

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
10 General Government												
001 Salaries												
01 Regular Pay	\$ 374,592	\$ 380,805	\$ 381,494	\$ 378,964	\$ 380,805	\$399,027.56	\$381,494	95.6%	\$440,184	10.3%	15.4%	Number from Finance
002 City Council Salaries												
01 Council Salaries	\$ 11,728	\$ 12,650	\$ 12,510	\$ 12,296	\$ 12,650	\$ 12,500	\$12,510	100.1%	\$12,500	0.0%	-0.1%	
003 Office Supplies												
01 Postage	\$ 6,509	\$ 12,658	\$ 4,668	\$ 7,945	\$ 12,658	\$ 8,000	\$4,668	58.4%	\$7,000	-12.5%	50.0%	
02 Advertising	\$ 3,587	\$ 4,040	\$ 4,649	\$ 4,092	\$ 4,040	\$ 4,000	\$4,649	116.2%	\$5,000	25.0%	7.5%	
03 Copier Rental	\$ 6,915	\$ 6,883	\$ 6,466	\$ 6,755	\$ 6,883	\$ 6,900	\$6,466	93.7%	\$6,900	0.0%	6.7%	
05 Printer Ink	\$ 1,825	\$ 2,038	\$ 2,653	\$ 2,172	\$ 2,038	\$ 2,000	\$2,653	132.6%	\$2,700	35.0%	1.8%	
07 Paper	\$ 1,056	\$ 1,557	\$ 1,646	\$ 1,420	\$ 1,557	\$ 1,500	\$1,646	109.7%	\$1,500	0.0%	-8.9%	
08 Office Supplies	\$ 7,844	\$ 8,696	\$ 8,649	\$ 8,396	\$ 8,696	\$ 8,700	\$8,649	99.4%	\$8,700	0.0%	0.6%	
10 Annual Report	\$ 1,137	\$ 1,095	\$ 890	\$ 1,041	\$ 1,095	\$ 1,100	\$890	80.9%	\$1,100	0.0%	23.6%	
005 General Govt. Legal Fees												
04 Legal Fees	\$ 26,996	\$ 20,873	\$ 6,968	\$ 18,279	\$ 20,873	\$ 25,000	\$6,968	27.9%	\$20,000	-20.0%	187.0%	
007 Audit												
01 Audit	\$ 17,500	\$ 19,500	\$ 17,500	\$ 18,167	\$ 19,500	\$ 17,500	\$17,500	100.0%	\$28,500	62.9%	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	109.3%	\$55,000	10.0%	0.7%	Trio, Oakleaf, Zoom
02 Hosted Services	\$ 9,100	\$ 9,328	\$ 10,836	\$ 9,754	\$ 9,328	\$ 9,500	\$10,836	114.1%	\$11,000	15.8%	1.5%	Wordpress, GoDaddy, Microsoft
04 Computer Upgrades			\$ 18,750	\$ 18,750		\$ 15,000	\$18,750	125.0%	\$5,000	-66.7%	-73.3%	
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	86.8%	\$9,000	-1.1%	14.0%	
010 Travel Expenses												
01 Mileage	\$ 431	\$ 884	\$ 763	\$ 693	\$ 884	\$ 1,000	\$763	76.3%	\$2,100	110.0%	175.1%	Manager, Finance & Clerk
02 Meals & Lodging	\$ 206	\$ 1,320	\$ 2,468	\$ 1,331	\$ 1,320	\$ 1,500	\$2,468	164.5%	\$10,200	580.0%	313.3%	Manager, Finance & Clerk
04 Conference Fees	\$ 90	\$ 835	\$ 340	\$ 422	\$ 835	\$ -	\$340	NEW	\$2,200	NEW	547.1%	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	115.4%	\$2,900	61.1%	39.6%	Manager, Finance & Clerk
012 Elections												
01 Elections	\$ 16,342	\$ 6,722	\$ 7,797	\$ 10,287	\$ 6,722	\$ 9,000	\$7,797	86.6%	\$10,000	11.1%	28.3%	Replacing voting booths 1/yr
02 Contracted Expenses	\$ -	\$ -	\$ 508	\$ 169	\$ -	\$ 1,000	\$508	50.8%	\$1,000	0.0%	96.8%	Includes mobile equipment insurance
014 New Equipment												
01 New Equipment	\$ 1,256	\$ 2,350	\$ 1,399	\$ 1,668	\$ 2,350	\$ 1,200	\$1,399	116.6%	\$1,200	0.0%	-14.2%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
10 General Government (continued)												
015 Telephone												
01 Cell Phone	\$ 308	\$ 197	\$ 345	\$ 283	\$ 197	\$ 300	\$345	114.9%	\$480	60.0%	39.2%	
04 Telephone	\$ 4,893	\$ 4,800	\$ 4,785	\$ 4,826	\$ 4,800	\$ 5,000	\$4,785	95.7%	\$5,000	0.0%	4.5%	
017 Communications												
01 Web Site												
03 Internet	\$ 1,259	\$ 1,259	\$ 1,259	\$ 1,259	\$ 1,259	\$ 1,300	\$1,259	96.9%	\$1,300	0.0%	3.2%	
018 Health Insurance												
01 Health Insurance	\$ 141,815	\$ 141,557	\$ 138,398	\$ 140,590	\$ 141,557	\$ 138,177	\$138,398	100.2%	\$ 144,037	4.2%	4.1%	Number from Finance
019 Miscellaneous Expenses												
01 Misc Expenses	\$ 374	\$ 8,600	\$ 5,322	\$ 4,765	\$ 8,600	\$ 8,000	\$5,322	66.5%	\$ 8,000	0.0%	50.3%	
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	110.4%	\$ 1,986	-58.6%	-62.5%	Number from Finance
036 Vehicle Insurance												
01 - Vehicle Insurance	\$ 1,581	\$ 1,614	\$ 1,583	\$ 1,592	\$ 1,614	\$ 1,650	\$1,583	95.9%	\$ 1,574	-4.6%	-0.5%	Number from finance
038 Social Security												
01 Social Security	\$ 28,478	\$ 27,660	\$ 29,044	\$ 28,394	\$ 27,660	\$ 30,526	\$29,044	95.1%	\$ 33,674	10.3%	15.9%	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	70.6%	\$ 15,508	28.3%	81.7%	Number from finance (% to GA & ED subtracted out)
073 Vehicle Repairs												
01 Vehicle repairs	\$ 344	\$ 356	\$ 551	\$ 417	\$ 356	\$ 2,400	\$551	22.9%	\$ 1,200	-50.0%	118.0%	
074 Vehicle Tires												
01 Tires	\$ 192	\$ 669	\$ 80	\$ 314	\$ 669	\$ 1,000	\$80	8.0%	\$ 1,000	0.0%	1150.0%	
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	\$ 318	\$ 456	\$ 765	\$ 513	\$ 456	\$ 1,000	\$765	76.5%	\$ 1,000	0.0%	30.7%	
Totals	\$ 741,587	\$ 757,253	\$ 753,548	\$ 750,796	\$ 757,253	\$ 793,589	\$751,526	94.7%	\$ 860,871	8.5%	14.5%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
12 Nylander Museum												
