

CITY COUNCIL MEETING NOTICE AND AGENDA



Notice is hereby given that the City Council of Caribou will hold a Regular City Council Meeting on **Monday, February 27, 2023**, 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
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**)
5. Minutes **Pages**
 - a. Regular City Council meeting – January 23, 2023 02-07
6. Bid Openings, Awards, and Appointments 08
 - a. Bid award to remove Fire Department pellet boiler and air handler
7. Public Hearings and Possible Action Items
8. Reports by Staff and Committees 09-25
 - a. January Financials – Finance Director
 - b. Manager's Report 26-27
 - c. Committee Reports
 - i. Broadband Committee 28
 - ii. Municipal Buildings Committee 29
9. New Business, Ordinances and Resolutions 30
 - a. 2023 Municipal Budget – Overview of 2023 Municipal Budget 30
 - b. 2023 Municipal Budget – Presentation of Budgets (Department 11, 12, 17, 18, 38, 61, 65, 75) 31-71
 - c. City Council feedback or questions on the 2023 Municipal expense budget 72
10. Old Business 73-86
 - a. Discussion of Ordinance 01, 2023, Series Establishing the Caribou Development Committee 73-86
 - b. 2022 Priorities and Goals discussion 87-90
11. Reports and Discussion by Mayor and Council Members
12. Next Regular Meetings: March 13 & 27, Joint meeting with Planning Board March 14
13. Executive Session(s) (May be called to discuss matters identified under MRSA, Title 1, §405.6)
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: _____ Cherie Garman, Deputy City Clerk

Council Agenda Item #1: Roll Call

The Caribou City Council held a City Council meeting, Monday January 23, 2023, at 6:00 p.m. in Council Chambers with the following members present: Deputy Mayor Boma, Councilors, Bagley, Morrill, Theriault, and Willey. Councilor Goughan was present via Zoom. Mayor Smith was absent and excused.

Manager Thompson was present for the meeting.

Department managers Gary Marquis (Superintendent of Parks and Recreation), Peter Baldwin (Library Director), Michael Gahagan (Police Chief), Scott Susi (Fire Chief) and Carl Grant (Finance Director) were present at the meeting.

Melissa Lizotte of the Aroostook Republican covered the meeting, and it was broadcasted via Spectrum and YouTube.

Council Agenda Item #2: Invocation / Inspirational Thought

Deputy Mayor Boma read an invocation.

Council Agenda Item #3: Pledge of Allegiance

Deputy Mayor Boma led the Pledge of Allegiance.

Council Agenda Item #4: Public Forum

There were no comments made by the public.

Council Agenda Item #5: Minutes

There were no minutes submitted for approval.

Council Agenda Item #6: Bid Openings, Awards, and Appointments

a. Appointments to Boards and Committees

i. Caribou Board of Assessors

Motion made by Councilor Theriault, seconded by Councilor Morrill to appoint Michael Quinlan the Board of Assessors for a 3-year term.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

ii. Caribou Housing Authority

Motion made by Councilor Morrill, seconded by Councilor Theriault to appoint Philip McDonough III to the Caribou Housing Authority for a 3-year term.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

iii. Caribou Hospital District Trustees

Motion made by Councilor Willey, seconded by Councilor Morrill to appoint David Martin for a 3-year term, Erica Raymond for a 2-year term and Susan White for a 1-year term to the Caribou Hospital District Trustee board.

Motion made by Councilor Goughan, seconded by Councilor Bagley to have a discussion in executive session regarding the Caribou Hospital district Trustees before voting on new board members.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – No, J. Theriault – no, L. Willey – No, C. Boma – No (Motion failed, no quorum)

Councilor Willey amended her first motion to take the votes for the Caribou Hospital Trustees one at a time.

Motion made by Councilor Willey, seconded by Councilor Morrill to appoint David Martin for a 3- year term to the Caribou Hospital District Trustee member.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Abstained, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

Motion made by Councilor Willey, seconded by Councilor Morrill to nominate Erica Raymond for the 2-year seat for the Caribou Hospital District Trustees.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Abstain, J. Morrill – Yes, J. Theriault – Abstain, L. Willey – Yes, C. Boma – Yes (So voted)

Motion made by Councilor Willey, seconded by Councilor Theriault to nominate Susan White for a 1-year term as a Caribou Hospital District Trustee.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Abstain, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

iv. Caribou Planning Board

Motion made by Councilor Morrill, seconded by Councilor Theriault to appoint James Belanger Jr to fill the seat that was left by Dan Bagley on the Planning Board.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

v. Caribou Riverfront Renaissance Committee

Motion made by Councilor Willey, seconded by Councilor Theriault to appoint Melinda Barnard to the Caribou Riverfront Renaissance Committee for a term of 3 years.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

vi. Recreation Commission

Motion made by Councilor Morrill, seconded by Councilor Theriault to appoint Casey Plourde to the Recreation Commission for a term of 2-years.

Roll Call Vote: D. Bagley – No, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – No, C. Boma – Yes (So voted)

vii. Aroostook Waste Solutions

Motion made by Councilor Willey, seconded by Councilor Theriault to nominate Kenneth Murchison, John Morrill to the Aroostook Waste Solutions board with Penny Thompson as the alternate.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Abstain, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

b. Appointments to new City Council Broadband Committee

Deputy Mayor Boma explained that this topic would be tabled until a later date.

Council Agenda Item # 7: Public Hearings and Possible Action Items

There were no items scheduled for discussion.

Council Agenda Item #8: Reports by Staff and Committees

a. Caribou Public Library Board presentation on desired bylaws changes

Gail Hagelstein, president of the Caribou Public Library Board came to the City Council to explain the proposed changes to the bylaws for the Library Board. She explained that the language has been cleaned up and the biggest change is in article 3, which changes the term from a 5-year to a 3-year which was voted in by the citizens of Caribou.

Councilor Bagley asked what changes had been made and if there were an original copy for comparison.

Ms. Hagelstein explained that the revision has been in the process for several years and through several Library Directors.

Motion made by Councilor Morrill, seconded by Councilor Willey to accept the new bylaws for the Library Board as presented.

Council had a brief discussion and expressed their concerns. They have requested a copy of the original set of bylaws for comparison purposes.

Ms. Hagelstein stated that she would get a set to the council for reference.

Roll Call Vote: D. Bagley – No, R.M. Goughan – No, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

b. December 2022 Financials

Carl Grant (Finance Director) reviewed the December 2022 Financial report.

Councilor Goughan asked about the difference on the Fire & Ambulance line.

Councilor Morrill asked about the line showing uncollected balances.

Mr. Grant explained that it is relating to charges, it was revenue that was never generated.

Scott Susi (Fire Chief) explained that his original budget was 1.6, 1.8 was with contractual allowance which wasn't put on the final budget sheet, therefore there should not have been a difference of \$200,000 because there was no contractual allowance in Trio.

Motion made by Councilor Willey, seconded by Councilor Theriault to accept the December 2022 financial report as presented.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

c. Resolution for USDA RBD Grant for Riverfront Planning

Deputy Mayor Boma explained the Resolution for the USDA RBD Grant for Riverfront Planning. She said that this is to authorize Manager Thompson to sign the documents related to an application for a USDA Rural Business Opportunity Grant.

Motion made by Councilor Morrill, seconded by Councilor Willey to authorize her to do whatever's needed to get the USDA grant.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

d. Update & request regarding information from Cary Medical Center & CHDB

Manager Thompson explained that she has been corresponding this week with Attorney Solman regarding the best way to move forward after the Executive Session from January 3rd. In the recent agenda meeting Mayor Smith asked that the update be on the agenda. She explained that as a result of the recent controversy which resulted in the removal of all members from the Caribou Hospital District Board, there is a need for additional information.

Motion made by Councilor Morrill, seconded by Councilor Theriault to authorize the Caribou City Attorney and Caribou City Manager to undertake a review of communications and procedures of the Caribou Hospital District Board, Cary Medical Center and the Cary Board of Directors and report all findings back to the Caribou City Council for further action.

Councilor Bagley stated that CUD should be added to the investigation as well as a timeline to have it be done and reported back.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

e. Manager's Report

Manager Thompson reviewed the City Manager's report dated January 23, 2023.

Council Agenda Item #9: New Business, Ordinances and Resolutions

- a. 2023 Municipal Budget - Overview of 2023 Municipal Budget
- b. 2023 Municipal Budget – Presentation of Library Budget (Department 25)

Peter Baldwin, Library Director reviewed the proposed 2023 budget for Department 25.

- c. 2023 Municipal Budget – Presentation of Public Works Budget (Department 40)

Deputy Mayor Boma explained that we would not have the Public Works presentation because the director was not able to be at the meeting.

- d. 2023 Municipal Budget – Presentation of the Police Budget & EMA (Departments 35 & 39)

Chief Michael Gahagan reviewed the proposed 2023 budget for Departments 35 & 39.

- e. 2023 Municipal Budget – Presentation of Recreation, Parks & Snow Trail Budget (Departs 50, 51, & 52)

Gary Marquis, Superintendent of Parks & Recreation reviewed the proposed 2023 budgets for Departments 50, 51 and 52.

Council had a brief discussion regarding the increase in the budget and how to possibly cut the electricity and heating costs.

Mr. Marquis explained that 90% of the building now has LED lights, and that there had been no talks regarding switching to propane heat.

- f. 2023 Municipal Budget – Presentation of Fire & Ambulance Budget (Department 31)

Chief Scott Susi reviewed the proposed 2023 budget for Department 31.

Council Agenda Item #10: Old Business

- a. Introduce Ordinance 01, 2023, Series Establishing the Caribou Development Committee

Motion made by Councilor Morrill, seconded by Councilor Bagley to table it for a little bit longer for more time to digest it.

Council had a brief discussion regarding the proposed Ordinance, and they will send their feedback to Manager Thompson.

Roll Call Vote: D. Bagley – Yes, R.M. Goughan – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, C. Boma – Yes (So voted)

Council Agenda Item #11: Reports and Discussion by Mayor and Council Members

Councilor Morrill expressed his concern regarding 15 Prospect Street and the Council not receiving updates on the progression. He also congratulated the Vikings for a job well done.

January 23, 2023

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Deputy Mayor Boma reminded the Council to get their Council Priorities into the Manager as the deadline was today.

Council Agenda Item #12: Next Regular Meetings: February 13 & 27

Council Agenda Item #13: Executive Session(s) (May be called to discuss matters identified under MRSA, Title 1, §405.6)

Council did not enter into executive session.

Council Agenda Item #14: Adjournment

Motion made by Councilor Morrill, seconded by Councilor Willey to adjourn the meeting at 7:30 p.m.

Vote was unanimous.

Danielle Brissette, Secretary

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



MEMO

TO: Caribou City Council Members
FROM: Penny Thompson, City Manager
RE: Bid Award to Remove Pellet Boiler and Air Handler
DATE: February 27, 2023

Bids were solicited to supply labor and equipment to remove the old air exchange unit and cap off any remaining ductwork; supply labor and equipment to remove all parts of the pellet boiler unit to include pellet silo and cap off any remaining water lines.

Two bids were received:

Staples Construction	\$21,445
Beaupre's Construction LLC	\$20,810

Suggested Action:

Please make a motion to accept a bid from one of the contractors.

General Ledger Summary Report

Fund(s): ALL
January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	--- Y T D ---		Balance Net
				Debits	Credits	
1 - Gen Fund	-110.39	0.00	0.00	2,796,187.61	2,796,187.61	0.00
Assets	12,150,567.94	12,242,355.80	-543,300.63	1,476,157.18	2,019,457.81	11,699,055.17
101-00 CASH (BANK OF MACHIAS)	6,843,888.34	6,739,124.55	-664,163.03	745,729.93	1,409,892.96	6,074,961.52
102-00 RECREATION ACCOUNTS	51,620.01	67,210.01	0.00	0.00	0.00	67,210.01
103-00 NYLANDER CHECKING	1,826.10	1,825.34	-0.92	0.00	0.92	1,824.42
110-00 SECTION 125 CHECKING FSA	15,766.62	15,911.79	13,734.88	14,771.12	1,036.24	29,646.67
110-08 2022 SECTION 125 CHECKING HRA	55,970.96	47,767.09	0.00	0.00	0.00	47,767.09
110-09 2023 SECTION 125 CHECKING HRA	0.00	0.00	83,400.00	83,400.00	0.00	83,400.00
111-00 RETIREMENT INVESTMENT	3,000,000.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00
111-01 RETIREMENT INVESTMENT SECUREI	0.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00
115-00 AMERICAN RESCUE PLAN ACT-NEU'S	595,857.77	598,997.91	0.00	0.00	0.00	598,997.91
117-00 RLF #10 INVESTMENT	241,080.78	241,386.66	0.00	0.00	0.00	241,386.66
120-00 PETTY CASH	960.00	960.00	0.00	0.00	0.00	960.00
123-00 DIESEL INVENTORY	44,647.84	19,816.42	-18,817.23	33,580.00	52,397.23	999.19
124-00 GAS INVENTORY	15,695.85	5,851.20	7,686.75	18,475.00	10,788.25	13,537.95
125-00 ACCOUNTS RECEIVABLE	9,434.81	59,242.54	244,612.31	294,309.97	49,697.66	303,854.85
126-00 SWEETSOFT RECEIVABLES	95,683.30	81,512.78	-24,792.27	32.00	24,824.27	56,720.51
130-00 COMSTAR RECEIVABLES	59,146.92	224,725.48	-36,194.02	75,908.00	112,102.02	188,531.46
140-00 RESERVE FOR UNCOLLECTIBLE TAX	-669.87	-669.87	0.00	0.00	0.00	-669.87
174-00 CDC LOANS REC (1280)	41,522.20	41,522.20	0.00	0.00	0.00	41,522.20
180-00 DR. CARY CEMETERY INVESTMENT	1,050.55	1,051.09	0.00	0.00	0.00	1,051.09
181-00 HAMILTON LIBRARY TR. INVEST	1,893.69	1,898.05	0.00	0.00	0.00	1,898.05
182-00 KNOX LIBRARY INVESTMENT	10,411.75	10,441.28	0.00	0.00	0.00	10,441.28
183-00 CLARA PIPER MEM INV	674.84	675.19	0.00	0.00	0.00	675.19
184-00 JACK ROTH LIBRARY INVEST	14,122.19	14,223.92	0.00	0.00	0.00	14,223.92
185-00 KEN MATTHEWS SCHOLARSHIP FUN	7,569.17	7,588.25	0.00	0.00	0.00	7,588.25
187-00 DOROTHY COOPER MEM INV	49,628.45	49,721.48	0.00	0.00	0.00	49,721.48
189-00 MARGARET SHAW LIBRARY INV	13,145.23	13,154.68	0.00	0.00	0.00	13,154.68
190-00 GORDON ROBERTSON MEM INV	11,580.18	11,587.40	0.00	0.00	0.00	11,587.40
191-00 MEMORIAL INVESTMENT	6,214.88	6,223.42	0.00	0.00	0.00	6,223.42
192-00 G. HARMON MEM INV	6,819.74	6,822.29	0.00	0.00	0.00	6,822.29
193-00 BARBARA BREWER FUND	5,616.14	5,624.54	0.00	0.00	0.00	5,624.54
194-00 RODERICK LIVING TRUST	16,581.87	16,598.74	0.00	0.00	0.00	16,598.74
196-00 PHILIP TURNER LIBRARY INV	8,883.40	9,119.27	1,911.85	1,911.85	0.00	11,031.12
198-00 TAX ACQUIRED PROPERTY	137,540.84	121,357.35	-3,738.85	0.00	3,738.85	117,618.50
198-20 TAX ACQUIRED PROPERTY 2020	-6,173.76	0.00	0.00	132.01	132.01	0.00
198-21 TAX ACQUIRED PROPERTY 2021	-6,035.73	0.00	0.00	1,307.17	1,307.17	0.00
198-22 TAX ACQUIRED PROPERTY 2022	-1,749.77	0.00	0.00	2,299.67	2,299.67	0.00
198-23 TAX ACQUIRED PROPERTY 2023	-0.67	-0.67	0.67	84.86	84.19	0.00
200-22 2022 TAX RECEIVABLE	707,578.39	707,578.39	-68,990.86	0.00	68,990.86	638,587.53
200-23 2023 TAX RECEIVABLE	-69,028.36	-69,028.36	-45,699.42	449.28	46,148.70	-114,727.78
205-19 2019 LIENS RECEIVABLE	316.71	316.71	0.00	0.00	0.00	316.71
205-20 2020 LIENS RECEIVABLE	449.82	449.82	0.00	0.00	0.00	449.82
205-21 2021 LIENS RECEIVABLE	95,080.07	95,080.07	-2,069.41	0.00	2,069.41	93,010.66
210-11 2011 PP TAX RECEIVABLE	201.06	201.06	0.00	0.00	0.00	201.06
210-12 2012 PP TAX RECEIVABLE	4,645.51	4,645.51	0.00	0.00	0.00	4,645.51
210-13 2013 PP TAX RECEIVABLE	4,936.98	4,936.98	0.00	0.00	0.00	4,936.98
210-14 2014 PP TAX RECEIVABLE	5,728.25	5,728.25	-49.67	0.00	49.67	5,678.58
210-15 2015 PP TAX RECEIVABLE	12,713.48	12,713.48	0.00	0.00	0.00	12,713.48
210-16 2016 PP TAX RECEIVABLE	10,458.43	10,458.43	0.00	0.00	0.00	10,458.43
210-17 2017 PP TAX RECEIVABLE	10,948.56	10,948.56	0.00	0.00	0.00	10,948.56
210-18 2018 PP TAX RECEIVABLE	11,450.12	11,450.12	0.00	0.00	0.00	11,450.12

General Ledger Summary Report

Fund(s): ALL

January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
210-19 2019 PP TAX RECEIVABLE	12,751.30	12,751.30	0.00	0.00	0.00	12,751.30
210-20 2020 PP TAX RECEIVABLE	14,702.37	14,702.37	0.00	0.00	0.00	14,702.37
210-21 2021 PP TAX RECEIVABLE	12,955.10	12,955.10	0.00	0.00	0.00	12,955.10
210-22 2022 PP TAX RECEIVABLE	22,100.24	22,100.24	-1,177.51	0.00	1,177.51	20,922.73
210-23 2023 PP TAX RECEIVABLE	-646.52	-646.52	-11,033.19	0.00	11,033.19	-11,679.71
303-00 FEDERAL WITHHOLDING	0.00	0.00	0.00	34,566.88	34,566.88	0.00
304-00 FICA W/H	18.26	18.26	0.00	44,642.64	44,642.64	18.26
305-00 MEDICARE WITHHOLDING	4.27	4.27	0.00	10,440.64	10,440.64	4.27
306-00 STATE WITHHOLDING	0.00	0.00	0.00	15,308.42	15,308.42	0.00
307-00 M.S.R.S. W/H	73.65	73.65	0.00	11,522.84	11,522.84	73.65
307-01 MSRS EMPLOYER	-141.02	-141.06	-278.76	18,859.16	19,137.92	-419.82
308-00 AFLAC INSURANCE	-1.75	0.00	-0.11	630.10	630.21	-0.11
309-00 DHS WITHHOLDING	0.00	0.00	0.00	832.00	832.00	0.00
312-00 HEALTH INS. W/H	-25,826.25	-25,577.65	1,076.59	23,320.16	22,243.57	-24,501.06
314-00 UNITED WAY W/H	0.00	0.00	0.00	12.00	12.00	0.00
315-00 TEAMSTERS W/H	0.00	0.00	0.00	318.00	318.00	0.00
315-01 FIREFIGHTERS UNION W/H	0.00	0.00	0.00	927.00	927.00	0.00
316-00 COUNCIL #93 W/H	0.00	0.00	0.00	303.30	303.30	0.00
318-00 MMA INCOME PROTECTION	-8,170.03	-8,122.98	-37.70	3,226.60	3,264.30	-8,160.68
319-00 REAL ESTATE TAX W/H	0.00	0.00	0.00	2,396.00	2,396.00	0.00
320-00 ICMA RETIREMENT CORP	-664.83	0.00	0.00	11,191.22	11,191.22	0.00
320-01 ICMA EMPLOYER MATCH	-52.88	0.00	0.00	2,634.36	2,634.36	0.00
322-00 RETIRED HEALTH INS PROGRAM	-23.21	-23.21	0.00	1,232.87	1,232.87	-23.21
323-00 MMA SUPP. LIFE INSURANCE	-2,106.56	-2,106.56	31.02	774.90	743.88	-2,075.54
324-00 MISC. WITHHOLDING	0.00	0.00	0.00	120.00	120.00	0.00
325-00 DED. FOR VALIC	0.00	0.00	0.00	2,793.52	2,793.52	0.00
325-01 VALIC EMPLOYER MATCH	0.00	0.00	0.00	506.92	506.92	0.00
329-00 SALES TAX COLLECTED	-309.54	-199.02	199.02	199.02	0.00	0.00
330-00 VEHICLE REG FEE (ST. OF ME)	-4,153.50	0.00	-1,550.00	15,822.25	17,372.25	-1,550.00
332-00 SNOWMOBILE REG (F&W)	-12,062.51	0.00	-12,234.21	0.00	12,234.21	-12,234.21
335-00 PLUMBING PERMITS (ST. OF ME)	-951.35	-141.35	-42.50	0.00	42.50	-183.85
336-00 CONCEALED WEAPON PERMIT	-120.00	-120.00	0.00	0.00	0.00	-120.00
338-00 CONNOR EXCISE TAX	3.76	3.76	-3,882.58	0.00	3,882.58	-3,878.82
339-00 CONNOR BOAT EXCISE	75.80	75.80	0.00	0.00	0.00	75.80
340-00 DOG LICENSES (ST. OF ME)	-635.00	0.00	-1,012.00	210.00	1,222.00	-1,012.00
341-00 FISHING LICENSES (ST. OF ME)	-275.00	0.00	-375.00	0.00	375.00	-375.00
342-00 HUNTING LICENSES (ST. OF ME)	-1,660.50	0.00	-490.00	0.00	490.00	-490.00
346-00 AIRPORT RECEIVABLE	0.00	0.00	675.52	675.52	0.00	675.52
347-00 NEPBA UNION PD	0.00	0.00	0.00	300.00	300.00	0.00
Liabilities	7,810,980.77	8,224,506.23	-221,499.77	451,334.17	229,834.40	8,003,006.46
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	7,810,980.77	8,224,506.23	-221,499.77	451,334.17	229,834.40	8,003,006.46
352-00 NYLANDER MUSEUM RESERVE	9,490.86	9,490.86	0.00	0.00	0.00	9,490.86
360-00 RETIREMENT INV FUND	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
360-01 AMERICA RESCUE PLAN ACT-NEU'S	596,583.01	598,997.91	0.00	0.00	0.00	598,997.91
360-02 RIVERFRONT COMMITTEE RESERVE	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
360-03 GENERAL ASSISTANCE RESERVE	5,632.75	5,632.75	0.00	0.00	0.00	5,632.75
362-00 RLF #10 RESERVE	241,080.78	241,386.66	0.00	0.00	0.00	241,386.66
365-01 COMMUNITY POOL IMPROVEMENT	2,566.19	2,566.19	0.00	0.00	0.00	2,566.19
365-02 REC CENTER IMPROVEMENTS	1,787.68	1,787.68	0.00	0.00	0.00	1,787.68
365-03 LAND ACQUISTIONS/EASEMENTS	8,340.00	8,340.00	0.00	0.00	0.00	8,340.00

