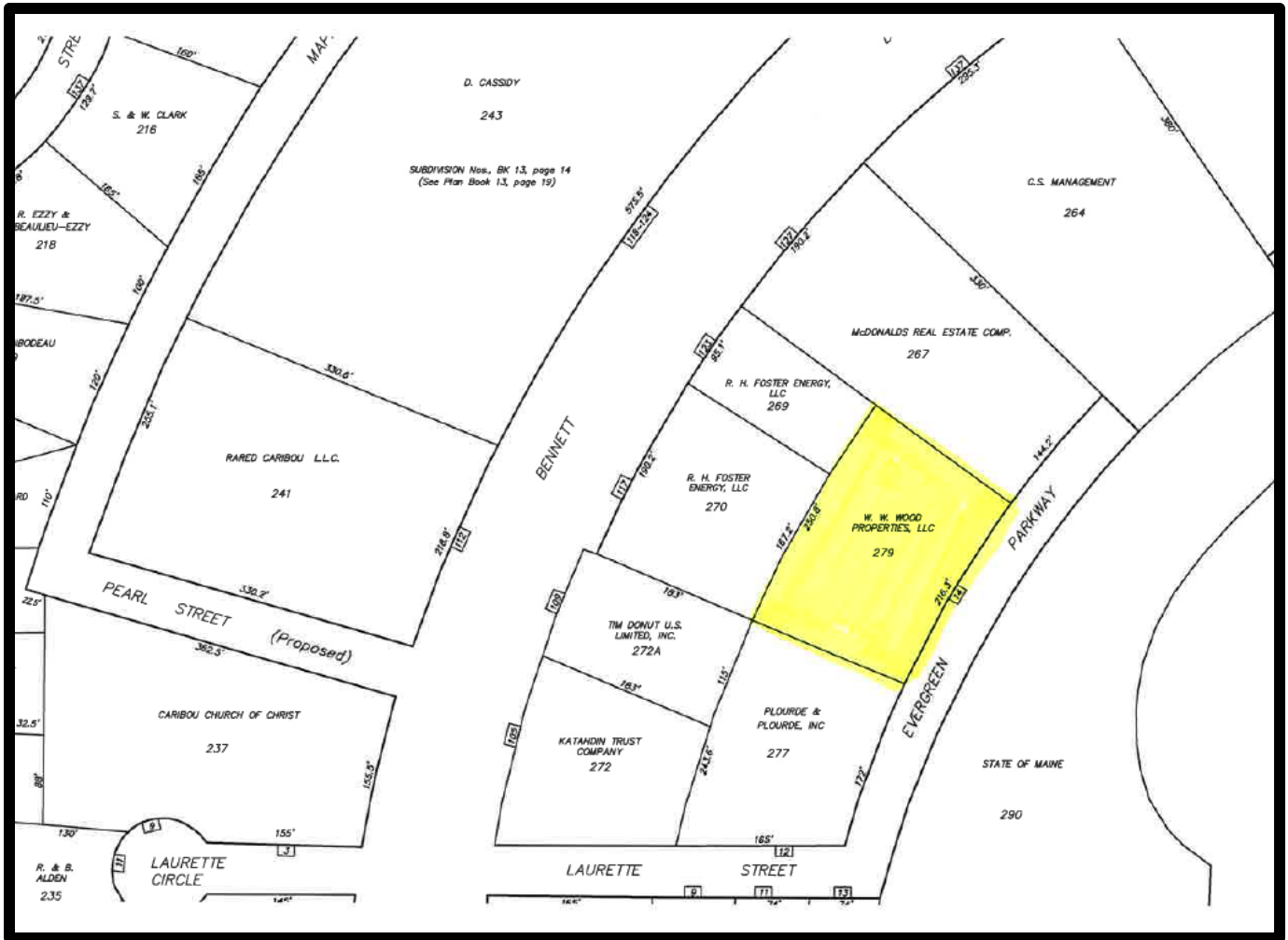


Exhibit F

Parcels to be incorporated into the new Downtown Tax Increment District

On Tax Map # 39





# City Manager's Report

January 21, 2022

## Economic Projects

<b>River Front - Powerplants</b>	No new updates
<b>Broadband Initiative</b>	Pioneer Broadband will present tonight. Funding opportunities are opening up.
<b>CDBG</b>	The 2022 CDBG Program is online at the DECD website, along with projected program timeframes. First deadline is February 25 for a Letter of Intent to Apply. Staff is working to identify potential applicants to bring to the City Council.
<b>Ogren Dump Solar Project</b>	No new updates
<b>Events and Marketing</b>	City staff is working on plans for Winter Carnival, Thursdays on Sweden and Caribou Cares. 2-day IEDC webinar gave much insight into economic development attraction and marketing. Had an enlightening 45-minute webinar with Placer.ai.
<b>Landbank</b>	Legislature will take up the State Lank Bank language in coming session.
<b>Chapter 13 Rewrite</b>	There may be some partial funding available for this project.
<b>Federal American Rescue Plan Act</b>	Public Hearing this week on County ARPA plan. Letter of Intent due February 15. City Finance Director has finalized the ARPA Revenue Replacement Calculation.
<b>Blight Cleanup</b>	No new updates
<b>Birdseye Cleanup</b>	No new updates
<b>60 Access Highway</b>	A third amendment to the Downtown TIF District is on the agenda tonight. This property is part of the Caribou Light Industrial Park.
<b>River Front - Master Plan</b>	Meeting is January 18, 2022 at 6:00 pm. The group spoke about outreach and branding.
<b>Façade Improvement Program</b>	Looking ahead to the 2022 program.
<b>Aldrich ATV/Snowmobile Storage</b>	A third amendment to the Downtown TIF District is on the agenda tonight. This property is part of the Caribou Light Industrial Park.
<b>Jarosz Storage - Limestone St</b>	No new updates
<b>Business Outreach</b>	Staff is reaching out to businesses who may benefit from the many business development grants that are opening up.

## Other Administrative Projects

<b>Tax Acquired Property Policy</b>	Property owners who lost properties in November 2021 have until 01-31-2022 to pay all taxes, costs and interests for all years if they wish to have ownership restored.
<b>Nylander</b>	A conversation with staff and liaisons took place on 1/20. There is interest in forming a new working board to help with staffing and programming. Staff has been instructed to gauge response from volunteers before bringing to City Council.
<b>Fire Structural Work</b>	Jan Murchison of Sewall is working on this. Kevin Smith has repaired the leak from 1/5 and will caulk around the hatch latch.
<b>Fire Station Renovations</b>	No new updates.
<b>Police Station</b>	Trisha House from Senator Collins' office has toured the existing facility. Staff will work on a possible Congressionally Directed Spending (CDS) funding request.
<b>River Road</b>	No new updates.
<b>Investment Policy</b>	No new updates.
<b>Trailer Park Closure</b>	No new updates.
<b>Fish Hatchery Bridge</b>	No new updates.
<b>Cable Franchise Renewal</b>	No new updates.
<b>Airport</b>	No new updates.
<b>Personnel Policy</b>	Public hearing tonight on vacation time for regular part-time employees.
<b>Chambers AV System</b>	No new updates. Working well.
<b>Procurement Policy</b>	No new updates.
<b>New LED Street lights</b>	Staff has received a list of lights that were replaced but no hooked up. Staff reached out to Versant. Work orders have been created.
<b>Comp Plan Update</b>	No new updates.
<b>COVID-19 Status</b>	The Maine Board of Occupational Safety and Health (BOSH) cancelled the planned meeting for January 18, 2022 @ 9am to consider rule adoption of OSHA ETS (so implementation is still on hold).
<b>Administrative Approvals</b>	No new updates
<b>Personnel Changes</b>	No new updates
<b>Age-Friendly Efforts</b>	No new updates



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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 21, 2022**  
**Re: Broadband Discussion – Tim McAfee from Pioneer Broadband**

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Tonight, Tim McAfee from Pioneer Broadband will be at the meeting to discuss a Broadband solution from Pioneer Broadband.

Reminder: The City has partnered with Pioneer Broadband and the Business Investment Group to fund a study of the needs to bring broadband service to every premises in Caribou.



## *City of Caribou, Maine*

*Municipal Building  
25 High Street  
Caribou, ME 04736  
Telephone (207) 493-3324  
Fax (207) 493-4207  
www.cariboumaine.org*

To: Mayor and Council Members  
From: Danielle M. Brissette, City Clerk  
Date: January 18, 2022  
Re: Approval of Beano or Games of Chance Licenses

On November 16, 2020 Council approved the Lister-Knowlton VFW Auxiliary to hold bingo no more than one time per week. Chad Saunders of the Auxiliary has recently contacted our office to explain that they would like to hold bingo an additional night and would need City Approval to go with his application like in the past. The additional night of Bingo will give them the capabilities to hold more events for the area children like they have recently done with both a school supply bingo and one at Christmas as well.

The Lister-Knowlton VFW Auxiliary has applied for a license to run the following Games of Chance:

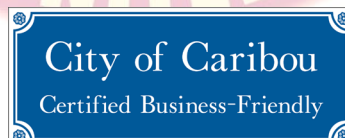
1. Bingo - to be held no more than two times per week.

This would be a continuation of the license that they currently have and would give them permission from February 1, 2022 December 31, 2023 for the additional night of Bingo.

The Police Chief, Fire Chief and Code Enforcement have all reviewed and are okay with them.

**Staff is recommending Council Approval based on the following conditions:**

1. This authorization for continued renewal is for the period of Feb. 1, 2022 – Dec. 31, 2023.
2. The City reserves the right to revoke its approval should public concerns be raised associated with the operation of the above game/s of chance, changes in the status of above stated non-profit organizations, or other unforeseen circumstances associated with the operation of the game/s of chance. The City will notify the State in writing, if necessary, of any revocation.
3. The City will review this approval upon a request by the non-profit to amend the game/s of chance to be held, frequency of said games, changes to time periods or within 90 days of the end of the stated approval period.
4. Any game of chance license, other than those indicated above or outside the time period stated, are not duly authorized by the Caribou City Council pursuant to Title 17 M.R.S.A. §1831 (4) et.al.



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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 21, 2022**  
**Re: First Read – Allowing employees to retain 2021 unused vacation time**

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Resolution 02-01-2021 allowed employees to bank up to 40 hours of vacation time from the previous year to be used in 2021. This was passed as a “one-time” occurrence due to the pandemic.

Our community and work force were still dealing with those same issue in 2021 as the pandemic has stretched on longer than anyone predicted and as such, some members of staff were not able to take time off and use their earned vacation time.

This agenda item is simply to ask if the Caribou City Council would consider allowing those employees with unused 2021 vacation time to roll up to 40 hours into 2022. All time off would still need to be approved in accordance with the policies set forth by the City of Caribou personnel policies and the best interest of the departments as to not create overtime.



## MEMO

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 21, 2022**  
**Re: First Read – New federal and state holiday, “Juneteenth”**

This agenda item is simply to ask if the Caribou City Council would consider amending the City Code and Ordinances Chapter 2 – Administration to add “Juneteenth” to the list of observed holidays. If this is the City Council’s wishes, staff will draft the ordinance change to amend Chapter 2 for introduction at the next meeting with a public hearing to follow. In 2022, June 19<sup>th</sup> is on a Sunday. The state will observe the holiday on Monday June 20. In union negotiations last year, one union has already incorporated the holiday into their contract. Note: State law does not dictate local holiday choices, only that courts and certain county offices be closed. The choice of which days to declare holidays in Caribou is a local decision.

Here is an excerpt from Maine Municipal Association Town & City July 2021:

## Juneteenth: A New Holiday

Maine Town & City - July, 2021

Question: How does the new holiday Juneteenth affect local governments?

Answer: Juneteenth (a blend of the words “June” and “nineteenth”) is the new paid federal and state holiday commemorating the emancipation of enslaved African-Americans. The date derives from June 19, 1865, when formerly enslaved residents of Galveston, Texas, learned belatedly of President Abraham Lincoln’s signing of the Emancipation Proclamation almost two and a half years earlier.

President Biden on June 17, 2021, signed the new federal law making Juneteenth a paid holiday for federal employees. Maine Governor Mills did the same for state employees on June 10, 2021. The new state law (PL 2021, c. 140) declaring Juneteenth a paid holiday for state employees was not enacted as an emergency, however, so it will not be officially observed until June 19, 2022.

Juneteenth joins a list of more familiar federal and state holidays on the calendar, from New Year’s Day to Christmas Day plus all the others in between. But no federal or state law mandates that municipalities recognize them or close their offices or pay their staff for any of these holidays. Although most federal and state holidays are recognized and paid locally as well, whether and to what extent municipalities do so is a local decision that should be incorporated one way or the other in their personnel policies and operating budgets.

For more on this topic, see “Legal Holidays & Commemorations,” Maine Town & City, Legal Notes, February 2021. (By R.P.F.)

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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 21, 2022**  
**Re: 2022 Municipal Budget Presentations**

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Tonight the 2022 Municipal Budget is on the agenda.

Per Section 5.06 of the charter, “The City Manager will have each City Department Head present a detailed Expense Budget Report in a public forum where both the City Council and Caribou’s citizens can ask questions and provide input to the City Manager and each Department Head.”

This evening the City Council will hear from four department managers about their department budgets. These are:

Department 31: Fire & Ambulance  
Presented by: Fire Chief Scott Susi

Departments 35 & 39: Police & Emergency Management  
Presented by: Police Chief Michael Gahagan

Department 40: Public Works  
Presented by: Public Works Director David Ouellette

Departments 50, 51 & 52: Recreation, Parks, Snow Trail  
Presented by: Superintendent of Parks & Recreation Gary Marquis

Additionally, staff requests that the Caribou City Council establish March 14, 2022, as the date for the Public Hearing on the 2022 Budget. This will provide staff with ample time to advertise and make copies available to citizens after the “Final Budget” is presented at the February 28<sup>th</sup> meeting after all departments have presented in a public forum.