001 Salaries												
01 Regular Pay	\$ 6,500	\$ 1,240	\$ 7,493	\$ 5,078	\$ 1,240	\$ 29,016	\$ 7,493	25.8%	\$ 29,000	-0.1%	287.0%	With another PT person
003 Office Supplies												
01 Postage												
03 Copier Rental												
08 Office Supplies	\$ 409	\$ 697	\$ 480	\$ 528	\$ 697	\$ 1,000	\$ 480	48.0%	\$ 1,000	0.0%	108.4%	
015 Telephone												
04 Telephone	\$ 934	\$ 1,012	\$ 1,099	\$ 1,015	\$ 1,012	\$ 1,000	\$ 1,099	109.9%	\$ 1,000	0.0%	-9.0%	
017 Communications												
01 Website												
03 Internet	\$ 1,020	\$ 1,060	\$ 990	\$ 1,023	\$ 1,060	\$ 1,100	\$ 990	90.0%	\$ 1,100	0.0%	11.1%	
026 Heating Fuel												
03 Heating Fuel	\$ 2,947	\$ 2,181	\$ 4,450	\$ 3,193	\$ 2,181	\$ 3,763	\$ 4,450	118.3%	\$ 5,000	32.9%	12.4%	
027 Electricity												
11 Electricity	\$ 729	\$ 887	\$ 552	\$ 722	\$ 887	\$ 1,385	\$ 552	39.8%	\$ 1,200	-13.4%	117.4%	
028 Water												
05 Water	\$ 1,172	\$ 1,179	\$ 1,382	\$ 1,244	\$ 1,179	\$ 1,400	\$ 1,382	98.7%	\$ 1,450	3.6%	5.0%	Per CUD, increase 6.17%
029 Sewer												
01 Sewer	\$ 250	\$ 251	\$ 354	\$ 285	\$ 251	\$ 500	\$ 354	70.9%	\$ 400	-20.0%	12.8%	Per CUD, increase 2.00%
030 Building Supplies												
01 Building Supplies	\$ 40	\$ -	\$ 348	\$ 129	\$ -	\$ 1,000	\$ 348	34.8%	\$ 1,000	0.0%	187.3%	
031 Building Maintenance												
01 Building Maintenance	\$ 1,064	\$ 1,820	\$ 680	\$ 1,188	\$ 1,820	\$ 2,000	\$ 680	34.0%	\$ 2,000	0.0%	194.0%	
04 Sprinkler Inspections			\$ 270	\$ 270		\$ 360	\$ 270	75.0%	\$ 360	0.0%	33.3%	
032 Property Insurance												
01 Property Insurance	\$ 1,012	\$ 448	\$ 319	\$ 593	\$ 448	\$ 500	\$ 319	63.8%	\$ 235	-53.0%	-26.3%	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	23.3%	\$ 2,449	0.0%	329.6%	Number From Finance
068 Janitorial Services												
01 Property Maintenance	\$ -	\$ -				\$ 2,700	\$ -	0.0%	\$ 2,700	0.0%		
394 Community Projects												
01 Project Expense	\$ -	\$ -				\$ 5,000	\$ -	0.0%	\$ 5,000	0.0%		
Total	\$ 16,078	\$ 10,775	\$ 18,988	\$ 15,280	\$ 10,775	\$ 53,173	\$ 18,988	35.7%	\$ 53,903	1.4%	183.9%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
17 Health and Sanitation												
022 Health Officer												
01 Health Officer	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	100.0%	\$ 500	0.0%	0.0%	
023 Tri-Community Landfill												
01 Tri-Community Landfill	\$ 250,303	\$ 252,756	\$ 259,590	\$ 254,216	\$ 252,756	\$ 257,040	\$ 259,590	101.0%	\$ 265,800	3.4%	2.4%	AWS supplied this number
038 - Social Security												
01 - Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ -	0.0%	\$ 38	0.0%		
Totals	\$ 250,803	\$ 253,256	\$ 260,090	\$ 254,716	\$ 253,256	\$ 257,578	\$ 260,090	101.0%	\$ 266,338	3.4%	2.4%	
18 Municipal Building												
024 Maintenance - Comm. Center												
01 Maintenance - Comm. Center												
02 Water & Sewer	\$ 974	\$ 662	\$ 537	\$ 724	\$ 662	\$ 1,000	\$ 537	53.7%	\$ 1,000	0.0%	86.2%	
03 Janitorial												
04 Electric	\$ 1,704	\$ 2,483	\$ 2,559	\$ 2,249	\$ 2,483	\$ 3,104	\$ 2,559	82.4%	\$ 3,100	-0.1%	21.2%	
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	165.1%	\$ 7,600	65.3%	0.1%	
026 Heating Fuel												
03 Heating Fuel	\$ 10,519	\$ 12,152	\$ 21,464	\$ 14,712	\$ 12,152	\$ 16,770	\$ 21,464	128.0%	\$ 21,500	28.2%	0.2%	
027 Electricity												
11 Electricity	\$ 14,088	\$ 13,594	\$ 15,623	\$ 14,435	\$ 13,594	\$ 16,992	\$ 15,623	91.9%	\$ 16,000	-5.8%	2.4%	
028 Water												
05 Water	\$ 749	\$ 797	\$ 820	\$ 788	\$ 797	\$ 829	\$ 820	98.9%	\$ 875	5.6%	6.8%	Per CUD, increase 6.17%
029 Sewer												
01 Sewer	\$ 576	\$ 585	\$ 492	\$ 551	\$ 585	\$ 596	\$ 492	82.5%	\$ 500	-16.2%	1.6%	Per CUD, increase 2.00%
030 Building Supplies												
01 Building Supplies	\$ 2,733	\$ 4,353	\$ 2,822	\$ 3,303	\$ 4,353	\$ 4,400	\$ 2,822	64.1%	\$ 4,000	-9.1%	41.7%	
031 Building Maintenance												
01 Building Maintenance	\$ 6,585	\$ 7,936	\$ 8,920	\$ 7,814	\$ 7,936	\$ 10,000	\$ 8,920	89.2%	\$ 10,000	0.0%	12.1%	
03 Boiler Maintenance	\$ 667	\$ 872	\$ 748	\$ 762	\$ 872	\$ 1,000	\$ 748	74.8%	\$ 1,000	0.0%	33.7%	
032 Property Insurance												
01 Property Insurance	\$ 942	\$ 1,051	\$ 1,134	\$ 1,042	\$ 1,051	\$ 1,100	\$ 1,134	103.1%	\$ 1,217	10.7%	7.4%	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	72.3%	\$ 14,400	0.0%	38.3%	New Contract in 2022
Totals	\$ 52,998	\$ 57,959	\$ 73,126	\$ 61,361	\$ 57,959	\$ 74,790	\$ 73,126	97.8%	\$ 81,192	8.6%	11.0%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
20 General Assistance												
001 Salaries												
01 Regular Pay	\$ 17,137	\$ 13,386	\$ 11,045	\$ 13,856	\$ 13,386	\$ 11,529	\$ 11,045	95.8%	\$ 13,050	13.2%	18.1%	Clerk 30% of Salary (number from finance)