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Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
365-04 RAILS TO TRAILS PROGRAM	164.79	164.79	5,777.23	0.00	5,777.23	5,942.02
365-05 PARK IMPROVEMENT RESERVE	5,231.71	5,231.71	0.00	0.00	0.00	5,231.71
365-07 REC/PARKS COMPUTER RESERVE	-604.00	-604.00	0.00	0.00	0.00	-604.00
365-09 RECREATION EQUIPMENT RESERVE	-9,458.33	-9,458.33	0.00	0.00	0.00	-9,458.33
365-10 REC LAWN MOWER RESERVE	12,595.44	12,595.44	0.00	0.00	0.00	12,595.44
365-12 CRX/TOS RESERVE	7,391.28	7,391.28	2,992.51	0.00	2,992.51	10,383.79
365-13 RECREATION - COLLINS POND	-1,363.91	-1,363.91	0.00	0.00	0.00	-1,363.91
365-18 REC SCHOLARSHIPS	2,551.22	2,551.22	0.00	0.00	0.00	2,551.22
365-19 CIVIC BEAUTIFICATION RESERVE	5.14	5.14	0.00	0.00	0.00	5.14
365-20 SKI TRAIL/SNOW SHOE RENTAL	457.00	457.00	5.00	0.00	5.00	462.00
365-21 RD TRAILS GRANT	0.47	0.47	0.00	0.00	0.00	0.47
365-22 NON APPROP SKI RENTAL PROGRAM	13,374.87	13,374.87	-2,788.09	3,858.09	1,070.00	10,586.78
365-24 CADET RESERVE	482.56	482.56	0.00	0.00	0.00	482.56
365-25 COMMUNITY BULLETIN BOARD	200.00	200.00	0.00	0.00	0.00	200.00
365-26 SPLASH PAD RESERVE	27,967.08	27,967.08	0.00	0.00	0.00	27,967.08
365-27 PARK VEHICLE RESERVE	4,730.00	4,730.00	0.00	0.00	0.00	4,730.00
366-00 ASSESSMENT RESERVE	-180.00	-180.00	0.00	0.00	0.00	-180.00
366-01 LIBRARY BUILDING RESERVE	29,191.03	29,191.03	0.00	0.00	0.00	29,191.03
366-02 LIBRARY MEMORIAL FUND	64,016.07	64,016.07	-1,270.03	1,270.03	0.00	62,746.04
366-03 LIBRARY COMPUTER RESERVE	1,208.20	1,208.20	0.00	0.00	0.00	1,208.20
366-12 KING GRANT	1,565.11	1,565.11	0.00	0.00	0.00	1,565.11
367-01 POLICE DONATED FUNDS	19,554.61	18,636.86	50.00	0.00	50.00	18,686.86
367-02 POLICE DEPT EQUIPMENT	106,167.31	106,548.16	102.75	0.00	102.75	106,650.91
367-03 POLICE CAR RESERVE	-271.19	-271.19	-35,948.88	35,948.88	0.00	-36,220.07
367-04 POLICE CAR VIDEO SYSTEM	3,128.75	3,128.75	0.00	0.00	0.00	3,128.75
367-05 DRINK GRANT PERSONNEL	15,307.83	17,200.11	0.00	0.00	0.00	17,200.11
367-06 PD COMPUTER RESERVE	6,058.22	6,058.22	0.00	0.00	0.00	6,058.22
367-07 POLICE DIGITAL FILING	5,437.00	5,437.00	0.00	0.00	0.00	5,437.00
367-08 MAJOR SYSTEMS REPLACEMENT	43,622.49	43,622.49	0.00	0.00	0.00	43,622.49
367-09 NEW POLICE STATION	1,796.02	1,796.02	0.00	0.00	0.00	1,796.02
367-10 POLICE OFFICER RECRUITMENT RES	54,000.00	54,000.00	0.00	0.00	0.00	54,000.00
368-01 FIRE EQUIPMENT RESERVE	-63,012.29	-63,012.29	0.00	0.00	0.00	-63,012.29
368-02 FIRE HOSE RESERVE	8,018.25	8,018.25	0.00	0.00	0.00	8,018.25
368-03 FIRE DEPT FOAM RESERVE	4,442.50	4,442.50	0.00	0.00	0.00	4,442.50
368-04 FIRE TRAINING BLDG RESERVE	3,226.25	3,226.25	0.00	0.00	0.00	3,226.25
368-05 FIRE DEPT FURNACE	0.14	0.14	0.00	0.00	0.00	0.14
368-06 FIRE/AMB COMPUTER RESERVE	3,596.90	3,596.90	0.00	0.00	0.00	3,596.90
368-07 FIRE DISPATCH REMODEL	2,390.00	2,390.00	0.00	0.00	0.00	2,390.00
368-08 FIRE SMALL EQUIPMENT	3,156.05	3,156.05	0.00	0.00	0.00	3,156.05
368-09 FEMA TRUCK GRANT	5.00	5.00	0.00	0.00	0.00	5.00
368-10 FIRE/AMB BUILDING RESERVE	36,974.08	36,974.08	0.00	0.00	0.00	36,974.08
368-12 FIRE/AMB UNIFORM RESERVE	2,586.15	5,179.37	0.00	0.00	0.00	5,179.37
369-01 AMBULANCE SMALL EQUIP RESERVE	37,240.27	37,240.27	0.00	0.00	0.00	37,240.27
369-02 AMBULANCE STAIRCHAIRS	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00
369-03 AMBULANCE RESERVE	2,454.67	2,454.67	0.00	0.00	0.00	2,454.67
370-03 PW EQUIPMENT RESERVE	53,763.01	53,763.01	0.00	0.00	0.00	53,763.01
370-04 STREETS/ROADS RECONSTRUCTION	104,118.75	-30,297.25	130,000.00	0.00	130,000.00	99,702.75
370-05 CURBING RESERVE	5,178.30	5,178.30	0.00	0.00	0.00	5,178.30
370-06 FUEL TANK RESERVE	-19,489.50	-13,271.78	1,641.20	0.00	1,641.20	-11,630.58
370-07 PW BUILDING RESERVE	34,266.24	34,266.24	0.00	0.00	0.00	34,266.24
370-09 RIVER ROAD RESERVE	-44,881.75	-44,881.75	0.00	0.00	0.00	-44,881.75
370-10 AIRPORT FUEL TANK RESERVE	1,992.48	1,992.48	0.00	0.00	0.00	1,992.48
371-01 ASSESSMENT REVALUATION RESERVA	60,606.91	60,606.91	0.00	0.00	0.00	60,606.91

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Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
371-02 ASSESSING COMPUTER RESERVE	1,395.50	1,395.50	0.00	0.00	0.00	1,395.50
372-01 AIRPORT RESERVE	40,639.59	40,639.59	0.00	0.00	0.00	40,639.59
372-04 AIRPORT HANGER SECURITY DEPOS	1,370.00	1,370.00	0.00	0.00	0.00	1,370.00
372-06 AIRPORT CARES ACT	16,455.64	16,455.64	0.00	0.00	0.00	16,455.64
373-01 GEN GOVT COMPUTER RESERVE	6,662.97	6,662.97	0.00	0.00	0.00	6,662.97
373-02 CITY COMPREHENSIVE PLAN	27.40	27.40	0.00	0.00	0.00	27.40
373-03 MUNICIPAL BUILDING RESERVE	61,176.92	61,176.92	-1,773.36	1,773.36	0.00	59,403.56
373-04 VITAL RECORDS RESTORATION	3,276.50	3,276.50	0.00	0.00	0.00	3,276.50
373-05 BIO-MASS BOILERS	-2,697.49	-2,697.49	-57,539.00	57,539.00	0.00	-60,236.49
373-07 T/A PROPERTY REMEDIATION RESEI	12,039.20	12,039.20	0.00	0.00	0.00	12,039.20
373-08 HRA CONTRIBUTION RESERVE	60,509.16	60,509.16	0.00	0.00	0.00	60,509.16
373-10 FLEET VEHICLES	1,221.20	1,221.20	0.00	0.00	0.00	1,221.20
373-12 NBRC BIRDS EYE	-27,203.55	-4,203.55	0.00	0.00	0.00	-4,203.55
373-17 LADDER ENGINE TRUCK 2016	116,601.20	116,601.20	0.00	0.00	0.00	116,601.20
373-20 CDBG USDA 60 ACCESS/BIRDSEYE	21,102.81	21,102.81	0.00	0.00	0.00	21,102.81
373-22 2022 HRA RESERVE	55,970.96	47,767.09	83,400.00	0.00	83,400.00	131,167.09
373-50 2022 CAPITAL IMPROVEMENT LOAN	-256,956.54	-256,956.54	0.00	0.00	0.00	-256,956.54
374-00 REC/PARKS COMPUTER RESERVE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
374-01 INDUSTRIAL PARK IMPROVEMENTS	12,440.88	12,440.88	0.00	0.00	0.00	12,440.88
374-03 DOWNTOWN INFRASTRUSTURE	36,415.42	36,415.42	0.00	0.00	0.00	36,415.42
374-05 FACADE RESERVE	0.00	15,000.00	0.00	0.00	0.00	15,000.00
380-01 CAPTS CDBG	-3,905.56	-3,905.56	0.00	0.00	0.00	-3,905.56
380-03 TOURISM GRANT	-7,746.85	-8,299.35	0.00	0.00	0.00	-8,299.35
385-00 COMMUNITY DEVELOPMENT MATCH	32,674.30	32,674.30	0.00	0.00	0.00	32,674.30
387-00 BOUCHARD TIF	13,897.29	13,897.29	0.00	0.00	0.00	13,897.29
388-00 HILLTOP TIF	8,026.18	8,026.18	0.00	0.00	0.00	8,026.18
392-00 PLANNING/ENGINEERING RESERVE	6,241.09	6,241.09	0.00	0.00	0.00	6,241.09
398-00 RECREATION ACCTS FUND BALANCE	51,620.01	67,210.01	0.00	0.00	0.00	67,210.01
399-00 PARKING LOT MAINTENANCE RES	56,366.51	56,366.51	0.00	0.00	0.00	56,366.51
402-00 CDC ECONOMIC DEVELOPMENT	240,000.00	240,000.00	0.00	0.00	0.00	240,000.00
403-00 CDC REVOLVING LOAN	392,968.39	399,380.17	0.00	0.00	0.00	399,380.17
406-00 TRAILER PARK RESERVE	51,397.71	56,195.86	0.00	0.00	0.00	56,195.86
407-00 COUNTY TAX	2.13	2.13	0.00	0.00	0.00	2.13
414-00 CEMETARY RERSERVE	200.00	200.00	0.00	0.00	0.00	200.00
415-00 LIONS COMMUNITY CENTER RESERV	16,056.20	16,056.20	0.00	0.00	0.00	16,056.20
417-00 COMPENSATED ABSENCES	87,146.26	87,146.26	-2,623.23	2,623.23	0.00	84,523.03
419-00 DUE FROM CDC (1280)	41,522.20	41,522.20	0.00	0.00	0.00	41,522.20
421-00 DEFERRED TAX REVENUE	905,895.88	927,016.39	0.00	0.00	0.00	927,016.39
422-00 KEN MATTHEWS SCHOLARSHIP FUN	7,569.17	7,588.25	0.00	0.00	0.00	7,588.25
423-00 DR. CARY CEMETERY TRUST FUND	1,050.55	1,051.09	0.00	0.00	0.00	1,051.09
424-00 HAMILTON LIBRARY TRUST FUND	1,893.69	1,898.05	0.00	0.00	0.00	1,898.05
425-00 KNOX LIBRARY MEMORIAL FUND	10,411.75	10,441.28	0.00	0.00	0.00	10,441.28
426-00 CLARA PIPER MEM FUND	674.84	675.19	0.00	0.00	0.00	675.19
427-00 JACK ROTH LIBRARY MEM FUND	14,122.19	14,223.92	-74.72	74.72	0.00	14,149.20
429-00 BARBARA BREWER FUND	5,616.14	5,624.54	0.00	0.00	0.00	5,624.54
430-00 D. COOPER MEM FUND	49,628.45	49,721.48	0.00	0.00	0.00	49,721.48
432-00 MARGARET SHAW LIBRARY MEMORI	13,145.23	13,154.68	0.00	0.00	0.00	13,154.68
433-00 GORDON ROBERTSON MEM FUND	11,580.18	11,587.40	0.00	0.00	0.00	11,587.40
434-00 MEMORIAL INVESTMENT	6,214.88	6,223.42	0.00	0.00	0.00	6,223.42
435-00 RODERICK LIVING TRUST	16,581.87	16,598.74	0.00	0.00	0.00	16,598.74
436-00 AMBULANCE REIMBURSEMENT	18,284.78	18,284.78	0.00	0.00	0.00	18,284.78
437-00 DEFERRED AMBULANCE REVENUE	298,075.15	306,238.26	0.00	0.00	0.00	306,238.26
438-00 PHILIP TURNER LIBRARY MEMORIAL	8,883.40	9,119.27	0.00	0.00	0.00	9,119.27

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				Debits	Credits	
1 - Gen Fund CONT'D						
441-00 AMBULANCE FUND BALANCE	1,005.62	1,005.62	0.00	0.00	0.00	1,005.62
447-00 EMA EQUIP RESERVE	1,991.79	1,991.79	0.00	0.00	0.00	1,991.79
450-00 RESOURCE RESERVE ACCOUNT	188,540.10	188,540.10	0.00	0.00	0.00	188,540.10
456-00 TAX REFIEF FUNDS 2021	194,790.77	194,790.77	0.00	0.00	0.00	194,790.77
456-01 2023 TAXPAYER RELIEF FUND	0.00	505,415.09	0.00	0.00	0.00	505,415.09
457-00 HOMELAND SECURITY RESERVE	2,277.92	2,277.92	0.00	0.00	0.00	2,277.92
460-00 YARD SALE	-1,178.79	-1,178.79	0.00	0.00	0.00	-1,178.79
461-00 CRAFT FAIR	10,745.60	10,745.60	0.00	0.00	0.00	10,745.60
462-00 CDBG HOUSING REHABILITATION	3,927.87	3,927.87	0.00	0.00	0.00	3,927.87
465-01 STORY OF CARIBOU	732.00	732.00	0.00	0.00	0.00	732.00
466-00 HERITAGE DAY	-8,000.00	-8,000.00	0.00	0.00	0.00	-8,000.00
467-00 MARATHON	-45,252.36	-45,252.36	0.00	0.00	0.00	-45,252.36
467-01 SMALL BUSINESS SATURDAY	245.00	245.00	0.00	0.00	0.00	245.00
469-00 DENTAL INSURANCE	2,197.36	2,197.36	255.09	1,412.99	1,668.08	2,452.45
470-00 EYE INUSRANCE	619.76	614.20	27.31	258.70	286.01	641.51
471-00 RC2 TIF	105,493.72	105,493.72	0.00	0.00	0.00	105,493.72
472-00 ANIMAL WELFARE	16,675.21	16,739.21	728.00	50.00	778.00	17,467.21
473-00 DOWNTOWN TIF	15,420.00	15,420.00	0.00	0.00	0.00	15,420.00
474-00 CADET RESERVE	200.00	200.00	0.00	0.00	0.00	200.00
477-00 LED STREET LIGHTS	88,575.53	88,575.53	0.00	0.00	0.00	88,575.53
478-00 G. HARMON MEM FUND	6,819.74	6,822.29	0.00	0.00	0.00	6,822.29
480-00 CITY RETIREMENT	1,079.76	1,079.76	0.00	0.00	0.00	1,079.76
483-02 DUE TO FUND 2	957,281.72	957,281.72	1,250.00	0.00	1,250.00	958,531.72
483-03 DUE TO FUND 3	915,685.81	927,875.49	498.42	0.00	498.42	928,373.91
483-04 DUE TO FUND 4	464,215.22	469,481.14	0.00	0.00	0.00	469,481.14
483-05 DUE TO FUND 5	4,034,026.40	4,034,026.64	0.00	0.00	0.00	4,034,026.64
484-02 DUE FROM FUND 2	-950,787.07	-953,003.25	-13,823.09	13,823.09	0.00	-966,826.34
484-03 DUE FROM FUND 3	-803,565.64	-804,312.40	-6,994.76	6,994.76	0.00	-811,307.16
484-04 DUE FROM FUND 4	-427,599.82	-427,708.71	-3,917.54	3,917.54	0.00	-431,626.25
484-05 DUE FROM FUND 5	-3,285,958.59	-3,356,433.27	-6,250.35	6,250.35	0.00	-3,362,683.62
486-00 RETIREMENT RESERVE	4,139.00	4,139.00	0.00	0.00	0.00	4,139.00
488-00 CHRISTMAS LIGHTS	-3,920.70	-3,920.70	-2,640.00	2,640.00	0.00	-6,560.70
490-00 T/A PROPERTY REMEDIATION RES	28,128.47	28,128.47	0.00	0.00	0.00	28,128.47
493-00 RSU 39 COMMITMENT	-1,082,828.06	-1,082,828.06	-312,899.43	312,899.43	0.00	-1,395,727.49
494-00 TRI COMMUNITY/AWS	324,082.00	324,082.00	0.00	0.00	0.00	324,082.00
496-00 BIRTH RECORDS STATE FEE	40.80	0.00	86.40	0.00	86.40	86.40
497-00 DEATH RECORDS STATE FEE	123.60	0.00	212.40	0.00	212.40	212.40
498-00 MARRIAGE RECORDS STATE FEE	28.80	0.00	16.40	0.00	16.40	16.40
Fund Balance	4,339,697.56	4,017,849.57	-321,800.86	868,696.26	546,895.40	3,696,048.71
500-00 EXPENDITURE CONTROL	0.00	0.00	-840,502.93	850,444.44	9,941.51	-840,502.93
510-00 REVENUE CONTROL	0.00	0.00	518,702.07	18,251.82	536,953.89	518,702.07
600-00 FUND BALANCE	4,339,697.56	4,017,849.57	0.00	0.00	0.00	4,017,849.57
2 - Snowmoible Trail Maintenance	0.00	0.00	0.00	15,073.09	15,073.09	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	35,141.44	37,357.62	12,573.09	1,250.00	13,823.09	49,930.71
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	35,141.44	37,357.62	12,573.09	1,250.00	13,823.09	49,930.71
365-11 TRAIL MAINTENANCE RESERVE	41,636.09	41,636.09	0.00	0.00	0.00	41,636.09

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				Debits	Credits	Net
2 - Snowmoible Trail Maintenance CONT'D						
483-01 DUE TO FUND 1	950,787.07	953,003.25	13,823.09	0.00	13,823.09	966,826.34
484-01 DUE FROM FUND 1	-957,281.72	-957,281.72	-1,250.00	1,250.00	0.00	-958,531.72
Fund Balance	-35,141.44	-37,357.62	-12,573.09	13,823.09	1,250.00	-49,930.71
500-00 Expense Control	0.00	0.00	-13,823.09	13,823.09	0.00	-13,823.09
510-00 Revenue Control	0.00	0.00	1,250.00	0.00	1,250.00	1,250.00
600-00 Fund Balance	-35,141.44	-37,357.62	0.00	0.00	0.00	-37,357.62
3 - Housing Department						
Assets	0.00	0.00	0.00	7,493.18	7,493.18	0.00
Liabilities	-50,723.99	-62,166.91	6,496.34	498.42	6,994.76	-55,670.57
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	-50,723.99	-62,166.91	6,496.34	498.42	6,994.76	-55,670.57
409-00 HOUSING RESERVE	61,396.18	61,396.18	0.00	0.00	0.00	61,396.18
483-01 DUE TO FUND 1	803,565.64	804,312.40	6,994.76	0.00	6,994.76	811,307.16
484-01 DUE TO FUND 1	-915,685.81	-927,875.49	-498.42	498.42	0.00	-928,373.91
Fund Balance	50,723.99	62,166.91	-6,496.34	6,994.76	498.42	55,670.57
500-00 Expense Control	0.00	0.00	-6,496.34	6,994.76	498.42	-6,496.34
600-00 Fund Balance	50,723.99	62,166.91	0.00	0.00	0.00	62,166.91
4 - FSS						
Assets	0.00	0.00	0.00	3,917.54	3,917.54	0.00
Liabilities	-31,615.40	-23,469.43	3,917.54	0.00	3,917.54	-19,551.89
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	-31,615.40	-23,469.43	3,917.54	0.00	3,917.54	-19,551.89
409-00 HOUSING RESERVE	5,000.00	18,303.00	0.00	0.00	0.00	18,303.00
483-01 DUE TO FUND 1	427,599.82	427,708.71	3,917.54	0.00	3,917.54	431,626.25
484-01 DUE FROM FUND 1	-464,215.22	-469,481.14	0.00	0.00	0.00	-469,481.14
Fund Balance	31,615.40	23,469.43	-3,917.54	3,917.54	0.00	19,551.89
500-00 Expense Control	0.00	0.00	-3,917.54	3,917.54	0.00	-3,917.54
600-00 Fund Balance	31,615.40	23,469.43	0.00	0.00	0.00	23,469.43
5 - ECONOMIC DEV						
Assets	0.00	0.00	0.00	6,250.43	6,250.43	0.00
Liabilities	-471,297.33	-400,822.89	6,250.35	0.00	6,250.35	-394,572.54
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	-471,297.33	-400,822.89	6,250.35	0.00	6,250.35	-394,572.54
473-00 DOWNTOWN TIF	26,493.86	26,493.86	0.00	0.00	0.00	26,493.86
474-00 TRAIL GROOMER RESERVE	124.66	124.66	0.00	0.00	0.00	124.66
475-00 REVOLVING LOAN RESERVE	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
476-00 FIRE STATION RESERVE	50,151.96	50,151.96	0.00	0.00	0.00	50,151.96

General Ledger Summary Report

Fund(s): ALL

January

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
5 - ECONOMIC DEV CONT'D						
483-01 DUE TO FUND 1	3,285,958.59	3,356,433.27	6,250.35	0.00	6,250.35	3,362,683.62
484-01 DUE FROM FUND 1	-4,034,026.40	-4,034,026.64	0.00	0.00	0.00	-4,034,026.64
Fund Balance	471,297.33	400,822.89	-6,250.35	6,250.43	0.08	394,572.54
500-00 Expense Control	0.00	0.00	-6,250.43	6,250.43	0.00	-6,250.43
510-00 Revenue Control	0.00	0.00	0.08	0.00	0.08	0.08
600-00 Fund Balance	471,297.33	400,822.89	0.00	0.00	0.00	400,822.89
Final Totals	-110.39	0.00	0.00	2,828,921.85	2,828,921.85	0.00

Expense Summary Report

Fund: 1
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVERNMENT	0.00	65,921.80	65,921.80	-65,921.80	----
18 - MUNICIPAL BUILDING	0.00	4,353.83	4,353.83	-4,353.83	----
20 - GENERAL ASSISTANCE	0.00	3,302.28	3,302.28	-3,302.28	----
22 - TAX ASSESSMENT	0.00	15,861.76	15,861.76	-15,861.76	----
25 - LIBRARY	0.00	16,958.98	16,958.98	-16,958.98	----
31 - FIRE/AMBULANCE DEPARTMENT	0.00	251,625.76	251,625.76	-251,625.76	----
35 - POLICE DEPARTMENT	0.00	165,469.05	165,469.05	-165,469.05	----
38 - PROTECTION	0.00	30,901.10	30,901.10	-30,901.10	----
39 - CARIBOU EMERGENCY MANAGEMENT	0.00	305.42	305.42	-305.42	----
40 - PUBLIC WORKS	0.00	207,030.93	207,030.93	-207,030.93	----
50 - RECREATION DEPARTMENT	0.00	60,612.54	60,612.54	-60,612.54	----
51 - PARKS	0.00	6,473.56	6,473.56	-6,473.56	----
60 - AIRPORT	0.00	6,894.98	6,894.98	-6,894.98	----
61 - CARIBOU TRAILER PARK	0.00	478.82	478.82	-478.82	----
70 - INS & RETIREMENT	0.00	4,236.12	4,236.12	-4,236.12	----
80 - UNCLASSIFIED	0.00	76.00	76.00	-76.00	----
Final Totals	0.00	840,502.93	840,502.93	-840,502.93	----

Expense Summary Report

Fund: 2
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
52 - SNOWMOIBLE TRAIL MAINTENANCE	0.00	13,823.09	13,823.09	-13,823.09	----
Final Totals	0.00	13,823.09	13,823.09	-13,823.09	----

Expense Summary Report

Fund: 3
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
24 - HOUSING	0.00	6,496.34	6,496.34	-6,496.34	----
Final Totals	0.00	6,496.34	6,496.34	-6,496.34	----