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>10 General Government</b>								
<b>001 Salaries</b>								Assumes 0% COLA
01 Regular Pay	\$ 374,284	\$ 374,592	\$406,500.00	\$380,805.37	93.7%	\$391,203.49	-3.8%	Clerk = 30% GA Manager = 25% ED
<b>002 City Council Salaries</b>								
01 Council Salaries	\$ 11,733	\$ 11,728	\$12,000.00	\$12,650.00	105.4%	\$ 12,500	4.2%	
<b>003 Office Supplies</b>								
01 Postage	\$ 7,739	\$ 6,509	\$4,200.00	\$12,657.95	301.4%	\$ 8,000	90.5%	
02 Advertising	\$ 4,019	\$ 3,587	\$3,750.00	\$4,039.65	107.7%	\$ 4,000	6.7%	
03 Copier Rental	\$ 6,621	\$ 6,915	\$6,000.00	\$6,883.13	114.7%	\$ 6,900	15.0%	
05 Printer Ink	\$ 1,611	\$ 1,825	\$1,500.00	\$2,038.40	135.9%	\$ 2,000	33.3%	
07 Paper	\$ 1,215	\$ 1,056	\$1,000.00	\$1,556.87	155.7%	\$ 1,500	50.0%	
08 Office Supplies	\$ 8,166	\$ 7,844	\$8,000.00	\$8,696.07	108.7%	\$ 8,700	8.7%	
10 Annual Report	\$ 1,122	\$ 1,137	\$1,100.00	\$1,095.23	99.6%	\$ 1,100	0.0%	
<b>005 General Govt. Legal Fees</b>								
04 Legal Fees	\$ 23,236	\$ 26,996	\$35,000.00	\$20,872.92	59.6%	\$ 25,000	-28.6%	
<b>007 Audit</b>								
01 Audit	\$ 17,833	\$ 17,500	\$17,500.00	\$19,500.00	111.4%	\$ 17,500	0.0%	
<b>008 Computer Maintenance</b>								
01 Computer Maintenance	\$ 50,065	\$ 49,729	\$50,000.00	\$51,484.34	103.0%	\$ 50,000	0.0%	Trio, Oakleaf, Zoom
02 Hosted Services	\$ 9,440	\$ 9,100	\$9,500.00	\$9,327.95	98.2%	\$ 9,500	0.0%	Wordpress, GoDaddy
03 Computer Upgrades						\$ 15,000	NEW	Primary Server (\$14,000), Primary Firewall (\$1,000)
<b>009 Professional Dues</b>								
01 Subscriptions								
04 Professional Dues	\$ 8,316	\$ 9,095	\$9,100.00	\$8,154.00	89.6%	\$ 9,100	0.0%	
<b>010 Travel Expenses</b>								
01 Mileage	\$ 919	\$ 431	\$5,750.00	\$883.80	15.4%	\$ 3,500	-39.1%	
02 Meals & Lodging	\$ 1,420	\$ 206	\$2,000.00	\$1,319.61	66.0%	\$ 2,500	25.0%	
04 Conference Fees	\$ 719	\$ 90	\$1,500.00	\$835.00	55.7%	\$ 1,500	0.0%	
05 Training Expenses								
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 995	\$ 759	\$1,800.00	\$1,014.77	56.4%	\$ 1,800	0.0%	
<b>012 Elections</b>								
01 Elections	\$ 9,477	\$ 16,342	\$6,000.00	\$6,721.90	112.0%	\$ 9,000	50.0%	City Clerk requesting increase for June election
02 Contracted Expenses	\$ 833	\$ -	\$2,500.00	\$0.00	0.0%	\$ 1,000	-60.0%	for municipal ballot to be machine counted
<b>014 New Equipment</b>								
01 New Equipment	\$ 1,695	\$ 1,256	\$1,200.00	\$2,350.00	195.8%	\$ 1,200	0.0%	
<b>015 Telephone</b>								
01 Cell Phone	\$ 317	\$ 308	\$450.00	\$196.97	43.8%	\$ 300	-33.3%	
04 Telephone	\$ 5,206	\$ 4,893	\$6,000.00	\$4,799.57	80.0%	\$ 5,000	-16.7%	
<b>017 Communications</b>								
01 Web Site								
03 Internet	\$ 1,259	\$ 1,259	\$1,300.00	\$1,259.40	96.9%	\$ 1,300	0.0%	
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 142,337	\$ 141,815	\$134,500.00	\$141,557.45	105.2%	\$ 138,177	2.7%	
<b>019 Miscellaneous Expenses</b>								
01 Misc Expenses	\$ 3,449	\$ 374	\$16,000.00	\$8,599.86	53.7%	\$ 10,000	-37.5%	
<b>020 Computers &amp; Typewriters</b>								
01-Computers & Typewriters								
<b>021 Appropriation Allowance</b>								
01-Appropriation Allowance								
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 4,996	\$ 4,203	\$5,250.00	\$5,962.68	113.6%	\$ 4,800	-8.6%	
<b>036 Vehicle Insurance</b>								
01 - Vehicle Insurance	\$ 1,600	\$ 1,581	\$1,800.00	\$1,613.82	89.7%	\$ 1,650	-8.3%	Number from finance
<b>038 Social Security</b>								
01 Social Security	\$ 29,157	\$ 28,478	\$32,015.00	\$27,659.71	86.4%	\$ 29,927	-6.5%	Number from finance (% to GA & ED subtracted out)
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 10,273	\$ 11,127	\$13,000.00	\$9,214.46	70.9%	\$ 11,849	-8.9%	Number from finance (% to GA & ED subtracted out)
<b>073 Vehicle Repairs</b>								
01 Vehicle repairs	\$ 1,167	\$ 344	\$2,000.00	\$356.08	17.8%	\$ 2,400	20.0%	
<b>074 Vehicle Tires</b>								
01 Tires		\$ 192	\$800.00	\$669.00	83.6%	\$ 1,000	25.0%	
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 601	\$ 318	\$750.00	\$455.78	60.8%	\$ 600	-20.0%	
<b>Totals</b>	\$ 802,804	\$ 741,587	\$799,765.00	\$755,231.74	94.4%	\$ 789,507	-1.3%	

Preliminary 2022  
Expense Budget

Department	3 Year Average Actual Expenses (19-21)	2020	2021			2022		
		Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>12 Nylander Museum</b>								
001 Salaries								
01 Regular Pay	\$ 3,870	\$ 6,500	\$ 7,500	\$ 1,240	16.5%	\$ 27,690	269.2%	Yet to be determined
								Cataloging = 10 hr / week @ \$12.75 = \$6,630
								2 - P/T = 20 hr / week @ \$12.75 = \$13,260 each
								Director increase = \$150 hr / week requested (\$7,800)
								(with a later review also requested)
003 Office Supplies								
01 Postage								
03 Copier Rental								
05 Printer Ink								
07 Paper								
08 Office Supplies	\$ 482	\$ 409	\$ 1,000	\$ 697	69.7%	\$ 1,000	0.0%	
015 Telephone								
04 Telephone	\$ 839	\$ 934	\$ 940	\$ 1,012	107.7%	\$ 1,000	6.4%	
017 Communications								
01 Website								
03 Internet	\$ 1,028	\$ 1,020	\$ 1,025	\$ 1,060	103.4%	\$ 1,100	7.3%	
018 Health Insurance								
01 Health Insurance	\$ -							
019 Miscellaneous Expenses								
01 Misc Expenses	\$ 434							from Governor's Energy Office website: Fuel Jan 2021: 2.27, Fuel Dec 2021: 3.14 % increase = $((3.14-2.27)/2.27)*100$ possible 38% increase in heating oil price plus anticipate 25% higher usage
026 Heating Fuel								
03 Heating Fuel	\$ 2,632	\$ 2,947	\$ 2,750	\$ 2,181	79.3%	\$ 3,763	36.8%	
027 Electricity								
11 Electricity	\$ 906	\$ 729	\$ 800	\$ 887	110.8%	\$ 1,200	50.0%	
028 Water								
05 Water	\$ 1,169	\$ 1,172	\$ 1,175	\$ 1,179	100.3%	\$ 1,400	19.1%	per CUD 4% increase water rate (estimate increased usage also)
029 Sewer								
01 Sewer	\$ 250	\$ 250	\$ 260	\$ 251	96.5%	\$ 500	92.3%	per CUD 2% increase sewer rate (estimate increased usage also)
030 Building Supplies								
01 Building Supplies	\$ 20	\$ 40	\$ 400	\$ -	0.0%	\$ 1,000	150.0%	
031 Building Maintenance								
01 Building Maintenance	\$ 1,401	\$ 1,064	\$ 1,500	\$ 1,820	121.4%	\$ 2,000	33.3%	**There is a Reserve Acct for 'big projects**
02 Sprinkler Inspections						\$ 360	NEW	Quarterly inspections \$90 / quarterly 5-year inspection was \$1,040 (2021)
032 Property Insurance								
01 Property Insurance	\$ 1,197	\$ 1,012	\$ 2,000	\$ 448	22.4%	\$ 500	-75.0%	
038 Social Security								
01 Social Security			\$ -			\$ 2,118	NEW	Janitorial been done by PW should be accounted for here
068 Janitorial Services								
01 Property Maintenance			\$ -			\$ 2,700	NEW	4 hr / week @ \$12.75 = \$2,652
394 Community Projects								
01 Project Expense			\$ -			\$ 5,000	NEW	Amount not given, estimated
<b>Total</b>	<b>\$ 12,643</b>	<b>\$ 16,078</b>	<b>\$ 19,350</b>	<b>\$ 10,775</b>	<b>55.7%</b>	<b>\$ 51,331</b>	<b>165.3%</b>	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>17 Health and Sanitation</b>								
<b>022 Health Officer</b>								
01 Health Officer	\$ 500	\$ 500	\$ 500	\$ 500	100.0%	\$ 500	0.0%	
<b>023 Tri-Community Landfill</b>								MDEP mandate to increase \$1/ton
01 Tri-Community Landfill	\$ 250,906	\$ 250,303	\$ 255,171	\$ 252,756	99.1%	\$ 257,040	0.7%	Owner tonnage + reserves for closure From AWS: \$252,000+\$5040
<b>038 - Social Security</b>								
01 - Social Security	\$ -	\$ -	\$ 38	\$ -	0.0%	\$ 38	0.0%	
<b>Totals</b>	\$ 250,589	\$ 250,803	\$ 255,709	\$ 253,256	99.0%	\$ 257,578	0.7%	
<b>18 Municipal Building</b>								
<b>024 Maintenance - Comm. Center</b>								
01 Maintenance - Comm. Center								
02 Water & Sewer	\$ 806	\$ 974	\$ 1,000	\$ 662	66.2%	\$ 1,000	0.0%	
03 Janitorial								
04 Electric	\$ 2,144	\$ 1,704	\$ 2,300	\$ 2,483	108.0%	\$ 2,500	8.7%	
06 Lions Building								
<b>025 Heating Fuel - Lions Building</b>								from Governor's Energy Office website: Fuel Jan 2021: 2.27, Fuel Dec 2021: 3.14
01 Heating Fuel Lions Building	\$ 3,857	\$ 3,323	\$ 4,250	\$ 3,332	78.4%	\$ 4,598	8.2%	% increase = (((3.14-2.27)/2.27)*100) possible 38% increase in heating oil price
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 12,778	\$ 10,519	\$ 13,000	\$ 12,152	93.5%	\$ 16,770	29.0%	See above regarding heating oil prices
<b>027 Electricity</b>								
11 Electricity	\$ 13,893	\$ 14,088	\$ 14,000	\$ 13,594	97.1%	\$ 14,000	0.0%	May want to consider Solar Power Purchase Agreement
<b>028 Water</b>								
05 Water	\$ 768	\$ 749	\$ 800	\$ 797	99.6%	\$ 829	3.6%	per CUD 4% increase water rate
<b>029 Sewer</b>								
01 Sewer	\$ 581	\$ 576	\$ 600	\$ 585	97.4%	\$ 596	-0.6%	per CUD 2% increase sewer rate
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 3,011	\$ 2,733	\$ 2,750	\$ 4,353	158.3%	\$ 4,400	60.0%	
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 6,980	\$ 6,585	\$ 13,000	\$ 7,936	61.0%	\$ 10,000	-23.1%	Exterior stucco, interior painting, first floor janitor sink
03 Boiler Maintenance	\$ 513	\$ 667	\$ 1,000	\$ 872	87.2%	\$ 1,000	0.0%	
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 950	\$ 942	\$ 1,050	\$ 1,051	100.1%	\$ 1,100	4.8%	
<b>033 Building Insurance-Comm. Ctr.</b>								
01 Building Ins. - Comm. Ctr.								
<b>271 Contracted Services</b>								
01 Janitorial & Supplies	\$ 10,140	\$ 10,140	\$ 10,250	\$ 10,140	98.9%	\$ 13,500	31.7%	
<b>Totals</b>	\$ 56,420	\$ 52,998	\$ 64,000	\$ 57,959	90.6%	\$ 70,294	9.8%	



Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>20 General Assistance</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 15,728	\$ 17,137	\$ 17,650	\$ 13,386	75.8%	\$ 11,303	-36.0%	Assumes 0% COLA.
								Clerk 30% of Number from Finance
<b>003 Office Supplies</b>								
01 Postage	\$ 103	\$ 76	\$ 80	\$ 149	186.9%	\$ 125	56.3%	
05 Printer Ink								
08 Office Supplies	\$ -	\$ -	\$ 50	\$ -	0.0%	\$ 50	0.0%	
<b>010 Travel Exp</b>								
04 Conf Fee	\$ 64	\$ 192	\$ 200	\$ -	0.0%	\$ 200	0.0%	
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 104	\$ 181	\$ 400	\$ 90	22.5%	\$ 300	-25.0%	
<b>014 New Equipment</b>								
01 New Equipment								
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 7,056	\$ 6,237	\$ 5,455	\$ 6,850	125.6%	\$ 6,064	11.2%	
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expenses	\$ 87	\$ 45	\$ 100	\$ 71	71.3%	\$ 100	0.0%	
<b>038 Social Security</b>								
01 Social Security	\$ 1,075	\$ 1,156	\$ 1,351	\$ 916	67.8%	\$ 865	-36.0%	Clerk 30% of Number from Finance
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 332	\$ 360	\$ 618	\$ -	0.0%	\$ 119	-80.8%	Clerk 30% of Number from Finance
<b>051 Equipment Maintenance</b>								
05 Equipment Maintenance	\$ 1,087	\$ 1,200	\$ 1,200	\$ 1,100	91.7%	\$ 1,200	0.0%	
<b>053 G.A. - City</b>								
01 G. A. City	\$ 16,357	\$ 20,976	\$ 25,000	\$ 7,967	31.9%	\$ 20,000	-20.0%	
02 - G.A. State	\$ 392	\$ 1,175	\$ 500	\$ -	0.0%	\$ 500	0.0%	
03 - GA - Nonreimbursible								
<b>Totals</b>	\$ 42,383	\$ 48,735	\$ 52,604	\$ 30,530	58.0%	\$ 40,825	-22.4%	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>22 Tax Assessing</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 177,783	\$ 188,581	\$ 193,235	\$ 161,269	83.5%	\$ 196,772	1.8%	Assumes 0% COLA & assessor position to be filled
02 Overtime Pay	\$ 1,381	\$ 1,282	\$ 1,200	\$ 1,376	114.7%	\$ 1,500	25.0%	3FT + contract LPI @ \$15,000 / yr
07 Salaries-Bd of Assessors	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	100.0%	\$ 1,500	0.0%	
<b>003 Office Supplies</b>								
01 Postage								
05 Printer Ink	\$ 40	\$ -	\$ 150	\$ -	0.0%	\$ -	-100.0%	
08 Office Supplies	\$ 313	\$ 305	\$ 320	\$ 132	41.4%	\$ 300	-6.3%	
<b>006 Legal Fees</b>								
01 Legal Fees	\$ -							
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 656	\$ 650	\$ 650	\$ 24	3.7%	\$ 650	0.0%	Core Logic / Marshall Valuation
02 IAEO	\$ 460	\$ 620	\$ 480	\$ 480	77.4%	\$ 620	0.0%	Additional certifications require additional dues
04 Professional Dues	\$ 610	\$ 582	\$ 467	\$ 210	45.0%	\$ 400	-14.3%	
<b>010 Travel Expenses</b>								
01 Mileage	\$ 1,296	\$ 1,195	\$ 1,450	\$ 578	39.8%	\$ 1,200	-17.2%	
02 Meal & Lodge	\$ 1,559	\$ 551	\$ 1,500	\$ 56	3.8%	\$ 1,200	-20.0%	
04 CONF FEE	\$ -	\$ 2,000	\$ 344	\$ 344	17.2%	\$ 750	-62.5%	
05 Travel Expenses								
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 2,515	\$ 2,926	\$ 3,000	\$ 1,207	40.2%	\$ 1,500	-50.0%	
<b>013 Car Allowance</b>								
01 Car Allowance								
<b>015 Telephone</b>								
01 Cell Phone	\$ 477	\$ 594	\$ 450	\$ 450	99.9%	\$ 700	55.6%	Mobile phone was upgraded to smart phone
04 Telephone	\$ 428	\$ 429	\$ 450	\$ 452	100.4%	\$ 475	5.6%	
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 37,162	\$ 39,535	\$ 37,950	\$ 35,487	93.5%	\$ 35,084	-7.6%	
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expense								
<b>034 Workers Comp</b>								
01 Workers Comp	\$ 644		\$ 361			\$ 640	77.2%	
<b>038 Social Security</b>								
01 Social Security	\$ 12,182	\$ 14,025	\$ 14,989	\$ 12,134	81.0%	\$ 13,906	-7.2%	Tied to Wages
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 3,418	\$ 2,636	\$ 4,100	\$ 3,545	86.5%	\$ 4,692	14.4%	Tied to wages
<b>051 Equipment Maint</b>								
01 Software	\$ 770	\$ 700	\$ 840		120.0%	\$ 850	21.4%	
<b>056 Contracted Services</b>								
01 Registry	\$ 236	\$ 190	\$ 300	\$ 277	92.3%	\$ 300	0.0%	
04 Contracted Services	\$ 3,918	\$ 3,096	\$ 4,600	\$ 4,131	89.8%	\$ 4,500	-2.2%	
01 Assessment Reserve								
<b>058 Codes Maintenance</b>								
01 Codes Maintenance	\$ 310	\$ 255	\$ 600	\$ 105	17.5%	\$ 300	-50.0%	
<b>070 Clothing Allowance</b>								
03 Clothing	\$ 218	\$ 269	\$ 300	\$ 44	14.6%	\$ 300	0.0%	
<b>073 Vehicle Repairs</b>								
01 Vehicle repairs	\$ 909	\$ 1,250	\$ 1,088	\$ 1,088	87.0%	\$ 1,500	20.0%	
<b>074 Vehicle Tires</b>								
01 Tires	\$ 508	\$ 600	\$ 134	\$ 134	22.3%	\$ 600	0.0%	
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 587	\$ 600	\$ 730	\$ 730	121.7%	\$ 750	25.0%	
<b>Totals</b>	\$ 248,396	\$ 262,484	\$ 276,222	\$ 226,954	82.2%	\$ 270,988	-1.9%	

Preliminary 2022  
Expense Budget

Department	3 Year Average Actual Expenses (19-21)	2020	2021			2022		
		Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>25 Library</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 125,651	\$ 125,381	\$ 129,315	\$ 127,084	98.3%	\$ 130,167	0.7%	Assumes 0% COLA. Add 15 hr position.
02 Overtime								
<b>003 Office Supplies</b>								
01 Postage	\$ 296	\$ 251	\$ 350	\$ 337	96.2%	\$ 350	0.0%	
02 Advertising	\$ 38	\$ 26	\$ 100	\$ 72	71.5%	\$ 100	0.0%	
03 Copier Rental	\$ 1,710	\$ 1,654	\$ 2,000	\$ 1,544	77.2%	\$ 2,000	0.0%	
05 Printer Ink								
07 Paper	\$ 109	\$ 77	\$ 200	\$ 61	30.7%	\$ 200	0.0%	
08 Office Supplies	\$ 876	\$ 459	\$ 1,500	\$ 1,082	72.1%	\$ 1,500	0.0%	
11 Equip Rental								
<b>005 Gen Gov't Leg</b>								
01 CCC&I								
<b>008 Computer Maintenance</b>								
01 Computer Maintenance	\$ 6,198	\$ 3,096	\$ 7,800	\$ 4,517	57.9%	\$ 8,020	2.8%	2-yr website subscription due
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 139	\$ 119	\$ 179	\$ 179	100.0%	\$ 179	0.0%	Business Amazon Prime Account
04 PROF DUES		\$ 200	\$ 200	\$ 200	100.0%	\$ 200	0.0%	
<b>010 Travel Expenses</b>								
01 Mileage								
02 Meals & Lodging								
05 Travel Expenses	\$ 115	\$ -	\$ 500	\$ -	0.0%	\$ 500	0.0%	
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 162	\$ -	\$ 500	\$ 95	19.0%	\$ 500	0.0%	
<b>014 New Equipment</b>								
01 New Equipment	\$ 558	\$ -	\$ 1,250	\$ 372	29.8%	\$ 1,200	-4.0%	
<b>015 Telephone</b>								
04 Telephone	\$ 1,865	\$ 1,834	\$ 1,900	\$ 1,975	104.0%	\$ 2,000	5.3%	
<b>016-02 Misc Income</b>								
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 11,117	\$ 11,392	\$ 11,180	\$ 11,484	102.7%	\$ 12,118	8.4%	
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expenses	\$ -	\$ -	\$ 200	\$ 47	23.7%	\$ 200	0.0%	
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 11,905	\$ 9,565	\$ 12,000	\$ 11,771	98.1%	\$ 12,000	0.0%	
<b>027 Electricity</b>								
11 Electricity	\$ 4,179	\$ 3,758	\$ 4,200	\$ 4,679	111.4%	\$ 4,700	11.9%	
<b>028 Water</b>								
05 Water	\$ 256	\$ 254	\$ 300	\$ 251	83.5%	\$ 300	0.0%	per CUD 4% increase water rate
<b>029 Sewer</b>								
01 Sewer	\$ 254	\$ 252	\$ 275	\$ 251	91.2%	\$ 275	0.0%	per CUD 2% increase sewer rate
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 5,363	\$ 5,691	\$ 4,000	\$ 3,652	91.3%	\$ 4,000	0.0%	
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 1,669	\$ 1,660	\$ 1,938	\$ 1,769	91.3%	\$ 1,800	-7.1%	Number from finance
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 346	\$ 386	\$ 309	\$ 338	109.4%	\$ 340	10.0%	Number from finance
<b>038 Social Security</b>								
01 Social Security	\$ 9,287	\$ 9,255	\$ 9,893	\$ 9,419	95.2%	\$ 9,958	0.7%	Number from finance
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ -	\$ -	\$ 1,780	\$ -	0.0%	\$ -	-100.0%	Number from finance
<b>055 Books &amp; Periodicals</b>								
01 Mars and Swift		\$ (0)						
03 Books & Periodicals	\$ 15,640	\$ 15,971	\$ 17,500	\$ 15,768	90.1%	\$ 17,600	0.6%	Cloud Library subscription increase
<b>271 Contracted Services</b>								
01 Janitorial & Supplies	\$ 9,855	\$ 9,078	\$ 11,500	\$ 9,800	85.2%	\$ 12,000	4.3%	Contract last reviewed in 2013
<b>406 Programming</b>								
01 Library Programs	\$ 577	\$ 591	\$ 750	\$ 434	57.9%	\$ 1,000	33.3%	Return to programming in 2022
02 Archives		\$ 279	\$ 500	\$ 566	113.1%	\$ 500	0.0%	
<b>Totals</b>	\$ 208,164	\$ 201,229	\$ 222,119	\$ 207,747	93.5%	\$ 223,707	0.7%	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>31 Fire and Ambulance</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 844,946	\$ 846,236	\$ 906,310	\$ 866,319	95.6%	\$ 899,596	-0.7%	Awaiting Union Negotiations. Assumes 0% COLA.
02 Overtime	\$ 333,282	\$ 298,616	\$ 290,000	\$ 343,920	118.6%	\$ 315,000	8.6%	Number from finance
05 Stand By Pay	\$ 50,227	\$ 45,816	\$ 47,736	\$ 55,256	115.8%	\$ 56,000	17.3%	(from CFAD)
07 Amb. Billing Salaries	\$ 76,196	\$ 72,780	\$ 81,025	\$ 64,783	80.0%	\$ 50,651	-37.5%	Assumes 0% increase. (number from finance)
08 Special Transports								
<b>003 Office Supplies</b>								
01 Postage	\$ 21	\$ 55	\$ 300	\$ 9	3.1%	\$ 100	-66.7%	
02 Advertising	\$ 136							
03 Copier Rent	\$ 848		\$ 960	\$ 904	94.2%	\$ 960	0.0%	
04 Equipment Repair								
05 Printer Ink	\$ 70	\$ 92	\$ 100	\$ 99	99.0%	\$ 200	100.0%	
07 Paper								
08 Office Supplies	\$ 1,352	\$ 1,082	\$ 1,500	\$ 799	53.3%	\$ 1,500	0.0%	
09 Amb. Billing Supplies	\$ 7,357	\$ 6,573	\$ 7,500	\$ 7,597	101.3%	\$ 4,500	-40.0%	
13 Houlton Supplies	\$ 1,877	\$ 1,311						
14 Calais Supplies	\$ 2,156	\$ 1,997	\$ 1,800	\$ 2,481	137.8%	\$ 1,800	0.0%	
15 Van Buren Supplies	\$ 16	\$ 16						
16 Island Falls Supplies	\$ 1,336	\$ 1,295	\$ 1,000	\$ 1,638	163.8%	\$ 1,000	0.0%	
17 Patten Supplies	\$ 1,594	\$ 1,543	\$ 1,300	\$ 1,868	143.7%	\$ 1,300	0.0%	
<b>005 Legal Fees</b>								
04 Legal Fees								
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 95							
04 Professional Dues	\$ 2,150	\$ 2,960	\$ 3,000	\$ 1,375	45.8%	\$ 3,000	0.0%	
<b>010 Travel Expenses</b>								
01 Mileage	\$ 67	\$ -	\$ 300	\$ -	0.0%	\$ 300	0.0%	
02 Meals & Lodging								
05 Travel Expenses	\$ 1,092	\$ 1,580	\$ 1,750	\$ -	0.0%	\$ 1,750	0.0%	
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 5,568	\$ 3,813	\$ 8,000	\$ 4,057	50.7%	\$ 8,000	0.0%	
<b>014 New Equipment</b>								
01 New Equipment	\$ 7,684	\$ 6,542	\$ 9,000	\$ 9,280	103.1%	\$ 10,000	11.1%	
<b>015 Telephone</b>								
01 Cell Phone	\$ 4,394	\$ 4,635	\$ 4,500	\$ 4,341	96.5%	\$ 4,500	0.0%	(not provided so estimated)
04 Telephone	\$ 4,934	\$ 4,794	\$ 5,500	\$ 4,251	77.3%	\$ 5,500	0.0%	(not provided so estimated)
<b>016 Misc Income</b>								
01 Insurance Reports								
<b>017 Communications</b>								
01 Website								
03 Internet	\$ 1,067	\$ 1,067	\$ 1,100	\$ 1,067	97.0%	\$ 1,100	0.0%	(not provided so estimated)
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 310,120	\$ 325,323	\$ 319,000	\$ 315,979	99.1%	\$ 352,714	10.6%	
02 Ambulance Health Insurance	\$ 32,192	\$ 32,192	\$ 36,000	\$ 29,318	81.4%	\$ 27,026	-24.9%	
<b>019 Miscellaneous Exp.</b>								
01 Misc. Expense	\$ 748	\$ 998	\$ 1,000	\$ 844	84.4%	\$ 1,000	0.0%	
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 19,106	\$ 17,832	\$ 17,000	\$ 21,397	125.9%	\$ 19,000	11.8%	
<b>027 Electricity</b>								
11 Electricity	\$ 7,598	\$ 7,518	\$ 7,200	\$ 8,253	114.6%	\$ 7,500	4.2%	
<b>028 Water</b>								
05 Water	\$ 809	\$ 803	\$ 800	\$ 917	114.6%	\$ 1,100	37.5%	per CUD 4% increase water rate
<b>029 Sewer</b>								
01 Sewer	\$ 607	\$ 611	\$ 600	\$ 663	110.5%	\$ 850	41.7%	per CUD 2% increase sewer rate
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 4,163	\$ 4,537	\$ 4,000	\$ 4,078	101.9%	\$ 4,800	20.0%	
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 17,128	\$ 20,000	\$ 20,000	\$ 17,280	86.4%	\$ 20,000	0.0%	
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 1,512	\$ 1,553	\$ 2,373	\$ 1,216	51.2%	\$ 1,279	-46.1%	Number from finance
<b>034 Workers Comp.</b>								
01 Workers Comp.	\$ 93,448	\$ 110,195	\$ 84,965	\$ 85,491	100.6%	\$ 80,291	-5.5%	Number from finance
<b>035 Unemployment Comp</b>								
01 Unemployment Comp.	\$ 6,596	\$ 6,856	\$ 7,210	\$ 6,947	96.4%	\$ 7,210	0.0%	
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance	\$ 14,919	\$ 14,732	\$ 17,650	\$ 15,692	88.9%	\$ 15,884	-10.0%	Number from finance
<b>037 Liability Insurance</b>								
01 Liability Insurance	\$ 3,839	\$ 3,767	\$ 3,765	\$ 3,944	104.7%	\$ 3,251	-13.7%	Number from finance