003 Office Supplies												
01 Postage	\$ 76	\$ 149	\$ 14	\$ 80	\$ 149	\$ 125	\$ 14	11.3%	\$ 125	0.0%	788.4%	
05 Printer Ink												
08 Office Supplies	\$ -	\$ -	\$ 32	\$ 11	\$ -	\$ 50	\$ 32	64.9%	\$ 50	0.0%	54.0%	
010 Travel Exp												
04 Conf Fee	\$ 192	\$ -	\$ -	\$ 64	\$ -	\$ 200	\$ -	0.0%	\$ 200	0.0%	#DIV/0!	
011 Training & Education												
02 Training & Education	\$ 181	\$ 90	\$ 130	\$ 134	\$ 90	\$ 300	\$ 130	43.3%	\$ 300	0.0%	130.8%	
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	85.3%	\$ 6,369	5.0%	23.1%	Number From Finance
019 Miscellaneous Expenses												
01 Misc. Expenses	\$ 45	\$ 71	\$ 98	\$ 71	\$ 71	\$ 100	\$ 98	97.5%	\$ 100	0.0%	2.6%	
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	87.0%	\$ 998	13.2%	30.1%	Clerk 30% of Number from Finance
040 City & State Retirement												
01 City & State Retirement	\$ 360	\$ -	\$ -	\$ 120	\$ -	\$ 121	\$ -	0.0%	\$ 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	100.0%	\$ 1,200	0.0%	0.0%	
053 G.A. - City												
01 G. A. City	\$ 20,976	\$ 7,967	\$ 8,340	\$ 12,428	\$ 7,967	\$ 20,000	\$ 8,340	41.7%	\$ 20,000	0.0%	139.8%	
02 - G.A. State	\$ 1,175	\$ -	\$ -	\$ 392	\$ -	\$ 500	\$ -	0.0%	\$ 500	0.0%		
03 - GA - Nonreimbursible												
Totals	\$ 48,735	\$ 30,530	\$ 26,800	\$ 35,355	\$ 30,530	\$ 41,071	\$ 26,800	65.3%	\$ 43,047	4.8%	60.6%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
22 Tax Assessing												
001 Salaries												
01 Regular Pay	\$ 188,581	\$ 161,269	\$ 108,662	\$ 152,838	\$ 161,269	\$ 162,654	\$ 108,662	66.8%	\$ 129,275	-20.5%	19.0%	Number From finance
02 Overtime Pay	\$ 1,282	\$ 1,376	\$ 2,106	\$ 1,588	\$ 1,376	\$ 1,500	\$ 2,106	140.4%	\$ 1,500	0.0%	-28.8%	(Plus Plumbing Inspector)
07 Salaries-Bd of Assessors	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	100.0%	\$ 1,500	0.0%	0.0%	
003 Office Supplies												
01 Postage												
05 Printer Ink	\$ -	\$ -			\$ -	\$ -						
08 Office Supplies	\$ 305	\$ 132	\$ 73	\$ 170	\$ 132	\$ 300	\$ 73	24.5%	\$ 300	0.0%	308.6%	
006 Legal Fees												
01 Legal Fees												
009 Professional Dues												
01 Subscriptions	\$ 656	\$ 24	\$ 16	\$ 232	\$ 24	\$ 650	\$ 16	2.5%	\$ 100	-84.6%	525.0%	Core Logic / Marshall Valuation
02 IAAO	\$ 460	\$ 480	\$ 495	\$ 478	\$ 480	\$ 620	\$ 495	79.8%	\$ 600	-3.2%	21.2%	
04 Professional Dues	\$ 582	\$ 210	\$ 213	\$ 335	\$ 210	\$ 400	\$ 213	53.3%	\$ 400	0.0%	87.8%	certifications = dues
010 Travel Expenses												
01 Mileage	\$ 1,195	\$ 578	\$ 1,246	\$ 1,006	\$ 578	\$ 1,000	\$ 1,246	124.6%	\$ 1,750	75.0%	40.5%	
02 Meal & Lodge	\$ 551	\$ 56	\$ 1,333	\$ 647	\$ 56	\$ 1,000	\$ 1,333	133.3%	\$ 2,500	150.0%	87.5%	
04 CONF FEE	\$ -	\$ 344	\$ -	\$ 115	\$ 344	\$ 500	\$ -	0.0%	\$ 500	0.0%		
05 Travel Expenses												
011 Training & Education												
02 Training & Education	\$ 2,926	\$ 1,207	\$ 872	\$ 1,668	\$ 1,207	\$ 1,500	\$ 872	58.1%	\$ 1,000	-33.3%	14.7%	Assessing, code + inspections
013 Car Allowance												
01 Car Allowance												
015 Telephone												
01 Cell Phone	\$ 594	\$ 450	\$ 705	\$ 583	\$ 450	\$ 700	\$ 705	100.7%	\$ 725	3.6%	2.8%	Smart phone
04 Telephone	\$ 429	\$ 452	\$ 450	\$ 444	\$ 452	\$ 475	\$ 450	94.8%	\$ 475	0.0%	5.5%	
018 Health Insurance												
01 Health Insurance	\$ 39,535	\$ 35,487	\$ 14,801	\$ 29,941	\$ 35,487	\$ 14,970	\$ 14,801	98.9%	\$ 15,767	5.3%	6.5%	Number From finance
019 Miscellaneous Expenses												
01 Misc. Expense												
034 Workers Comp												
01 Workers Comp	\$ 644	\$ 361	\$ 355	\$ 453	\$ 361	\$ 640	\$ 355	55.4%	\$ 590	-7.8%	66.3%	Number From Finance
038 Social Security												
01 Social Security	\$ 14,025	\$ 12,134	\$ 8,873	\$ 11,678	\$ 12,134	\$ 9,300	\$ 8,873	95.4%	\$ 9,431	1.4%	6.3%	Number From finance

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
22 Tax Assessing (continued)												
040 City & State Retirement												
01 City & State Retirement	\$ 2,636	\$ 3,545	\$ 1,400	\$ 2,527	\$ 3,545	\$ 2,100	\$ 1,400	66.7%	\$ 2,319	10.4%	65.6%	Number From finance
051 Equipment Maint												
01 Software	\$ 770	\$ 840	\$ 840	\$ 817	\$ 840	\$ 850	\$ 840	98.8%	\$ 840	-1.2%	0.0%	
056 Contracted Services												
01 Registry	\$ 190	\$ 277	\$ -	\$ 156	\$ 277	\$ 300	\$ -	0.0%	\$ 100	-66.7%		
04 Contracted Services	\$ 3,096	\$ 4,131	\$ 52,655	\$ 19,961	\$ 4,131	\$ 4,500	\$ 52,655	1170.1%	\$ 55,000	1122.2%	4.5%	Contract Assessor + maps
01 Assessment Reserve												
## Comp Plan									\$ 17,000	NEW		capital?
058 Codes Maintenance												
01 Codes Maintenance	\$ 255	\$ 105	\$ -	\$ 120	\$ 105	\$ 300	\$ -	0.0%	\$ 300	0.0%		
070 Clothing Allowance												
03 Clothing	\$ 269	\$ 44	\$ 268	\$ 194	\$ 44	\$ 300	\$ 268	89.3%	\$ 300	0.0%	12.0%	
073 Vehicle Repairs												
01 Vehicle repairs	\$ 909	\$ 1,088	\$ 756	\$ 918	\$ 1,088	\$ 1,500	\$ 756	50.4%	\$ 1,000	-33.3%	32.3%	
074 Vehicle Tires												
01 Tires	\$ 508	\$ 134	\$ 80	\$ 241	\$ 134	\$ 600	\$ 80	13.3%	\$ 600	0.0%	650.0%	
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	\$ 587	\$ 730	\$ 1,038	\$ 785	\$ 730	\$ 1,000	\$ 1,038	103.8%	\$ 1,000	0.0%	-3.6%	
Totals	\$ 262,484	\$ 228,975	\$ 200,759	\$ 230,740	\$ 228,975	\$ 211,181	\$ 198,737	94.1%	\$ 244,871	16.0%	23.2%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
25 Library												
001 Salaries												
01 Regular Pay	\$ 125,381	\$ 127,084	\$ 127,289.00	\$ 126,585	\$ 127,084	\$ 133,594	\$ 127,289	95.3%	\$ 144,061	7.8%	13.2%	Number From finance
02 Overtime												
003 Office Supplies												
01 Postage	\$ 251	\$ 337	\$ 258.90	\$ 282	\$ 337	\$ 350	\$ 259	74.0%	\$ 350	0.0%	35.2%	
02 Advertising	\$ 26	\$ 72	\$ 81.50	\$ 60	\$ 72	\$ 100	\$ 82	81.5%	\$ 100	0.0%	22.7%	
03 Copier Rental	\$ 1,654	\$ 1,544	\$ 1,609.63	\$ 1,603	\$ 1,544	\$ 2,000	\$ 1,610	80.5%	\$ 2,000	0.0%	24.3%	
05 Printer Ink												
07 Paper	\$ 77	\$ 61	\$ 171.66	\$ 103	\$ 61	\$ 200	\$ 172	85.8%	\$ 200	0.0%	16.5%	
08 Office Supplies	\$ 459	\$ 1,082	\$ 1,376.18	\$ 972	\$ 1,082	\$ 1,400	\$ 1,376	98.3%	\$ 1,400	0.0%	1.7%	