Expense Summary Report

Fund: 4
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
96 - SECTION 8 - FSS PROGAM	0.00	3,917.54	3,917.54	-3,917.54	----
Final Totals	0.00	3,917.54	3,917.54	-3,917.54	----

Expense Summary Report

Fund: 5
January

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
11 - ECONOMIC DEVELOPMENT	0.00	5,032.63	5,032.63	-5,032.63	----
12 - NYLANDER MUSEUM	0.00	1,217.80	1,217.80	-1,217.80	----
Final Totals	0.00	6,250.43	6,250.43	-6,250.43	----

Revenue Summary Report

Fund: 1
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	0.00	286,464.14	286,464.14	-286,464.14	----
20 - GENERAL ASSISTANCE	0.00	1,926.78	1,926.78	-1,926.78	----
23 - CODE ENFORCEMENT	0.00	217.50	217.50	-217.50	----
31 - FIRE/AMBULANCE DEPARTMENT	0.00	208,428.23	208,428.23	-208,428.23	----
35 - POLICE DEPARTMENT	0.00	6,235.44	6,235.44	-6,235.44	----
39 - CARIBOU EMERGENCY MANAGEMENT	0.00	600.00	600.00	-600.00	----
40 - PUBLIC WORKS	0.00	11,279.50	11,279.50	-11,279.50	----
50 - RECREATION DEPARTMENT	0.00	1,132.50	1,132.50	-1,132.50	----
60 - AIRPORT	0.00	1,917.98	1,917.98	-1,917.98	----
61 - CARIBOU TRAILER PARK	0.00	500.00	500.00	-500.00	----
Final Totals	0.00	518,702.07	518,702.07	-518,702.07	----

Revenue Summary Report

Fund: 2
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
52 - SNOWMOIBLE TRAIL MAINTENANCE	0.00	1,250.00	1,250.00	-1,250.00	----
Final Totals	0.00	1,250.00	1,250.00	-1,250.00	----

Revenue Summary Report

Fund: 3
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
Final Totals	0.00	0.00	0.00	0.00	----

Revenue Summary Report

Fund: 4
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
Final Totals	0.00	0.00	0.00	0.00	----

Revenue Summary Report

Fund: 5
January

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
12 - NYLANDER MUSEUM	0.00	0.08	0.08	-0.08	----
Final Totals	0.00	0.08	0.08	-0.08	----



**City Manager's Report
February 27, 2023**

Economic Projects

River Front - Powerplants	No new updates
Broadband Initiative	Broadband committee will report tonight
CDBG	City is looking for eligible projects for this program
Ogren Dump Solar Project	No new updates
Events and Marketing	The first annual SnowBowl will be held March 2 - 5, 2023. The dates for Thursdays on Sweden Street have been released. We encourage anyone who is planning a reunion to consider including a Thursdays on Sweden Street event in their plans.
Landbank	No new updates
Chapter 13 Rewrite	No new updates
Federal American Rescue Plan Act	The City of Caribou submitted Letters of Interest in the categories of "Public Health Impact" and "Infrastructure". City Manager was notified Thursday that both projects can proceed to the next phase: full application.
Blight Cleanup	No new updates
Birdseye Cleanup	No new updates
60 Access Highway	No new updates
River Front - Master Plan	\$10,000 has been raised to date for this effort, currently seeking a USDA grant for funding. CRRC is requesting an appropriation from the City Council in the 2023 Municipal Budget.
Façade Improvement Program	The Spring application period is open. Please check the website for details. Please apply by March 15.
Aldrich ATV/Snowmobile Storage	No new updates
Jarosz Storage - Limestone St	No new updates
Business Outreach	The new kiosk is now installed in the lobby of the municipal building. We encourage local businesses to drop off rack cards or other materials. Also, we will have a drawing for a free rack card design so enter by Tuesday 2/28 @ 1.

Other Administrative Projects

Tax Acquired Property Policy	No new updates
Nylander	No new updates
Fire Structural Work	No new updates
Fire Station Renovations	No new updates
Police Station	No new updates
River Road	No new updates
Investment Policy	No new updates
Trailer Park Closure	No new updates
Cable Franchise Renewal	LR713, An Act to Support Municipal Franchise Agreements is making its way through the 131st Legislature.
Airport	No new updates
Personnel Policy	The City Manager met with Councilor Willey on February 16 to discuss the City's personnel policy manual
New LED Street lights	No new updates
Comp Plan Update	There was a Comprehensive Plan work session the Wellness Center Thursday 2/23. The Code Enforcement Officer is working to get quotes for technical assistance to complete the 2024 Comprehensive Plan. The Planning Board is requesting an appropriation from the City Council in the 2023 Municipal Budget.
COVID-19 Status	There has been a surge in COVID-19 cases locally
15 Prospect Street	The Code Enforcement Officer is working through the process in the manner advised by the City Attorney.
Water Street Fire	No new updates
Age-Friendly Efforts	No new updates
Personnel Changes	On Friday March 3, 2 - 3:30 pm, everyone is invited to a retirement open house for Joeline Boucher who will be retiring after over 21 years of service to the City of Caribou in the Ambulance Billing office. Ken Murchison has announced his impending retirement after five years employed as the City's Code Enforcement Officer.
Other Updates	The City of Caribou has received the updated GIS shape files from the state's orthoimagery project from Spring 2022. This was a joint project with the Caribou Utilities District.

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



MEMO

TO: Caribou City Council Members
FROM: Penny Thompson, City Manager
RE: Broadband Committee Report
DATE: February 27, 2023

On Monday February 20, 2023, the newest committee of the Caribou City Council – the Broadband committee – met for the first time.

Committee chair Dan Bagley will update the Caribou City Council about the meeting.

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



MEMO

TO: Caribou City Council Members
FROM: Penny Thompson, City Manager
RE: Municipal Buildings Committee Report
DATE: February 27, 2023

The Municipal Buildings Committee met on February 9 and February 23.

Committee chair John Morrill will update the Caribou City Council about the meetings.



MEMO

TO: Caribou City Council Members
FROM: Penny Thompson, City Manager
RE: 2023 Municipal Expense Budget
DATE: February 27, 2023

Per the City Charter, Section 5.06 Budget

The budget process shall be divided into three processes: Expense Budget, Capital Expense Budget and Income Budget.

This is the third meeting with presentations on the expense budget.

A. Expense Budget

- On or before January 15: The City Manager shall submit to the City Council a draft budget report detailing operation expenses for the fiscal year.
- On or before February 15: 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.
- On or before March 1: The City Manager will provide the City's final written detailed Expense Budget Report for the ensuing year to the City Council.
- On or before the third Monday in March: The City Council will hold a public hearing and vote on the City's final detailed expense budget for the ensuing year.

B. Complete City Budget

On or before May 31: The City Manager will finalize the complete City Budget for the current year including all three elements: expense, capital expense, and income. The City Council has the opportunity to reduce the expense or capital expense budget if needed based on the current income budget but cannot increase the expense or capital expense budget.

C. Set the Rate of Taxation

The City Council will set the rate of taxation for the City based on the approved budgets of the City, County and RSU 39 on or before the 30th of June each year.

Tonight, the City Manager present the remaining budgets and answer questions from the City Council and the public.

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
10 General Government										
001 Salaries										
01 Regular Pay	\$ 374,592	\$ 380,805	\$ 381,494	\$ 378,964	\$ 380,805	\$399,027.56	\$381,494	\$440,184	10.3%	Number from Finance
002 City Council Salaries										
01 Council Salaries	\$ 11,728	\$ 12,650	\$ 12,510	\$ 12,296	\$ 12,650	\$ 12,500	\$12,510	\$12,500	0.0%	
003 Office Supplies										
01 Postage	\$ 6,509	\$ 12,658	\$ 4,668	\$ 7,945	\$ 12,658	\$ 8,000	\$4,668	\$7,000	-12.5%	
02 Advertising	\$ 3,587	\$ 4,040	\$ 4,649	\$ 4,092	\$ 4,040	\$ 4,000	\$4,649	\$5,000	25.0%	
03 Copier Rental	\$ 6,915	\$ 6,883	\$ 6,466	\$ 6,755	\$ 6,883	\$ 6,900	\$6,466	\$6,900	0.0%	
05 Printer Ink	\$ 1,825	\$ 2,038	\$ 2,653	\$ 2,172	\$ 2,038	\$ 2,000	\$2,653	\$2,700	35.0%	
07 Paper	\$ 1,056	\$ 1,557	\$ 1,646	\$ 1,420	\$ 1,557	\$ 1,500	\$1,646	\$1,500	0.0%	
08 Office Supplies	\$ 7,844	\$ 8,696	\$ 8,649	\$ 8,396	\$ 8,696	\$ 8,700	\$8,649	\$8,700	0.0%	
10 Annual Report	\$ 1,137	\$ 1,095	\$ 890	\$ 1,041	\$ 1,095	\$ 1,100	\$890	\$1,100	0.0%	
005 General Govt. Legal Fees										
04 Legal Fees	\$ 26,996	\$ 20,873	\$ 6,968	\$ 18,279	\$ 20,873	\$ 25,000	\$6,968	\$20,000	-20.0%	
007 Audit										
01 Audit	\$ 17,500	\$ 19,500	\$ 17,500	\$ 18,167	\$ 19,500	\$ 17,500	\$17,500	\$28,500	62.9%	Went out to bid last year
008 Computer Maintenance										
01 Computer Maintenance	\$ 49,729	\$ 51,484	\$ 54,635	\$ 51,950	\$ 51,484	\$ 50,000	\$54,635	\$55,000	10.0%	Trio, Oakleaf, Zoom
02 Hosted Services	\$ 9,100	\$ 9,328	\$ 10,836	\$ 9,754	\$ 9,328	\$ 9,500	\$10,836	\$11,000	15.8%	Wordpress, GoDaddy, Microsoft
04 Computer Upgrades			\$ 18,750	\$ 18,750		\$ 15,000	\$18,750	\$5,000	-66.7%	
009 Professional Dues										
01 Subscriptions								\$405	NEW	Finance Department Request
04 Professional Dues	\$ 9,095	\$ 8,154	\$ 7,896	\$ 8,381	\$ 8,154	\$ 9,100	\$7,896	\$9,000	-1.1%	
010 Travel Expenses										
01 Mileage	\$ 431	\$ 884	\$ 763	\$ 693	\$ 884	\$ 1,000	\$763	\$2,100	110.0%	Manager, Finance & Clerk
02 Meals & Lodging	\$ 206	\$ 1,320	\$ 2,468	\$ 1,331	\$ 1,320	\$ 1,500	\$2,468	\$10,200	580.0%	Manager, Finance & Clerk
04 Conference Fees	\$ 90	\$ 835	\$ 340	\$ 422	\$ 835	\$ -	\$340	\$2,200	NEW	Manager, Finance & Clerk
05 Training Expenses										
011 Training & Education										
02 Training & Education	\$ 759	\$ 1,015	\$ 2,077	\$ 1,283	\$ 1,015	\$ 1,800	\$2,077	\$2,900	61.1%	Manager, Finance & Clerk
012 Elections										
01 Elections	\$ 16,342	\$ 6,722	\$ 7,797	\$ 10,287	\$ 6,722	\$ 9,000	\$7,797	\$10,000	11.1%	Replacing voting booths 1/yr
02 Contracted Expenses	\$ -	\$ -	\$ 508	\$ 169	\$ -	\$ 1,000	\$508	\$1,000	0.0%	Includes mobile equipment insurance
014 New Equipment										
01 New Equipment	\$ 1,256	\$ 2,350	\$ 1,399	\$ 1,668	\$ 2,350	\$ 1,200	\$1,399	\$1,200	0.0%	
015 Telephone										
01 Cell Phone	\$ 308	\$ 197	\$ 345	\$ 283	\$ 197	\$ 300	\$345	\$480	60.0%	
04 Telephone	\$ 4,893	\$ 4,800	\$ 4,785	\$ 4,826	\$ 4,800	\$ 5,000	\$4,785	\$5,000	0.0%	
017 Communications										
01 Web Site										
03 Internet	\$ 1,259	\$ 1,259	\$ 1,259	\$ 1,259	\$ 1,259	\$ 1,300	\$1,259	\$1,300	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
10 General Government (continued)										
018 Health Insurance										
01 Health Insurance	\$ 141,815	\$ 141,557	\$ 138,398	\$ 140,590	\$ 141,557	\$ 138,177	\$138,398	\$ 144,037	4.2%	Number from Finance
019 Miscellaneous Expenses										
01 Misc Expenses	\$ 374	\$ 8,600	\$ 5,322	\$ 4,765	\$ 8,600	\$ 8,000	\$5,322	\$ 8,000	0.0%	
020 Computers & Typewriters										
01-Computers & Typewriters										
021 Appropriation Allowance										
01-Appropriation Allowance										
034 Worker's Compensation										
01 Worker's Compensation	\$ 4,203	\$ 5,963	\$ 5,297	\$ 5,154	\$ 5,963	\$ 4,800	\$5,297	\$ 1,986	-58.6%	Number from Finance
036 Vehicle Insurance										
01 - Vehicle Insurance	\$ 1,581	\$ 1,614	\$ 1,583	\$ 1,592	\$ 1,614	\$ 1,650	\$1,583	\$ 1,574	-4.6%	Number from finance
038 Social Security										
01 Social Security	\$ 28,478	\$ 27,660	\$ 29,044	\$ 28,394	\$ 27,660	\$ 30,526	\$29,044	\$ 33,674	10.3%	Number from finance (% to GA & ED subtracted out)
040 City & State Retirement										
01 City & State Retirement	\$ 11,127	\$ 9,214	\$ 8,536	\$ 9,626	\$ 9,214	\$ 12,086	\$8,536	\$ 15,508	28.3%	Number from finance (% to GA & ED subtracted out)
073 Vehicle Repairs										
01 Vehicle repairs	\$ 344	\$ 356	\$ 551	\$ 417	\$ 356	\$ 2,400	\$551	\$ 1,200	-50.0%	
074 Vehicle Tires										
01 Tires	\$ 192	\$ 669	\$ 80	\$ 314	\$ 669	\$ 1,000	\$80	\$ 1,000	0.0%	
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 318	\$ 456	\$ 765	\$ 513	\$ 456	\$ 1,000	\$765	\$ 1,000	0.0%	
Totals	\$ 741,587	\$ 755,232	\$ 751,526	\$ 749,448	\$ 755,232	\$ 791,567	\$751,526	\$ 858,848	8.5%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
12 Nylander Museum										
001 Salaries										
01 Regular Pay	\$ 6,500	\$ 1,240	\$ 7,493	\$ 5,078	\$ 1,240	\$ 29,016	\$ 7,493	\$ 29,000	-0.1%	This would include another PT person
003 Office Supplies										
01 Postage										
03 Copier Rental										
05 Printer Ink										
07 Paper										
08 Office Supplies	\$ 409	\$ 697	\$ 480	\$ 528	\$ 697	\$ 1,000	\$ 480	\$ 1,000	0.0%	
015 Telephone										
04 Telephone	\$ 934	\$ 1,012	\$ 1,099	\$ 1,015	\$ 1,012	\$ 1,000	\$ 1,099	\$ 1,000	0.0%	
017 Communications										
01 Website										
03 Internet	\$ 1,020	\$ 1,060	\$ 990	\$ 1,023	\$ 1,060	\$ 1,100	\$ 990	\$ 1,100	0.0%	
018 Health Insurance										
01 Health Insurance	\$ -									
019 Miscellaneous Expenses										
01 Misc Expenses										
026 Heating Fuel										
03 Heating Fuel	\$ 2,947	\$ 2,181	\$ 4,450	\$ 3,193	\$ 2,181	\$ 3,763	\$ 4,450	\$ 5,000	32.9%	
027 Electricity										
11 Electricity	\$ 729	\$ 887	\$ 552	\$ 722	\$ 887	\$ 1,385	\$ 552	\$ 1,200	-13.4%	
028 Water										
05 Water	\$ 1,172	\$ 1,179	\$ 1,382	\$ 1,244	\$ 1,179	\$ 1,400	\$ 1,382	\$ 1,450	3.6%	Per CUD, water rate increase 6.17%
029 Sewer										
01 Sewer	\$ 250	\$ 251	\$ 354	\$ 285	\$ 251	\$ 500	\$ 354	\$ 400	-20.0%	Per CUD, sewer rate increase 2.00%
030 Building Supplies										
01 Building Supplies	\$ 40	\$ -	\$ 348	\$ 129	\$ -	\$ 1,000	\$ 348	\$ 1,000	0.0%	
031 Building Maintenance										
01 Building Maintenance	\$ 1,064	\$ 1,820	\$ 680	\$ 1,188	\$ 1,820	\$ 2,000	\$ 680	\$ 2,000	0.0%	
04 Sprinkler Inspections			\$ 270	\$ 270		\$ 360	\$ 270	\$ 360	0.0%	
032 Property Insurance										
01 Property Insurance	\$ 1,012	\$ 448	\$ 319	\$ 593	\$ 448	\$ 500	\$ 319	\$ 235	-53.0%	Number From Finance
034 Workers Comp										
01 Workers Comp								\$ 9	NEW	Number From Finance
038 Social Security										
01 Social Security	\$ -	\$ -	\$ 570	\$ 190		\$ 2,449	\$ 570	\$ 2,449	0.0%	Number From Finance
068 Janitorial Services										
01 Property Maintenance	\$ -	\$ -				\$ 2,700	\$ -	\$ 2,700	0.0%	
394 Community Projects										
01 Project Expense	\$ -	\$ -				\$ 5,000	\$ -	\$ 5,000	0.0%	
Total	\$ 16,078	\$ 10,775	\$ 18,988	\$ 15,280	\$ 10,775	\$ 53,173	\$ 18,988	\$ 53,903	1.4%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
17 Health and Sanitation										
022 Health Officer										
01 Health Officer	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	
023 Tri-Community Landfill										
01 Tri-Community Landfill	\$ 250,303	\$ 252,756	\$ 259,590	\$ 254,216	\$ 252,756	\$ 257,040	\$ 259,590	\$ 265,800	3.4%	AWS supplied this number
038 - Social Security										
01 - Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ 38	0.0%	
Totals	\$ 250,803	\$ 253,256	\$ 260,090	\$ 254,716	\$ 253,256	\$ 257,578	\$ 260,090	\$ 266,338	3.4%	
18 Municipal Building										
024 Maintenance - Comm. Center										
01 Maintenance - Comm. Center										
02 Water & Sewer	\$ 974	\$ 662	\$ 537	\$ 724	\$ 662	\$ 1,000	\$ 537	\$ 1,000	0.0%	
03 Janitorial										
04 Electric	\$ 1,704	\$ 2,483	\$ 2,559	\$ 2,249	\$ 2,483	\$ 3,104	\$ 2,559	\$ 3,100	-0.1%	
06 Lions Building										
025 Heating Fuel - Lions Building										
01 Heating Fuel Lions Building	\$ 3,323	\$ 3,332	\$ 7,592	\$ 4,749	\$ 3,332	\$ 4,598	\$ 7,592	\$ 7,600	65.3%	
026 Heating Fuel										
03 Heating Fuel	\$ 10,519	\$ 12,152	\$ 21,464	\$ 14,712	\$ 12,152	\$ 16,770	\$ 21,464	\$ 21,500	28.2%	
027 Electricity										
11 Electricity	\$ 14,088	\$ 13,594	\$ 15,623	\$ 14,435	\$ 13,594	\$ 16,992	\$ 15,623	\$ 16,000	-5.8%	
028 Water										
05 Water	\$ 749	\$ 797	\$ 820	\$ 788	\$ 797	\$ 829	\$ 820	\$ 875	5.6%	Per CUD, water rate increase 6.17%
029 Sewer										
01 Sewer	\$ 576	\$ 585	\$ 492	\$ 551	\$ 585	\$ 596	\$ 492	\$ 500	-16.2%	Per CUD, sewer rate increase 2.00%
030 Building Supplies										
01 Building Supplies	\$ 2,733	\$ 4,353	\$ 2,822	\$ 3,303	\$ 4,353	\$ 4,400	\$ 2,822	\$ 4,000	-9.1%	
031 Building Maintenance										
01 Building Maintenance	\$ 6,585	\$ 7,936	\$ 8,920	\$ 7,814	\$ 7,936	\$ 10,000	\$ 8,920	\$ 10,000	0.0%	
03 Boiler Maintenance	\$ 667	\$ 872	\$ 748	\$ 762	\$ 872	\$ 1,000	\$ 748	\$ 1,000	0.0%	
032 Property Insurance										
01 Property Insurance	\$ 942	\$ 1,051	\$ 1,134	\$ 1,042	\$ 1,051	\$ 1,100	\$ 1,134	\$ 1,217	10.7%	Number From Finance
033 Building Insurance-Comm. Ctr.										
01 Building Ins. - Comm. Ctr.										
271 Contracted Services										
01 Janitorial & Supplies	\$ 10,140	\$ 10,140	\$ 10,415	\$ 10,232	\$ 10,140	\$ 14,400	\$ 10,415	\$ 14,400	0.0%	New Contract in 2022
Totals	\$ 52,998	\$ 57,959	\$ 73,126	\$ 61,361	\$ 57,959	\$ 74,790	\$ 73,126	\$ 81,192	8.6%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
20 General Assistance										
001 Salaries										
01 Regular Pay	\$ 17,137	\$ 13,386	\$ 11,045	\$ 13,856	\$ 13,386	\$ 11,529	\$ 11,045	\$ 13,050	13.2%	Clerk 30% of Salary (number from finance)
003 Office Supplies										
01 Postage	\$ 76	\$ 149	\$ 14	\$ 80	\$ 149	\$ 125	\$ 14	\$ 125	0.0%	
05 Printer Ink										
08 Office Supplies	\$ -	\$ -	\$ 32	\$ 11	\$ -	\$ 50	\$ 32	\$ 50	0.0%	
010 Travel Exp										
04 Conf Fee	\$ 192	\$ -	\$ -	\$ 64	\$ -	\$ 200	\$ -	\$ 200	0.0%	
011 Training & Education										
02 Training & Education	\$ 181	\$ 90	\$ 130	\$ 134	\$ 90	\$ 300	\$ 130	\$ 300	0.0%	
014 New Equipment										
01 New Equipment										
018 Health Insurance										
01 Health Insurance	\$ 6,237	\$ 6,850	\$ 5,173	\$ 6,087	\$ 6,850	\$ 6,064	\$ 5,173	\$ 6,369	5.0%	Number From Finance
019 Miscellaneous Expenses										
01 Misc. Expenses	\$ 45	\$ 71	\$ 98	\$ 71	\$ 71	\$ 100	\$ 98	\$ 100	0.0%	
034 Workers Comp										
01 Workers Comp								\$ 18	NEW	Number From finance
038 Social Security										
01 Social Security	\$ 1,156	\$ 916	\$ 767	\$ 947	\$ 916	\$ 882	\$ 767	\$ 998	13.2%	Clerk 30% of Number from Finance
040 City & State Retirement										
01 City & State Retirement	\$ 360	\$ -	\$ -	\$ 120	\$ -	\$ 121	\$ -	\$ 137	13.2%	Clerk 30% of Number from Finance
051 Equipment Maintenance										
05 Equipment Maintenance	\$ 1,200	\$ 1,100	\$ 1,200	\$ 1,167	\$ 1,100	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	
053 G.A. - City										
01 G. A. City	\$ 20,976	\$ 7,967	\$ 8,340	\$ 12,428	\$ 7,967	\$ 20,000	\$ 8,340	\$ 20,000	0.0%	
02 - G.A. State	\$ 1,175	\$ -	\$ -	\$ 392	\$ -	\$ 500	\$ -	\$ 500	0.0%	
03 - GA - Nonreimbursible										
Totals	\$ 48,735	\$ 30,530	\$ 26,800	\$ 35,355	\$ 30,530	\$ 41,071	\$ 26,800	\$ 43,047	4.8%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
22 Tax Assessing										
001 Salaries										
01 Regular Pay	\$ 188,581	\$ 161,269	\$ 108,662	\$ 152,838	\$ 161,269	\$ 162,654	\$ 108,662	\$ 129,275	-20.5%	Number From finance
02 Overtime Pay	\$ 1,282	\$ 1,376	\$ 2,106	\$ 1,588	\$ 1,376	\$ 1,500	\$ 2,106	\$ 1,500	0.0%	(Plus Plumbing Inspector as needed)
07 Salaries-Bd of Assessors	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	
003 Office Supplies										
01 Postage										
05 Printer Ink	\$ -	\$ -			\$ -	\$ -				
08 Office Supplies	\$ 305	\$ 132	\$ 73	\$ 170	\$ 132	\$ 300	\$ 73	\$ 300	0.0%	
006 Legal Fees										
01 Legal Fees										
009 Professional Dues										
01 Subscriptions	\$ 656	\$ 24	\$ 16	\$ 232	\$ 24	\$ 650	\$ 16	\$ 100	-84.6%	Core Logic / Marshall Valuation
02 IAAO	\$ 460	\$ 480	\$ 495	\$ 478	\$ 480	\$ 620	\$ 495	\$ 600	-3.2%	Additional certifications require additional dues
04 Professional Dues	\$ 582	\$ 210	\$ 213	\$ 335	\$ 210	\$ 400	\$ 213	\$ 400	0.0%	
010 Travel Expenses										
01 Mileage	\$ 1,195	\$ 578	\$ 1,246	\$ 1,006	\$ 578	\$ 1,000	\$ 1,246	\$ 1,750	75.0%	Building Inspections & travel to training
02 Meal & Lodge	\$ 551	\$ 56	\$ 1,333	\$ 647	\$ 56	\$ 1,000	\$ 1,333	\$ 2,500	150.0%	Maine Revenue Services Property Tax School X 2
04 CONF FEE	\$ -	\$ 344	\$ -	\$ 115	\$ 344	\$ 500	\$ -	\$ 500	0.0%	
05 Travel Expenses										
011 Training & Education										
02 Training & Education	\$ 2,926	\$ 1,207	\$ 872	\$ 1,668	\$ 1,207	\$ 1,500	\$ 872	\$ 1,000	-33.3%	Other continuing education for Tax Assessment, Code Enforcement & Building Codes
013 Car Allowance										
01 Car Allowance										
015 Telephone										
01 Cell Phone	\$ 594	\$ 450	\$ 705	\$ 583	\$ 450	\$ 700	\$ 705	\$ 725	3.6%	Mobile phone was upgraded to smart phone
04 Telephone	\$ 429	\$ 452	\$ 450	\$ 444	\$ 452	\$ 475	\$ 450	\$ 475	0.0%	
018 Health Insurance										
01 Health Insurance	\$ 39,535	\$ 35,487	\$ 14,801	\$ 29,941	\$ 35,487	\$ 14,970	\$ 14,801	\$ 15,767	5.3%	Number From finance
019 Miscellaneous Expenses										
01 Misc. Expense										
034 Workers Comp										
01 Workers Comp	\$ 644	\$ 361	\$ 355	\$ 453	\$ 361	\$ 640	\$ 355	\$ 590	-7.8%	Number From Finance
038 Social Security										
01 Social Security	\$ 14,025	\$ 12,134	\$ 8,873	\$ 11,678	\$ 12,134	\$ 9,300	\$ 8,873	\$ 9,431	1.4%	Number From finance
040 City & State Retirement										
01 City & State Retirement	\$ 2,636	\$ 3,545	\$ 1,400	\$ 2,527	\$ 3,545	\$ 2,100	\$ 1,400	\$ 2,319	10.4%	Number From finance
051 Equipment Maint										
01 Software	\$ 770	\$ 840	\$ 840	\$ 817	\$ 840	\$ 850	\$ 840	\$ 840	-1.2%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
22 Tax Assessing (continued)										
056 Contracted Services										
01 Registry	\$ 190	\$ 277	\$ -	\$ 156	\$ 277	\$ 300	\$ -	\$ 100	-66.7%	
04 Contracted Services	\$ 3,096	\$ 4,131	\$ 52,655	\$ 19,961	\$ 4,131	\$ 4,500	\$ 52,655	\$ 55,000	1122.2%	Contract Assessor paid from here (not salary)
01 Assessment Reserve										
## Comp Plan								\$ 17,000	NEW	1/2 Cost for NMDC + costs for public outreach
058 Codes Maintenance										
01 Codes Maintenance	\$ 255	\$ 105	\$ -	\$ 120	\$ 105	\$ 300	\$ -	\$ 300	0.0%	
070 Clothing Allowance										
03 Clothing	\$ 269	\$ 44	\$ 268	\$ 194	\$ 44	\$ 300	\$ 268	\$ 300	0.0%	
073 Vehicle Repairs										
01 Vehicle repairs	\$ 909	\$ 1,088	\$ 756	\$ 918	\$ 1,088	\$ 1,500	\$ 756	\$ 1,000	-33.3%	
074 Vehicle Tires										
01 Tires	\$ 508	\$ 134	\$ 80	\$ 241	\$ 134	\$ 600	\$ 80	\$ 600	0.0%	
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 587	\$ 730	\$ 1,038	\$ 785	\$ 730	\$ 1,000	\$ 1,038	\$ 1,000	0.0%	
Totals	\$ 262,484	\$ 226,954	\$ 198,737	\$ 229,392	\$ 226,954	\$ 209,159	\$ 198,737	\$ 244,871	17.1%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
25 Library										
001 Salaries										
01 Regular Pay	\$ 125,381	\$ 127,084	\$ 127,289.00	\$ 126,585	\$ 127,084	\$ 133,594	\$ 127,289	\$ 144,061	7.8%	Number From finance
02 Overtime										
003 Office Supplies										
01 Postage	\$ 251	\$ 337	\$ 258.90	\$ 282	\$ 337	\$ 350	\$ 259	\$ 350	0.0%	
02 Advertising	\$ 26	\$ 72	\$ 81.50	\$ 60	\$ 72	\$ 100	\$ 82	\$ 100	0.0%	
03 Copier Rental	\$ 1,654	\$ 1,544	\$ 1,609.63	\$ 1,603	\$ 1,544	\$ 2,000	\$ 1,610	\$ 2,000	0.0%	
05 Printer Ink										
07 Paper	\$ 77	\$ 61	\$ 171.66	\$ 103	\$ 61	\$ 200	\$ 172	\$ 200	0.0%	
08 Office Supplies	\$ 459	\$ 1,082	\$ 1,376.18	\$ 972	\$ 1,082	\$ 1,400	\$ 1,376	\$ 1,400	0.0%	
11 Equip Rental										
005 Gen Gov't Leg										
01 CCC&I										
008 Computer Maintenance										
01 Computer Maintenance	\$ 3,096	\$ 4,517	\$ 1,998.98	\$ 3,204	\$ 4,517	\$ 7,600	\$ 1,999	\$ 5,600	-26.3%	Line decreased by \$2,000 amount split between two lines
009 Professional Dues										
01 Subscriptions	\$ 119	\$ 179	\$ 179.00	\$ 159	\$ 179	\$ 179	\$ 179	\$ 379	111.7%	Increase \$200
04 PROF DUES	\$ 200	\$ 200	\$ 289.00	\$ 230	\$ 200	\$ 200	\$ 289	\$ 400	100.0%	Increase \$200
010 Travel Expenses										
01 Mileage										
02 Meals & Lodging										
05 Travel Expenses	\$ -	\$ -	\$ 56.82	\$ 19	\$ -	\$ 500	\$ 57	\$ 1,000	100.0%	ALA Conference Expenses/Travel - Increase of \$500
011 Training & Education										
02 Training & Education	\$ -	\$ 95	\$ 435.00	\$ 177	\$ 95	\$ 500	\$ 435	\$ 500	0.0%	
014 New Equipment										
01 New Equipment	\$ -	\$ 372	\$ 1,191.96	\$ 521	\$ 372	\$ 1,200	\$ 1,192	\$ 1,200	0.0%	
015 Telephone										
04 Telephone	\$ 1,834	\$ 1,975	\$ 1,968.00	\$ 1,926	\$ 1,975	\$ 2,000	\$ 1,968	\$ 2,000	0.0%	
016-02 Misc Income										
018 Health Insurance										
01 Health Insurance	\$ 11,392	\$ 11,484	\$ 12,117.48	\$ 11,664	\$ 11,484	\$ 12,118	\$ 12,117	\$ 12,740	5.1%	Number From finance
019 Miscellaneous Expenses										
01 Misc. Expenses	\$ -		\$ 182.96	\$ 91		\$ 200	\$ 183	\$ 200	0.0%	
026 Heating Fuel										
03 Heating Fuel	\$ 9,565	\$ 11,771	\$ 19,629.19	\$ 13,655	\$ 11,771	\$ 16,244	\$ 19,629	\$ 16,244	0.0%	
027 Electricity										
11 Electricity	\$ 3,758	\$ 4,679	\$ 5,460.26	\$ 4,632	\$ 4,679	\$ 5,849	\$ 5,460	\$ 5,849	0.0%	
028 Water										
05 Water	\$ 254	\$ 251	\$ 282.72	\$ 262	\$ 251	\$ 300	\$ 283	\$ 318	6.0%	Water: Per CUD, increase of 6.17% in effect Nov 1, 2022