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>31 Fire and Ambulance (continued)</b>								
<b>038 Social Security</b>								
01 Social Security	\$ 96,432	\$ 93,024	\$ 109,710	\$ 98,550	89.8%	\$ 100,846	-8.1%	Number from finance
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 74,624	\$ 72,111	\$ 71,525	\$ 79,047	110.5%	\$ 85,255	19.2%	Number from finance
<b>046 Recognitions</b>								
01 Recognitions								
<b>051 Equipment Maint.</b>								
01 Software								
03 Maintenance Contracts	\$ 10,680	\$ 10,902	\$ 9,000	\$ 12,053	133.9%	\$ 9,000	0.0%	
05 Equipment Main.	\$ 5,836	\$ 6,812	\$ 7,500	\$ 4,226	56.3%	\$ 8,000	6.7%	
<b>067 Paid Call Firefighters</b>								
01 Paid Call Firefighters	\$ 29,042	\$ 26,000	\$ 26,000	\$ 35,175	135.3%	\$ 26,000	0.0%	
<b>068 Janitorial Services</b>								
01 Janitorial Services								
<b>069 Paid Call Insurance</b>								
01 Paid Call Insurance	\$ -	\$ -	\$ 400	\$ -	0.0%	\$ 400	0.0%	
<b>070 Clothing Allowance</b>								
01 Uniforms	\$ 7,565	\$ 7,721	\$ 8,000	\$ 8,000	100.0%	\$ 8,000	0.0%	
02 Turnout Gear	\$ 1,673	\$ 779	\$ 1,500	\$ 1,500	100.0%	\$ 2,500	66.7%	
03 Clothing								
04 Boots	\$ 345	\$ 414	\$ 500	\$ 500	100.0%	\$ 1,000	100.0%	
06 Clothing Allowance								
<b>071 Radio Maintenance</b>								
01 Vehicle	\$ 986	\$ 912	\$ 1,500	\$ 1,193	79.5%	\$ 3,500	133.3%	
02 Building	\$ -							
03 Radio Maintenance	\$ 1,609	\$ 1,334	\$ 4,000	\$ 2,102	52.5%	\$ 5,000	25.0%	
<b>072 Ladder Testing</b>								
01 Ladder Testing	\$ 2,492	\$ 3,975	\$ 4,000	\$ -	0.0%	\$ 4,000	0.0%	
<b>073 Vehicle Repair</b>								
01 Vehicle Repair	\$ 16,186	\$ 19,620	\$ 15,000	\$ 14,986	99.9%	\$ 15,000	0.0%	
<b>074 Tires</b>								
01 Tires	\$ 5,826	\$ 5,433	\$ 7,500	\$ 5,847	78.0%	\$ 7,500	0.0%	
02 Tire Replacement								
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 3,235	\$ 1,999	\$ 4,000	\$ 3,970	99.3%	\$ 4,000	0.0%	
<b>076 Diesel Fuel</b>								
01 Diesel Fuel	\$ 25,208	\$ 20,412	\$ 27,000	\$ 20,604	76.3%	\$ 26,000	-3.7%	
<b>077 Batteries</b>								
01 Vehicle								
02 Equipment	\$ 304	\$ -	\$ 1,000	\$ 613	61.3%	\$ 1,000	0.0%	
03 Batteries								
<b>078 Field Expenses</b>								
01 Field Expenses	\$ 174	\$ 311	\$ 750	\$ -	0.0%	\$ 1,000	33.3%	
<b>079 Employee Physicals</b>								
01 Employee Physicals	\$ 211	\$ 168	\$ 1,200	\$ 142	11.8%	\$ 1,200	0.0%	
<b>080 Paid Call Volunteers</b>								
01 Paid Call Volunteers	\$ 2,141	\$ 932	\$ 2,000	\$ 4,165	208.3%	\$ 3,000	50.0%	
<b>082 Bad Debt Allowance</b>								
01 Bad Debt Allowance	\$ 114,089	\$ 108,453	\$ 120,000	\$ 126,524	105.4%	\$ 100,000	-16.7%	
02 Collection Fee	\$ 1,776	\$ 1,664	\$ 2,000	\$ 2,045	102.2%	\$ 2,000	0.0%	
<b>083 Contractual Allowance</b>								
01 Contractual Allowance								
<b>085 Transport Meals</b>								
01 Transport Meals	\$ 5,573	\$ 5,506	\$ 7,000	\$ 3,411	48.7%	\$ 7,000	0.0%	
<b>086 Air Transports</b>								
01 Air Transports								
<b>087 Medical Supplies</b>								
01 Ambulance Supplies	\$ 10,069	\$ 10,484	\$ 10,500	\$ 12,602	120.0%	\$ 10,500	0.0%	
02 Oxygen	\$ 3,166	\$ 3,130	\$ 3,500	\$ 3,508	100.2%	\$ 3,500	0.0%	
03 Medical Supplies	\$ 7,598	\$ 9,575	\$ 9,250	\$ 6,693	72.4%	\$ 9,250	0.0%	
<b>292 EMS Licenses</b>								
01 EMS License	\$ 1,495	\$ 857	\$ 1,870	\$ 1,765	94.4%	\$ 1,870	0.0%	
<b>Totals</b>	\$ 2,256,391	\$ 2,263,231	\$ 2,350,449	\$ 2,331,284	99.2%	\$ 2,354,983	0.2%	

**Preliminary 2022  
Expense Budget**

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>35 Police</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 922,230	\$ 889,306	\$ 908,690	\$ 922,801	101.6%	\$ 940,384	3.5%	Assumes 0% for non-union. Number from finance
02 Overtime	\$ 67,474	\$ 68,354	\$ 65,000	\$ 72,898	112.2%	\$ 70,000	7.7%	Finance estimate = \$72,500
04 Nursing								
06 Police Reserves Salary	\$ 32,808	\$ 37,746	\$ 50,000	\$ 41,154	82.3%	\$ 50,000	0.0%	Finance estimate = \$50,000 also
<b>003 Office Supplies</b>								
01 Postage	\$ 463	\$ 622	\$ 600	\$ 315	52.5%	\$ 600	0.0%	
02 Advertising	\$ 65	\$ -	\$ 250	\$ -	0.0%	\$ 250	0.0%	
03 Copier Rental	\$ 1,910	\$ 1,920	\$ 1,920	\$ 1,920	100.0%	\$ 1,920	0.0%	
05 Printer Ink	\$ 779	\$ 974	\$ 600	\$ 789	131.5%	\$ 800	33.3%	Ink cost has increased.
07 Paper	\$ 421	\$ 483	\$ 500	\$ 287	57.4%	\$ 500	0.0%	
08 Office Supplies	\$ 1,495	\$ 1,322	\$ 1,400	\$ 1,810	129.3%	\$ 2,000	42.9%	Office supply costs have increased.
<b>006 Legal Fees</b>								
01 Legal Fees								
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 769	\$ 566	\$ 600	\$ 1,030	171.6%	\$ 700	16.7%	
04 Professional Dues	\$ 440	\$ 485	\$ 550	\$ 625	113.6%	\$ 900	63.6%	
<b>010 Travel Expenses</b>								
01 Mileage	\$ -	\$ -	\$ 300	\$ -	0.0%	\$ 300	0.0%	
02 Meals & Lodging	\$ 478	\$ 105	\$ 1,200	\$ 571	47.6%	\$ 1,200	0.0%	
05 Travel Expenses	\$ 428	\$ 359	\$ 1,000	\$ -	47.6%	\$ 1,000	0.0%	
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 23,858	\$ 15,468	\$ 20,000	\$ 34,421	172.1%	\$ 33,000	65.0%	Send 2 to BLETP in 2022.
<b>013 Car Allowance</b>								
01 Car Allowance	\$ 3,084	\$ 2,648	\$ 3,600	\$ 3,039	84.4%	\$ 3,600	0.0%	
<b>014 New Equipment</b>								
01 New Equipment	\$ 2,776	\$ 2,516	\$ 2,500	\$ 2,107	84.3%	\$ 2,500	0.0%	
<b>015 Telephone</b>								
01 Cell Phone	\$ 3,642	\$ 3,353	\$ 3,300	\$ 4,463	135.2%	\$ 4,500	36.4%	(not provided so estimated)
04 Telephone	\$ 3,558	\$ 3,091	\$ 3,500	\$ 3,178	90.8%	\$ 3,500	0.0%	(not provided so estimated)
<b>017 Communication Fees</b>								
01 Web Site								
03 Internet	\$ 2,445	\$ 2,311	\$ 2,900	\$ 2,643	91.1%	\$ 4,900	69.0%	Increase in METRO
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 293,518	\$ 297,411	\$ 272,600	\$ 270,750	99.3%	\$ 291,309	6.9%	Number from finance
<b>019 Miscellaneous Expenses</b>								
01 Misc. Expense	\$ 1,008	\$ 729	\$ 1,500	\$ 845	56.3%	\$ 1,500	0.0%	
<b>027 Electricity</b>								
11 Electricity								
13 Radio Tower	\$ 155	\$ 160	\$ 175	\$ 173	98.8%	\$ 200	14.3%	(not provided so estimated)
<b>028 Water</b>								
05 Water	\$ 547	\$ 564	\$ 600	\$ 468	78.0%	\$ 600	0.0%	
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 1,761	\$ 1,464	\$ 1,600	\$ 2,038	127.4%	\$ 1,600	0.0%	
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 4,057	\$ 3,000	\$ 3,000	\$ 4,763	158.8%	\$ 4,500	50.0%	PD in need of repairs
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 562	\$ 558	\$ 600	\$ 612	102.0%	\$ 612	2.0%	Number from finance
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 28,531	\$ 32,947	\$ 23,261	\$ 28,145	121.0%	\$ 27,260	17.2%	Number from finance
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance	\$ 7,850	\$ 8,036	\$ 8,050	\$ 7,955	98.8%	\$ 7,784	-3.3%	Number from finance
<b>037 Liability Insurance</b>								
01 Liability Insurance	\$ 10,253	\$ 10,096	\$ 10,500	\$ 10,363	98.7%	\$ 10,320	-1.7%	Number from finance
<b>038 Social Security</b>								
01 Social Security	\$ 76,249	\$ 73,423	\$ 78,771	\$ 78,127	99.2%	\$ 81,502.15	3.5%	Number from finance
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 50,020	\$ 47,130	\$ 54,000	\$ 57,725	106.9%	\$ 64,655	19.7%	Number from finance
<b>044 Reimbursement</b>								
01 Reimbursement								
<b>051 Equipment Maintenance</b>								
05 Equipment Maintenance		\$ 545	\$ 1,000	\$ 535	53.5%	\$ 1,000	0.0%	
<b>068 Janitorial Services</b>								
01 Janitorial Services	\$ 8,335	\$ 6,175	\$ 6,000	\$ 4,967	82.8%	\$ 10,000	66.7%	Prior to 2021, PD was budgeted at \$10,000+ for janitorial
<b>070 Clothing Allowance</b>								
01 Uniforms	\$ 5,776	\$ 6,405	\$ 6,400	\$ 4,480	70.0%	\$ 6,400	0.0%	