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	26.3%	\$ 5,600	-26.3%	180.1%	Line decreased by \$2,000
009 Professional Dues												
01 Subscriptions	\$ 119	\$ 179	\$ 179.00	\$ 159	\$ 179	\$ 179	\$ 179	100.0%	\$ 379	111.7%	111.7%	Increase \$200
04 PROF DUES	\$ 200	\$ 200	\$ 289.00	\$ 230	\$ 200	\$ 200	\$ 289	144.5%	\$ 400	100.0%	38.4%	Increase \$200
010 Travel Expenses												
01 Mileage												
02 Meals & Lodging												
05 Travel Expenses	\$ -	\$ -	\$ 56.82	\$ 19	\$ -	\$ 500	\$ 57	11.4%	\$ 1,000	100.0%	1659.9%	ALA Conference Expenses
011 Training & Education												
02 Training & Education	\$ -	\$ 95	\$ 435.00	\$ 177	\$ 95	\$ 500	\$ 435	87.0%	\$ 500	0.0%	14.9%	
014 New Equipment												
01 New Equipment	\$ -	\$ 372	\$ 1,191.96	\$ 521	\$ 372	\$ 1,200	\$ 1,192	99.3%	\$ 1,200	0.0%	0.7%	
015 Telephone												
04 Telephone	\$ 1,834	\$ 1,975	\$ 1,968.00	\$ 1,926	\$ 1,975	\$ 2,000	\$ 1,968	98.4%	\$ 2,000	0.0%	1.6%	
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	100.0%	\$ 12,740	5.1%	5.1%	Number From finance
019 Miscellaneous Expenses												
01 Misc. Expenses	\$ -		\$ 182.96	\$ 91		\$ 200	\$ 183	91.5%	\$ 200	0.0%	9.3%	
026 Heating Fuel												
03 Heating Fuel	\$ 9,565	\$ 11,771	\$ 19,629.19	\$ 13,655	\$ 11,771	\$ 16,244	\$ 19,629	120.8%	\$ 16,244	0.0%	-17.2%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
25 Library (continued)												
027 Electricity												
01 Electricity	\$ 3,758	\$ 4,679	\$ 5,460.26	\$ 4,632	\$ 4,679	\$ 5,849	\$ 5,460	93.4%	\$ 5,849	0.0%	7.1%	
028 Water												
05 Water	\$ 254	\$ 251	\$ 282.72	\$ 262	\$ 251	\$ 300	\$ 283	94.2%	\$ 318	6.0%	12.5%	increase of 6.17%
029 Sewer												
01 Sewer	\$ 252	\$ 251	\$ 275.20	\$ 259	\$ 251	\$ 275	\$275	100%	\$281	2.2%	2.1%	increase of 2.00%
031 Building Maintenance												
01 Building Maintenance	\$ 5,691	\$ 3,652	\$ 3,949.79	\$ 4,431	\$ 3,652	\$ 4,000	\$3,950	99%	\$4,000	0.0%	1.3%	
032 Property Insurance												
01 Property Insurance	\$ 1,660	\$ 1,769	\$ 1,837.49	\$ 1,756	\$ 1,769	\$ 1,800	\$1,837	102%	\$1,909	6.1%	3.9%	Number from finance
034 Worker's Compensation												
01 Worker's Compensation	\$ 386	\$ 338	\$ 339.48	\$ 354	\$ 338	\$ 340	\$339	100%	\$501	47.2%	47.4%	Number from finance
038 Social Security												
01 Social Security	\$ 9,255	\$ 9,419	\$ 9,490.97	\$ 9,389	\$ 9,419	\$ 10,220	\$9,491	93%	\$11,021	7.8%	16.1%	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	80%	\$17,000	0.0%	25.2%	
075 Gas/Oil/Filter												
01 Gas/Oil/Filter	\$ -	\$ -	\$ 462.96	\$ 154		\$ -	\$463		\$500	100.0%	8.0%	
271 Contracted Services												
01 Janitorial & Supplies	\$ 9,078	\$ 9,800	\$ 11,610.16	\$ 10,163	\$ 9,800	\$ 12,000	\$11,610	97%	\$15,400	28.3%	32.6%	
406 Programming												
01 Library Programs	\$ 591	\$ 434	\$ 856.36	\$ 627	\$ 434	\$ 1,000	\$856	86%	\$1,200	20.0%	40.1%	Increase of \$200
02 Archives	\$ 279	\$ 566	\$ 207.85	\$ 351	\$ 566	\$ 500	\$208	42%	\$500	0.0%	140.6%	
Totals	\$ 201,230	\$ 209,721	\$ 219,209	\$ 210,053	\$ 209,721	\$ 233,691	\$217,187	93%	\$246,852	5.6%	13.7%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
31 Fire and Ambulance												
001 Salaries												
01 Regular Pay	\$ 846,236	\$ 866,319	\$ 929,654	\$ 880,736	\$ 866,319	\$ 959,851	\$ 929,654	96.9%	\$ 1,016,948	5.9%	9.4%	Number from finance
02 Overtime	\$ 298,616	\$ 343,920	\$ 331,183	\$ 324,573	\$ 343,920	\$ 371,000	\$ 331,183	89.3%	\$ 351,000	-5.4%	6.0%	Number from finance
05 Stand By Pay	\$ 45,816	\$ 55,256	\$ 33,004	\$ 44,692	\$ 55,256	\$ 56,000	\$ 33,004	58.9%	\$ 45,000	-19.6%	36.3%	Number from finance
07 Amb. Billing Salaries	\$ 72,780	\$ 64,783	\$ 51,411	\$ 62,992	\$ 64,783	\$ 50,651	\$ 51,411	101.5%	\$ 27,912	-44.9%	-45.7%	Number from finance
08 Special Transports												Ambulance Biller retiring in 2023
003 Office Supplies												
01 Postage	\$ 55	\$ 9	\$ 77	\$ 47	\$ 9	\$ 100	\$ 77	77.5%	\$ 150	50.0%	93.6%	
02 Advertising	\$ 136			\$ 136								
03 Copier Rent	\$ 848	\$ 904	\$ 897	\$ 883	\$ 904	\$ 960	\$ 897	93.5%	\$ 936	-2.5%	4.3%	
04 Equipment Repair												
05 Printer Ink	\$ 92	\$ 99	\$ -	\$ 64	\$ 99	\$ 200	\$ -	0.0%	\$ 200	0.0%	#DIV/0!	
07 Paper	\$ -			\$ -								
08 Office Supplies	\$ 1,082	\$ 799	\$ 710	\$ 864	\$ 799	\$ 1,500	\$ 710	47.3%	\$ 1,500	0.0%	111.3%	
09 Amb. Billing Supplies	\$ 6,573	\$ 7,597	\$ 3,404	\$ 5,858	\$ 7,597	\$ 4,500	\$ 3,404	75.6%				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	137.6%				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	177.6%				Ambulance Biller retiring in 2023
17 Patten Supplies	\$ 1,543	\$ 1,868	\$ 1,877	\$ 1,763	\$ 1,868	\$ 1,300	\$ 1,877	144.4%				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	65.3%	\$ 3,000	0.0%	53.1%	
010 Travel Expenses												
01 Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	0.0%	\$ 500	66.7%	#DIV/0!	
02 Meals & Lodging												
05 Travel Expenses	\$ 1,580	\$ -	\$ -	\$ 527	\$ -	\$ 1,750	\$ -	0.0%	\$ 2,000	14.3%	#DIV/0!	
011 Training & Education												
02 Training & Education	\$ 3,813	\$ 4,057	\$ 2,295	\$ 3,388	\$ 4,057	\$ 8,000	\$ 2,295	28.7%	\$ 10,000	25.0%	335.7%	
014 New Equipment												
01 New Equipment	\$ 6,542	\$ 9,280	\$ 8,825	\$ 8,216	\$ 9,280	\$ 10,000	\$ 8,825	88.3%	\$ 10,000	0.0%	13.3%	
015 Telephone												
01 Cell Phone	\$ 4,635	\$ 4,341	\$ 6,531	\$ 5,169	\$ 4,341	\$ 4,500	\$ 6,531	145.1%	\$ 5,000	11.1%	-23.4%	
04 Telephone	\$ 4,794	\$ 4,251	\$ 4,245	\$ 4,430	\$ 4,251	\$ 5,500	\$ 4,245	77.2%	\$ 5,500	0.0%	29.6%	
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	97.0%	\$ 1,100	0.0%	3.1%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
31 Fire and Ambulance (continued)												
018 Health Insurance												
01 Health Insurance	\$ 325,323	\$ 315,979	\$ 354,602	\$ 331,968	\$ 315,979	\$ 352,714	\$ 354,602	100.5%	\$ 371,350	5.3%	4.7%	
02 Ambulance Health Insurance	\$ 32,192	\$ 29,318	\$ 25,326	\$ 28,945	\$ 29,318	\$ 27,026	\$ 25,326	93.7%	\$ 8,392	-68.9%	-66.9%	Number from finance