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
25 Library (continued)										
029 Sewer										
01 Sewer	\$ 252	\$ 251	\$ 275.20	\$ 259	\$ 251	\$ 275	\$275	\$281	2.2%	Sewer: Per CUD, increase of 2.00% in effect Oct 1, 2022
031 Building Maintenance										
01 Building Maintenance	\$ 5,691	\$ 3,652	\$ 3,949.79	\$ 4,431	\$ 3,652	\$ 4,000	\$3,950	\$4,000	0.0%	
032 Property Insurance										
01 Property Insurance	\$ 1,660	\$ 1,769	\$ 1,837.49	\$ 1,756	\$ 1,769	\$ 1,800	\$1,837	\$1,909	6.1%	Number from finance
034 Worker's Compensation										
01 Worker's Compensation	\$ 386	\$ 338	\$ 339.48	\$ 354	\$ 338	\$ 340	\$339	\$501	47.2%	Number from finance
038 Social Security										
01 Social Security	\$ 9,255	\$ 9,419	\$ 9,490.97	\$ 9,389	\$ 9,419	\$ 10,220	\$9,491	\$11,021	7.8%	Number from finance
040 City & State Retirement										
01 City & State Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$0		Number from finance
055 Books & Periodicals										
01 Mars and Swift	\$ (0)									
03 Books & Periodicals	\$ 15,971	\$ 15,768	\$ 13,578.71	\$ 15,106	\$ 15,768	\$ 17,000	\$13,579	\$17,000	0.0%	Cloud Library subscription increase
075 Gas/Oil/Filter										
01 Gas/Oil/Filter	\$ -	\$ -	\$ 462.96	\$ 154		\$ -	\$463	\$500	100.0%	
271 Contracted Services										
01 Janitorial & Supplies	\$ 9,078	\$ 9,800	\$ 11,610.16	\$ 10,163	\$ 9,800	\$ 12,000	\$11,610	\$15,400	28.3%	
406 Programming										
01 Library Programs	\$ 591	\$ 434	\$ 856.36	\$ 627	\$ 434	\$ 1,000	\$856	\$1,200	20.0%	Increase of \$200
02 Archives	\$ 279	\$ 566	\$ 207.85	\$ 351	\$ 566	\$ 500	\$208	\$500	0.0%	
Totals	\$ 201,230	\$ 207,700	\$ 217,187	\$ 208,705	\$ 207,700	\$ 231,669	\$217,187	\$246,852	6.6%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
31 Fire and Ambulance										
001 Salaries										
01 Regular Pay	\$ 846,236	\$ 866,319	\$ 929,654	\$ 880,736	\$ 866,319	\$ 959,851	\$ 929,654	\$ 1,016,948	5.9%	Number from finance
02 Overtime	\$ 298,616	\$ 343,920	\$ 331,183	\$ 324,573	\$ 343,920	\$ 371,000	\$ 331,183	\$ 351,000	-5.4%	Number from finance
05 Stand By Pay	\$ 45,816	\$ 55,256	\$ 33,004	\$ 44,692	\$ 55,256	\$ 56,000	\$ 33,004	\$ 45,000	-19.6%	Number from finance
07 Amb. Billing Salaries	\$ 72,780	\$ 64,783	\$ 51,411	\$ 62,992	\$ 64,783	\$ 50,651	\$ 51,411	\$ 27,912	-44.9%	Number from finance
08 Special Transports										Ambulance Biller retiring in 2023
003 Office Supplies										
01 Postage	\$ 55	\$ 9	\$ 77	\$ 47	\$ 9	\$ 100	\$ 77	\$ 150	50.0%	
02 Advertising	\$ 136			\$ 136						
03 Copier Rent	\$ 848	\$ 904	\$ 897	\$ 883	\$ 904	\$ 960	\$ 897	\$ 936	-2.5%	
04 Equipment Repair										
05 Printer Ink	\$ 92	\$ 99	\$ -	\$ 64	\$ 99	\$ 200	\$ -	\$ 200	0.0%	
07 Paper	\$ -			\$ -						
08 Office Supplies	\$ 1,082	\$ 799	\$ 710	\$ 864	\$ 799	\$ 1,500	\$ 710	\$ 1,500	0.0%	
09 Amb. Billing Supplies	\$ 6,573	\$ 7,597	\$ 3,404	\$ 5,858	\$ 7,597	\$ 4,500	\$ 3,404			Contract for Ambulance Billing
13 Houlton Supplies	\$ 1,311			\$ 1,311						
14 Calais Supplies	\$ 1,997	\$ 2,481	\$ 2,476	\$ 2,318	\$ 2,481	\$ 1,800	\$ 2,476			Ambulance Biller retiring in 2023
15 Van Buren Supplies	\$ 16			\$ 16						
16 Island Falls Supplies	\$ 1,295	\$ 1,638	\$ 1,776	\$ 1,570	\$ 1,638	\$ 1,000	\$ 1,776			Ambulance Biller retiring in 2023
17 Patten Supplies	\$ 1,543	\$ 1,868	\$ 1,877	\$ 1,763	\$ 1,868	\$ 1,300	\$ 1,877			Ambulance Biller retiring in 2023
005 Legal Fees										
04 Legal Fees										
009 Professional Dues										
01 Subscriptions										
04 Professional Dues	\$ 2,960	\$ 1,375	\$ 1,960	\$ 2,098	\$ 1,375	\$ 3,000	\$ 1,960	\$ 3,000	0.0%	
010 Travel Expenses										
01 Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 500	66.7%	
02 Meals & Lodging										
05 Travel Expenses	\$ 1,580	\$ -	\$ -	\$ 527	\$ -	\$ 1,750	\$ -	\$ 2,000	14.3%	
011 Training & Education										
02 Training & Education	\$ 3,813	\$ 4,057	\$ 2,295	\$ 3,388	\$ 4,057	\$ 8,000	\$ 2,295	\$ 10,000	25.0%	
014 New Equipment										
01 New Equipment	\$ 6,542	\$ 9,280	\$ 8,825	\$ 8,216	\$ 9,280	\$ 10,000	\$ 8,825	\$ 10,000	0.0%	
015 Telephone										
01 Cell Phone	\$ 4,635	\$ 4,341	\$ 6,531	\$ 5,169	\$ 4,341	\$ 4,500	\$ 6,531	\$ 5,000	11.1%	
04 Telephone	\$ 4,794	\$ 4,251	\$ 4,245	\$ 4,430	\$ 4,251	\$ 5,500	\$ 4,245	\$ 5,500	0.0%	
016 Misc Income										
01 Insurance Reports										
017 Communications										
01 Website										
03 Internet	\$ 1,067	\$ 1,067	\$ 1,067	\$ 1,067	\$ 1,067	\$ 1,100	\$ 1,067	\$ 1,100	0.0%	
018 Health Insurance										
01 Health Insurance	\$ 325,323	\$ 315,979	\$ 354,602	\$ 331,968	\$ 315,979	\$ 352,714	\$ 354,602	\$ 371,350	5.3%	
02 Ambulance Health Insurance	\$ 32,192	\$ 29,318	\$ 25,326	\$ 28,945	\$ 29,318	\$ 27,026	\$ 25,326	\$ 8,392	-68.9%	Number from finance

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
31 Fire and Ambulance (continued)										
019 Miscellaneous Exp.										
01 Misc. Expense	\$ 998	\$ 844	\$ 628	\$ 823	\$ 844	\$ 1,000	\$ 628	\$ 1,000	0.0%	
026 Heating Fuel										
03 Heating Fuel	\$ 17,832	\$ 21,397	\$ 23,425	\$ 20,885	\$ 21,397	\$ 29,527	\$ 23,425	\$ 29,000	-1.8%	
027 Electricity										
11 Electricity	\$ 7,518	\$ 8,253	\$ 11,006	\$ 8,926	\$ 8,253	\$ 10,317	\$ 11,006	\$ 10,500	1.8%	
028 Water										
05 Water	\$ 803	\$ 917	\$ 1,056	\$ 925	\$ 917	\$ 1,100	\$ 1,056	\$ 1,200	9.1%	Per CUD, water rate increase 6.17%
029 Sewer										
01 Sewer	\$ 611	\$ 663	\$ 637	\$ 637	\$ 663	\$ 850	\$ 637	\$ 900	5.9%	Per CUD, sewer rate increase 2.00%
030 Building Supplies										
01 Building Supplies	\$ 4,537	\$ 4,078	\$ 4,892	\$ 4,502	\$ 4,078	\$ 4,800	\$ 4,892	\$ 5,200	8.3%	
031 Building Maintenance										
01 Building Maintenance	\$ 20,000	\$ 17,280	\$ 13,865	\$ 17,048	\$ 17,280	\$ 20,000	\$ 13,865	\$ 20,000	0.0%	
032 Property Insurance										
01 Property Insurance	\$ 1,553	\$ 1,216	\$ 1,774	\$ 1,514	\$ 1,216	\$ 1,279	\$ 1,774	\$ 2,270	77.5%	Number from finance
034 Workers Comp.										
01 Workers Comp.	\$ 110,195	\$ 85,491	\$ 84,430	\$ 93,372	\$ 85,491	\$ 80,291	\$ 84,430	\$ 77,650	-3.3%	Number from finance
035 Unemployment Comp										
01 Unemployment Comp.	\$ 6,856	\$ 6,947	\$ 6,898	\$ 6,901	\$ 6,947	\$ 7,210	\$ 6,898	\$ 7,210	0.0%	Number from finance
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 14,732	\$ 15,692	\$ 15,933	\$ 15,452	\$ 15,692	\$ 15,884	\$ 15,933	\$ 15,981	0.6%	Number from finance
037 Liability Insurance										
01 Liability Insurance	\$ 3,767	\$ 3,944	\$ 3,981	\$ 3,897	\$ 3,944	\$ 3,251	\$ 3,981	\$ 3,251	0.0%	Number from finance
038 Social Security										
01 Social Security	\$ 93,024	\$ 98,550	\$ 99,056	\$ 96,877	\$ 98,550	\$ 109,969	\$ 99,056	\$ 110,226	0.2%	Number from finance
040 City & State Retirement										
01 City & State Retirement	\$ 72,111	\$ 79,047	\$ 129,119	\$ 93,426	\$ 79,047	\$ 163,167	\$ 129,119	\$ 187,379	14.8%	Number from finance
046 Recognitions										
01 Recognitions										
051 Equipment Maint.										
01 Software										
03 Maintenance Contracts	\$ 10,902	\$ 12,053	\$ 11,737	\$ 11,564	\$ 12,053	\$ 9,000	\$ 11,737	\$ 10,000	11.1%	
05 Equipment Main.	\$ 6,812	\$ 4,226	\$ 9,586	\$ 6,875	\$ 4,226	\$ 8,000	\$ 9,586	\$ 10,000	25.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
31 Fire and Ambulance (continued)										
067 Paid Call Firefighters										
01 Paid Call Firefighters	\$ 26,000	\$ 35,175	\$ 25,609	\$ 28,928	\$ 35,175	\$ 26,000	\$ 25,609	\$ 31,000	19.2%	
068 Janitorial Services										
01 Janitorial Services										
069 Paid Call Insurance										
01 Paid Call Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 400	0.0%	
070 Clothing Allowance										
01 Uniforms	\$ 7,721	\$ 8,000	\$ 8,290	\$ 8,004	\$ 8,000	\$ 8,000	\$ 8,290	\$ 8,200	2.5%	
02 Turnout Gear	\$ 779	\$ 1,500	\$ 2,500	\$ 1,593	\$ 1,500	\$ 2,500	\$ 2,500	\$ 10,200	308.0%	Several sets ruined in 2022
03 Clothing										
04 Boots	\$ 414	\$ 500	\$ 1,000	\$ 638	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	
06 Clothing Allowance										
071 Radio Maintenance										
01 Vehicle	\$ 912	\$ 1,193	\$ 705	\$ 937	\$ 1,193	\$ 3,500	\$ 705	\$ 3,500	0.0%	
02 Building			\$ 21				\$ 21			
03 Radio Maintenance	\$ 1,334	\$ 2,102	\$ 3,355	\$ 2,264	\$ 2,102	\$ 5,000	\$ 3,355	\$ 5,000	0.0%	
072 Ladder Testing										
01 Ladder Testing	\$ 3,975	\$ -	\$ 850	\$ 1,608	\$ -	\$ 4,000	\$ 850	\$ 4,000	0.0%	
073 Vehicle Repair										
01 Vehicle Repair	\$ 19,620	\$ 14,986	\$ 13,479	\$ 16,028	\$ 14,986	\$ 15,000	\$ 13,479	\$ 16,000	6.7%	
074 Tires										
01 Tires	\$ 5,433	\$ 5,847	\$ 2,324	\$ 4,534	\$ 5,847	\$ 7,500	\$ 2,324	\$ 7,500	0.0%	
02 Tire Replacement										
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 1,999	\$ 3,970	\$ 11,356	\$ 5,775	\$ 3,970	\$ 6,000	\$ 11,356	\$ 6,500	8.3%	
076 Diesel Fuel										
01 Diesel Fuel	\$ 20,412	\$ 20,604	\$ 20,181	\$ 20,399	\$ 20,604	\$ 44,091	\$ 20,181	\$ 40,000	-9.3%	
077 Batteries										
01 Vehicle										
02 Equipment	\$ -	\$ 613	\$ 823	\$ 479	\$ 613	\$ 1,000	\$ 823	\$ 1,000	0.0%	
03 Batteries										
078 Field Expenses										
01 Field Expenses	\$ 311	\$ -	\$ 342	\$ 218	\$ -	\$ 1,000	\$ 342	\$ 1,000	0.0%	
079 Employee Physicals										
01 Employee Physicals	\$ 168	\$ 142	\$ 20	\$ 110	\$ 142	\$ 1,200	\$ 20	\$ 1,200	0.0%	
080 Paid Call Volunteers										
01 Paid Call Volunteers	\$ 932	\$ 4,165	\$ 14,348	\$ 6,482	\$ 4,165	\$ 3,000	\$ 14,348	\$ 9,000	200.0%	
082 Bad Debt Allowance										
01 Bad Debt Allowance	\$ 108,453	\$ 126,524	\$ 117,918	\$ 117,631	\$ 126,524	\$ 100,000	\$ 117,918	\$ 75,000	-25.0%	
02 Collection Fee	\$ 1,664	\$ 2,045	\$ 1,237	\$ 1,648	\$ 2,045	\$ 2,000	\$ 1,237	\$ 2,000	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
31 Fire and Ambulance (continued)										
083 Contractual Allowance										
01 Contractual Allowance										
085 Transport Meals										
01 Transport Meals	\$ 5,506	\$ 3,411	\$ 3,852	\$ 4,256	\$ 3,411	\$ 7,000	\$ 3,852	\$ 7,000	0.0%	
086 Air Transports										
01 Air Transports										
087 Medical Supplies										
01 Ambulance Supplies	\$ 10,484	\$ 12,602	\$ 12,531	\$ 11,872	\$ 12,602	\$ 10,500	\$ 12,531	\$ 11,000	4.8%	
02 Oxygen	\$ 3,130	\$ 3,508	\$ 7,515	\$ 4,718	\$ 3,508	\$ 3,500	\$ 7,515	\$ 4,000	14.3%	
03 Medical Supplies	\$ 9,575	\$ 6,693	\$ 13,889	\$ 10,052	\$ 6,693	\$ 9,250	\$ 13,889	\$ 9,500	2.7%	
292 EMS Licenses										
01 EMS License	\$ 857	\$ 1,765	\$ 1,367	\$ 1,330	\$ 1,765	\$ 1,870	\$ 1,367	\$ 1,900	1.6%	
056 Ambulance Billing										
04 Comstar			\$ 22,550			\$ 31,000	\$ 22,550	\$ 49,200	58.7%	Full year of contract in 2023
Totals	\$ 2,263,231	\$ 2,331,284	\$ 2,465,406	\$ 2,353,307	\$ 2,331,284	\$ 2,622,708	\$ 2,465,406	\$ 2,657,354	1.3%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
35 Police										
001 Salaries										
01 Regular Pay	\$ 889,306	\$ 922,801	\$ 951,857	\$ 921,322	\$ 922,801	\$ 942,888	\$ 951,857	\$ 970,098	2.9%	Number from finance
02 Overtime	\$ 68,354	\$ 72,898	\$ 62,454	\$ 67,902	\$ 72,898	\$ 72,500	\$ 62,454	\$ 70,000	-3.4%	Number from finance
04 Nursing										
06 Police Reserves Salary	\$ 37,746	\$ 41,154	\$ 27,338	\$ 35,412	\$ 41,154	\$ 50,000	\$ 27,338	\$ 45,000	-10.0%	Number from finance
003 Office Supplies										
01 Postage	\$ 622	\$ 315	\$ 313	\$ 417	\$ 315	\$ 600	\$ 313	\$ 600	0.0%	
02 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250	0.0%	
03 Copier Rental	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	0.0%	
05 Printer Ink	\$ 974	\$ 789	\$ 676	\$ 813	\$ 789	\$ 800	\$ 676	\$ 800	0.0%	Ink cost has increased
07 Paper	\$ 483	\$ 287	\$ 208	\$ 326	\$ 287	\$ 500	\$ 208	\$ 500	0.0%	
08 Office Supplies	\$ 1,322	\$ 1,810	\$ 1,345	\$ 1,493	\$ 1,810	\$ 2,000	\$ 1,345	\$ 2,000	0.0%	Office supply costs have increased
006 Legal Fees										
01 Legal Fees										
009 Professional Dues										
01 Subscriptions	\$ 566	\$ 1,030	\$ 1,608	\$ 1,068	\$ 1,030	\$ 700	\$ 1,608	\$ 1,700	142.9%	Increase in mandated subscriptions
04 Professional Dues	\$ 485	\$ 625	\$ 720	\$ 610	\$ 625	\$ 900	\$ 720	\$ 1,000	11.1%	
010 Travel Expenses										
01 Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	0.0%	
02 Meals & Lodging	\$ 105	\$ 571	\$ 1,368	\$ 681	\$ 571	\$ 1,200	\$ 1,368	\$ 1,700	41.7%	Increase in cost of lodging
05 Travel Expenses	\$ 359	\$ -	\$ 103	\$ 154	\$ -	\$ 1,000	\$ 103	\$ 1,000	0.0%	
011 Training & Education										
02 Training & Education	\$ 15,468	\$ 34,421	\$ 23,504	\$ 24,464	\$ 34,421	\$ 33,000	\$ 23,504	\$ 33,000	0.0%	Likely send 2 to BLETP in 2023, need new firearms instructor
013 Car Allowance										
01 Car Allowance	\$ 2,648	\$ 3,039	\$ 3,229	\$ 2,972	\$ 3,039	\$ 3,600	\$ 3,229	\$ 3,600	0.0%	
014 New Equipment										
01 New Equipment	\$ 2,516	\$ 2,107	\$ 704	\$ 1,776	\$ 2,107	\$ 2,500	\$ 704	\$ 3,000	20.0%	2 new Officers in 2023 will need increased budget for equipment
015 Telephone										
01 Cell Phone	\$ 3,353	\$ 4,463	\$ 4,847	\$ 4,221	\$ 4,463	\$ 4,500	\$ 4,847	\$ 4,500	0.0%	
04 Telephone	\$ 3,091	\$ 3,178	\$ 3,146	\$ 3,138	\$ 3,178	\$ 3,500	\$ 3,146	\$ 3,500	0.0%	
017 Communication Fees										
01 Web Site										
03 Internet	\$ 2,311	\$ 2,643	\$ 2,547	\$ 2,500	\$ 2,643	\$ 4,900	\$ 2,547	\$ 4,900	0.0%	
018 Health Insurance										
01 Health Insurance	\$ 297,411	\$ 270,750	\$ 277,896	\$ 282,019	\$ 270,750	\$ 291,309	\$ 277,896	\$ 302,938	4.0%	Number from finance
019 Miscellaneous Expenses										
01 Misc. Expense	\$ 729	\$ 845	\$ 787	\$ 787	\$ 845	\$ 1,500	\$ 787	\$ 1,500	0.0%	
027 Electricity										
11 Electricity										
13 Radio Tower	\$ 160	\$ 173	\$ 257	\$ 197	\$ 173	\$ 216	\$ 257	\$ 250	15.7%	Rate increase