Preliminary 2022  
Expense Budget

Department	3 Year Average Actual Expenses (19-21)	2020	2021			2022		
		Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>35 Police (continued)</b>								
<b>071 Radio Maintenance</b>								
01 Vehicle	\$ 318	\$ 210	\$ 250	\$ 446	178.6%	\$ 250	0.0%	
03 Radio Maintenance	\$ 301	\$ 459	\$ 750	\$ 55	7.3%	\$ 750	0.0%	
<b>073 Vehicle Repair</b>								
01 Vehicle Repair	\$ 17,721	\$ 22,579	\$ 14,000	\$ 14,952	106.8%	\$ 18,000	28.6%	Repairs more costly
<b>074 Tires</b>								
01 Tires	\$ 3,353	\$ 4,987	\$ 3,200	\$ 2,842	88.8%	\$ 3,200	0.0%	
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 27,308	\$ 23,888	\$ 27,000	\$ 29,726	110.1%	\$ 42,000	55.6%	Rising gas prices
<b>077 Batteries</b>								
01 Vehicle								
<b>079 Employee Physicals</b>								
01 Employee Physicals	\$ -	\$ -	\$ 500	\$ -	0.0%	\$ 500	0.0%	
02 Psychological Evaluations	\$ 1,097	\$ 1,500	\$ 1,500	\$ 750	50.0%	\$ 1,500	0.0%	
03 Poly Graph Testing	\$ 200	\$ 300	\$ 500	\$ 300	60.0%	\$ 500	0.0%	
<b>089 Equipment Reserves</b>								
01 Equipment Reserves	\$ 424	\$ 473	\$ 1,000	\$ 90	9.0%	\$ 1,000	0.0%	
<b>090 Dog Constable</b>								
01 Dog Constable	\$ 1,793	\$ 380	\$ 6,000	\$ -	0.0%	\$ 6,000	0.0%	We need to keep in budget.
<b>093 Meals for Prisoners</b>								
01 Meals for Prisoners	\$ 951	\$ -	\$ 2,000	\$ 149	7.4%	\$ 4,000	100.0%	Increase in price & meals given.
<b>094 Video Equipment</b>								
01 Video Equipment	\$ 534	\$ 655	\$ 800	\$ 537	67.1%	\$ 800	0.0%	
<b>097 Uniform Maintenance</b>								
01 Uniform Maintenance	\$ -	\$ -	\$ 200	\$ -	0.0%	\$ 200	0.0%	
<b>098 Medical Tests/Supplies</b>								
01 Medical Tests/Supplies	\$ 6,810	\$ 4,536	\$ 3,500	\$ 15,347	438.5%	\$ 3,500	0.0%	
02 Laundry	\$ 493	\$ 293	\$ 650	\$ 563	86.6%	\$ 650	0.0%	
03 Drug Testing						\$ 15,000	NEW	~\$14,000 YTD in 2021 new prosecution procedures have resulted in PD paying for testing seized drugs
<b>102 Computer Tech Support</b>								
01 Computer Tech Support	\$ 6,310	\$ 6,190	\$ 6,500	\$ 8,404	129.3%	\$ 7,500	15.4%	Increased connection costs.
02 Recorder Maint	\$ 1,734	\$ 1,734	\$ 1,900	\$ 1,734	91.3%	\$ 1,900	0.0%	
<b>179 Animal Shelter Services</b>								
01 Animal Shelter Services	\$ 14,740	\$ 14,740	\$ 14,740	\$ 14,740	100.0%	\$ 14,740.20	0.0%	
<b>229 Small Equipment Reserve</b>								
01 Small Equipment Reserve								
<b>230 Police Car Reserve</b>								
01 Police Car Reserve								
<b>Totals</b>	\$ 1,641,835	\$ 1,603,194	\$ 1,621,457	\$ 1,656,630	102.2%	\$ 1,753,787	8.2%	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>38 Protection</b>								
105 Street Lights								
01 Street Lights	\$ 45,357	\$ 24,618	\$ 25,000	\$ 24,155	96.6%	\$ 25,000	0.0%	
02 Maintenance	\$ 12,341	\$ 20,000	\$ 10,000	\$ 16,674	166.7%	\$ 17,000	70.0%	
106 Hydrant Fees								
01 Hydrant Fees	\$ 325,203	\$ 321,433	\$ 330,000	\$ 322,027	97.6%	\$ 325,000	-1.5%	PUC allows a charge of \$355,000 per CUD
<b>Totals</b>	\$ 382,901	\$ 366,051	\$ 365,000	\$ 362,857	99.4%	\$ 367,000	0.5%	
<b>39 Emergency Management</b>								
001 Salaries								
07 Salaries	\$ 7,522	\$ 6,858	\$ 7,135	\$ 7,135	100.0%	\$ 7,135	0.0%	Assumes 0% COLA. (not provided so estimated)
003 Office Supplies								
01 Postage								
08 Office Supplies	\$ -	\$ -	\$ 40	\$ -	0.0%	\$ 40	0.0%	
010 Travel Expenses								
05 Travel Expenses								
011 Training & Education								
02 Training & Education	\$ -	\$ -	\$ 150	\$ -	0.0%	\$ 150	0.0%	
014 New Equipment								
01 New Equipment	\$ 1,157	\$ 15	\$ 750	\$ -	0.0%	\$ 750	0.0%	
015 Telephone								
04 Telephone	\$ 301	\$ 172	\$ 365	\$ -	0.0%	\$ 365	0.0%	
017 Communications								
03 Communications (Internet)	\$ -							
019 Miscellaneous Expenses								
01 Misc. Expenses	\$ 50	\$ -	\$ 100	\$ -	0.0%	\$ 100	0.0%	
024-02 Water & Sewer								
027 Electricity								
11 Electricity	\$ 167	\$ 170	\$ 200	\$ 193	96.5%	\$ 220	10.0%	(not provided so estimated)
13 Radio Tower								
12 PWPUMP HOUSE								
030 Building Supplies								
01 Building Supplies	\$ 78	\$ 19	\$ 200	\$ 129	64.5%	\$ 200	0.0%	
031 Building Maintenance								
01 Building Maintenance	\$ 285	\$ 212	\$ 750	\$ 301	40.1%	\$ 750	0.0%	
032 Property Insurance								
01 Property Insurance	\$ 365	\$ 355	\$ 400	\$ 375	93.7%	\$ 392	-2.1%	Number from finance
036 Vehicle Insurance								
01 Vehicle Insurance	\$ 2,375	\$ 2,356	\$ 2,350	\$ 2,419	102.9%	\$ 2,409	2.5%	Number from finance
038 Social Security								
01 Social Security	\$ 545	\$ 497	\$ 546	\$ 516	94.5%	\$ 516	-5.5%	(not provided so estimated)
040 City & State Retirement								
01 City & State Retirement	\$ (0)	\$ -	\$ 252	\$ -	0.0%	\$ 252	0.0%	(not provided so estimated)
051 Equipment Maintenance								
01 Software								
05 Equipment Maintenance								
068 Janitorial Services								
01 Janitorial Services	\$ -	\$ -	\$ -	\$ -				
071 Radio Maintenance								
03 Radio Maintenance								
073 Vehicle Repair								
01 Vehicle Repair	\$ -	\$ -						
074 Tires								
01 Tires	\$ -	\$ -						
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	\$ 121	\$ 121						
078 Field Expenses								
01 Field Expenses	\$ -	\$ -						
108 CEM Rent								
01 CEM Rent	\$ -							
<b>Totals</b>	\$ 12,966	\$ 10,775	\$ 13,238	\$ 11,068	83.6%	\$ 13,279	0.3%	



Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>40 Public Works</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 625,693	\$ 600,660	\$ 652,900	\$ 646,852	99.1%	\$ 677,906	3.8%	Assume 0% COLA non-union. Number from finance.
02 Overtime	\$ 91,805	\$ 84,250	\$ 93,000	\$ 71,026	76.4%	\$ 97,725	5.1%	13% or 270 hr OT
07 Salaries								
<b>003 Office Supplies</b>								
01 Postage	\$ 46	\$ 86	\$ 40	\$ 52	130.6%	\$ 50	25.0%	
02 Advertising	\$ 399	\$ 525	\$ 400	\$ 672	168.1%	\$ 300	-25.0%	
05 Printer Ink	\$ -							
07 Paper	\$ 20	\$ 35	\$ 30	\$ -	0.0%	\$ 30	0.0%	
08 Office Supplies	\$ 250	\$ 168	\$ 250	\$ 198	79.3%	\$ 250	0.0%	
11 Equipment Rental	\$ 963	\$ 935	\$ 900	\$ 928	103.1%	\$ 900	0.0%	
12 Software	\$ 771	\$ 840	\$ 650	\$ 840	129.2%	\$ 650	0.0%	
<b>010 Travel Expenses</b>								
02 Meal & Lodging	\$ 41	\$ 122	\$ 200	\$ -	0.0%	\$ 200	0.0%	
05 Travel Expenses	\$ 146	\$ 239	\$ 200	\$ 200	100.0%	\$ 200	0.0%	
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 266	\$ 124	\$ 300	\$ 300	100.0%	\$ 300	0.0%	
<b>014 New Equipment</b>								
01 New Equipment	\$ 3,123	\$ 3,500	\$ 3,500	\$ 2,730	78.0%	\$ 3,500	0.0%	
02 Office								
03 Shop								
<b>015 Telephone</b>								
01 Cell Phone	\$ 720	\$ 720	\$ 720	\$ 720	100.0%	\$ 720	0.0%	
04 Telephone	\$ 1,136	\$ 1,144	\$ 1,200	\$ 1,062	88.5%	\$ 1,100	-8.3%	
<b>017 Communications</b>								
03 Internet	\$ 539	\$ 539	\$ 545	\$ 539	99.0%	\$ 540	-0.9%	
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 246,018	\$ 258,529	\$ 260,300	\$ 227,290	87.3%	\$ 210,344	-19.2%	Number from finance
<b>019 Misc. Expense</b>								
01 Misc. Expense	\$ 1,294	\$ 1,344	\$ 1,250	\$ 1,281	102.5%	\$ 1,250	0.0%	
<b>026 Heating Fuel</b>								
03 Heating Fuel	\$ 12,673	\$ 11,275	\$ 12,000	\$ 12,408	103.4%	\$ 13,000	8.3%	Propane Increase Price
<b>027 Electricity</b>								
01 P.W. Main Garage	\$ 9,718	\$ 9,533	\$ 9,250	\$ 10,474	113.2%	\$ 11,000	18.9%	
02 P.W. Cold Storage	\$ 456	\$ 444	\$ 450	\$ 481	107.0%	\$ 500	11.1%	
03 P.W. Sand Dome	\$ 263	\$ 293	\$ 300	\$ 285	94.9%	\$ 300	0.0%	
04 P.W. Outside Lights	\$ 222	\$ 217	\$ 220	\$ 231	104.8%	\$ 225	2.3%	
11 Electricity	\$ 387	\$ 355	\$ 400	\$ 377	94.2%	\$ 400	0.0%	
12 P.W. Pump House	\$ 402	\$ 369	\$ 380	\$ 451	118.8%	\$ 475	25.0%	
<b>028 Water</b>								
05 Water	\$ 1,500	\$ 1,488	\$ 1,500	\$ 1,524	101.6%	\$ 1,585	5.7%	(not provided so estimated) per CUD 4% increase water rate
<b>029 Sewer</b>								
01 Sewer	\$ 461	\$ 481	\$ 450	\$ 508	112.8%	\$ 518	15.1%	(not provided so estimated) per CUD 2% increase sewer rate
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 782	\$ 549	\$ 900	\$ 964	107.1%	\$ 900	0.0%	
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 5,550	\$ 5,227	\$ 5,000	\$ 5,055	101.1%	\$ 5,000	0.0%	
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 2,725	\$ 2,678	\$ 3,185	\$ 2,764	86.8%	\$ 2,819	-11.5%	Number from finance
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 39,116	\$ 42,243	\$ 42,961	\$ 35,238	82.0%	\$ 31,443	-26.8%	Number from finance
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance	\$ 26,304	\$ 26,134	\$ 28,000	\$ 26,761	95.6%	\$ 26,716	-4.6%	Number from finance
<b>038 Social Security</b>								
01 Social Security	\$ 52,857	\$ 49,409	\$ 57,060	\$ 55,235	96.8%	\$ 59,336	4.0%	Number from finance (based on their figures)
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 10,563	\$ 9,611	\$ 15,000	\$ 8,871	59.1%	\$ 12,000	-20.0%	Number from finance (reflects actual participation)
<b>051 Equipment Maintenance</b>								
01 Software	\$ -	\$ 53						
05 Equipment Maintenance	\$ 159,002	\$ 155,896	\$ 145,000	\$ 173,168	119.4%	\$ 153,000	5.5%	parts increase
06 Air Compressor								
08 Snow Plow repairs	\$ 12,705	\$ 14,328	\$ 12,500	\$ 12,588	100.7%	\$ 12,500	0.0%	Steel increase
<b>070 Clothing Allowance</b>								
03 Clothing	\$ 4,450	\$ 4,060	\$ 4,000	\$ 4,815	120.4%	\$ 5,600	40.0%	Per union contract (10 @350 3@700)
04 Boots	\$ 1,867	\$ 1,663	\$ 1,800	\$ 2,148	119.3%	\$ 2,200	22.2%	
06 Clothing Allowance								
<b>071 Radio Maintenance</b>								
01 Vehicle	\$ 233	\$ -	\$ 700	\$ 700	100.0%	\$ 700	0.0%	
03 Radio Maintenance	\$ 87	\$ 99	\$ 150	\$ 122	100.0%	\$ 150	0.0%	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>40 Public Works (continued)</b>								
074 Tires								
01 Tires others	\$ 1,345	\$ 1,335	\$ 1,200	\$ 1,200	100.0%	\$ 1,300	8.3%	8% price increase
03 Heavy Equipment	\$ 5,684	\$ 4,800	\$ 4,800	\$ 4,894	102.0%	\$ 5,184	8.0%	8% price increase
04 Trucks	\$ 7,385	\$ 8,021	\$ 7,200	\$ 7,200	100.0%	\$ 7,775	8.0%	8% price increase
075 Gas/Oil/Filters								
01 Gas/Oil/Filters	\$ 6,545	\$ 6,083	\$ 7,000	\$ 7,122	101.7%	\$ 7,000	0.0%	
076 Diesel Fuel								
01 Diesel	\$ 79,019	\$ 64,936	\$ 92,500	\$ 69,905	75.6%	\$ 92,500	0.0%	
109 Safety Material								
01 Safety Material	\$ 2,021	\$ 2,262	\$ 2,500	\$ 2,244	89.8%	\$ 2,500	0.0%	
110 Equipment Rental								
01 Equipment Rental								
111 Tools - Shop								
01 Tools - Shop	\$ 1,604	\$ 1,779	\$ 1,750	\$ 1,497	85.6%	\$ 1,750	0.0%	
112 Tools-Road/Ground								
01 Tools - Road/Ground	\$ 1,116	\$ 974	\$ 1,000	\$ 1,340	134.0%	\$ 1,250	25.0%	Broken, lost, or shop tools (union contract)
113 Propane								
01 Propane			\$ -			\$ 150	BACK	Should have not been deleted
114 Industrial Gas/Solvent								
01 Ind. Gas	\$ 1,698	\$ 1,694	\$ 1,700	\$ 1,700	100.0%	\$ 1,700	0.0%	
02 Solvents/Cleaners								
115 Lubricants								
01 Lubricants	\$ 12,821	\$ 13,927	\$ 13,000	\$ 13,074	100.6%	\$ 13,800	6.2%	6% price Increase
116 Salt & Calcium								
01 Rock Salt	\$ 120,266	\$ 111,557	\$ 134,000	\$ 100,580	75.1%	\$ 136,000	1.5%	1700 tons @ 80.
02 Liquid Deicer	\$ 26,042	\$ 19,366	\$ 28,000	\$ 33,623	120.1%	\$ 27,000	-3.6%	4 Loads @ 6750.00
117 Gravel								
01 Gravel	\$ 2,374	\$ -	\$ 3,000	\$ 2,982	99.4%	\$ 3,000	0.0%	
118 Crushed Stone								
01 Crushed Stone	\$ 14,207	\$ 26,000						
119 Liquid Asphalt								
01 Liquid Asphalt	\$ 94,341	\$ -						
120 Shim and Patch								
01 Shim/Paver	\$ 46,446	\$ 41,107	\$ 40,000	\$ 42,114	105.3%	\$ 43,000	7.5%	Price Increase
02 Patch	\$ 16,534	\$ 16,000	\$ 16,000	\$ 19,099	119.4%	\$ 17,000	6.3%	Price Increase
121 Asphalt								
01 Asphalt	\$ 328,099	\$ 378,848	\$ 400,000	\$ 400,000	100.0%	\$ 434,563	8.6%	Town 2710 ton @ 83.00 country 2587 t @81.00
122 Culverts & Guard Rails								
01 Culverts & Guard Rails	\$ 8,506	\$ 8,428	\$ 9,000	\$ 7,892	87.7%	\$ 8,000	-11.1%	
123 Signs								
01 Signs	\$ 1,736	\$ 2,157	\$ 1,500	\$ 1,507	100.5%	\$ 1,500	0.0%	
124 Sidewalks								
01 Sidewalks	\$ 2,208	\$ 3,000	\$ 3,000	\$ 3,623	120.8%	\$ 3,000	0.0%	
126 Traffic Paint								
01 Traffic Paint	\$ 10,280	\$ 10,621	\$ 10,750	\$ 11,160	103.8%	\$ 12,000	11.6%	Price Increase (Dennis reduced)
127 Vehicle Paint								
01 Vehicle Paint	\$ 2,895	\$ 2,573	\$ 2,500	\$ 2,898	115.9%	\$ 2,500	0.0%	
130 Construction Material								
01 Construction Material	\$ 2,492	\$ 1,872	\$ 2,800	\$ 2,736	97.7%	\$ 3,000	7.1%	
131 Sand Account								
01 Sand Account	\$ 42,155	\$ 42,400	\$ 42,000	\$ 42,400	101.0%	\$ 46,000	9.5%	4200 yd. @11.00( Price increase)
132 Municipal Maintenance								
01 Municipal Maintenance	\$ 7,863	\$ 7,150	\$ 8,000	\$ 8,000	100.0%	\$ 8,000	0.0%	Mostly weed spraying
133 Tools Insurance								
01 Tools Insurance								
134 Drug/Alcohol Testing								
01 Drug/Alcohol Testing	\$ 901	\$ 1,109	\$ 900	\$ 650	72.3%	\$ 900	0.0%	
271 Contracted Services								
01 Janitorial & Supplies								
<b>Totals</b>	\$ 2,162,136	\$ 2,068,165	\$ 2,191,691	\$ 2,099,299	95.8%	\$ 2,216,703	1.1%	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>50 Recreation</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 198,490	\$ 196,120	\$ 204,205	\$ 203,368	99.6%	\$ 222,379	8.9%	Assumes 0% COLA. Number from finance.
02 Overtime								
07 Salaries	\$ 79,891	\$ 68,045	\$ 80,000	\$ 80,773	101.0%	\$ 90,000	12.5%	2022 ME minimum wage increase Reduced to \$80,000 during COVID Should go back to pre-COVID level
<b>003 Office Supplies</b>								
01 Postage	\$ 183	\$ 220	\$ 250	\$ 110	44.0%	\$ 250	0.0%	
02 Advertising	\$ 1,657	\$ 778	\$ 1,500	\$ 1,526	101.7%	\$ 1,500	0.0%	
03 Copier Rental	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560	100.0%	\$ 1,560	0.0%	
04 Equipment Repair	\$ -	\$ -	\$ 150	\$ -	0.0%	\$ 150	0.0%	
05 Printer Ink	\$ 104	\$ 159	\$ 100	\$ 68	68.1%	\$ 100	0.0%	
07 Paper	\$ 148	\$ 147	\$ 250	\$ 107	42.8%	\$ 250	0.0%	
08 Office Supplies	\$ 650	\$ 634	\$ 900	\$ 418	46.4%	\$ 1,000	11.1%	Slight increase
<b>008 Computer Maintenance</b>								
01 Computer Maintenance	\$ 729	\$ 1,134	\$ 500	\$ 840	168.0%	\$ 840	68.0%	
<b>009 Professional Dues</b>								
04 Professional Dues	\$ 230	\$ 255	\$ 255	\$ 255	100.0%	\$ 225	-11.8%	
<b>010 Travel Expenses</b>								
01 Mileage	\$ 29	\$ -	\$ 150	\$ -	0.0%	\$ 150	0.0%	Hoping to get back to normal.
02 Meals & Lodging	\$ 99	\$ -	\$ 300	\$ -	0.0%	\$ 300	0.0%	
04 Conference Fee	\$ 83	\$ -	\$ 200	\$ -	0.0%	\$ 200	0.0%	
05 Travel Expenses	\$ 9	\$ -	\$ 200	\$ -	0.0%	\$ 200	0.0%	
<b>011 Training &amp; Education</b>								
02 Training & Education	\$ 277	\$ -	\$ 500	\$ 319	63.9%	\$ 500	0.0%	
<b>013 Car Allowance</b>								
01 Car Allowance	\$ 3,221	\$ 3,200	\$ 3,200	\$ 3,262	101.9%	\$ 3,500	9.4%	Requesting increase based on use.
<b>015 Telephone</b>								
01 Cell Phone	\$ -							
02 Rec Center	\$ 2,065	\$ 2,139	\$ 2,200	\$ 2,362	107.3%	\$ 2,400	9.1%	(not provided so estimated)
04 Telephone	\$ 223	\$ 56	\$ 400	\$ -	0.0%	\$ 400	0.0%	For new park building
<b>017 Internet</b>								
03 Internet	\$ 1,076	\$ 1,070	\$ 1,200	\$ 1,166	97.1%	\$ 1,200	0.0%	
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 66,404	\$ 67,030	\$ 65,720	\$ 70,572	107.4%	\$ 79,409	20.8%	Number from finance
<b>026 Heating Fuel</b>								
01 Recreation Center	\$ 21,413	\$ 13,969	\$ 17,000	\$ 17,313	101.8%	\$ 18,000	5.9%	Rising Fuel Costs
02 Teague Park								
03 Heating Fuel								
<b>027 Electricity</b>								
05 Recreation Center	\$ 18,953	\$ 19,251	\$ 18,000	\$ 21,504	119.5%	\$ 22,000	22.2%	Need to keep generator plugged in
06 Teague Park	\$ 803	\$ 509	\$ 2,400	\$ 1,901	79.2%	\$ 2,400	0.0%	Heat Pump + Electric heat (closely monitored)
07 Soucy Sports Complex	\$ 566	\$ 386	\$ 500	\$ 677	135.3%	\$ 800	60.0%	Many night games at facility
08 Pool								
<b>028 Water</b>								
01 Recreation Center	\$ 2,896	\$ 1,351	\$ 10,400	\$ 6,477	62.3%	\$ 13,000	25.0%	per CUD 4% increase water rate Splash Pad addition
02 Teague Park	\$ 77	\$ -	\$ 300	\$ 230	76.6%	\$ 300	0.0%	Should be adequate for ice rink
<b>03 Pool - Now Dog Park (may need new acct)</b>								
04 Soucy Complex	\$ 172	\$ 75	\$ 120	\$ 321	267.8%	\$ 120	0.0%	NEW Dog Park This also included Dog Park (should separate)
<b>029 Sewer</b>								
01 Sewer	\$ 459	\$ 327	\$ 750	\$ 511	68.1%	\$ 700	-6.7%	per CUD 2% increase sewer rate
<b>030 Building Supplies</b>								
01 Building Supplies	\$ 3,707	\$ 3,875	\$ 3,800	\$ 3,623	95.3%	\$ 3,800	0.0%	
<b>031 Building Maintenance</b>								
01 Building Maintenance	\$ 34,113	\$ 31,847	\$ 35,650	\$ 40,789	114.4%	\$ 35,650	0.0%	Over in 2021 due to purchase of metal siding for wellness center
<b>032 Property Insurance</b>								
01 Property Insurance	\$ 5,789	\$ 5,737	\$ 7,246	\$ 5,660	78.1%	\$ 5,613	-22.5%	Number from finance
<b>034 Worker's Compensation</b>								
01 Worker's Compensation	\$ 9,652	\$ 9,179	\$ 10,485	\$ 10,209	97.4%	\$ 2,750	-73.8%	Number from finance
<b>038 Social Security</b>								
01 Social Security	\$ 20,971	\$ 19,937	\$ 22,510	\$ 21,284	94.6%	\$ 23,132	2.8%	Number from finance (based on their estimates)
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ 7,194	\$ 7,155	\$ 7,150	\$ 7,347	102.8%	\$ 7,201	0.7%	Number from finance
<b>051 Equipment Maintenance</b>								
01 Equip Maint								
04 Repairs	\$ 30							
05 Equipment Maintenance	\$ 149		\$ -	\$ 487				
<b>073 Vehicle Repair</b>								
01 Vehicle Repair								
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 74		\$ -	\$ 50				