019 Miscellaneous Exp.												
01 Misc. Expense	\$ 998	\$ 844	\$ 628	\$ 823	\$ 844	\$ 1,000	\$ 628	62.8%	\$ 1,000	0.0%	59.3%	
026 Heating Fuel												
03 Heating Fuel	\$ 17,832	\$ 21,397	\$ 23,425	\$ 20,885	\$ 21,397	\$ 29,527	\$ 23,425	79.3%	\$ 29,000	-1.8%	23.8%	
027 Electricity												
11 Electricity	\$ 7,518	\$ 8,253	\$ 11,006	\$ 8,926	\$ 8,253	\$ 10,317	\$ 11,006	106.7%	\$ 10,500	1.8%	-4.6%	
028 Water												
05 Water	\$ 803	\$ 917	\$ 1,056	\$ 925	\$ 917	\$ 1,100	\$ 1,056	96.0%	\$ 1,200	9.1%	13.6%	increase 6.17%
029 Sewer												
01 Sewer	\$ 611	\$ 663	\$ 637	\$ 637	\$ 663	\$ 850	\$ 637	74.9%	\$ 900	5.9%	41.3%	increase 2.00%
030 Building Supplies												
01 Building Supplies	\$ 4,537	\$ 4,078	\$ 4,892	\$ 4,502	\$ 4,078	\$ 4,800	\$ 4,892	101.9%	\$ 5,200	8.3%	6.3%	
031 Building Maintenance												
01 Building Maintenance	\$ 20,000	\$ 17,280	\$ 13,865	\$ 17,048	\$ 17,280	\$ 20,000	\$ 13,865	69.3%	\$ 20,000	0.0%	44.3%	
032 Property Insurance												
01 Property Insurance	\$ 1,553	\$ 1,216	\$ 1,774	\$ 1,514	\$ 1,216	\$ 1,279	\$ 1,774	138.8%	\$ 2,270	77.5%	27.9%	Number from finance
034 Workers Comp.												
01 Workers Comp.	\$ 110,195	\$ 85,491	\$ 84,430	\$ 93,372	\$ 85,491	\$ 80,291	\$ 84,430	105.2%	\$ 77,650	-3.3%	-8.0%	Number from finance
035 Unemployment Comp												
01 Unemployment Comp.	\$ 6,856	\$ 6,947	\$ 6,898	\$ 6,901	\$ 6,947	\$ 7,210	\$ 6,898	95.7%	\$ 7,210	0.0%	4.5%	Number from finance
036 Vehicle Insurance												
01 Vehicle Insurance	\$ 14,732	\$ 15,692	\$ 15,933	\$ 15,452	\$ 15,692	\$ 15,884	\$ 15,933	100.3%	\$ 15,981	0.6%	0.3%	Number from finance
037 Liability Insurance												
01 Liability Insurance	\$ 3,767	\$ 3,944	\$ 3,981	\$ 3,897	\$ 3,944	\$ 3,251	\$ 3,981	122.5%	\$ 3,251	0.0%	-18.3%	Number from finance
038 Social Security												
01 Social Security	\$ 93,024	\$ 98,550	\$ 99,056	\$ 96,877	\$ 98,550	\$ 109,969	\$ 99,056	90.1%	\$ 110,226	0.2%	11.3%	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	79.1%	\$ 187,379	14.8%	45.1%	Number from finance
046 Recognitions												
01 Recognitions												

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
31 Fire and Ambulance (continued)												
051 Equipment Maint.												
01 Software												
03 Maintenance Contracts	\$ 10,902	\$ 12,053	\$ 11,737	\$ 11,564	\$ 12,053	\$ 9,000	\$ 11,737	130.4%	\$ 10,000	11.1%	-14.8%	
05 Equipment Main.	\$ 6,812	\$ 4,226	\$ 9,586	\$ 6,875	\$ 4,226	\$ 8,000	\$ 9,586	119.8%	\$ 10,000	25.0%	4.3%	
067 Paid Call Firefighters												
01 Paid Call Firefighters	\$ 26,000	\$ 35,175	\$ 25,609	\$ 28,928	\$ 35,175	\$ 26,000	\$ 25,609	98.5%	\$ 31,000	19.2%	21.1%	
068 Janitorial Services												
01 Janitorial Services												
069 Paid Call Insurance												
01 Paid Call Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	0.0%	\$ 400	0.0%	#DIV/0!	
070 Clothing Allowance												
01 Uniforms	\$ 7,721	\$ 8,000	\$ 8,290	\$ 8,004	\$ 8,000	\$ 8,000	\$ 8,290	103.6%	\$ 8,200	2.5%	-1.1%	
02 Turnout Gear	\$ 779	\$ 1,500	\$ 2,500	\$ 1,593	\$ 1,500	\$ 2,500	\$ 2,500	100.0%	\$ 10,200	308.0%	308.0%	Several sets ruined in 2022
03 Clothing												
04 Boots	\$ 414	\$ 500	\$ 1,000	\$ 638	\$ 500	\$ 1,000	\$ 1,000	100.0%	\$ 1,000	0.0%	0.0%	
06 Clothing Allowance												
071 Radio Maintenance												
01 Vehicle	\$ 912	\$ 1,193	\$ 705	\$ 937	\$ 1,193	\$ 3,500	\$ 705	20.1%	\$ 3,500	0.0%	396.5%	
02 Building			\$ 21				\$ 21					
03 Radio Maintenance	\$ 1,334	\$ 2,102	\$ 3,355	\$ 2,264	\$ 2,102	\$ 5,000	\$ 3,355	67.1%	\$ 5,000	0.0%	49.0%	
072 Ladder Testing												
01 Ladder Testing	\$ 3,975	\$ -	\$ 850	\$ 1,608	\$ -	\$ 4,000	\$ 850	21.3%	\$ 4,000	0.0%	370.6%	
073 Vehicle Repair												
01 Vehicle Repair	\$ 19,620	\$ 14,986	\$ 13,479	\$ 16,028	\$ 14,986	\$ 15,000	\$ 13,479	89.9%	\$ 16,000	6.7%	18.7%	
074 Tires												
01 Tires	\$ 5,433	\$ 5,847	\$ 2,324	\$ 4,534	\$ 5,847	\$ 7,500	\$ 2,324	31.0%	\$ 7,500	0.0%	222.8%	
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	189.3%	\$ 6,500	8.3%	-42.8%	
076 Diesel Fuel												
01 Diesel Fuel	\$ 20,412	\$ 20,604	\$ 20,181	\$ 20,399	\$ 20,604	\$ 44,091	\$ 20,181	45.8%	\$ 40,000	-9.3%	98.2%	
077 Batteries												
01 Vehicle												
02 Equipment	\$ -	\$ 613	\$ 823	\$ 479	\$ 613	\$ 1,000	\$ 823	82.3%	\$ 1,000	0.0%	21.6%	
03 Batteries												
078 Field Expenses												
01 Field Expenses	\$ 311	\$ -	\$ 342	\$ 218	\$ -	\$ 1,000	\$ 342	34.2%	\$ 1,000	0.0%	192.1%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
31 Fire and Ambulance (continued)												
079 Employee Physicals												
01 Employee Physicals	\$ 168	\$ 142	\$ 20	\$ 110	\$ 142	\$ 1,200	\$ 20	1.7%	\$ 1,200	0.0%	5900.0%	
080 Paid Call Volunteers												
01 Paid Call Volunteers	\$ 932	\$ 4,165	\$ 14,348	\$ 6,482	\$ 4,165	\$ 3,000	\$ 14,348	478.3%	\$ 9,000	200.0%	-37.3%	
082 Bad Debt Allowance												
01 Bad Debt Allowance	\$ 108,453	\$ 126,524	\$ 117,918	\$ 117,631	\$ 126,524	\$ 100,000	\$ 117,918	117.9%	\$ 75,000	-25.0%	-36.4%	
02 Collection Fee	\$ 1,664	\$ 2,045	\$ 1,237	\$ 1,648	\$ 2,045	\$ 2,000	\$ 1,237	61.8%	\$ 2,000	0.0%	61.7%	
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	55.0%	\$ 7,000	0.0%	81.7%	
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	119.3%	\$ 11,000	4.8%	-12.2%	
02 Oxygen	\$ 3,130	\$ 3,508	\$ 7,515	\$ 4,718	\$ 3,508	\$ 3,500	\$ 7,515	214.7%	\$ 4,000	14.3%	-46.8%	
03 Medical Supplies	\$ 9,575	\$ 6,693	\$ 13,889	\$ 10,052	\$ 6,693	\$ 9,250	\$ 13,889	150.2%	\$ 9,500	2.7%	-31.6%	
292 EMS Licenses												
01 EMS License	\$ 857	\$ 1,765	\$ 1,367	\$ 1,330	\$ 1,765	\$ 1,870	\$ 1,367	73.1%	\$ 1,900	1.6%	39.0%	
056 Ambulance Billing												
04 Comstar			\$ 22,550			\$ 31,000	\$ 22,550	72.7%	\$ 49,200	58.7%	118.2%	Full year of contract in 2023
Totals	\$ 2,269,291	\$ 2,337,347	\$ 2,471,472	\$ 2,359,370	\$ 2,331,284	\$ 2,628,774	\$ 2,465,406	93.8%	\$ 2,657,354	1.1%	7.8%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
35 Police												
001 Salaries												
01 Regular Pay	\$ 889,306	\$ 922,801	\$ 951,857	\$ 921,322	\$ 922,801	\$ 942,888	\$ 951,857	101.0%	\$ 970,098	2.9%	1.9%	Number from finance
02 Overtime	\$ 68,354	\$ 72,898	\$ 62,454	\$ 67,902	\$ 72,898	\$ 72,500	\$ 62,454	86.1%	\$ 70,000	-3.4%	12.1%	Number from finance
04 Nursing												
06 Police Reserves Salary	\$ 37,746	\$ 41,154	\$ 27,338	\$ 35,412	\$ 41,154	\$ 50,000	\$ 27,338	54.7%	\$ 45,000	-10.0%	64.6%	Number from finance
003 Office Supplies												
01 Postage	\$ 622	\$ 315	\$ 313	\$ 417	\$ 315	\$ 600	\$ 313	52.2%	\$ 600	0.0%	91.8%	
02 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	0.0%	\$ 250	0.0%	#DIV/0!	