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
35 Police (continued)										
028 Water										
05 Water	\$ 564	\$ 468	\$ 516	\$ 516	\$ 468	\$ 600	\$ 516	\$ 600	0.0%	Per CUD, water rate increase 6.17%
030 Building Supplies										
01 Building Supplies	\$ 1,464	\$ 2,038	\$ 2,175	\$ 1,892	\$ 2,038	\$ 1,600	\$ 2,175	\$ 2,000	25.0%	Increase in cost of supplies
031 Building Maintenance										
01 Building Maintenance	\$ 3,000	\$ 4,763	\$ 2,905	\$ 3,556	\$ 4,763	\$ 4,500	\$ 2,905	\$ 4,500	0.0%	
032 Property Insurance										
01 Property Insurance	\$ 558	\$ 612	\$ 660	\$ 610	\$ 612	\$ 612	\$ 660	\$ 709	15.8%	Number from finance
034 Worker's Compensation										
01 Worker's Compensation	\$ 32,947	\$ 28,145	\$ 27,874	\$ 29,655	\$ 28,145	\$ 27,260	\$ 27,874	\$ 24,928	-8.6%	Number from finance
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 8,036	\$ 7,955	\$ 7,875	\$ 7,955	\$ 7,955	\$ 7,784	\$ 7,875	\$ 7,965	2.3%	Number from finance
037 Liability Insurance										
01 Liability Insurance	\$ 10,096	\$ 10,363	\$ 10,416	\$ 10,292	\$ 10,363	\$ 10,320	\$ 10,416	\$ 10,513	1.9%	Number from finance
038 Social Security										
01 Social Security	\$ 73,423	\$ 78,127	\$ 77,356	\$ 76,302	\$ 78,127	\$ 81,502.15	\$ 77,356	\$ 83,009.96	1.9%	Number from finance
040 City & State Retirement										
01 City & State Retirement	\$ 47,130	\$ 57,725	\$ 64,730	\$ 56,528	\$ 57,725	\$ 64,567	\$ 64,730	\$ 121,101	87.6%	Number from finance (change in plans in union contract)
044 Reimbursement										
01 Reimbursement										
051 Equipment Maintenance										
05 Equipment Maintenance	\$ 545	\$ 535	\$ 166	\$ 415	\$ 535	\$ 1,000	\$ 166	\$ 1,500	50.0%	
068 Janitorial Services										
01 Janitorial Services	\$ 6,175	\$ 4,967	\$ 5,700	\$ 5,614	\$ 4,967	\$ 10,000	\$ 5,700	\$ 15,400	54.0%	
070 Clothing Allowance										
01 Uniforms	\$ 6,405	\$ 4,480	\$ 8,305	\$ 6,397	\$ 4,480	\$ 6,400	\$ 8,305	\$ 8,000	25.0%	Increased costs of uniforms
071 Radio Maintenance										
01 Vehicle	\$ 210	\$ 446	\$ 315	\$ 324	\$ 446	\$ 250	\$ 315	\$ 500	100.0%	Increased costs to maintain radios
03 Radio Maintenance	\$ 459	\$ 55	\$ 583	\$ 366	\$ 55	\$ 750	\$ 583	\$ 1,000	33.3%	Increased costs to maintain radios
073 Vehicle Repair										
01 Vehicle Repair	\$ 22,579	\$ 14,952	\$ 19,944	\$ 19,158	\$ 14,952	\$ 18,000	\$ 19,944	\$ 18,000	0.0%	
074 Tires										
01 Tires	\$ 4,987	\$ 2,842	\$ 4,040	\$ 3,956	\$ 2,842	\$ 3,200	\$ 4,040	\$ 4,000	25.0%	Increased cost of tires
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 23,888	\$ 29,726	\$ 38,398	\$ 30,671	\$ 29,726	\$ 46,624	\$ 38,398	\$ 50,000	7.2%	Increased cost of gas

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
35 Police (continued)										
077 Batteries										
01 Vehicle										
079 Employee Physicals										
01 Employee Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0.0%	
02 Psychological Evaluations	\$ 1,500	\$ 750	\$ -	\$ 750	\$ 750	\$ 1,500	\$ -	\$ 1,500	0.0%	
03 Poly Graph Testing	\$ 300	\$ 300	\$ 350	\$ 317	\$ 300	\$ 500	\$ 350	\$ 500	0.0%	
089 Equipment Reserves										
01 Equipment Reserves	\$ 473	\$ 90	\$ -	\$ 188	\$ 90	\$ 1,000	\$ -	\$ 1,000	0.0%	
090 Dog Constable										
01 Dog Constable	\$ 380	\$ -	\$ -	\$ 127	\$ -	\$ 6,000	\$ -	\$ 6,000	0.0%	
093 Meals for Prisoners										
01 Meals for Prisoners	\$ -	\$ 149	\$ 4,391	\$ 1,513	\$ 149	\$ 4,000	\$ 4,391	\$ 4,500	12.5%	Increase in price and number of meals given
094 Video Equipment										
01 Video Equipment	\$ 655	\$ 537	\$ 641	\$ 611	\$ 537	\$ 800	\$ 641	\$ 800	0.0%	
097 Uniform Maintenance										
01 Uniform Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	0.0%	
098 Medical Tests/Supplies										
01 Medical Tests/Supplies	\$ 4,536	\$ 15,347	\$ 722	\$ 6,868	\$ 15,347	\$ 3,500	\$ 722	\$ 3,500	0.0%	
02 Laundry	\$ 293	\$ 563	\$ 543	\$ 466	\$ 563	\$ 650	\$ 543	\$ 650	0.0%	
03 Drug Testing			\$ 15,945	\$ 15,945		\$ 15,000	\$ 15,945	\$ 17,000	13.3%	Increase in number of drug cases to be tested
102 Computer Tech Support										
01 Computer Tech Support	\$ 6,190	\$ 8,404	\$ 7,707	\$ 7,434	\$ 8,404	\$ 7,500	\$ 7,707	\$ 10,400	38.7%	
02 Recorder Maint	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,900	\$ 1,734	\$ 1,900	0.0%	Will need to capital on this, will need new one in 2024
179 Animal Shelter Services										
01 Animal Shelter Services	\$ 14,740	\$ 14,740	\$ 13,313	\$ 14,264	\$ 14,740	\$ 14,740.20	\$ 13,313	\$ 14,740.00	0.0%	
229 Small Equipment Reserve										
01 Small Equipment Reserve										
230 Police Car Reserve										
01 Police Car Reserve										
Totals	\$ 1,603,194	\$ 1,656,630	\$ 1,684,129	\$ 1,647,984	\$ 1,656,630	\$ 1,763,342	\$ 1,684,129	\$ 1,870,971	6.1%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
38 Protection										
105 Street Lights										
01 Street Lights	\$ 24,618	\$ 24,155	\$ 24,598	\$ 24,457	\$ 24,155	\$ 25,000	\$ 24,598	\$ 25,000	0.0%	
02 Maintenance	\$ 20,000	\$ 16,674	\$ 3,624	\$ 13,433	\$ 16,674	\$ 17,000	\$ 3,624	\$ 10,000	-41.2%	
106 Hydrant Fees										
01 Hydrant Fees	\$ 321,433	\$ 322,027	\$ 326,833	\$ 323,431	\$ 322,027	\$ 325,000	\$ 326,833	\$ 347,000	6.8%	
Totals	\$ 366,051	\$ 362,857	\$ 355,056	\$ 361,321	\$ 362,857	\$ 367,000	\$ 355,056	\$ 382,000	4.1%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
39 Emergency Management										
001 Salaries										
07 Salaries	\$ 6,858	\$ 7,135	\$ 7,278	\$ 7,090	\$ 7,135	\$ 7,278	\$ 7,278	\$ 7,752	6.5%	Number from finance
003 Office Supplies										
01 Postage										
08 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ 40	0.0%	
010 Travel Expenses										
05 Travel Expenses										
011 Training & Education										
02 Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150	0.0%	
014 New Equipment										
01 New Equipment	\$ 15	\$ -	\$ 793	\$ 269	\$ -	\$ 750	\$ 793	\$ 750	0.0%	
015 Telephone										
04 Telephone	\$ 172	\$ -	\$ -	\$ 57	\$ -	\$ 365	\$ -	\$ 365	0.0%	
017 Communications										
03 Communications (Internet)										
019 Miscellaneous Expenses										
01 Misc. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	0.0%	
024-02 Water & Sewer										
027 Electricity										
11 Electricity	\$ 170	\$ 193	\$ 228	\$ 197	\$ 193	\$ 241	\$ 228	\$ 241	0.0%	
13 Radio Tower										
12 PWPUMP HOUSE										
030 Building Supplies										
01 Building Supplies	\$ 19	\$ 129	\$ -	\$ 49	\$ 129	\$ 200	\$ -	\$ 200	0.0%	
031 Building Maintenance										
01 Building Maintenance	\$ 212	\$ 301	\$ 14	\$ 176	\$ 301	\$ 750	\$ 14	\$ 750	0.0%	
032 Property Insurance										
01 Property Insurance	\$ 355	\$ 375	\$ 384	\$ 371	\$ 375	\$ 392	\$ 384	\$ 377	-4.0%	Number from finance
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 2,356	\$ 2,419	\$ 2,409	\$ 2,395	\$ 2,419	\$ 2,409	\$ 2,409	\$ 2,409	0.0%	Number from finance
038 Social Security										
01 Social Security	\$ 497	\$ 516	\$ 525	\$ 513	\$ 516	\$ 527	\$ 525	\$ 593	12.5%	Number from finance
040 City & State Retirement										
01 City & State Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260	\$ -	\$ 271	4.4%	
051 Equipment Maintenance										
01 Software										
05 Equipment Maintenance										

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
39 Emergency Management (continued)										
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	\$ -	\$ -	\$ 40	\$ -	\$ 132	\$ -	\$ 132	0.0%	
078 Field Expenses										
01 Field Expenses	\$ -									
108 CEM Rent										
01 CEM Rent										
Totals	\$ 10,775	\$ 11,068	\$ 11,632	\$ 11,158	\$ 11,068	\$ 13,594	\$ 11,632	\$ 14,130	3.9%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
40 Public Works										
001 Salaries										
01 Regular Pay	\$ 600,660	\$ 646,852	\$ 653,183	\$ 633,565	\$ 646,852	\$ 680,815	\$ 653,183	\$ 799,010	17.4%	Number from finance
02 Overtime	\$ 84,250	\$ 71,026	\$ 108,389	\$ 87,888	\$ 71,026	\$ 110,000	\$ 108,389	\$ 142,000	29.1%	Number from finance
07 Salaries										
003 Office Supplies										
01 Postage	\$ 86	\$ 52	\$ 350	\$ 163	\$ 52	\$ 50	\$ 350	\$ 50	0.0%	
02 Advertising	\$ 525	\$ 672	\$ 684	\$ 627	\$ 672	\$ 300	\$ 684	\$ 300	0.0%	
05 Printer Ink										
07 Paper	\$ 35	\$ -	\$ 45	\$ 27	\$ -	\$ 30	\$ 45	\$ 40	33.3%	
08 Office Supplies	\$ 168	\$ 198	\$ 31	\$ 132	\$ 198	\$ 250	\$ 31	\$ 250	0.0%	
11 Equipment Rental	\$ 935	\$ 928	\$ 937	\$ 933	\$ 928	\$ 900	\$ 937	\$ 900	0.0%	
12 Software	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 650	\$ 840	\$ 700	7.7%	
010 Travel Expenses										
02 Meal & Lodging	\$ 122	\$ -	\$ 299	\$ 140	\$ -	\$ 200	\$ 299	\$ 300	50.0%	
05 Travel Expenses	\$ 239	\$ 200	\$ 131	\$ 190	\$ 200	\$ 200	\$ 131	\$ 300	50.0%	
011 Training & Education										
02 Training & Education	\$ 124	\$ 300	\$ 150	\$ 191	\$ 300	\$ 300	\$ 150	\$ 300	0.0%	
014 New Equipment										
01 New Equipment	\$ 3,500	\$ 2,730	\$ 3,499	\$ 3,243	\$ 2,730	\$ 3,500	\$ 3,499	\$ 3,500	0.0%	
02 Office										
03 Shop										
015 Telephone										
01 Cell Phone	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	0.0%	
04 Telephone	\$ 1,144	\$ 1,062	\$ 1,061	\$ 1,089	\$ 1,062	\$ 1,100	\$ 1,061	\$ 1,100	0.0%	
017 Communications										
03 Internet	\$ 539	\$ 539	\$ 539	\$ 539	\$ 539	\$ 540	\$ 539	\$ 540	0.0%	
018 Health Insurance										
01 Health Insurance	\$ 258,529	\$ 227,290	\$ 220,076	\$ 235,299	\$ 227,290	\$ 210,344	\$ 220,076	\$ 262,131	24.6%	Number from finance
019 Misc. Expense										
01 Misc. Expense	\$ 1,344	\$ 1,281	\$ 1,670	\$ 1,432	\$ 1,281	\$ 1,250	\$ 1,670	\$ 1,500	20.0%	
026 Heating Fuel										
03 Heating Fuel	\$ 11,275	\$ 12,408	\$ 15,524	\$ 13,069	\$ 12,408	\$ 15,000	\$ 15,524	\$ 16,000	6.7%	
027 Electricity										
01 P.W. Main Garage	\$ 9,533	\$ 10,474	\$ 12,979	\$ 10,995	\$ 10,474	\$ 13,092	\$ 12,979	\$ 13,500	3.1%	
02 P.W. Cold Storage	\$ 444	\$ 481	\$ 595	\$ 507	\$ 481	\$ 602	\$ 595	\$ 650	8.0%	
03 P.W. Sand Dome	\$ 293	\$ 285	\$ 319	\$ 299	\$ 285	\$ 356	\$ 319	\$ 356	0.0%	
04 P.W. Outside Lights	\$ 217	\$ 231	\$ 270	\$ 239	\$ 231	\$ 288	\$ 270	\$ 288	-0.1%	
11 Electricity	\$ 355	\$ 377	\$ 522	\$ 418	\$ 377	\$ 471	\$ 522	\$ 525	11.5%	
12 P.W. Pump House	\$ 369	\$ 451	\$ 500	\$ 440	\$ 451	\$ 564	\$ 500	\$ 550	-2.5%	
028 Water										
05 Water	\$ 1,488	\$ 1,524	\$ 1,730	\$ 1,581	\$ 1,524	\$ 1,585	\$ 1,730	\$ 1,834	15.7%	Water: Per CUD, increase of 6.17% in effect Nov 1, 2022