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>50 Recreation (continued)</b>								
<b>135 Water Tests</b>								
01 Water Tests	\$ -	\$ -						
<b>136 Youth Center Equipment</b>								
01 Youth Center Equipment	\$ 379							
<b>137 Rink Equipment</b>								Combine 137 Rink Equipment &
01 Rink Equipment	\$ 344	\$ 584	\$ 500	\$ 448	89.6%	\$ 800	60.0%	139 Rink Maintenance into one line
								"Rink Equipment & Maintenance"
<b>138 Program Equipment</b>								
01 Baseball/Softball	\$ 514	\$ 578	\$ 600	\$ 478	79.7%	\$ 600	0.0%	
02 Tennis	\$ 195	\$ 310	\$ 200	\$ 200	100.0%	\$ 200	0.0%	
03 Soccer	\$ 1,028	\$ 228	\$ 600	\$ 734	122.4%	\$ 600	0.0%	
04 Basketball	\$ 166	\$ 88	\$ 200	\$ -	0.0%	\$ 200	0.0%	
05 Arts & Crafts								
06 Program Equipment	\$ 1,273	\$ 1,983	\$ 1,800	\$ 1,652	91.8%	\$ 1,800	0.0%	
<b>139 Rink Maintenance</b>								
01 Rink Maintenance	\$ 143		\$ 300	\$ 287	95.6%	\$ -	-100.0%	See note above on 137
<b>140 Pool Supplies</b>								
01 Pool Supplies	\$ 267	\$ 300	\$ 500	\$ 500	100.0%	\$ 900	80.0%	Combine 140 Pool Supplies &
								142 Pool Maintenance into one line
<b>141 Trophies &amp; Awards</b>								"Splash Pad Equipment & Maintenance"
01 Trophies & Awards	\$ 290	\$ 43	\$ 400	\$ 366	91.4%	\$ 400	0.0%	
<b>142 Pool Maintenance</b>								
01 Pool Maintenance	\$ 267	\$ 400	\$ 400	\$ 400	100.0%	\$ -	-100.0%	
<b>145 Special Events</b>								
01 Special Events	\$ 2,149	\$ 1,237	\$ -	\$ 117				
243 Rec Center Improvement	\$ -	\$ -	\$ 2,500	\$ 2,851	114.0%	\$ 3,000	20.0%	Increase if no Events Coordinator
								(some events were in Econ Dev)
<b>Totals</b>	\$ 490,806	\$ 461,895	\$ 508,051	\$ 513,121	101.0%	\$ 550,680	8.4%	

Preliminary 2022  
Expense Budget

Department	3 Year Average Actual Expenses (19-21)	2020		2021			2022		
		Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt		
<b>51 Parks</b>									
<b>001 Salaries</b>									
01 Regular Pay	\$ 47,989	\$ 45,009	\$ 46,705	\$ 46,535	99.6%	\$ 45,821	-1.9%	Assumes 0% COLA. Number from finance.	
02 Overtime	\$ 3,768	\$ 3,256	\$ 3,000	\$ 3,579	119.3%	\$ 5,000	66.7%	Number from finance: \$3,000	
07 Salaries	\$ 36,597	\$ 38,226	\$ 39,800	\$ 34,579	86.9%	\$ 35,786	-10.1%	Includes Reg PT @ 30 hrs Includes Reg PT @ 14 hrs	
<b>014 New Equipment</b>									
01 New Equipment	\$ 1,436	\$ 1,534	\$ 1,200	\$ 1,322	110.2%	\$ 1,200	0.0%		
<b>015 Telephone</b>									
01 Cell Phone									
04 Telephone	\$ 608	\$ 583	\$ 650	\$ 628	96.6%	\$ 650	0.0%		
<b>018 Health Insurance</b>									
01 Health Insurance	\$ 7,343	\$ 11,392	\$ -	\$ 164		\$ 12,118	ADDED	Number from finance	
<b>019 Misc. Expense</b>									
01 Misc. Expense									
<b>026 Heating Fuel</b>									
03 Heating Fuel	\$ 5,260	\$ 4,675	\$ 6,000	\$ 3,978	66.3%	\$ 6,000	0.0%		
<b>027 Electricity</b>									
01 PW MAIN GAR									
09 Park Shop	\$ 1,465	\$ 1,375	\$ 1,500	\$ 1,516	101.0%	\$ 1,500	0.0%		
10 Park Security Lighting	\$ 288	\$ 199	\$ 700	\$ 207	29.6%	\$ 700	0.0%		
11 Electricity	\$ 223	\$ 201	\$ 240	\$ 237	98.7%	\$ 240	0.0%		
<b>029 Sewer</b>									
01 Sewer	\$ 279	\$ 250	\$ 300	\$ 254	84.8%	\$ 300	0.0%	per CUD 2% increase sewer rate	
<b>030 Building Supplies</b>									
01 Building Supplies	\$ 2,007	\$ 1,827	\$ 2,000	\$ 1,929	96.5%	\$ 2,500	25.0%	Several building upgrades needed	
<b>031 Building Maintenance</b>									
01 Building Maintenance	\$ 1,488	\$ 2,575	\$ 2,000	\$ 841	42.0%	\$ 2,000	0.0%	Looking at new overhead doors (\$1800 each)	
<b>032 Property Insurance</b>									
01 Property Insurance									
<b>034 Workers Comp</b>									
01 Workers Comp	\$ 2,770			\$ 2,239		\$ 475	ADDED	Number from finance	
<b>036 Vehicle Insurance</b>									
01 Vehicle Insurance	\$ 4,517	\$ 4,382	\$ 6,000	\$ 4,500	75.0%	\$ 4,504	-24.9%	Number from finance	
<b>038 Social Security</b>									
01 Social Security	\$ 7,185	\$ 6,389	\$ 6,850	\$ 6,497	94.9%	\$ 7,620	11.2%	Number from finance (added estimate for other Parks PT)	
<b>040 City &amp; State Retirement</b>									
01 City & State Retirement	\$ 500	\$ 440	\$ 1,870	\$ 1,060	56.7%	\$ 1,040	-44.4%	Number from finance	
<b>051 Equipment Maintenance</b>									
04 Repairs	\$ 1,714	\$ 1,754	\$ 1,800	\$ 1,790	99.4%	\$ 1,800	0.0%		
05 Equipment Maintenance	\$ 8,958	\$ 15,412	\$ 6,000	\$ 5,833	97.2%	\$ 6,000	0.0%		
<b>070 Clothing Allowance</b>									
03 Clothing	\$ 469	\$ 381	\$ 400	\$ 435	108.7%	\$ 500	25.0%		
<b>073 Vehicle Repairs</b>									
01 Vehicle Repairs	\$ 4,556	\$ 5,168	\$ 5,000	\$ 4,818	96.4%	\$ 5,000	0.0%		
<b>074 Tires</b>									
01 Tires	\$ 1,551	\$ 1,411	\$ 1,700	\$ 1,529	89.9%	\$ 1,500	-11.8%	Outfitted dump truck in 2021, others OK	
<b>075 Gas/Oil/Filters</b>									
01 Gas/Oil/Filters	\$ 5,625	\$ 4,221	\$ 6,500	\$ 6,675	102.7%	\$ 6,200	-4.6%	Have been reducing line based on usage	
<b>076 Diesel</b>									
01 Diesel	\$ 3,603	\$ 917	\$ 1,300	\$ 8,010	616.2%	\$ 1,300	0.0%		
<b>111 Tools - Shop</b>									
01 Tools - Shop	\$ 1,193	\$ 1,142	\$ 1,100	\$ 1,158	105.3%	\$ 1,300	18.2%	Some tools missing, others old	
<b>147 Parks Maintenance</b>									
01 Parks Maintenance	\$ 9,357	\$ 8,286	\$ 10,000	\$ 10,817	108.2%	\$ 15,000	50.0%	softball field wind screen, boardwalk work, Dog Park work	
02 Civic Beautification									
<b>237 Civic Beaut</b>									
01 Civic Beaut	\$ 3,497	\$ 5,919	\$ 2,000	\$ 2,559	127.9%	\$ 3,000	50.0%	Light base paint, flower boxes, Edison lights on Sweden	
<b>Totals</b>	\$ 161,476	\$ 169,695	\$ 154,615	\$ 153,689	99.4%	\$ 169,054	9.3%		