03 Copier Rental	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	100.0%	\$ 1,920	0.0%	0.0%	
05 Printer Ink	\$ 974	\$ 789	\$ 676	\$ 813	\$ 789	\$ 800	\$ 676	84.5%	\$ 800	0.0%	18.4%	Ink cost has increased
07 Paper	\$ 483	\$ 287	\$ 208	\$ 326	\$ 287	\$ 500	\$ 208	41.5%	\$ 500	0.0%	140.9%	
08 Office Supplies	\$ 1,322	\$ 1,810	\$ 1,345	\$ 1,493	\$ 1,810	\$ 2,000	\$ 1,345	67.3%	\$ 2,000	0.0%	48.7%	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	229.7%	\$ 1,700	142.9%	5.7%	mandated subscriptions
04 Professional Dues	\$ 485	\$ 625	\$ 720	\$ 610	\$ 625	\$ 900	\$ 720	80.0%	\$ 1,000	11.1%	38.9%	
010 Travel Expenses												
01 Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	0.0%	\$ 300	0.0%	#DIV/0!	
02 Meals & Lodging	\$ 105	\$ 571	\$ 1,368	\$ 681	\$ 571	\$ 1,200	\$ 1,368	114.0%	\$ 1,700	41.7%	24.2%	Increase in cost of lodging
05 Travel Expenses	\$ 359	\$ -	\$ 103	\$ 154	\$ -	\$ 1,000	\$ 103	10.3%	\$ 1,000	0.0%	873.7%	
011 Training & Education												
02 Training & Education	\$ 15,468	\$ 34,421	\$ 23,504	\$ 24,464	\$ 34,421	\$ 33,000	\$ 23,504	71.2%	\$ 33,000	0.0%	40.4%	2 to BLETP, firearms instructor
013 Car Allowance												
01 Car Allowance	\$ 2,648	\$ 3,039	\$ 3,229	\$ 2,972	\$ 3,039	\$ 3,600	\$ 3,229	89.7%	\$ 3,600	0.0%	11.5%	
014 New Equipment												
01 New Equipment	\$ 2,516	\$ 2,107	\$ 704	\$ 1,776	\$ 2,107	\$ 2,500	\$ 704	28.2%	\$ 3,000	20.0%	326.0%	2 new Officers in 2023
015 Telephone												
01 Cell Phone	\$ 3,353	\$ 4,463	\$ 4,847	\$ 4,221	\$ 4,463	\$ 4,500	\$ 4,847	107.7%	\$ 4,500	0.0%	-7.2%	
04 Telephone	\$ 3,091	\$ 3,178	\$ 3,146	\$ 3,138	\$ 3,178	\$ 3,500	\$ 3,146	89.9%	\$ 3,500	0.0%	11.3%	
017 Communication Fees												
01 Web Site												
03 Internet	\$ 2,311	\$ 2,643	\$ 2,547	\$ 2,500	\$ 2,643	\$ 4,900	\$ 2,547	52.0%	\$ 4,900	0.0%	92.4%	
018 Health Insurance												
01 Health Insurance	\$ 297,411	\$ 270,750	\$ 277,896	\$ 282,019	\$ 270,750	\$ 291,309	\$ 277,896	95.4%	\$ 302,938	4.0%	9.0%	Number from finance
019 Miscellaneous Expenses												
01 Misc. Expense	\$ 729	\$ 845	\$ 787	\$ 787	\$ 845	\$ 1,500	\$ 787	52.5%	\$ 1,500	0.0%	90.5%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
35 Police (continued)												
027 Electricity												
11 Electricity												
13 Radio Tower	\$ 160	\$ 173	\$ 257	\$ 197	\$ 173	\$ 216	\$ 257	119.0%	\$ 250	15.7%	-2.7%	Rate increase
028 Water												
05 Water	\$ 564	\$ 468	\$ 516	\$ 516	\$ 468	\$ 600	\$ 516	86.0%	\$ 600	0.0%	16.3%	increase 6.17%
030 Building Supplies												
01 Building Supplies	\$ 1,464	\$ 2,038	\$ 2,175	\$ 1,892	\$ 2,038	\$ 1,600	\$ 2,175	135.9%	\$ 2,000	25.0%	-8.0%	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	64.5%	\$ 4,500	0.0%	54.9%	
032 Property Insurance												
01 Property Insurance	\$ 558	\$ 612	\$ 660	\$ 610	\$ 612	\$ 612	\$ 660	107.8%	\$ 709	15.8%	7.4%	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	102.3%	\$ 24,928	-8.6%	-10.6%	Number from finance
036 Vehicle Insurance												
01 Vehicle Insurance	\$ 8,036	\$ 7,955	\$ 7,875	\$ 7,955	\$ 7,955	\$ 7,784	\$ 7,875	101.2%	\$ 7,965	2.3%	1.1%	Number from finance
037 Liability Insurance												
01 Liability Insurance	\$ 10,096	\$ 10,363	\$ 10,416	\$ 10,292	\$ 10,363	\$ 10,320	\$ 10,416	100.9%	\$ 10,513	1.9%	0.9%	Number from finance
038 Social Security												
01 Social Security	\$ 73,423	\$ 78,127	\$ 77,356	\$ 76,302	\$ 78,127	\$ 81,502.15	\$ 77,356	94.9%	\$ 83,009.96	1.9%	7.3%	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	100.3%	\$ 121,101	87.6%	87.1%	Number from finance (change in union contract)
044 Reimbursement												
01 Reimbursement												
051 Equipment Maintenance												
05 Equipment Maintenance	\$ 545	\$ 535	\$ 166	\$ 415	\$ 535	\$ 1,000	\$ 166	16.6%	\$ 1,500	50.0%	805.0%	
068 Janitorial Services												
01 Janitorial Services	\$ 6,175	\$ 4,967	\$ 5,700	\$ 5,614	\$ 4,967	\$ 10,000	\$ 5,700	57.0%	\$ 15,400	54.0%	170.2%	
070 Clothing Allowance												
01 Uniforms	\$ 6,405	\$ 4,480	\$ 8,305	\$ 6,397	\$ 4,480	\$ 6,400	\$ 8,305	129.8%	\$ 8,000	25.0%	-3.7%	Increased costs of uniforms
071 Radio Maintenance												
01 Vehicle	\$ 210	\$ 446	\$ 315	\$ 324	\$ 446	\$ 250	\$ 315	126.0%	\$ 500	100.0%	58.7%	Increased costs to maintain
03 Radio Maintenance	\$ 459	\$ 55	\$ 583	\$ 366	\$ 55	\$ 750	\$ 583	77.7%	\$ 1,000	33.3%	71.6%	Increased costs to maintain
073 Vehicle Repair												
01 Vehicle Repair	\$ 22,579	\$ 14,952	\$ 19,944	\$ 19,158	\$ 14,952	\$ 18,000	\$ 19,944	110.8%	\$ 18,000	0.0%	-9.7%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
35 Police (continued)												
074 Tires												
01 Tires	\$ 4,987	\$ 2,842	\$ 4,040	\$ 3,956	\$ 2,842	\$ 3,200	\$ 4,040	126.3%	\$ 4,000	25.0%	-1.0%	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	82.4%	\$ 50,000	7.2%	30.2%	Increased cost of gas
077 Batteries												
01 Vehicle												
079 Employee Physicals												
01 Employee Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	0.0%	\$ 500	0.0%		
02 Psychological Evaluations	\$ 1,500	\$ 750	\$ -	\$ 750	\$ 750	\$ 1,500	\$ -	0.0%	\$ 1,500	0.0%		
03 Poly Graph Testing	\$ 300	\$ 300	\$ 350	\$ 317	\$ 300	\$ 500	\$ 350	70.0%	\$ 500	0.0%	42.9%	