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
40 Public Works (continued)										
029 Sewer										
01 Sewer	\$ 481	\$ 508	\$ 663	\$ 551	\$ 508	\$ 518	\$ 663	\$ 676	30.6%	Sewer: Per CUD, increase of 2.00% in effect Oct 1, 2022
030 Building Supplies										
01 Building Supplies	\$ 549	\$ 964	\$ 864	\$ 792	\$ 964	\$ 900	\$ 864	\$ 900	0.0%	
031 Building Maintenance										
01 Building Maintenance	\$ 5,227	\$ 5,055	\$ 4,926	\$ 5,069	\$ 5,055	\$ 5,000	\$ 4,926	\$ 5,000	0.0%	
032 Property Insurance										
01 Property Insurance	\$ 2,678	\$ 2,764	\$ 2,880	\$ 2,774	\$ 2,764	\$ 2,819	\$ 2,880	\$ 2,848	1.0%	Number from finance
034 Worker's Compensation										
01 Worker's Compensation	\$ 42,243	\$ 35,238	\$ 31,443	\$ 36,308	\$ 35,238	\$ 31,443	\$ 31,443	\$ 28,672	-8.8%	Number from finance
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 26,134	\$ 26,761	\$ 27,503	\$ 26,799	\$ 26,761	\$ 26,716	\$ 27,503	\$ 28,289	5.9%	Number from finance
038 Social Security										
01 Social Security	\$ 49,409	\$ 55,235	\$ 55,187	\$ 53,277	\$ 55,235	\$ 59,558	\$ 55,187	\$ 71,987	20.9%	Number from finance
040 City & State Retirement										
01 City & State Retirement	\$ 9,611	\$ 8,871	\$ 11,930	\$ 10,137	\$ 8,871	\$ 12,000	\$ 11,930	\$ 12,500	4.2%	Number from finance (reflects actual participation)
051 Equipment Maintenance										
01 Software	\$ 53									
05 Equipment Maintenance	\$ 155,896	\$ 173,168	\$ 160,346	\$ 163,137	\$ 173,168	\$ 163,125	\$ 160,346	\$ 163,000	-0.1%	
06 Air Compressor										
08 Snow Plow repairs	\$ 14,328	\$ 12,588	\$ 14,185	\$ 13,701	\$ 12,588	\$ 14,062	\$ 14,185	\$ 14,000	-0.4%	
070 Clothing Allowance										
03 Clothing	\$ 4,060	\$ 4,815	\$ 4,648	\$ 4,508	\$ 4,815	\$ 5,600	\$ 4,648	\$ 6,000	7.1%	
04 Boots	\$ 1,663	\$ 2,148	\$ 2,566	\$ 2,126	\$ 2,148	\$ 2,200	\$ 2,566	\$ 2,200	0.0%	
06 Clothing Allowance										
071 Radio Maintenance										
01 Vehicle	\$ -	\$ 700	\$ 180	\$ 293	\$ 700	\$ 700	\$ 180	\$ 700	0.0%	
03 Radio Maintenance	\$ 99	\$ 122	\$ -	\$ 74	\$ 122	\$ 150	\$ -	\$ 150	0.0%	
074 Tires										
01 Tires others	\$ 1,335	\$ 1,200	\$ 1,536	\$ 1,357	\$ 1,200	\$ 1,536	\$ 1,536	\$ 1,500	-2.3%	
03 Heavy Equipment	\$ 4,800	\$ 4,894	\$ 6,144	\$ 5,279	\$ 4,894	\$ 6,144	\$ 6,144	\$ 6,000	-2.3%	
04 Trucks	\$ 8,021	\$ 7,200	\$ 9,216	\$ 8,146	\$ 7,200	\$ 9,216	\$ 9,216	\$ 9,200	-0.2%	
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 6,083	\$ 7,122	\$ 11,454	\$ 8,220	\$ 7,122	\$ 11,054	\$ 11,454	\$ 12,000	8.6%	
076 Diesel Fuel										
01 Diesel	\$ 64,936	\$ 69,905	\$ 140,742	\$ 91,861	\$ 69,905	\$ 161,563	\$ 140,742	\$ 135,000	-16.4%	
109 Safety Material										
01 Safety Material	\$ 2,262	\$ 2,244	\$ 2,422	\$ 2,309	\$ 2,244	\$ 2,500	\$ 2,422	\$ 2,500	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
40 Public Works (continued)										
110 Equipment Rental										
01 Equipment Rental										
111 Tools - Shop										
01 Tools - Shop	\$ 1,779	\$ 1,497	\$ 1,724	\$ 1,667	\$ 1,497	\$ 1,750	\$ 1,724	\$ 1,750	0.0%	
112 Tools-Road/Ground										
01 Tools - Road/Ground	\$ 974	\$ 1,340	\$ 1,227	\$ 1,180	\$ 1,340	\$ 1,250	\$ 1,227	\$ 1,250	0.0%	
113 Propane										
01 Propane			\$ -	\$ -		\$ 150	\$ -	\$ 100	-33.3%	
114 Industrial Gas/Solvent										
01 Ind. Gas	\$ 1,694	\$ 1,700	\$ 1,577	\$ 1,657	\$ 1,700	\$ 1,700	\$ 1,577	\$ 1,700	0.0%	
02 Solvents/Cleaners										
115 Lubricants										
01 Lubricants	\$ 13,927	\$ 13,074	\$ 14,906	\$ 13,969	\$ 13,074	\$ 13,800	\$ 14,906	\$ 15,000	8.7%	
116 Salt & Calcium										
01 Rock Salt	\$ 111,557	\$ 100,580	\$ 161,732	\$ 124,623	\$ 100,580	\$ 144,500	\$ 161,732	\$ 149,600	3.5%	1700 tons @ \$88
02 Liquid Deicer	\$ 19,366	\$ 33,623	\$ 38,495	\$ 30,495	\$ 33,623	\$ 38,810	\$ 38,495	\$ 41,000	5.6%	4 loads @ \$2.25 P/G
117 Gravel										
01 Gravel	\$ -	\$ 2,982	\$ 3,961	\$ 2,314	\$ 2,982	\$ 3,000	\$ 3,961	\$ 3,500	16.7%	
118 Crushed Stone										
01 Crushed Stone	\$ 26,000									
119 Liquid Asphalt										
01 Liquid Asphalt	\$ -									
120 Shim and Patch										
01 Shim/Paver	\$ 41,107	\$ 42,114	\$ 41,199	\$ 41,473	\$ 42,114	\$ 48,355	\$ 41,199	\$ 48,500	0.3%	Price Increase \$105 per ton
02 Patch	\$ 16,000	\$ 19,099	\$ 24,429	\$ 19,843	\$ 19,099	\$ 19,380	\$ 24,429	\$ 20,000	3.2%	Price Increase \$105 per ton
121 Asphalt										
01 Asphalt	\$ 378,848	\$ 400,000	\$ 524,526	\$ 434,458	\$ 400,000	\$ 524,526	\$ 524,526	\$ 557,000	6.2%	Town 2710 ton @ \$105/ton & Country 2587 ton @ \$105/ton
122 Culverts & Guard Rails										
01 Culverts & Guard Rails	\$ 8,428	\$ 7,892	\$ 13,331	\$ 9,884	\$ 7,892	\$ 15,600	\$ 13,331	\$ 12,000	-23.1%	
123 Signs										
01 Signs	\$ 2,157	\$ 1,507	\$ 2,373	\$ 2,012	\$ 1,507	\$ 1,920	\$ 2,373	\$ 3,000	56.3%	Need new software / equipment
124 Sidewalks										
01 Sidewalks	\$ 3,000	\$ 3,623	\$ 3,000	\$ 3,208	\$ 3,623	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	
126 Traffic Paint										
01 Traffic Paint	\$ 10,621	\$ 11,160	\$ 17,632	\$ 13,137	\$ 11,160	\$ 18,000	\$ 17,632	\$ 18,000	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
40 Public Works (continued)										
127 Vehicle Paint										
01 Vehicle Paint	\$ 2,573	\$ 2,898	\$ 2,201	\$ 2,557	\$ 2,898	\$ 2,500	\$ 2,201	\$ 2,500	0.0%	
130 Construction Material										
01 Construction Material	\$ 1,872	\$ 2,736	\$ 4,840	\$ 3,149	\$ 2,736	\$ 3,304	\$ 4,840	\$ 4,500	36.2%	
131 Sand Account										
01 Sand Account	\$ 42,400	\$ 42,400	\$ 65,000	\$ 49,933	\$ 42,400	\$ 65,000	\$ 65,000	\$ 67,500	3.8%	4500 yd@ \$15 (price increase)
132 Municipal Maintenance										
01 Municipal Maintenance	\$ 7,150	\$ 8,000	\$ 7,576	\$ 7,575	\$ 8,000	\$ 8,000	\$ 7,576	\$ 8,000	0.0%	Mostly weed spraying
133 Tools Insurance										
01 Tools Insurance										
134 Drug/Alcohol Testing										
01 Drug/Alcohol Testing	\$ 1,109	\$ 650	\$ 815	\$ 858	\$ 650	\$ 900	\$ 815	\$ 900	0.0%	
271 Contracted Services										
01 Janitorial & Supplies										
Totals	\$ 2,068,165	\$ 2,099,299	\$ 2,444,421	\$ 2,203,962	\$ 2,099,299	\$ 2,475,356	\$ 2,444,421	\$ 2,709,266	9.4%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
50 Recreation										
001 Salaries										
01 Regular Pay	\$ 196,120	\$ 203,368	\$ 205,282	\$ 201,590	\$ 203,368	\$ 226,827	\$ 205,282	\$ 251,410	10.8%	Number from Finance
02 Overtime										
07 Salaries	\$ 68,045	\$ 80,773	\$ 94,118	\$ 80,979	\$ 80,773	\$ 90,000	\$ 94,118	\$ 95,000	5.6%	Number from Finance
003 Office Supplies										
01 Postage	\$ 220	\$ 110	\$ 236	\$ 189	\$ 110	\$ 250	\$ 236	\$ 300	20.0%	
02 Advertising	\$ 778	\$ 1,526	\$ 1,642	\$ 1,315	\$ 1,526	\$ 1,500	\$ 1,642	\$ 2,000	33.3%	
03 Copier Rental	\$ 1,560	\$ 1,560	\$ 520	\$ 1,213	\$ 1,560	\$ 1,560	\$ 520	\$ 1,560	0.0%	
04 Equipment Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150	0.0%	
05 Printer Ink	\$ 159	\$ 68	\$ 22	\$ 83	\$ 68	\$ 100	\$ 22	\$ 100	0.0%	
07 Paper	\$ 147	\$ 107	\$ 140	\$ 131	\$ 107	\$ 250	\$ 140	\$ 250	0.0%	
08 Office Supplies	\$ 634	\$ 418	\$ 974	\$ 676	\$ 418	\$ 1,000	\$ 974	\$ 1,000	0.0%	
008 Computer Maintenance										
01 Computer Maintenance	\$ 1,134	\$ 840	\$ 1,013	\$ 996	\$ 840	\$ 840	\$ 1,013	\$ 950	13.1%	
009 Professional Dues										
04 Professional Dues	\$ 255	\$ 255	\$ 295	\$ 268	\$ 255	\$ 225	\$ 295	\$ 355	57.8%	
010 Travel Expenses										
01 Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150	0.0%	
02 Meals & Lodging	\$ -	\$ -	\$ 570	\$ 190	\$ -	\$ 300	\$ 570	\$ 500	66.7%	
04 Conference Fee	\$ -	\$ -	\$ 200	\$ 67	\$ -	\$ 200	\$ 200	\$ 200	0.0%	
05 Travel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	0.0%	
011 Training & Education										
02 Training & Education	\$ -	\$ 319	\$ 75	\$ 131	\$ 319	\$ 500	\$ 75	\$ 500	0.0%	
013 Car Allowance										
01 Car Allowance	\$ 3,200	\$ 3,262	\$ 3,500	\$ 3,321	\$ 3,262	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	
015 Telephone										
01 Cell Phone										
02 Rec Center	\$ 2,139	\$ 2,362	\$ 2,354	\$ 2,285	\$ 2,362	\$ 2,400	\$ 2,354	\$ 2,400	0.0%	
04 Telephone	\$ 56	\$ -	\$ 723	\$ 260	\$ -	\$ 400	\$ 723	\$ 780	95.0%	
017 Internet										
03 Internet	\$ 1,070	\$ 1,166	\$ 1,207	\$ 1,148	\$ 1,166	\$ 1,200	\$ 1,207	\$ 1,200	0.0%	
018 Health Insurance										
01 Health Insurance	\$ 67,030	\$ 70,572	\$ 78,666	\$ 72,089	\$ 70,572	\$ 79,409	\$ 78,666	\$ 83,596	5.3%	Number from Finance
026 Heating Fuel										
01 Recreation Center	\$ 13,969	\$ 17,313	\$ 30,666	\$ 20,649	\$ 17,313	\$ 23,892	\$ 30,666	\$ 49,500	107.2%	
02 Teague Park										
03 Heating Fuel										
027 Electricity										
05 Recreation Center	\$ 19,251	\$ 21,504	\$ 26,182	\$ 22,312	\$ 21,504	\$ 26,880	\$ 26,182	\$ 36,000	33.9%	
06 Teague Park	\$ 509	\$ 1,901	\$ 3,523	\$ 1,978	\$ 1,901	\$ 2,376	\$ 3,523	\$ 12,500	426.1%	
07 Soucy Sports Complex	\$ 386	\$ 677	\$ 1,127	\$ 730	\$ 677	\$ 1,057	\$ 1,127	\$ 3,500	231.1%	
08 Pool										