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>60 Airport</b>								
001 Salaries								
01 Regular Pay	\$ -	\$ -						
008 Computer Maintenance								
04 Computer Maintenance								
015 Telephone								
04 Telephone	\$ 692	\$ 847	\$ 900	\$ 970	107.8%	\$ 900	0.0%	
017 Communications								
03 Internet	\$ 689	\$ 659	\$ 750	\$ 659	87.9%	\$ 750	0.0%	
019 Miscellaneous Expense								
01 Misc. Expense	\$ 124	\$ 120	\$ 150	\$ 126	84.0%	\$ 150	0.0%	
026 Heating Fuel								
03 Heating Fuel	\$ 7,447	\$ 6,699	\$ 6,600	\$ 8,227	124.7%	\$ 8,000	21.2%	Propane price increase
027 Electricity								
11 Electricity	\$ 868	\$ 770	\$ 900	\$ 833	92.5%	\$ 1,000	11.1%	
14 Airport Hangar	\$ 1,732	\$ 1,893	\$ 1,800	\$ 1,582	87.9%	\$ 1,800	0.0%	
028 Water								
05 Water	\$ 533	\$ 526	\$ 550	\$ 546	99.3%	\$ 568	3.3%	per CUD 4% increase water rate
029 Sewer								
01 Sewer	\$ 250	\$ 250	\$ 300	\$ 251	83.6%	\$ 300	0.0%	per CUD 2% increase sewer rate
030 Building Supplies								
01 Building Supplies	\$ 25	\$ -	\$ 100	\$ 74	73.9%	\$ 100	0.0%	
031 Building Maintenance								
01 Building Maintenance	\$ 762	\$ 532	\$ 500	\$ 1,260	252.0%	\$ 750	50.0%	
032 Property Insurance								
01 Property Insurance	\$ 1,744	\$ 1,909	\$ 2,004	\$ 1,948	97.2%	\$ 1,961	-2.1%	Number from finance
037 Liability Insurance								
01 Airport Liability	\$ 2,282	\$ 2,173	\$ 2,282	\$ 2,499	109.5%	\$ 2,500	9.6%	Based on 2021 premium
038 Social Security								
01 Social Security	\$ 919	\$ 700	\$ 575	\$ 691	120.2%	\$ 1,484	158.2%	Number from finance PT Snow Plowing & Stipend
040 City & State Retirement								
01 City & State Retirement	\$ -	\$ -						
051 Equipment Maintenance								
05 Equipment Maintenance	\$ 5,036	\$ 4,325	\$ 2,950	\$ 8,395	284.6%	\$ 5,000	69.5%	Equip. 17 yr. Old (Capital 2024 ?)
076 Diesel								
01 Diesel	\$ 3,872	\$ 2,720	\$ 4,000	\$ 3,078	77.0%	\$ 3,500	-12.5%	
153 Air Consultant Contract								
01 Air Consultant Contract	\$ 5,592	\$ 3,700	\$ 5,500	\$ 3,975	72.3%	\$ 3,900	-29.1%	\$75 / week @ 52 weeks
155 Snow Plowing								
01 Snow Plowing	\$ 6,783	\$ 5,708	\$ 7,500	\$ 5,329	71.1%	\$ 15,484	106.4%	PT Snow Plowing Personnel + Related Costs.
156 Runway Lights								
01 Runway Lights	\$ 772	\$ 759	\$ 750	\$ 1,558	207.8%	\$ 2,300	206.7%	Runway Lights & Vault (Elec. heat)
157 Runway Maintenance								
01 Runway Maintenance	\$ 1,333	\$ 3,000	\$ 2,500	\$ 500	20.0%	\$ 6,000	140.0%	Runway Crack seal Should carry over 2020 Unused money
161 Garbage Coll								
01 Garbage Collection	\$ -	\$ -	\$ 250	\$ -	0.0%	\$ -	-100.0%	
420 AVGas								
01 AVGas	\$ 14,562	\$ 10,603	\$ 25,800	\$ 18,631	72.2%			AV Gas should be a "G" account like other fuel
<b>Totals</b>	\$ 56,017	\$ 47,894	\$ 66,661	\$ 61,133	91.7%	\$ 56,447	-15.3%	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>61 Caribou Trailer Park</b>								
006 Legal Fees								
01 Legal Fees								
027 Electricity								
11 Electricity	\$ 2,007	\$ 2,048	\$ 1,750	\$ 2,244	128.2%	\$ 2,000	14.3%	Park closing in 2022
028 Water								
05 Water	\$ 4,427	\$ 4,900	\$ 4,500	\$ 3,772	83.8%	\$ 4,500	0.0%	Costs associated with private water supply
029 Sewer								
01 Sewer	\$ 2,900	\$ 3,000	\$ 3,000	\$ 2,638	87.9%	\$ 2,690	-10.3%	per CUD 2% increase sewer rate
032 Property Insurance								
01 Property Insurance	\$ 98	\$ 44	\$ 200	\$ 43	21.6%	\$ 100	-50.0%	
105 Street Lights								
01 Street Lights	\$ 720	\$ -						
147 Park Maintenance								
01 Park Maintenance			\$ 8,000	\$ -	0.0%	\$ -	-100.0%	Use funds from CPT reserves for closure
158 CTP License Fee								
01 CTP License Fee	\$ 182	\$ 115	\$ 120	\$ 115	95.8%	\$ 115	-4.2%	
160 CTP Park Maintenance								
01 CTP Park Maintenance	\$ 286	\$ 772	\$ 1,000	\$ -	0.0%	\$ 1,000	0.0%	
161 Garbage Collection								
01 Garbage Collection	\$ 1,617	\$ 1,620	\$ 1,600	\$ 1,610	100.6%	\$ 1,440	-10.0%	Contractor charging less due to reduced trailers in the park
385 Year End CTP								
01 Year End CTP	\$ 4,331	\$ 1,579	\$ -	\$ 9,749				
<b>Totals</b>	<b>\$ 16,567</b>	<b>\$ 14,078</b>	<b>\$ 20,170</b>	<b>\$ 20,170</b>	<b>100.0%</b>	<b>\$ 11,845</b>	<b>-41.3%</b>	

<b>65 Cemeteries</b>								
165 Evergreen Cemetery	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	0.0%	These should be discussed
01 Evergreen Cemetery								The office received calls about the cemeteries.
166 Grimes Cemetery	\$ 1,783	\$ 2,250	\$ 2,000	\$ 2,000	100.0%	\$ 2,000	0.0%	
01 Grimes Cemetery								
167 Sacred Heart Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350	0.0%	
01 Sacred Heart Cemetery								
168 Holy Rosary Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350	0.0%	
01 Holy Rosary Cemetery								
169 Green Ridge Cemetery	\$ 150	\$ 150	\$ 150	\$ 150	100.0%	\$ 150	0.0%	
01 Green Ridge Cemetery								
170 Lyndon Cemetery	\$ 300	\$ 300	\$ 300	\$ 300	100.0%	\$ 600	100.0%	Letter requesting an increase to \$600
01 Lyndon Cemetery								
171 Bubar Cemetery	\$ 100	\$ 100	\$ 100	\$ 100	100.0%	\$ 100	0.0%	
01 Bubar Cemetery								
172 Memorial Day Flags	\$ 560	\$ 600	\$ 600	\$ 479	79.9%	\$ 600	0.0%	
01 Memorial Day Flags								
190 Veterans Cemetery Fund	\$ -							
01 Veterans Cemetery Fund								
<b>Totals</b>	<b>\$ 6,593</b>	<b>\$ 7,100</b>	<b>\$ 6,850</b>	<b>\$ 6,729</b>	<b>98.2%</b>	<b>\$ 7,150</b>	<b>4.4%</b>	

Preliminary 2022  
Expense Budget

Department	3 Year Average Actual Expenses (19-21)	2020	2021			2022		
		Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>70 Insurance and Retirements</b>								
007 Audit								
02 GASB 45	\$ -	\$ -	\$ 3,200	\$ -	0.0%	\$ 3,200	0.0%	
018 Health Insurance								
01 Employee Assistance Prog	\$ -	\$ -	\$ -	\$ -				
034 Worker's Compensation								
01 Worker's Compensation	\$ 3,223	\$ 5,117	\$ 4,510	\$ -	0.0%	\$ 3,616	-19.8%	
035 Unemployment Comp.								Journal entries for other departments
01 Unemployment Comp.	\$ 21,469	\$ 17,130	\$ 18,000	\$ 25,429	141.3%	\$ 17,839	-0.9%	Total 2021: \$33,216.52
								Total 2022: \$23,302
037 Liability Insurance								
01 Liability Insurance	\$ 27,735	\$ 27,209	\$ 30,250	\$ 28,539	94.3%	\$ 29,221	-3.4%	Number from finance
038 Social Security								
01 Social Security								
039 Bonds								
01 Bonds								
040 City & State Retirement								
01 City & State Retirement								
041 \$1000 Ded. Payments								
01 \$1000 Ded. Payments	\$ 802	\$ 906	\$ 3,000	\$ 1,500	50.0%	\$ 3,000	0.0%	
043 Compensated Absences								
01 Compensated Absences	\$ 24,333	\$ 25,000	\$ 25,000	\$ 25,000	100.0%	\$ 25,000	0.0%	
044 - Reimbursements								
01 Reimbursements								
046 Recognitions & Awards								
01 Recognitions & Awards	\$ 1,712	\$ 2,204	\$ 3,000	\$ 2,116	70.5%	\$ 4,000	33.3%	\$15/FT & Reg PT employee @ Holiday Would like to include other PT
311 Section 125 Expense								
01 Section 125 Expense	\$ 6,460	\$ 6,422	\$ 7,000	\$ 6,244	89.2%	\$ 6,500	-7.1%	
<b>Totals</b>	<b>\$ 85,735</b>	<b>\$ 83,990</b>	<b>\$ 98,200</b>	<b>\$ 88,827</b>	<b>90.5%</b>	<b>\$ 92,376</b>	<b>-5.9%</b>	

<b>75 Contributions</b>								
177 Aroost. Agency on Aging								Many requests received to consider
01 Aroost. Agency on Aging	\$ 4,933	\$ 4,600	\$ 4,600	\$ 4,600	100.0%	\$ 4,600	0.0%	
<b>Totals</b>	<b>\$ 1,867</b>	<b>\$ 5,600</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>100.0%</b>	<b>\$ 4,600</b>	<b>0.0%</b>	

<b>80 Unclassified</b>								
038 Social Security								
01 Social Security								
045 Refunds/Reimbursements								
01 Refunds/Reimbursements	\$ 350	\$ 8,641	\$ 250	\$ 270	108.0%	\$ 275	10.0%	
200 Tax Lien Costs								
01 Tax Lien Costs	\$ 18,483	\$ 17,593	\$ 19,000	\$ 14,320	75.4%	\$ 17,500	-7.9%	
201 Abatements								
01 Abatements	\$ 19,282	\$ 12,301	\$ 13,000	\$ 13,135	101.0%	\$ 13,500	3.8%	
<b>Totals</b>	<b>\$ 38,115</b>	<b>\$ 38,535</b>	<b>\$ 32,250</b>	<b>\$ 27,725</b>	<b>86.0%</b>	<b>\$ 31,275</b>	<b>-3.0%</b>	



Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>11 Economic Development</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 101,823	\$ 111,858	\$ 111,500	\$ 85,300	76.5%	\$ 82,674	-25.9%	Assumes 0% COLA. Number from finance.
03 Overtime								Stipend for Parks/Rec Super (event mgmnt)
								25% manager salary
								This includes adding FT position
<b>003 Office Supplies</b>								
01 Postage								
02 Advertising	\$ 3,374	\$ 3,360	\$ 3,000	\$ 3,018	100.6%	\$ 5,000	66.7%	
04 Equipment Repair								
08 Office Supplies								
<b>005 General Govt. Legal Fees</b>								
04 Legal Fees	\$	1,090						
<b>008 Computer Maintenance</b>								
01 Computer Maintenance	\$ 32	\$ 64						
02 Hosted Services								
03 GIS License	\$ 700	\$ 700	\$ 700	\$ 700	100.0%	\$ 700	0.0%	
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 4,887	\$ 1,563	\$ 6,000	\$ 6,143	102.4%	\$ 6,000	0.0%	Over in 2021 due to 2 yrs ecivis paid
04 Prof Dues	\$	1,152						(did not renew)
<b>010 Travel Expenses</b>								
01 Mileage	\$ 420	\$ -	\$ 750	\$ 586	78.1%	\$ 1,000	33.3%	
02 Meals & Lodging	\$ 318	\$ -	\$ 1,000	\$ 249	24.9%	\$ 1,500	50.0%	
04 Conference Fees	\$ 407	\$ -	\$ 1,500	\$ 861	57.4%	\$ 1,500	0.0%	
<b>011 Training and Education</b>								
02 Training and Education	\$ 769	\$ 1,760	\$ 1,500	\$ 650	43.3%	\$ 1,500	0.0%	
<b>018 Health Insurance</b>								
01 Health Insurance	\$ 13,190	\$ 15,477	\$ 9,990	\$ 9,633	96.4%	\$ 28,153	181.8%	Number from finance
								(would be updated to employee preference)
<b>019 Miscellaneous Expenses</b>								
01 Misc Expenses	\$ 21	\$ 33	\$ 250	\$ 31	12.2%	\$ 250	0.0%	
<b>031 Building Maintenance</b>								
01 Building Maintenance								
<b>034 Workers Comp</b>								
01 Workers Comp	\$	206	\$ -	\$ 151		\$ 150	NEW	
<b>038 Social Security</b>								
01 Social Security	\$ 7,747	\$ 8,455	\$ 8,530	\$ 6,593	77.3%	\$ 6,325	-25.9%	Number from finance
<b>040 City &amp; State Retirement</b>								
01 City & State Retirement	\$ (0)	\$ -	\$ 3,500	\$ -	0.0%	\$ 1,334	-61.9%	Number from finance
<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	0.0%	
<b>280 Revolving Loan Fund</b>								
01 Revolving Loan Fund	\$	19,558						
<b>281 Contracted Services</b>								
01 Buxton Contract								
03 NMDC	\$ 13,539	\$ 13,553	\$ 13,465	\$ 13,464	100.0%	\$ 13,177	-2.1%	July 1, 2022 - June 30, 2023
04 Broadband Study								\$13,176.62
<b>385 - Downtown Infrastructure</b>								
01 Downtown Infrastructure	\$ 2,076	\$ 3,693	\$ 2,000	\$ 475	23.8%	\$ 5,000	150.0%	Edison lights on Sweden Street
<b>392 Ads &amp; Marketing</b>								
01 Video Ads & Marketing	\$	2,500	\$ 2,500	\$ 2,500	100.0%	\$ 2,500	0.0%	Central Aroostook Chamber of Commerce
								paid from this line
<b>394 Community Projects</b>								
01 Project Exp								
08 Winter Carnival	\$ 642	\$ 477	\$ 2,000	\$ -	0.0%	\$ 3,500	75.0%	This has been scheduled for March.
14 Thursday's On Sweden	\$ 5,468	\$ -	\$ 13,000	\$ 7,512	57.8%	\$ 13,000	0.0%	
15 Heritage Days	\$ -	\$ -	\$ -	\$ -		\$ -		
16 Caribou Days	\$ 1,720	\$ -	\$ 3,500	\$ 3,224	92.1%	\$ 5,000	42.9%	Big plans happening to bring folks into Caribou
17 Moose Lottery								for Fireman's Muster & carnival event.
18 New Years Eve								
20 Miscellaneous	\$ 1,927	\$ 2,070	\$ 2,000	\$ 1,932	96.6%	\$ 2,000	0.0%	
21 New Events	\$ 2,243	\$ 3,000	\$ 2,000	\$ 1,228	61.4%	\$ 5,000	150.0%	
<b>405 Slum/Blight Removal</b>								
01 Slum/Blight Removal	\$ 71,932	\$ 49,488	\$ 90,000	\$ 87,401	97.1%	\$ 90,000	0.0%	
02 Landbank Seed			\$ 23,357	\$ 3,061	13.1%	\$ 20,000	-14.4%	
<b>411 Façade Improvement</b>								
01 Façade Improvement	\$ 10,431	\$ 15,420	\$ 12,000	\$ 15,874	132.3%	\$ 20,000	66.7%	Propose 2 periods / \$10,000 each
<b>413 New Fire Station</b>								
01 New Fire Station	\$ 48,475	\$ 36,945						
<b>Totals</b>	\$ 343,319	\$ 302,421	\$ 324,042	\$ 260,586	80.4%	\$ 325,263	0.4%	

Preliminary 2022  
Expense Budget

Department	2020		2021			2022		
	3 Year Average Actual Expenses (19-21)	Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>24 Housing</b>								
<b>001 Salaries</b>								Assumes 0% COLA.
01 Regular Pay	\$ 54,157	\$ 53,526	\$ 55,646	\$ 55,419	99.6%	\$ 54,596	-1.9%	Number from finance: \$55,687.97
03-FSS Grant						\$ 15,600	NEW	Would like to add 20 hr position @ \$15/hr
Dept Head Expense (or for Finance work)						\$ 5,981	NEW	Finance Dept spends est 12 hrs/mo CEO made DH when hired in 2018 / no cert
<b>003 Office Supplies</b>								
01 Postage	\$ 2,706	\$ 3,676	\$ 2,000	\$ 3,294	164.7%	\$ 2,200	10.0%	Two new programs added
02 Advertising	\$ 470		\$ 200	\$ 814	407.0%	\$ 300	50.0%	
03 Copier Rental	\$ 1,834	\$ 1,731	\$ 1,975	\$ 1,909	96.7%	\$ 2,000	1.3%	
05 Printer Ink	\$ 261	\$ 142	\$ 200	\$ -	0.0%	\$ 200	0.0%	
07 Paper	\$ 331	\$ 183	\$ 250	\$ 445	177.9%	\$ 300	20.0%	
08 Office Supplies	\$ 2,504	\$ 3,175	\$ 750	\$ 3,621	482.7%	\$ 1,000	33.3%	Two new programs added
12 Software	\$ 13,205	\$ 13,988	\$ 14,000	\$ 15,609	111.5%	\$ 14,000	0.0%	
<b>005 General Govt. Legal Fees</b>								
04 Legal Fees		\$ 4,670	\$ 5,000	\$ 60	1.2%	\$ 3,500	-30.0%	
<b>007 Audit</b>								
01 Audit	\$ -	\$ -	\$ 1,500	\$ -	0.0%	\$ 1,500	0.0%	
<b>008 Computer Maintenance</b>								
01 Oak Leaf	\$ 280	\$ -	\$ 840	\$ 840	100.0%	\$ 840	0.0%	
<b>009 Professional Dues</b>								
01 Subscriptions	\$ 492	\$ 532	\$ 550	\$ 640	116.4%	\$ 550	0.0%	
04 Professional Dues	\$ 600	\$ 800	\$ 800	\$ 500	62.5%	\$ 800	0.0%	
<b>010 Travel Expenses</b>								
01 Mileage	\$ 292	\$ 159	\$ 150	\$ 508	338.5%	\$ 300	100.0%	
02 Meals & Lodging	\$ 264	\$ -	\$ 500	\$ -	0.0%	\$ 500	0.0%	
04 Conference Fees								
05 Travel Expenses	\$ 180	\$ -	\$ 200	\$ -	0.0%	\$ 200	0.0%	
<b>011 Training and Education</b>								
02 Training and Education	\$ 1,513	\$ 1,328	\$ 1,500	\$ 1,669	111.3%	\$ 1,500	0.0%	
<b>014 - New Equipment</b>								
01 New Equipment	\$ 1,755	\$ 1,684	\$ 500	\$ 1,600	320.0%	\$ 500	0.0%	
02 Office			\$ -	\$ 600				
<b>015 Telephone</b>								
04 Telephone	\$ 464	\$ 462	\$ 800	\$ 395	49.4%	\$ 1,200	50.0%	Extra \$33.33 / month
<b>017 Communications</b>								
03 Communications	\$ -	\$ -	\$ 204	\$ -	0.0%	\$ 306	50.0%	Extra \$8.50 / month
<b>018 Health Insurance</b>								
01 Health Insurance Housing	\$ 2,803	\$ 2,786	\$ 2,773	\$ 2,838	102.3%	\$ 2,825	1.9%	Finance number: \$3,022.56
02 Health Ins. Stipend FSS								
<b>034-Workers Comp</b>								
01-Workers Comp Housing	\$ 165	\$ 177	\$ 185	\$ 156	84.2%	\$ 185	0.0%	
01-Workers Comp FSS								
<b>035-Unemployment</b>								
01-Unemployment Housing	\$ 295	\$ 295	\$ 315	\$ 323	102.5%	\$ 315	0.0%	
01-Unemployment FSS								
<b>038-Social Security</b>								
01-Social Security Housing	\$ 4,497	\$ 4,449	\$ 4,216	\$ 4,598	109.1%	\$ 4,177	-0.9%	Finance number: \$4,260.13
01-Social Security FSS								
<b>040 City &amp; State Retirement</b>								
01-Retirement Housing	\$ 1,993	\$ 1,983	\$ 1,929	\$ 2,032	105.3%	\$ 1,911	-0.9%	Finance number: \$1,949.08
<b>285 Year End Closing</b>								
01-Year End Closing								
<b>286 Rent Expense</b>								
01 - Rent						\$ 6,000	NEW	
<b>412 - Fee Accountant</b>								
01 - Fee Accountant	\$ 6,285	\$ 5,398	\$ 5,400	\$ 8,245	152.7%	\$ 7,000	29.6%	
<b>Totals</b>	\$ 97,347	\$ 101,143	\$ 102,383	\$ 106,114	103.6%	\$ 130,286	27.3%	

Preliminary 2022  
Expense Budget

Department	3 Year Average Actual Expenses (19-21)	2020	2021			2022		
		Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>52 Snow Trail Maintenance</b>								
<b>001 Salaries</b>								
01 Regular Pay	\$ 12,915	\$ 15,272	\$ 16,640	\$ 8,080	48.6%	\$ 16,640	0.0%	ME min wage to \$12.75
02 Overtime								
07 Salaries								
<b>015 Telephone</b>								
01 Cell Phone	\$ 409	\$ 511	\$ 400	\$ 346	86.6%	\$ -	-100.0%	Can cut cell phone line
04 Telephone								
<b>019 Misc. Expense</b>								
01 Misc. Expense	\$ 2,466	\$ 231	\$ 3,000	\$ 3,667	122.2%	\$ 3,000	0.0%	
<b>034 Work Comp</b>								
01 Work Comp	\$ 373	\$ 476	\$ 527	\$ 176	33.4%	\$ 475	-9.9%	Number from finance
<b>035 Unemployment</b>								
01 Unemployment	\$ 305	\$ 376	\$ 350	\$ 196	55.9%	\$ 350	0.0%	
<b>036 Vehicle Insurance</b>								
01 Vehicle Insurance								
<b>038 Social Security</b>								
01 Social Security	\$ 988	\$ 1,168	\$ 1,273	\$ 618	48.6%	\$ 1,273	0.0%	
<b>051 Equipment Maintenance</b>								
01 Software	\$ 59							
04 Repairs								
05 Equipment Maintenance	\$ 14,614	\$ 14,661	\$ 10,000	\$ 11,602	116.0%	\$ 10,000	0.0%	New Machine + 2015 in good shape
<b>075 Gas/Oil/Filters</b>								
01 Gas/Oil/Filters	\$ 2,312	\$ 1,991	\$ 1,000	\$ 3,541	354.1%	\$ 3,000	200.0%	Increased costs for oil & filters
<b>076 Diesel</b>								
01 Diesel	\$ 16,298	\$ 17,586	\$ 17,000	\$ 12,752	75.0%	\$ 18,000	5.9%	Requests increase due to increased costs for diesel
<b>148 Trail Maint</b>								
01 Trail Maint	\$ 2,632	\$ 2,509	\$ 2,500	\$ 2,409	96.4%	\$ 3,000	20.0%	Multiple spots require attention
<b>286 Rent Exp</b>								
01 Rent Exp	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	\$ 2,000	0.0%	
<b>Totals</b>	\$ 55,439	\$ 56,782	\$ 54,690	\$ 45,387	83.0%	\$ 57,738	5.6%	

Preliminary 2022  
Expense Budget

Department	3 Year Average Actual Expenses (19-21)	2020	2021			2022		
		Year End	Final Budget	Unaudited Year End	% of Expense Budget	Department Request	% of Prior Bdgt	
<b>96 Section 8 FSS</b>								
<b>001-Salaries</b>								
01-Regular Pay	\$ 37,373	\$36,937.22	\$ 38,400	\$ 38,244	99.6%	\$ 39,166	2.0%	Assumes 0% COLA Finance Number: \$37,675.87
<b>003-Office Supplies</b>								
01-Postage	\$ 56	\$119.90	\$ 100	\$ 37	37.5%	\$ 100	0.0%	
05-Printer Ink	\$ 127	\$97.16	\$ 175	\$ 201	115.0%	\$ 175	0.0%	
08-Office Supplies	\$ 112	\$115.14	\$ 75	\$ 222	296.5%	\$ 75	0.0%	
<b>010- Travel Expenses</b>								
01-Mileage	\$ 229	\$0.00						
02 Meals & Lodging	\$ 49	\$0.00	\$ 500	\$ -	0.0%	\$ 500	0.0%	
05 Travel Exp	\$ -	\$0.00	\$ 500	\$ -	0.0%	\$ 500	0.0%	
<b>011 - Training and Education</b>								
02 - Training and Education	\$ -	\$0.00	\$ 100	\$ -	0.0%	\$ 100	0.0%	
<b>014 - New Equipment</b>								
01 New Equipment	\$ 129							
02 Office	\$ 900							
<b>018- Health Insurance</b>								
01-Health Insurance	\$ 2,742	\$2,724.36	\$ 2,773	\$ 2,777	100.1%	\$ 2,773	0.0%	Finance Number: \$2,822.56
<b>021-Appropriations Allowance</b>								
01-Appropriation Allowance		\$7,000.00	\$ 5,000	\$ 5,000	100.0%	\$ 5,000	0.0%	
<b>034-Workers Comp</b>								
01-Workers Comp	\$ 116	\$125.31	\$ 119	\$ 109	91.9%	\$ 119	0.0%	Finance Number: \$125
<b>035-Unemployment</b>								
01-Unemployment	\$ 295	\$295.20	\$ 315	\$ 323	102.5%	\$ 315	0.0%	
<b>038 Social Security</b>								
01-Social Security	\$ 3,167	\$3,134.49	\$ 2,938	\$ 3,237	110.2%	\$ 2,938	0.0%	Finance Number: \$2,882.20
<b>040 City &amp; State Retirement</b>								
01-Retirement Housing	\$ 1,406	\$1,402.67	\$ 1,335	\$ 1,431	107.2%	\$ 1,335	0.0%	Finance Number: \$1,318.66
<b>Totals</b>	\$ 46,702	\$51,951.45	\$ 52,330	\$ 51,582	98.6%	\$ 53,096	1.5%	

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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 21, 2022**  
**Re: Funds not appropriated with the 2021 Tax Commitment**

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This agenda item is to clarify the wishes of the Caribou City Council prior to the closing of the books for fiscal year 2021.

When the commitment motions were made and the 2021 tax rate set, there was a conversation about the funds returned to the taxpayers by RSU # 39 from additional monies received after their budget was set. These funds were appropriated through the state budget to fully meet the State's obligation to pay 55% of the total cost of education. In all, RSU#39 received \$249,578.67 as a result of the funding formula change for the 2021-2022 school year.

At the time, there was a discussion that such funds should be held in a separate account for the City Council to decide the best use.

However, a formal action was not taken.

As the 2021 tax year is closed, the Caribou City Council has the choice to either:

- (a) Take no action. In this case, those funds will be part of the 2021 Lapsed Appropriation. In 2023, any 2021 Lapsed Appropriation would be used to reduce the amount raised through taxation.
- (b) Take formal action to move these funds (\$ 194,790.77) into a reserve fund with a label that reflects the wishes of the City Council.