089 Equipment Reserves												
01 Equipment Reserves	\$ 473	\$ 90	\$ -	\$ 188	\$ 90	\$ 1,000	\$ -	0.0%	\$ 1,000	0.0%		
090 Dog Constable												
01 Dog Constable	\$ 380	\$ -	\$ -	\$ 127	\$ -	\$ 6,000	\$ -	0.0%	\$ 6,000	0.0%		
093 Meals for Prisoners												
01 Meals for Prisoners	\$ -	\$ 149	\$ 4,391	\$ 1,513	\$ 149	\$ 4,000	\$ 4,391	109.8%	\$ 4,500	12.5%	2.5%	Increase in price and number
094 Video Equipment												
01 Video Equipment	\$ 655	\$ 537	\$ 641	\$ 611	\$ 537	\$ 800	\$ 641	80.1%	\$ 800	0.0%	24.8%	
097 Uniform Maintenance												
01 Uniform Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	0.0%	\$ 200	0.0%		
098 Medical Tests/Supplies												
01 Medical Tests/Supplies	\$ 4,536	\$ 15,347	\$ 722	\$ 6,868	\$ 15,347	\$ 3,500	\$ 722	20.6%	\$ 3,500	0.0%	385.0%	
02 Laundry	\$ 293	\$ 563	\$ 543	\$ 466	\$ 563	\$ 650	\$ 543	83.5%	\$ 650	0.0%	19.7%	
03 Drug Testing			\$ 15,945	\$ 15,945		\$ 15,000	\$ 15,945	106.3%	\$ 17,000	13.3%	6.6%	Increase in number of drug cases
102 Computer Tech Support												
01 Computer Tech Support	\$ 6,190	\$ 8,404	\$ 7,707	\$ 7,434	\$ 8,404	\$ 7,500	\$ 7,707	102.8%	\$ 10,400	38.7%	34.9%	
02 Recorder Maint	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,900	\$ 1,734	91.3%	\$ 1,900	0.0%	9.6%	Capital? Need new 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	90.3%	\$ 14,740.00	0.0%	10.7%	
229 Small Equipment Reserve												
01 Small Equipment Reserve												
230 Police Car Reserve												
01 Police Car Reserve												
Totals	\$ 1,603,194	\$ 1,660,672	\$ 1,688,173	\$ 1,650,680	\$ 1,660,672	\$ 1,767,386	\$ 1,684,129	95.3%	\$ 1,870,971	5.9%	11.1%	

2023 Draft Expense Budget

	2020	2021	2022		2021	2022			2023			
Department	Year End	Year End	Unaudited Year End	3 Year Average Actual Expenses (20-22)	Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	Comments
38 Protection												
105 Street Lights												
01 Street Lights	\$ 24,618	\$ 24,155	\$ 24,598	\$ 24,457	\$ 24,155	\$ 25,000	\$ 24,598	98.4%	\$ 25,000	0.0%	1.6%	
02 Maintenance	\$ 20,000	\$ 16,674	\$ 3,624	\$ 13,433	\$ 16,674	\$ 17,000	\$ 3,624	21.3%	\$ 10,000	-41.2%	175.9%	
106 Hydrant Fees												
01 Hydrant Fees	\$ 321,433	\$ 322,027	\$ 326,833	\$ 323,431	\$ 322,027	\$ 325,000	\$ 326,833	100.6%	\$ 347,000	6.8%	6.2%	
Totals	\$ 366,051	\$ 362,857	\$ 355,056	\$ 361,321	\$ 362,857	\$ 367,000	\$ 355,056	96.7%	\$ 382,000	4.1%	7.6%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
39 Emergency Management												
001 Salaries												
07 Salaries	\$ 6,858	\$ 7,135	\$ 7,278	\$ 7,090	\$ 7,135	\$ 7,278	\$ 7,278	100.0%	\$ 7,752	6.5%	6.5%	Number from finance
003 Office Supplies												
01 Postage												
08 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	0.0%	\$ 40	0.0%		
010 Travel Expenses												
05 Travel Expenses												
011 Training & Education												
02 Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	0.0%	\$ 150	0.0%		
014 New Equipment												
01 New Equipment	\$ 15	\$ -	\$ 793	\$ 269	\$ -	\$ 750	\$ 793	105.8%	\$ 750	0.0%	-5.5%	
015 Telephone												
04 Telephone	\$ 172	\$ -	\$ -	\$ 57	\$ -	\$ 365	\$ -	0.0%	\$ 365	0.0%		
017 Communications												
03 Communications (Internet)												
019 Miscellaneous Expenses												
01 Misc. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	0.0%	\$ 100	0.0%		
024-02 Water & Sewer												
027 Electricity												
11 Electricity	\$ 170	\$ 193	\$ 228	\$ 197	\$ 193	\$ 241	\$ 228	94.6%	\$ 241	0.0%	5.7%	
13 Radio Tower												
12 PWPUMP HOUSE												
030 Building Supplies												
01 Building Supplies	\$ 19	\$ 129	\$ -	\$ 49	\$ 129	\$ 200	\$ -	0.0%	\$ 200	0.0%		
031 Building Maintenance												
01 Building Maintenance	\$ 212	\$ 301	\$ 14	\$ 176	\$ 301	\$ 750	\$ 14	1.9%	\$ 750	0.0%	5257.1%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments	
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End		
39 Emergency Management (continued)													
032 Property Insurance													
01 Property Insurance	\$ 355	\$ 375	\$ 384	\$ 371	\$ 375	\$ 392	\$ 384	98.0%	\$ 377	-4.0%	-2.0%	Number from finance	
036 Vehicle Insurance													
01 Vehicle Insurance	\$ 2,356	\$ 2,419	\$ 2,409	\$ 2,395	\$ 2,419	\$ 2,409	\$ 2,409	100.0%	\$ 2,409	0.0%	0.0%	Number from finance	
038 Social Security													
01 Social Security	\$ 497	\$ 516	\$ 525	\$ 513	\$ 516	\$ 527	\$ 525	99.7%	\$ 593	12.5%	12.9%	Number from finance	
040 City & State Retirement													
01 City & State Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260	\$ -	0.0%	\$ 271	4.4%			
051 Equipment Maintenance													
01 Software													
05 Equipment Maintenance													
068 Janitorial Services													
01 Janitorial Services	\$ -												
071 Radio Maintenance													
03 Radio Maintenance													
073 Vehicle Repair													
01 Vehicle Repair	\$ -												
074 Tires													
01 Tires	\$ -												
075 Gas/Oil/Filters													
01 Gas/Oil/Filters	\$ 121	\$ -	\$ -	\$ 40	\$ -	\$ 132	\$ -	0.0%	\$ 132	0.0%			
078 Field Expenses													