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
50 Recreation (continued)										
028 Water										
01 Recreation Center	\$ 1,351	\$ 6,477	\$ 9,605	\$ 5,811	\$ 6,477	\$ 13,000	\$ 9,605	\$ 13,000	0.0%	Per CUD, water rate increase 6.17%
02 Teague Park	\$ -	\$ 230	\$ 284	\$ 171	\$ 230	\$ 300	\$ 284	\$ 300	0.0%	Per CUD, water rate increase 6.17%
03 Dog Park			\$ 134	\$ 134		\$ 200	\$ 134	\$ 200	0.0%	Per CUD, water rate increase 6.17%
04 Soucy Complex	\$ 75	\$ 321	\$ 137	\$ 178	\$ 321	\$ 120	\$ 137	\$ 120	0.0%	Per CUD, water rate increase 6.17%
029 Sewer										
01 Sewer	\$ 327	\$ 511	\$ 276	\$ 371	\$ 511	\$ 700	\$ 276	\$ 700	0.0%	Per CUD, sewer rate increase 2.00%
030 Building Supplies										
01 Building Supplies	\$ 3,875	\$ 3,623	\$ 3,922	\$ 3,807	\$ 3,623	\$ 3,800	\$ 3,922	\$ 3,800	0.0%	
031 Building Maintenance										
01 Building Maintenance	\$ 31,847	\$ 40,789	\$ 31,957	\$ 34,865	\$ 40,789	\$ 35,650	\$ 31,957	\$ 36,000	1.0%	
032 Property Insurance										
01 Property Insurance	\$ 5,737	\$ 5,660	\$ 5,958	\$ 5,785	\$ 5,660	\$ 5,613	\$ 5,958	\$ 6,303	12.3%	Number from Finance
034 Worker's Compensation										
01 Worker's Compensation	\$ 9,179	\$ 10,209	\$ 7,224	\$ 8,871	\$ 10,209	\$ 2,750	\$ 7,224	\$ 5,284	92.2%	Number from Finance
038 Social Security										
01 Social Security	\$ 19,937	\$ 21,284	\$ 22,238	\$ 21,153	\$ 21,284	\$ 23,472	\$ 22,238	\$ 26,500	12.9%	Number from Finance
040 City & State Retirement										
01 City & State Retirement	\$ 7,155	\$ 7,347	\$ 7,556	\$ 7,353	\$ 7,347	\$ 7,345	\$ 7,556	\$ 8,157	11.0%	Number from Finance
051 Equipment Maintenance										
01 Equip Maint										
04 Repairs										
05 Equipment Maintenance	\$ -	\$ 487	\$ -	\$ 162	\$ 487					
073 Vehicle Repair										
01 Vehicle Repair										
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ -	\$ 50	\$ 97	\$ 49	\$ 50		\$ 97			
135 Water Tests										
01 Water Tests	\$ -									
136 Youth Center Equipment										
01 Youth Center Equipment										
137 Rink Equipment										
01 Rink Equipment	\$ 584	\$ 448	\$ 834	\$ 622	\$ 448	\$ 800	\$ 834	\$ 800	0.0%	
138 Program Equipment										
01 Baseball/Softball	\$ 578	\$ 478	\$ 126	\$ 394	\$ 478	\$ 600	\$ 126	\$ 600	0.0%	
02 Tennis	\$ 310	\$ 200	\$ -	\$ 170	\$ 200	\$ 200	\$ -	\$ 200	0.0%	
03 Soccer	\$ 228	\$ 734	\$ 559	\$ 507	\$ 734	\$ 600	\$ 559	\$ 600	0.0%	
04 Basketball	\$ 88	\$ -	\$ 36	\$ 41	\$ -	\$ 200	\$ 36	\$ 200	0.0%	
05 Arts & Crafts								\$ 200	NEW	
06 Program Equipment	\$ 1,983	\$ 1,652	\$ 1,641	\$ 1,759	\$ 1,652	\$ 1,800	\$ 1,641	\$ 1,800	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
50 Recreation (continued)										
139 Rink Maintenance										
01 Rink Maintenance	\$ -	\$ 287	\$ -	\$ 96	\$ 287	\$ -				
140 Pool Supplies										
01 Pool Supplies	\$ 300	\$ 500	\$ -	\$ 267	\$ 500	\$ 900	\$ -	\$ 900	0.0%	
141 Trophies & Awards										
01 Trophies & Awards	\$ 43	\$ 366	\$ 286	\$ 231	\$ 366	\$ 400	\$ 286	\$ 400	0.0%	
142 Pool Maintenance										
01 Pool Maintenance	\$ 400	\$ 400	\$ -	\$ 267	\$ 400	\$ -				
145 Special Events										
01 Special Events	\$ -	\$ 117	\$ -	\$ 39	\$ 117					
243 Rec Center Improvement	\$ 1,237	\$ 2,851	\$ 2,798	\$ 2,295	\$ 2,851	\$ 3,000	\$ 2,798	\$ 3,000	0.0%	
Totals	\$ 461,895	\$ 513,121	\$ 548,704	\$ 507,907	\$ 513,121	\$ 566,616	\$ 548,704	\$ 656,665	15.9%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
51 Parks										
001 Salaries										
01 Regular Pay	\$ 45,009	\$ 46,535	\$ 41,157	\$ 44,233	\$ 46,535	\$ 46,738	\$ 41,157	\$ 51,916	11.1%	Number from Finance
02 Overtime	\$ 3,256	\$ 3,579	\$ 2,528	\$ 3,121	\$ 3,579	\$ 5,000	\$ 2,528	\$ 4,000	-20.0%	Number from Finance
07 Salaries	\$ 38,226	\$ 34,579	\$ 37,270	\$ 36,692	\$ 34,579	\$ 36,316	\$ 37,270	\$ 39,213	8.0%	Number from Finance
014 New Equipment										
01 New Equipment	\$ 1,534	\$ 1,322	\$ 1,197	\$ 1,351	\$ 1,322	\$ 1,200	\$ 1,197	\$ 1,200	0.0%	
015 Telephone										
01 Cell Phone										
04 Telephone	\$ 583	\$ 628	\$ 818	\$ 676	\$ 628	\$ 650	\$ 818	\$ 820	26.2%	
018 Health Insurance										
01 Health Insurance	\$ 11,392	\$ 164	\$ 12,117	\$ 7,891	\$ 164	\$ 12,118	\$ 12,117	\$ 12,118	0.0%	Number from Finance
019 Misc. Expense										
01 Misc. Expense										
026 Heating Fuel										
03 Heating Fuel	\$ 4,675	\$ 3,978	\$ 8,316	\$ 5,656	\$ 3,978	\$ 6,000	\$ 8,316	\$ 12,000	100.0%	
027 Electricity										
01 PW MAIN GAR										
09 Park Shop	\$ 1,375	\$ 1,516	\$ 1,834	\$ 1,575	\$ 1,516	\$ 1,895	\$ 1,834	\$ 6,500	243.1%	
10 Park Security Lighting	\$ 199	\$ 207	\$ 205	\$ 204	\$ 207	\$ 259	\$ 205	\$ 1,200	362.7%	
11 Electricity	\$ 201	\$ 237	\$ 252	\$ 230	\$ 237	\$ 296	\$ 252	\$ 1,200	305.3%	
029 Sewer										
01 Sewer	\$ 250	\$ 254	\$ 256	\$ 253	\$ 254	\$ 300	\$ 256	\$ 300	0.0%	Per CUD, sewer rate increase 2.00%
030 Building Supplies										
01 Building Supplies	\$ 1,827	\$ 1,929	\$ 2,263	\$ 2,006	\$ 1,929	\$ 2,500	\$ 2,263	\$ 2,500	0.0%	
031 Building Maintenance										
01 Building Maintenance	\$ 2,575	\$ 841	\$ 2,951	\$ 2,123	\$ 841	\$ 3,600	\$ 2,951	\$ 3,200	-11.1%	
032 Property Insurance										
01 Property Insurance										
034 Workers Comp										
01 Workers Comp	\$ 2,770	\$ 2,239	\$ 2,145	\$ 2,385	\$ 2,239	\$ 475	\$ 2,145	\$ 2,550	436.8%	Number from Finance
036 Vehicle Insurance										
01 Vehicle Insurance	\$ 4,382	\$ 4,500	\$ 4,583	\$ 4,489	\$ 4,500	\$ 4,504	\$ 4,583	\$ 4,663	3.5%	Number from Finance
038 Social Security										
01 Social Security	\$ 6,389	\$ 6,497	\$ 6,026	\$ 6,304	\$ 6,497	\$ 6,583	\$ 6,026	\$ 7,277	10.5%	Number from Finance
040 City & State Retirement										
01 City & State Retirement	\$ 440	\$ 1,060	\$ 580	\$ 693	\$ 1,060	\$ 1,040	\$ 580	\$ 1,040	0.0%	Number from Finance
051 Equipment Maintenance										
04 Repairs	\$ 1,754	\$ 1,790	\$ 1,565	\$ 1,703	\$ 1,790	\$ 1,800	\$ 1,565	\$ 1,800	0.0%	
05 Equipment Maintenance	\$ 15,412	\$ 5,833	\$ 5,108	\$ 8,784	\$ 5,833	\$ 6,000	\$ 5,108	\$ 6,000	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
51 Parks (continued)										
070 Clothing Allowance										
03 Clothing	\$ 381	\$ 435	\$ 491	\$ 436	\$ 435	\$ 500	\$ 491	\$ 500	0.0%	
073 Vehicle Repairs										
01 Vehicle Repairs	\$ 5,168	\$ 4,818	\$ 6,684	\$ 5,557	\$ 4,818	\$ 5,000	\$ 6,684	\$ 7,000	40.0%	
074 Tires										
01 Tires	\$ 1,411	\$ 1,529	\$ 915	\$ 1,285	\$ 1,529	\$ 1,500	\$ 915	\$ 1,200	-20.0%	
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 4,221	\$ 6,675	\$ 9,538	\$ 6,811	\$ 6,675	\$ 8,343	\$ 9,538	\$ 8,500	1.9%	
076 Diesel										
01 Diesel	\$ 917	\$ 8,010	\$ 4,031	\$ 4,319	\$ 8,010	\$ 10,013	\$ 4,031	\$ 3,000	-70.0%	
111 Tools - Shop										
01 Tools - Shop	\$ 1,142	\$ 1,158	\$ 1,165	\$ 1,155	\$ 1,158	\$ 1,300	\$ 1,165	\$ 1,300	0.0%	
147 Parks Maintenance										
01 Parks Maintenance	\$ 8,286	\$ 10,817	\$ 14,986	\$ 11,363	\$ 10,817	\$ 15,000	\$ 14,986	\$ 15,000	0.0%	
02 Civic Beautification										
237 Civic Beaut										
01 Civic Beaut	\$ 5,919	\$ 2,559	\$ 2,595	\$ 3,691	\$ 2,559	\$ 3,000	\$ 2,595	\$ 3,000	0.0%	
Totals	\$ 169,695	\$ 153,689	\$ 171,576	\$ 164,987	\$ 153,689	\$ 181,930	\$ 171,576	\$ 198,997	9.4%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
60 Airport										
001 Salaries										
01 Regular Pay	\$ -			\$ -						
008 Computer Maintenance										
04 Computer Maintenance										
015 Telephone										
04 Telephone	\$ 847	\$ 970	\$ 970	\$ 929	\$ 970	\$ 900	\$ 970	\$ 1,000	11.1%	
017 Communications										
03 Internet	\$ 659	\$ 659	\$ 617	\$ 689	\$ 659	\$ 750	\$ 617	\$ 750	0.0%	
019 Miscellaneous Expense										
01 Misc. Expense	\$ 120	\$ 126	\$ 272	\$ 124	\$ 126	\$ 150	\$ 272	\$ 300	100.0%	
026 Heating Fuel										
03 Heating Fuel	\$ 6,699	\$ 8,227	\$ 8,096	\$ 7,447	\$ 8,227	\$ 11,353	\$ 8,096	\$ 11,500	1.3%	
027 Electricity										
11 Electricity	\$ 770	\$ 833	\$ 1,140	\$ 868	\$ 833	\$ 1,041	\$ 1,140	\$ 1,200	15.3%	
14 Airport Hangar	\$ 1,893	\$ 1,582	\$ 2,248	\$ 1,732	\$ 1,582	\$ 1,977	\$ 2,248	\$ 2,300	16.3%	
028 Water										
05 Water	\$ 526	\$ 546	\$ 906	\$ 533	\$ 546	\$ 568	\$ 906	\$ 975	71.7%	Per CUD, water rate increase 6.17%
029 Sewer										
01 Sewer	\$ 250	\$ 251	\$ 456	\$ 250	\$ 251	\$ 300	\$ 456	\$ 470	56.7%	Per CUD, sewer rate increase 2.00%
030 Building Supplies										
01 Building Supplies	\$ -	\$ 74	\$ -	\$ 25	\$ 74	\$ 100	\$ -	\$ 100	0.0%	
031 Building Maintenance										
01 Building Maintenance	\$ 532	\$ 1,260	\$ 2,788	\$ 762	\$ 1,260	\$ 750	\$ 2,788	\$ 2,500	233.3%	
032 Property Insurance										
01 Property Insurance	\$ 1,909	\$ 1,948	\$ 1,922	\$ 1,744	\$ 1,948	\$ 1,961	\$ 1,922	\$ 1,883	-4.0%	Number From Finance
037 Liability Insurance										
01 Airport Liability	\$ 2,173	\$ 2,499	\$ 2,499	\$ 2,282	\$ 2,499	\$ 2,500	\$ 2,499	\$ 2,500	0.0%	Number From Finance
038 Social Security										
01 Social Security	\$ 700	\$ 691	\$ 1,101	\$ 919	\$ 691	\$ 1,484	\$ 1,101	\$ 1,300	-12.4%	Number From Finance
040 City & State Retirement										
01 City & State Retirement	\$ -			\$ -						Number From Finance
051 Equipment Maintenance										
05 Equipment Maintenance	\$ 4,325	\$ 8,395	\$ 2,657	\$ 5,036	\$ 8,395	\$ 5,000	\$ 2,657	\$ 5,000	0.0%	
076 Diesel										
01 Diesel	\$ 2,720	\$ 3,078	\$ 7,835	\$ 3,872	\$ 3,078	\$ 7,317	\$ 7,835	\$ 8,000	9.3%	
153 Air Consultant Contract										
01 Air Consultant Contract	\$ 3,700	\$ 3,975	\$ 4,875	\$ 5,592	\$ 3,975	\$ 5,200	\$ 4,875	\$ 5,200	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
60 Airport (continued)										
155 Snow Plowing										
01 Snow Plowing	\$ 5,708	\$ 5,329	\$ 9,861	\$ 6,966	\$ 5,329	\$ 15,484	\$ 9,861	\$ 15,484	0.0%	Number From Finance
156 Runway Lights										
01 Runway Lights	\$ 759	\$ 1,558	\$ -	\$ 772	\$ 1,558	\$ 2,300	\$ -	\$ 2,000	-13.0%	
157 Runway Maintenance										
01 Runway Maintenance	\$ 3,000	\$ 500	\$ 2,512	\$ 2,004	\$ 500	\$ 6,000	\$ 2,512	\$ 4,000	-33.3%	
161 Garbage Coll										
01 Garbage Collection						\$ -				
420 AVGas										
01 AVGas	\$ 10,603	\$ 18,631	\$ 35,000	\$ 21,411	\$ 18,631	\$ 35,000	\$ 35,000	\$ 35,000	0.0%	MOVE TO G ACCOUNT
Totals	\$ 47,894	\$ 61,133	\$ 85,754	\$ 64,927	\$ 61,133	\$ 100,135	\$ 85,754	\$ 101,462	1.3%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
61 Caribou Trailer Park										
006 Legal Fees										
01 Legal Fees										
027 Electricity										
11 Electricity	\$ 2,048	\$ 2,244	\$ 3,719	\$ 2,670	\$ 2,244	\$ 2,805	\$ 3,719	\$ 3,900	39.0%	
028 Water										
05 Water	\$ 4,900	\$ 3,772	\$ 5,956	\$ 4,876	\$ 3,772	\$ 4,500	\$ 5,956	\$ 6,000	33.3%	Per CUD, water rate increase 6.17%
029 Sewer										
01 Sewer	\$ 3,000	\$ 2,638	\$ 765	\$ 2,134	\$ 2,638	\$ 2,690	\$ 765	\$ 900	-66.5%	Per CUD, sewer rate increase 2.00%
032 Property Insurance										
01 Property Insurance	\$ 44	\$ 43	\$ 41	\$ 43	\$ 43	\$ 100	\$ 41	\$ 40	-60.0%	Number From Finance
105 Street Lights										
01 Street Lights	\$ -									
147 Park Maintenance										
01 Park Maintenance		\$ -			\$ -	\$ -				
158 CTP License Fee										
01 CTP License Fee	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	0.0%	
160 CTP Park Maintenance										
01 CTP Park Maintenance	\$ 772	\$ -	\$ -	\$ 257	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%	
161 Garbage Collection										
01 Garbage Collection	\$ 1,620	\$ 1,610	\$ 1,470	\$ 1,567	\$ 1,610	\$ 1,440	\$ 1,470	\$ 1,500	4.2%	
385 Year End CTP										
01 Year End CTP	\$ 1,579	\$ 9,749	\$ 583	\$ 3,970	\$ 9,749		\$ 583			
Totals	\$ 14,078	\$ 20,170	\$ 12,650	\$ 15,633	\$ 20,170	\$ 12,650	\$ 12,650	\$ 13,455	6.4%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
65 Cemeteries										
165 Evergreen Cemetery										
01 Evergreen Cemetery	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	
166 Grimes Cemetery										
01 Grimes Cemetery	\$ 2,250	\$ 2,000	\$ 2,000	\$ 2,083	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	
167 Sacred Heart Cemetery										
01 Sacred Heart Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	
168 Holy Rosary Cemetery										
01 Holy Rosary Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	
169 Green Ridge Cemetery										
01 Green Ridge Cemetery	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	0.0%	
170 Lyndon Cemetery										
01 Lyndon Cemetery	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	0.0%	
171 Bubar Cemetery										
01 Bubar Cemetery	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	
172 Memorial Day Flags										
01 Memorial Day Flags	\$ 600	\$ 479	\$ 476	\$ 518	\$ 479	\$ 600	\$ 476	\$ 600	0.0%	
190 Veterans Cemetery Fund										
01 Veterans Cemetery Fund	\$ -	\$ -	\$ 6,726	\$ 2,242						
Totals	\$ 7,100	\$ 6,729	\$ 6,726	\$ 6,852	\$ 6,729	\$ 6,850	\$ 6,726	\$ 6,850	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
70 Insurance and Retirement										
007 Audit										
02 GASB 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	0.0%	
018 Health Insurance										
01 Employee Assistance Prog	\$ -	\$ -			\$ -					
034 Worker's Compensation										
01 Worker's Compensation	\$ 5,117	\$ -	\$ -	\$ 1,706	\$ -	\$ 3,616	\$ -	\$ 3,500	-3.2%	
035 Unemployment Comp.										
01 Unemployment Comp.	\$ 17,130	\$ 33,217	\$ 15,300	\$ 21,882	\$ 33,217	\$ 17,839	\$ 15,300	\$ 15,500	-13.1%	
037 Liability Insurance										
01 Liability Insurance	\$ 27,209	\$ 28,539	\$ 29,431	\$ 28,393	\$ 28,539	\$ 29,221	\$ 29,431	\$ 29,642	1.4%	Number From Finance
038 Social Security										
01 Social Security										
039 Bonds										
01 Bonds										
040 City & State Retirement										
01 City & State Retirement	\$ -	\$ -	\$ 109	\$ 36			\$ 109	\$ 110	NEW	
041 \$1000 Ded. Payments										
01 \$1000 Ded. Payments	\$ 906	\$ 1,500	\$ 3,000	\$ 1,802	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	
043 Compensated Absences										
01 Compensated Absences	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%	
044 - Reimbursements										
01 Reimbursements										
046 Recognitions & Awards										
01 Recognitions & Awards	\$ 2,204	\$ 2,116	\$ 3,047	\$ 2,456	\$ 2,116	\$ 3,000	\$ 3,047	\$ 4,000	33.3%	
311 Section 125 Expense										
01 Section 125 Expense	\$ 6,422	\$ 6,244	\$ 6,158	\$ 6,275	\$ 6,244	\$ 6,500	\$ 6,158	\$ 6,500	0.0%	
Totals	\$ 83,990	\$ 96,615	\$ 82,045	\$ 87,550	\$ 96,615	\$ 91,376	\$ 82,045	\$ 90,452	-1.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
75 Contributions										
177 Aroost. Agency on Aging										
01 Aroost. Agency on Aging	\$ 4,600	\$ 4,600	\$ 3,048	\$ 4,083	\$ 4,600	\$ 4,600	\$ 3,048	\$ 4,600	0.0%	
176 ACAP										
01 ACAP	\$ -	\$ -	\$ 4,600	\$ 1,533		\$ 3,048	\$ 4,600	\$ 3,048	0.0%	Request received for 2023
Totals	\$ 4,600	\$ 4,600	\$ 7,648	\$ 5,616	\$ 4,600	\$ 7,648	\$ 7,648	\$ 7,648	0.0%	
80 Unclassified										
038 Social Security										
01 Social Security						\$ -	\$ 523	\$ 500	NEW	
045 Refunds/Reimbursements										
01 Refunds/Reimbursements	\$ 8,641	\$ 270	\$ -	\$ 2,970	\$ 270	\$ 275	\$ -	\$ 275	0.0%	
200 Tax Lien Costs										
01 Tax Lien Costs	\$ 17,593	\$ 14,320	\$ 15,246	\$ 15,720	\$ 14,320	\$ 17,500	\$ 15,246	\$ 17,500	0.0%	
201 Abatements										
01 Abatements	\$ 12,301	\$ 13,135	\$ 10,143	\$ 11,860	\$ 13,135	\$ 13,500	\$ 10,143	\$ 13,500	0.0%	
Totals	\$ 38,535	\$ 27,725	\$ 25,912	\$ 30,724	\$ 27,725	\$ 31,275	\$ 25,912	\$ 31,775	1.6%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
11 Economic Development										
001 Salaries										
01 Regular Pay	\$ 111,858	\$ 85,300	\$ 52,824	\$ 83,327	\$ 85,300	\$ 91,224	\$ 52,824	\$ 56,727	-37.8%	Number From Finance
03 Overtime										
003 Office Supplies										
01 Postage								\$ 1,000	NEW	
02 Advertising	\$ 3,360	\$ 3,018	\$ 5,692	\$ 4,023	\$ 3,018	\$ 5,000	\$ 5,692	\$ 7,500	50.0%	
04 Equipment Repair										
08 Office Supplies			\$ 377			\$ 0	\$ 377	\$ 500	NEW	
005 General Govt. Legal Fees										
04 Legal Fees	\$ 1,090			\$ 1,090						
008 Computer Maintenance										
01 Computer Maintenance	\$ 64		\$ 165	\$ 115		\$ 0	\$ 165	\$ 200	NEW	
02 Hosted Services										
03 GIS License	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	0.0%	
009 Professional Dues										
01 Subscriptions	\$ 1,563	\$ 6,143	\$ 1,255	\$ 2,987	\$ 6,143	\$ 6,000	\$ 1,255	\$ 4,000	-33.3%	
04 Prof Dues	\$ 1,152		\$ 425	\$ 789		\$ 0	\$ 425	\$ 1,000	NEW	
010 Travel Expenses										
01 Mileage	\$ -	\$ 586	\$ 477	\$ 354	\$ 586	\$ 1,000	\$ 477	\$ 2,500	150.0%	IEDC Leadership Summit, IEDC Basic ED Course
02 Meals & Lodging	\$ -	\$ 249	\$ 1,397	\$ 549	\$ 249	\$ 1,500	\$ 1,397	\$ 3,000	100.0%	OU EDI Institute, Brownfields, ICSC
04 Conference Fees	\$ -	\$ 861	\$ 1,467	\$ 776	\$ 861	\$ 1,500	\$ 1,467	\$ 3,000	100.0%	
011 Training and Education										
02 Training and Education	\$ 1,760	\$ 650	\$ 109	\$ 840	\$ 650	\$ 1,500	\$ 109	\$ 1,500	0.0%	IEDC Online Trainings
018 Health Insurance										
01 Health Insurance	\$ 15,477	\$ 9,633	\$ 7,866	\$ 10,992	\$ 9,633	\$ 28,153	\$ 7,866	\$ 8,392	-70.2%	Number From Finance
019 Miscellaneous Expenses										
01 Misc Expenses	\$ 33	\$ 31	\$ -	\$ 21	\$ 31	\$ 250	\$ -	\$ 250	0.0%	
031 Building Maintenance										
01 Building Maintenance										
034 Workers Comp										
01 Workers Comp	\$ 206	\$ 151	\$ 51	\$ 136	\$ 151	\$ 150	\$ 51	\$ 190	26.7%	Number From Finance
038 Social Security										
01 Social Security	\$ 8,455	\$ 6,593	\$ 2,272	\$ 5,773	\$ 6,593	\$ 6,359	\$ 2,272	\$ 4,340	-31.8%	Number From Finance
040 City & State Retirement										
01 City & State Retirement	\$ -	\$ -	\$ 1,142	\$ 381	\$ -	\$ 1,340	\$ 1,142	\$ 1,806	34.8%	Number From Finance
145 Special Events										
01 Special Events										
238 Trail Groomer Reserve										
01 Trail Groomer Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
11 Economic Development (continued)										
280 Revolving Loan Fund										
01 Revolving Loan Fund	\$ 19,558									
281 Contracted Services										
01 Buxton Contract										
03 NMDC	\$ 13,553	\$ 13,464	\$ 13,177	\$ 13,398	\$ 13,464	\$ 13,177	\$ 13,177	\$ 13,032	-1.1%	Request received for 2023
04 Broadband Study										
02 Chamber			\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500	\$ 5,000	100.0%	Increase for 2023
## Social Media								\$ 5,200	NEW	
## Website Upgrading								\$ 5,200	NEW	
## Brownfields Tech Asst								\$ 7,000	NEW	
## Riverfront Plan								\$ 10,000	NEW	\$40,000 requested - Council thoughts?
385 - Downtown Infrastructure										
01 Downtown Infrastructure	\$ 3,693	\$ 475	\$ 5,040	\$ 3,069	\$ 475	\$ 5,000	\$ 5,040	\$ 7,500	50.0%	
## Business District Lights								\$ 10,000	NEW	Capital Project - 4 year
392 Ads & Marketing										
01 Video Ads & Marketing	\$ 2,500	\$ 2,500	\$ -	\$ 1,667	\$ 2,500	\$ -	\$ -	\$ 2,500	NEW	Videos for YouTube, Website, Social Media VistCaribou
394 Community Projects										
01 Project Exp										
08 Winter Carnival	\$ 477	\$ -	\$ 2,175	\$ 884	\$ -	\$ 3,500	\$ 2,175	\$ 3,500	0.0%	Winter Carnival now with SnowBowl
14 Thursday's On Sweden	\$ -	\$ 7,512	\$ 8,728	\$ 5,414	\$ 7,512	\$ 13,000	\$ 8,728	\$ 10,000	-23.1%	Have sponsorships for 2023 too
15 Heritage Days										
16 Caribou Days	\$ -	\$ 3,224	\$ 1,300	\$ 1,508	\$ 3,224	\$ 5,000	\$ 1,300	\$ 1,500	-70.0%	
17 Moose Lottery										
18 New Years Eve										
20 Miscellaneous	\$ 2,070	\$ 1,932	\$ 2,645	\$ 2,216	\$ 1,932	\$ 2,000	\$ 2,645	\$ 2,000	0.0%	
21 New Events	\$ 3,000	\$ 1,228	\$ 5,863	\$ 3,364	\$ 1,228	\$ 5,000	\$ 5,863	\$ 4,000	-20.0%	
## Caribou Cares								\$ 5,000	NEW	Grew in 2022
## Small Business Saturday								\$ 5,000	NEW	This was previously paid for with Craft Fair funds / moving to own line
405 Slum/Blight Removal										
01 Slum/Blight Removal	\$ 49,488	\$ 87,401	\$ 84,486	\$ 73,792	\$ 87,401	\$ 65,000	\$ 84,486	\$ 65,000	0.0%	
02 Landbank Seed		\$ 3,061	\$ -	\$ 1,531	\$ 3,061	\$ 20,000	\$ -	\$ 20,000	0.0%	
411 Façade Improvement										
01 Façade Improvement	\$ 15,420	\$ 15,874	\$ 19,802	\$ 17,032	\$ 15,874	\$ 20,000	\$ 19,802	\$ 20,000	0.0%	
413 New Fire Station										
01 New Fire Station	\$ 36,945									
Totals	\$ 302,421	\$ 260,586	\$ 231,934	\$ 264,980	\$ 260,586	\$ 308,853	\$ 231,934	\$ 308,037	-0.3%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
24 Housing										
001 Salaries										
01 Regular Pay	\$ 53,526	\$ 55,419	\$ 55,415	\$ 54,787	\$ 55,419	\$ 55,688	\$ 55,415	\$ 64,430	15.7%	Number From Finance
11 Part-Time			\$ -			\$ 15,600	\$ -	\$ 15,600	0.0%	
10 Finance Dept tasks			\$ 4,984			\$ 5,981	\$ 4,984	\$ 5,971	-0.2%	
003 Office Supplies										
01 Postage	\$ 3,676	\$ 3,294	\$ 2,894	\$ 3,288	\$ 3,294	\$ 2,200	\$ 2,894	\$ 2,600	18.2%	
02 Advertising		\$ 814	\$ -		\$ 814	\$ 300	\$ -	\$ 400	33.3%	
03 Copier Rental	\$ 1,731	\$ 1,909	\$ 2,135	\$ 1,925	\$ 1,909	\$ 2,000	\$ 2,135	\$ 2,000	0.0%	
05 Printer Ink	\$ 142	\$ -	\$ 145	\$ 96	\$ -	\$ 200	\$ 145	\$ 200	0.0%	
07 Paper	\$ 183	\$ 445	\$ 298	\$ 308	\$ 445	\$ 300	\$ 298	\$ 450	50.0%	
08 Office Supplies	\$ 3,175	\$ 3,621	\$ 2,126	\$ 2,974	\$ 3,621	\$ 1,000	\$ 2,126	\$ 1,750	75.0%	
12 Software	\$ 13,988	\$ 15,609	\$ 17,583	\$ 15,727	\$ 15,609	\$ 14,000	\$ 17,583	\$ 15,000	7.1%	
005 General Govt. Legal Fees										
04 Legal Fees	\$ 4,670	\$ 60	\$ 844	\$ 1,858	\$ 60	\$ 3,500	\$ 844	\$ 3,500	0.0%	
007 Audit										
01 Audit	\$ -	\$ -	\$ 1,500	\$ 500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	
008 Computer Maintenance										
01 Oak Leaf	\$ -	\$ 840	\$ 840	\$ 560	\$ 840	\$ 840	\$ 840	\$ 840	0.0%	
009 Professional Dues										
01 Subscriptions	\$ 532	\$ 640	\$ 557	\$ 577	\$ 640	\$ 550	\$ 557	\$ 600	9.1%	
04 Professional Dues	\$ 800	\$ 500	\$ 500	\$ 600	\$ 500	\$ 800	\$ 500	\$ 800	0.0%	
010 Travel Expenses										
01 Mileage	\$ 159	\$ 508	\$ 467	\$ 378	\$ 508	\$ 300	\$ 467	\$ 600	100.0%	
02 Meals & Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 2,000	300.0%	
04 Conference Fees										
05 Travel Expenses	\$ -	\$ -	\$ 206	\$ 69	\$ -	\$ 200	\$ 206	\$ 500	150.0%	
011 Training and Education										
02 Training and Education	\$ 1,328	\$ 1,669	\$ 1,052	\$ 1,350	\$ 1,669	\$ 1,500	\$ 1,052	\$ 3,000	100.0%	
014 - New Equipment										
01 New Equipment	\$ 1,684	\$ 1,600	\$ 120	\$ 1,135	\$ 1,600	\$ 500	\$ 120	\$ 1,000	100.0%	
02 Office		\$ 600			\$ 600					
015 Telephone										
04 Telephone	\$ 462	\$ 395	\$ 394	\$ 417	\$ 395	\$ 1,200	\$ 394	\$ 400	-66.7%	
017 Communications										
03 Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306	\$ -	\$ 306	0.0%	
018 Health Insurance										
01 Health Insurance Housing	\$ 2,786	\$ 2,838	\$ 3,023	\$ 2,882	\$ 2,838	\$ 2,825	\$ 3,023	\$ 2,983	5.6%	Number From Finance
02 Health Ins. Stipend FSS										
034-Workers Comp										
01-Workers Comp Housing	\$ 177	\$ 156	\$ 154	\$ 162	\$ 156	\$ 185	\$ 154	\$ 165	-10.8%	Number From Finance
01-Workers Comp FSS										

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
24 Housing (continued)										
035-Unemployment										
01-Unemployment Housing	\$ 295	\$ 323	\$ 324	\$ 314	\$ 323	\$ 315	\$ 324	\$ 315	0.0%	Number From Finance
01-Unemployment FSS										
038-Social Security										
01-Social Security Housing	\$ 4,449	\$ 4,598	\$ 4,612	\$ 4,553	\$ 4,598	\$ 4,260	\$ 4,612	\$ 4,929	15.7%	Number from Finance
01-Social Security FSS								\$ 1,200	NEW	This would be SS on PT Employee
040 City & State Retirement										
01-Retirement Housing	\$ 1,983	\$ 2,032	\$ 2,038	\$ 2,018	\$ 2,032	\$ 1,949	\$ 2,038	\$ 2,255	15.7%	Number from Finance
285 Year End Closing										
01-Year End Closing										
412 - Fee Accountant										
01 - Fee Accountant	\$ 5,398	\$ 8,245	\$ 5,670	\$ 6,438	\$ 8,245	\$ 7,000	\$ 5,670	\$ 7,000	0.0%	
Totals	\$ 101,143	\$ 106,114	\$ 107,880	\$ 105,046	\$ 106,114	\$ 125,499	\$ 107,880	\$ 142,294	13.4%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
52 Snow Trail Maintenance										
001 Salaries										
01 Regular Pay	\$ 15,272	\$ 8,080	\$ 17,512	\$ 13,621	\$ 8,080	\$ 16,640	\$ 17,512	\$ 17,200	3.4%	Number from finance
02 Overtime										
07 Salaries										
015 Telephone										
01 Cell Phone	\$ 511	\$ 346	\$ 86	\$ 314	\$ 346	\$ -	\$ 86	\$ -		
04 Telephone										
019 Misc. Expense										
01 Misc. Expense	\$ 231	\$ 3,667	\$ 558	\$ 1,485	\$ 3,667	\$ 3,000	\$ 558	\$ 3,000	0.0%	
034 Work Comp										
01 Work Comp	\$ 476	\$ 176	\$ 470	\$ 374	\$ 176	\$ 475	\$ 470	\$ 445	-6.3%	Number from finance
035 Unemployment										
01 Unemployment	\$ 376	\$ 196	\$ 456	\$ 343	\$ 196	\$ 350	\$ 456	\$ 450	28.6%	Number from finance
036 Vehicle Insurance										
01 Vehicle Insurance										
038 Social Security										
01 Social Security	\$ 1,168	\$ 618	\$ 1,340	\$ 1,042	\$ 618	\$ 1,273	\$ 1,340	\$ 1,316	3.4%	Number from finance
051 Equipment Maintenance										
01 Software										
04 Repairs										
05 Equipment Maintenance	\$ 14,661	\$ 11,602	\$ 7,017	\$ 11,093	\$ 11,602	\$ 10,000	\$ 7,017	\$ 10,000	0.0%	
075 Gas/Oil/Filters										
01 Gas/Oil/Filters	\$ 1,991	\$ 3,541	\$ 2,248	\$ 2,593	\$ 3,541	\$ 3,000	\$ 2,248	\$ 3,000	0.0%	
076 Diesel										
01 Diesel	\$ 17,586	\$ 12,752	\$ 28,093	\$ 19,477	\$ 12,752	\$ 22,300	\$ 28,093	\$ 30,000	34.5%	
148 Trail Maint										
01 Trail Maint	\$ 2,509	\$ 2,409	\$ 1,968	\$ 2,296	\$ 2,409	\$ 3,000	\$ 1,968	\$ 3,000	0.0%	
286 Rent Exp										
01 Rent Exp	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	
Totals	\$ 56,782	\$ 45,387	\$ 61,749	\$ 54,639	\$ 45,387	\$ 62,038	\$ 61,749	\$ 70,411	13.5%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022		2023		
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	% Change from Prior YR	
96 Section 8 FSS										
001-Salaries										
01-Regular Pay	\$ 36,937	\$ 38,244	\$ 38,241	\$ 37,808	\$ 38,244	\$ 38,429	\$ 38,241	\$ 43,441	13.0%	Number from finance
003-Office Supplies										
01-Postage	\$ 120	\$ 37	\$ 136	\$ 98	\$ 37	\$ 100	\$ 136	\$ 150	50.0%	
05-Printer Ink	\$ 97	\$ 201	\$ 161	\$ 153	\$ 201	\$ 175	\$ 161	\$ 200	14.3%	
08-Office Supplies	\$ 115	\$ 222	\$ 275	\$ 204	\$ 222	\$ 75	\$ 275	\$ 175	133.3%	
009 Professional Dues										
01 Professional Dues			\$ 2,079			\$ -	\$ 2,079			
010- Travel Expenses										
01-Mileage	\$ -			\$ -						
02 Meals & Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 2,000	300.0%	
05 Travel Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0.0%	
011 - Training and Education										
02 - Training and Education	\$ -	\$ -	\$ 912	\$ 304	\$ -	\$ 100	\$ 912	\$ 1,500	1400.0%	
014 - New Equipment										
01 New Equipment										
02 Office										
018- Health Insurance										
01-Health Insurance	\$ 2,724	\$ 2,777	\$ 2,961	\$ 2,821	\$ 2,777	\$ 2,823	\$ 2,961	\$ 2,983	5.7%	Number from finance
021-Appropriations Allowance										
01-Appropriation Allowance	7000	5000	13303	\$ 8,434	\$ 5,000	\$ 5,000	\$ 13,303	\$ 8,500	70.0%	2023 Grant Award: \$64,455
034-Workers Comp										
01-Workers Comp	\$ 125	\$ 109	\$ 109	\$ 115	\$ 109	\$ 119	\$ 109	\$ 115	-3.4%	Number from finance
035-Unemployment										
01-Unemployment	\$ 295	\$ 323	\$ 324	\$ 314	\$ 323	\$ 315	\$ 324	\$ 324	2.9%	Number from finance
038 Social Security										
01-Social Security	\$ 3,134	\$ 3,237	\$ 3,252	\$ 3,208	\$ 3,237	\$ 2,938	\$ 3,252	\$ 3,323	13.1%	Number from finance
040 City & State Retirement										
01-Retirement Housing	\$ 1,403	\$ 1,431	\$ 1,437	\$ 1,424	\$ 1,431	\$ 1,345	\$ 1,437	\$ 1,520	13.0%	Number from finance
Totals	\$ 51,951	\$ 51,582	\$ 63,191	\$ 55,575	\$ 51,582	\$ 52,419	\$ 63,191	\$ 64,732	23.5%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022	2023			
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	Department Request	Percent Change from Prior Year Request	Percent Change from Prior Year End
10-General Government	\$ 741,587	\$ 755,232	\$ 751,526	\$ 749,448	755,232	\$ 791,567	\$ 751,526	\$ 858,848	8.5%	14%
12 - Nylander Museum	\$ 16,078	\$ 10,775	\$ 18,988	\$ 15,280	\$ 10,775	\$ 53,173	\$ 18,988	\$ 53,903	1.4%	184%
17 - Health & Sanitation	\$ 250,803	\$ 253,256	\$ 260,090	\$ 254,716	\$ 253,256	\$ 257,578	\$ 260,090	\$ 266,338	3.4%	2%
18 - Municipal Buildings	\$ 52,998	\$ 57,959	\$ 73,126	\$ 61,361	\$ 57,959	\$ 74,790	\$ 73,126	\$ 81,192	8.6%	11%
20 - General Assistance	\$ 48,735	\$ 30,530	\$ 26,800	\$ 35,355	\$ 30,530	\$ 41,071	\$ 26,800	\$ 43,047	4.8%	61%
22 - Tax Assessing	\$ 262,484	\$ 226,954	\$ 198,737	\$ 229,392	\$ 226,954	\$ 209,159	\$ 198,737	\$ 244,871	17.1%	23%
25 - Library	\$ 201,230	\$ 207,700	\$ 217,187	\$ 208,705	\$ 207,700	\$ 231,669	\$ 217,187	\$ 246,852	6.6%	14%
31 - Fire & Ambulance	\$ 2,263,231	\$ 2,331,284	\$ 2,465,406	\$ 2,353,307	\$ 2,331,284	\$ 2,622,708	\$ 2,465,406	\$ 2,657,354	1.3%	8%
35 - Police	\$ 1,603,194	\$ 1,656,630	\$ 1,684,129	\$ 1,647,984	\$ 1,656,630	\$ 1,763,342	\$ 1,684,129	\$ 1,870,971	6.1%	11%
38 - Protection	\$ 366,051	\$ 362,857	\$ 355,056	\$ 361,321	\$ 362,857	\$ 367,000	\$ 355,056	\$ 382,000	4.1%	8%
39 - Emergency Managemen	\$ 10,775	\$ 11,068	\$ 11,632	\$ 11,158	\$ 11,068	\$ 13,594	\$ 11,632	\$ 14,130	3.9%	21%
40 - Public Works	\$ 2,068,165	\$ 2,099,299	\$ 2,444,421	\$ 2,203,962	\$ 2,099,299	\$ 2,475,356	\$ 2,444,421	\$ 2,709,266	9.4%	11%
50 - Recreation	\$ 461,895	\$ 513,121	\$ 548,704	\$ 507,907	\$ 513,121	\$ 566,616	\$ 548,704	\$ 656,465	15.9%	20%
51 - Parks	\$ 169,695	\$ 153,689	\$ 171,576	\$ 164,987	\$ 153,689	\$ 181,930	\$ 171,576	\$ 198,997	9.4%	16%
60 - Airport	\$ 47,894	\$ 61,133	\$ 85,754	\$ 64,927	\$ 61,133	\$ 100,135	\$ 85,754	\$ 101,462	1.3%	18%
61 - Trailer Park	\$ 14,078	\$ 20,170	\$ 12,650	\$ 15,633	\$ 20,170	\$ 12,650	\$ 12,650	\$ 13,455	6.4%	6%
65 - Cemeteries	\$ 7,100	\$ 6,729	\$ 6,726	\$ 6,852	\$ 6,729	\$ 6,850	\$ 6,726	\$ 6,850	0.0%	2%
70 - Insurance & Retirement	\$ 83,990	\$ 96,615	\$ 82,045	\$ 87,550	\$ 96,615	\$ 91,376	\$ 82,045	\$ 90,452	-1.0%	10%
75 - Contributions	\$ 4,600	\$ 4,600	\$ 7,648	\$ 5,616	\$ 4,600	\$ 7,648	\$ 7,648	\$ 7,648	0.0%	0%
80 - Unclassified	\$ 38,535	\$ 27,725	\$ 25,912	\$ 30,724	\$ 27,725	\$ 31,275	\$ 25,912	\$ 31,775	1.6%	23%
General Fund Totals	\$ 8,713,117	\$ 8,887,324	\$ 9,448,113	\$ 9,016,185	\$ 8,887,324	\$ 9,899,487	\$ 9,448,113	\$ 10,535,876	6.4%	12%
11 - Economic Development	\$ 302,421	\$ 260,586	\$ 231,934	\$ 264,980	\$ 260,586	\$ 308,853	\$ 231,934	\$ 308,037	-0.3%	33%
24 - Housing	\$ 101,143	\$ 106,114	\$ 107,880	\$ 105,046	\$ 106,114	\$ 125,499	\$ 107,880	\$ 142,294	13.4%	32%
52 - Snow Trail Maintenance	\$ 56,782	\$ 45,387	\$ 61,749	\$ 54,639	\$ 45,387	\$ 62,038	\$ 61,749	\$ 70,411	13.5%	14%
96 Section 8 FSS	\$ 51,951	\$ 51,582	\$ 63,191	\$ 55,575	\$ 51,582	\$ 52,419	\$ 63,191	\$ 64,732	23.5%	2%
Enterprise Fund Totals	\$ 512,297	\$ 463,670	\$ 464,754	\$ 480,240	\$ 463,669	\$ 548,809	\$ 464,754	\$ 585,474	6.7%	26%
TOTAL EXPENSE BUDGET	\$ 9,225,414	\$ 9,350,994	\$ 9,912,867	\$ 9,496,425	\$ 9,350,993	\$ 10,448,296	\$ 9,912,867	\$ 11,121,350	6.4%	12%

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MEMO

TO: Caribou City Council Members
FROM: Penny Thompson, City Manager
RE: 2023 Municipal Expense Budget – feedback & questions
DATE: February 27, 2023

The department expense budgets have been presented.

Members of the Caribou City Council or the public with questions about the budget can ask them now, or at any time before or during the Public Hearing to be held at the next Caribou City Council meeting on March 13.

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



MEMO

To: Mayor and City Council Members
From: Penny Thompson, City Manager
Date: February 27, 2023
Re: Ordinance Discussion: Caribou Development Committee

Local businessman Troy Haney brought up the idea of creating a citizen committee to advance the Economic Development efforts within the City of Caribou. It was based upon the same idea as the Caribou Riverfront Renaissance Committee (Chapter 20 in the City of Caribou ordinances). This would be another tool in the City of Caribou Economic Development toolbox and would complement the ongoing work of the Caribou Economic Growth Council and staff.

A first draft of the proposed Chapter 22 was presented at the January 9 meeting.

At the February 13 meeting, the ordinance was introduced. A public hearing has been scheduled for the March 13 meeting.

Requested Action:

No action required tonight. The discussion was tabled at the last meeting.

**This is the first draft
of the ordinance that was presented
at the January 9, 2023
Caribou City Council meeting.**

Chapter 22 Caribou Development Committee

ARTICLE 1 Caribou Development Committee

Section

22-101	Preamble
22-102	Appointment and Tenure
22-103	Responsibility
22-104	Bylaws
22-105	Compensation Benefits
22-106	Purpose
22-107	Funding
22-108	Reporting Requirements

Chapter 22 Caribou Development Committee

ARTICLE I Caribou Development Committee

Sec. 22-101 Preamble

WHEREAS, economic development has been listed as an important priority by the Caribou City Council; and

WHEREAS, there has been increased interest by developers as evidenced by the number of commercial real estate transactions in recent years; and

WHEREAS, portions of the City of Caribou business district are located in a Tax Increment Financing Districts; and

WHEREAS, there is a desire to organize a standing committee, appointed by the Caribou City Council, for the purpose of promoting community growth and development within the City of Caribou and;

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF CARIBOU MAINE HEREBY establishes the “Caribou Development Committee”, whose purpose is to utilize existing and potential natural, financial and citizen resources to support existing commercial activities, attract new and complimentary businesses to Caribou, and strengthen industry relationships while maintaining and leveraging the iconic character of our community.

Sec. 22-102 Appointment and Tenure

IT IS THEREFORE ADOPTED by the Caribou City Council pursuant to Sec. 2.11 of the Caribou City Charter, as follows:

The Caribou Development Committee (hereinafter, “the Committee”) is hereby designated a formal standing committee of the City of Caribou, initially composed of five members of the public, who shall be appointed by the City Council and the Committee will include two ex-officio members with voting privileges: one member of the Caribou Planning Board (appointed by a vote of the members), and one member of the Caribou Economic Growth Council (appointed by a vote of the members). In addition, the Committee will include two ex-officio members without voting privileges: one member of the Caribou City Council (appointed by a vote of the Caribou City Council), and the City Manager.

Public members shall be appointed for year-three terms; except however, initial appointments shall be made as follows: two for three-year terms, two for two-year terms and one for a one-year term.

Ex-officio members shall serve indefinitely, at the pleasure of the appointing authority.

Sec. 22-103 Responsibility

The City Manager shall be responsible for the organization, administration, and operation of the Committee; except however, said responsibilities may be delegated to the Committee, as the City Manager deems appropriate.

Sec. 22-104 Bylaws

The Committee shall adopt by-laws providing for the officers, organization, and activities of the Committee, including a provision for the appointment by the Committee of an unlimited number of additional non-voting members. The Committee's by-laws, which shall be initially approved and may be subsequently amended, by a majority vote of the voting members. All by-laws shall be forwarded by the City Manager to the City Council.

Sec. 22-105 Compensation Benefits

No member of the Committee, other than employees of the City in other capacities serving ex officio pursuant to section (a) and any persons who may be specifically employed by the City for Committee-related activities, shall receive any compensation for Committee activities, nor shall any person serving on the Committee be deemed an agent or employee of the City, being entitled to any customary employment benefits, specifically including, but not limited to workers' compensation benefits.

Sec. 22-106 Purpose

The purpose of Caribou Development Committee shall be to:

- Define the meaning of “economic development” and set SMART (specific, measurable, achievable, relevant, and time-based) goals for the committee that:
 - Maintain broad community support regarding the direction of development efforts
 - Encourage broader access to economic incentives for quality job creation and tax base enhancement
 - Reduce barriers to economic growth while recognizing regulatory function
 - Develop municipal initiatives that support existing and future business
 - Identify and pursue additional resources to aid in economic development efforts
 - Assist firms in finding appropriate development sites for expansion
 - Encourage downtown revitalization and neighborhood business development
 - Retain and expand riverfront development while recognizing environmental constraints
 - Strengthen programs which encourage entrepreneurship by becoming a resource for information and technical assistance
 - Promote redevelopment of existing vacant lots within the urban compact zone, underutilized land, and brownfields properties
 - Maintain and improve Caribou's position as a tourist destination
 - Improve commercial, recreational, entertainment and hospitality opportunities for citizens of Caribou and surrounding communities

Sec. 22-107 Funding

All grant applications seeking funds more than \$2,500.00 shall be approved by the City Council, and all funds related to the Committee's activities shall be administered through the City Manager's office.

Sec. 22-108 Reporting Requirements

The Committee shall file an annual report with the City Council on or before January 31st of each year, covering goals, activities, and accomplishments during the preceding year.

**This is the track edits version
of the ordinance
with revisions by Councilor Bagley.**

Chapter 22 Caribou Development Committee
ARTICLE 1 Caribou Development Committee

Section

- 22-101 Preamble
- 22-102 Appointment and Tenure
- 22-103 Responsibility
- 22-104 Bylaws
- 22-105 Compensation Benefits
- 22-106 Purpose
- 22-107 Funding
- 22-108 Reporting Requirements

Chapter 22 Caribou Development Committee
ARTICLE I Caribou Development Committee

Sec. 22-101 Preamble

WHEREAS, economic development has been listed as an important priority by the Caribou City Council; and

WHEREAS, there has been increased interest by developers as evidenced by the number of commercial real estate transactions in recent years; and

WHEREAS, portions of the City of Caribou business district are located in a Tax Increment Financing Districts; and

WHEREAS, there is a desire to organize a standing committee, appointed by the Caribou City Council, for the purpose of promoting community growth and development within the City of Caribou.

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NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF CARIBOU MAINE HEREBY establishes the “Caribou Development Committee,” whose purpose is to utilize existing and potential natural, financial and citizen resources to support existing commercial activities, attract new and complimentary businesses to Caribou, and strengthen industry relationships while maintaining and leveraging the iconic character of our community.

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Public members shall be appointed for year-three terms; except however, initial appointments shall be made as follows: two for three-year terms, two for two-year terms and one for a one-year term.

Ex-officio members shall serve indefinitely, at the pleasure of the appointing authority.

Vacancies, due to death, resignation, or any other reason, shall be filled by a majority vote of the Caribou City Council.

Sec. 22-103 Responsibility

The City Manager shall be responsible for the organization, administration, and operation of the Committee; except however, said responsibilities may be delegated to the Committee, as the City Manager deems appropriate.

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The Committee shall adopt bylaws providing for the officers, organization, and activities of the Committee, including a provision for the appointment by the Committee of an unlimited number of additional non-voting members. The Committee's bylaws shall be approved initially and may be amended subsequently by a majority vote of the Committee. The initial by-laws, and any subsequent amendments to the bylaws, shall be forwarded by the City Manager to the City Council for review and approval, before those bylaws or amendments take effect.

Sec. 22-105 Compensation Benefits

No member of the Committee, other than employees of the City in other capacities serving ex officio pursuant to section (a) and any persons who may be specifically employed by the City for Committee-related activities, shall receive any compensation for Committee activities, nor shall any person serving on the Committee be deemed an agent or employee of the City, being entitled to any customary employment benefits, specifically including, but not limited to workers' compensation benefits.

Sec. 22-106 Purpose

The purpose of Caribou Development Committee shall be to:

- Coordinate with the City Manager, City staff, the Caribou Planning Board, the Caribou Economic Growth Council, the Caribou Riverfront Renaissance Committee, and the Caribou Airport Advisory Committee to develop a comprehensive economic development strategy for the next 10-year period (2023 – 2033)
- Build and maintain broad community support for development efforts through public testimony and social media presence
- Encourage broader access to economic incentives for quality job creation and tax base enhancement
- Recommend measures to reduce barriers to economic growth, while recognizing regulatory functions
- Develop initiatives that support existing and future business
- Identify and pursue potential resources to aid in economic development efforts

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- Assist firms in finding appropriate development sites for expansion
- Encourage downtown revitalization and neighborhood business development
- Serve as a resource for information and technical assistance, to strengthen programs that encourage entrepreneurship
- Promote redevelopment of existing vacant lots within the urban compact zone, underutilized land, and brownfields properties
- Recommend measures to maintain and improve Caribou’s position as a tourist destination
- Improve commercial, recreational, entertainment and hospitality opportunities for citizens of Caribou and surrounding communities
- Coordinate with the Caribou Planning Board to recommend potential zoning and land use changes that will encourage greater economic development across the City, support and contribute to the “Economy” section of the Comprehensive Plan
- Coordinate with the Caribou Economic Growth Council to recommend deserving businesses for funding support
- Coordinate with the Caribou Riverfront Renaissance Committee to recommend short-term, mid-term, and long-term strategies and initiatives for riverfront redevelopment
- Coordinate with the Caribou Airport Advisory Committee to recommend measures to expand the utilization and development of airport facilities

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Sec. 22-108 Reporting Requirements

The Committee shall file an annual report with the City Council on or before January 31st of each year, covering goals, activities, and accomplishments during the preceding year.

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 Reduce barriers to economic growth while recognizing regulatory function¶
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 Identify and pursue additional resources to aid in economic development efforts¶
 Assist firms in finding appropriate development sites for expansion¶
 Encourage downtown revitalization and neighborhood business development¶
 Retain and expand riverfront development while recognizing environmental constraints¶
 Strengthen programs which encourage entrepreneurship by becoming a resource for information and technical assistance¶
 Promote redevelopment of existing vacant lots within the urban compact zone, underutilized land, and brownfields properties ¶
 Maintain and improve Caribou’s position as a tourist destination¶
 Improve commercial, recreational, entertainment and hospitality opportunities for citizens of Caribou and surrounding communities¶

**This is version of the ordinance introduced
at the February 13, 2023
Caribou City Council meeting.**

Introduced by Mayor Smith
On February 13, 2023

ORDINANCE No. 1, 2023 Series

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

An Ordinance To Adopt Chapter 22 creating the Caribou Development Committee

Short Title: An Ordinance to Adopt Chapter 22

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

WHEREAS, the Caribou City Council is required by the City Charter Section 2.11 (1) to adopt by ordinance to “adopt or amend an administrative code or establish, alter, or abolish any City department, office or agency; and

WHEREAS, economic development has been listed as an important priority by the Caribou City Council; and

WHEREAS, there has been increased interest by developers as evidenced by the number of commercial real estate transactions in recent years; and

WHEREAS, portions of the City of Caribou business district are located in a Tax Increment Financing Districts; and

WHEREAS, there is a desire to organize a standing committee, appointed by the Caribou City Council, for the purpose of promoting community growth and development within the City of Caribou and;

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF CARIBOU MAINE HEREBY establishes the “Caribou Development Committee”, whose purpose is to utilize existing and potential natural, financial and citizen resources to support existing commercial activities, attract new and complimentary businesses to Caribou, and strengthen industry relationships while maintaining and leveraging the iconic character of our community.

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. Chapter 22 Adopted

Chapter 22 and its 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 February 13, 2023 and a public hearing being held on March 13, 2023 was duly passed by the City Council of the City of Caribou, Maine, this _____ day of _____ 2023. This ordinance shall become effective thirty (30) days after adoption by the Council.

Jody Smith, Mayor

Courtney Boma, Deputy Mayor

Dan Bagley, Councilor

R. Mark Goughan, Councilor

John Morrill, Councilor

Joan Theriault, Councilor

Lou Willey, Councilor

Attest: _____
Danielle Brissette, City Clerk

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



MEMO

TO: Caribou City Council Members
FROM: Penny Thompson, City Manager
RE: Caribou City Council 2023 Priorities
DATE: February 27, 2023

Members of the Caribou City Council ranked various priorities in multiple categories and here are the results.

Suggested Action:

No action is required, this is informational for discussion.

It was tabled from the last meeting.

Please rank within each category your top priorities - up to five per category - with '1' as your top priority and '5' for your lowest.

PUBLIC SAFETY (Rank top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Therault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
Police Station Design and Construction	19	2	1	1			1	
Grant Pursuit for Police Station Construction	18	3	2	2		3	2	
Opioid and Drug Enforcement (Ongoing)	18	1	4	4		1		2
Community Outreach (related to Public Safety)	7		3	3		5		
Fire Station Operational Upgrades	7					2		3
Ambulance Service Contracts	6	5		5			4	4
Emergency Preparedness / Resiliency	5		5				3	5
Police Station Design, Financing and Construction	5							1
Marijuana Retail Establishment Requests	3	4					5	
Opioid Drug Recovery	2					4		

ADMINISTRATION (Rank Top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Therault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
HR / Personnel Policy Update	22	1	1	4		1	1	
Grant Options to Fund Priorities	15	3	4	1		4	3	
HR / Performance Evaluation System	15	2				3	2	2
Employee Retention	14		2	2		5	4	3
Economic/Community Development Director	9					2		1
Tax Acquired Property Strategies	6		3	3				
ARPA Fund Use & Management	4	4					5	5
FBO Services at Airport	4		5	5				4
Manager Duties / Performance	1	5						
Citizen University								
Health Insurance Changes								
Investment Options								
Non-Union Compensation Policy								
Procurement Policy Updates								
Union Contract Negotiations								
Other:								

Please rank within each category your top priorities - up to five per category - with '1' as your top priority and '5' for your lowest.

COMMUNITY DEVELOPMENT PRIORITIES (Rank top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Theriault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
Blight Removal and Reuse	25	2	1	1		1	1	5
2024 Comprehensive Plan	10			4		4	3	3
Affordable Housing shortage	9	4		3			2	
DOT Village Partnership Initiative	9		3				4	2
Economic/Community Development Director	9					2		1
Branding & Marketing Campaign	8		4	2				4
Weekly Business Visits (Coffee with ...)	5	1						
Wayfinding / Signage in Downtown	4		2					
Define: Community Development	3					3		
Ribbon Cutting Ceremonies	3	3						
Create Strategic Plan for Projects	2					5	5	
Welcome New Residents to Caribou	2	5		5				
Beautification Committee	1		5					
Business Directory & Newsletter								
Chapter 13 Zoning Ordinance Rewrite								
Increase Social Media presence								
Placemaking Strategies								
Other:								

INFRASTRUCTURE (Rank top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Theriault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
Municipal Buildings Deferred Maintenance	23	1	1	1		3		1
Broadband Access to the "Last Mile"	14	2		3		1		4
Sidewalks and Pedestrian Safety	11		4			4	3	2
Nylander Assets and Staffing	10	3	5			2	4	
Mobile Home Park Reuse	9	5	2	2				
Street Light Program	8		3	5			2	
Capital Equipment / Vehicles Plan	7	4				5	5	3
Facility Manager Position	5						1	
Airport Upgrades	3			4				5
City Hall Accessibility								
Electric Vehicles Charging Stations								
Overlay of Hwys in Urban Compact Zone								
River Road Reconstruction								
Storm Drain System Inventory								
Other:								
Other:								

Please rank within each category your top priorities - up to five per category - with '1' as your top priority and '5' for your lowest.

LEISURE SERVICE PRIORITIES (Rank top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Theriault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
Tourism Promotion	17	1	3	1			5	3
Special Events: Caribou Cares / Thursdays	16	5	5	2		2	4	2
Nylander Operations	13	4	4			1	2	
Caribou Mill Pond & Dam Rehabilitation	11		1	5			1	
Recreational Trail Enhancements	11		2	4				1
Age-Friendly Initiatives	7	3				4		4
Culture and Arts Planning	4						3	5
Gateway Enhancements	4	2						
Library Programs and Resources	4			3		5		
Veteran Advocacy	3					3		
Cemetery Preservation and Care								
Non-Profit Contributions								
Other:								
Other:								

ECONOMIC DEVELOPMENT PRIORITIES (Rank top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Theriault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
Downtown Revitalization	13		1	1		5		4
Riverfront Redevelopment	12		2			2		2
Economic/Community Development Director	8					3		1
Neighborhood redevelopment	7	5	4	2				
Affordable Child Care barriers	6			5		1		
Creation of ED Citizen Committee	6	1						5
Small Business Expansion and Retention	6	3		3				
Airport Business Development	5			4				3
Birdseye Site Cleanup and Master Plan	5						1	
Brownfields Grants	5		5				2	
Creating "Shovel Ready" Projects	5					4	3	
Façade Improvement Grants	4	2						
Brochures for Business	3		3					
Define: Economic Development	2						4	
Increase in Taxable Property Values	2	4						
Landbank Creation	1						5	
Sure Site Program								
Workforce Development								