01 Field Expenses	\$ -												
108 CEM Rent													
01 CEM Rent													
Totals	\$ 12,795	\$ 13,089	\$ 13,654	\$ 13,179	\$ 13,089	\$ 15,616	\$ 11,632	74.5%	\$ 14,130	-9.5%	21.5%		

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
40 Public Works												
001 Salaries												
01 Regular Pay	\$ 600,660	\$ 646,852	\$ 653,183	\$ 633,565	\$ 646,852	\$ 680,815	\$ 653,183	95.9%	\$ 799,010	17.4%	22.3%	Number from finance
02 Overtime	\$ 84,250	\$ 71,026	\$ 108,389	\$ 87,888	\$ 71,026	\$ 110,000	\$ 108,389	98.5%	\$ 142,000	29.1%	31.0%	Number from finance
07 Salaries												
003 Office Supplies												
01 Postage	\$ 86	\$ 52	\$ 350	\$ 163	\$ 52	\$ 50	\$ 350	700.4%	\$ 50	0.0%	-85.7%	
02 Advertising	\$ 525	\$ 672	\$ 684	\$ 627	\$ 672	\$ 300	\$ 684	228.0%	\$ 300	0.0%	-56.1%	
05 Printer Ink												
07 Paper	\$ 35	\$ -	\$ 45	\$ 27	\$ -	\$ 30	\$ 45	150.0%	\$ 40	33.3%	-11.1%	
08 Office Supplies	\$ 168	\$ 198	\$ 31	\$ 132	\$ 198	\$ 250	\$ 31	12.3%	\$ 250	0.0%	714.3%	
11 Equipment Rental	\$ 935	\$ 928	\$ 937	\$ 933	\$ 928	\$ 900	\$ 937	104.1%	\$ 900	0.0%	-3.9%	
12 Software	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 650	\$ 840	129.2%	\$ 700	7.7%	-16.7%	
010 Travel Expenses												
02 Meal & Lodging	\$ 122	\$ -	\$ 299	\$ 140	\$ -	\$ 200	\$ 299	149.5%	\$ 300	50.0%	0.3%	
05 Travel Expenses	\$ 239	\$ 200	\$ 131	\$ 190	\$ 200	\$ 200	\$ 131	65.7%	\$ 300	50.0%	128.3%	
011 Training & Education												
02 Training & Education	\$ 124	\$ 300	\$ 150	\$ 191	\$ 300	\$ 300	\$ 150	50.0%	\$ 300	0.0%	100.0%	
014 New Equipment												
01 New Equipment	\$ 3,500	\$ 2,730	\$ 3,499	\$ 3,243	\$ 2,730	\$ 3,500	\$ 3,499	100.0%	\$ 3,500	0.0%	0.0%	
02 Office												
03 Shop												
015 Telephone												
01 Cell Phone	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	100.0%	\$ 720	0.0%	0.0%	
04 Telephone	\$ 1,144	\$ 1,062	\$ 1,061	\$ 1,089	\$ 1,062	\$ 1,100	\$ 1,061	96.5%	\$ 1,100	0.0%	3.7%	
017 Communications												
03 Internet	\$ 539	\$ 539	\$ 539	\$ 539	\$ 539	\$ 540	\$ 539	99.9%	\$ 540	0.0%	0.1%	
018 Health Insurance												
01 Health Insurance	\$ 258,529	\$ 227,290	\$ 220,076	\$ 235,299	\$ 227,290	\$ 210,344	\$ 220,076	104.6%	\$ 262,131	24.6%	19.1%	Number from finance
019 Misc. Expense												
01 Misc. Expense	\$ 1,344	\$ 1,281	\$ 1,670	\$ 1,432	\$ 1,281	\$ 1,250	\$ 1,670	133.6%	\$ 1,500	20.0%	-10.2%	
026 Heating Fuel												
03 Heating Fuel	\$ 11,275	\$ 12,408	\$ 15,524	\$ 13,069	\$ 12,408	\$ 15,000	\$ 15,524	103.5%	\$ 16,000	6.7%	3.1%	
027 Electricity												
01 P.W. Main Garage	\$ 9,533	\$ 10,474	\$ 12,979	\$ 10,995	\$ 10,474	\$ 13,092	\$ 12,979	99.1%	\$ 13,500	3.1%	4.0%	
02 P.W. Cold Storage	\$ 444	\$ 481	\$ 595	\$ 507	\$ 481	\$ 602	\$ 595	98.8%	\$ 650	8.0%	9.3%	
03 P.W. Sand Dome	\$ 293	\$ 285	\$ 319	\$ 299	\$ 285	\$ 356	\$ 319	89.6%	\$ 356	0.0%	11.6%	
04 P.W. Outside Lights	\$ 217	\$ 231	\$ 270	\$ 239	\$ 231	\$ 288	\$ 270	93.5%	\$ 288	-0.1%	6.8%	
11 Electricity	\$ 355	\$ 377	\$ 522	\$ 418	\$ 377	\$ 471	\$ 522	110.9%	\$ 525	11.5%	0.6%	
12 P.W. Pump House	\$ 369	\$ 451	\$ 500	\$ 440	\$ 451	\$ 564	\$ 500	88.6%	\$ 550	-2.5%	10.0%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
40 Public Works (continued)												
028 Water												
05 Water	\$ 1,488	\$ 1,524	\$ 1,730	\$ 1,581	\$ 1,524	\$ 1,585	\$ 1,730	109.1%	\$ 1,834	15.7%	6.0%	increase of 6.17%
029 Sewer												
01 Sewer	\$ 481	\$ 508	\$ 663	\$ 551	\$ 508	\$ 518	\$ 663	128.1%	\$ 676	30.6%	2.0%	increase of 2.00%
030 Building Supplies												
01 Building Supplies	\$ 549	\$ 964	\$ 864	\$ 792	\$ 964	\$ 900	\$ 864	96.0%	\$ 900	0.0%	4.2%	
031 Building Maintenance												
01 Building Maintenance	\$ 5,227	\$ 5,055	\$ 4,926	\$ 5,069	\$ 5,055	\$ 5,000	\$ 4,926	98.5%	\$ 5,000	0.0%	1.5%	
032 Property Insurance												
01 Property Insurance	\$ 2,678	\$ 2,764	\$ 2,880	\$ 2,774	\$ 2,764	\$ 2,819	\$ 2,880	102.2%	\$ 2,848	1.0%	-1.1%	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	100.0%	\$ 28,672	-8.8%	-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	102.9%	\$ 28,289	5.9%	2.9%	Number from finance
038 Social Security												
01 Social Security	\$ 49,409	\$ 55,235	\$ 55,187	\$ 53,277	\$ 55,235	\$ 59,558	\$ 55,187	92.7%	\$ 71,987	20.9%	30.4%	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	99.4%	\$ 12,500	4.2%	4.8%	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	98.3%	\$ 163,000	-0.1%	1.7%	
06 Air Compressor												
08 Snow Plow repairs	\$ 14,328	\$ 12,588	\$ 14,185	\$ 13,701	\$ 12,588	\$ 14,062	\$ 14,185	100.9%	\$ 14,000	-0.4%	-1.3%	
070 Clothing Allowance												
03 Clothing	\$ 4,060	\$ 4,815	\$ 4,648	\$ 4,508	\$ 4,815	\$ 5,600	\$ 4,648	83.0%	\$ 6,000	7.1%	29.1%	
04 Boots	\$ 1,663	\$ 2,148	\$ 2,566	\$ 2,126	\$ 2,148	\$ 2,200	\$ 2,566	116.6%	\$ 2,200	0.0%	-14.3%	
06 Clothing Allowance												
071 Radio Maintenance												
01 Vehicle	\$ -	\$ 700	\$ 180	\$ 293	\$ 700	\$ 700	\$ 180	25.7%	\$ 700	0.0%	289.2%	
03 Radio Maintenance	\$ 99	\$ 122	\$ -	\$ 74	\$ 122	\$ 150	\$ -	0.0%	\$ 150	0.0%	#DIV/0!	
074 Tires												
01 Tires others	\$ 1,335	\$ 1,200	\$ 1,536	\$ 1,357	\$ 1,200	\$ 1,536	\$ 1,536	100.0%	\$ 1,500	-2.3%	-2.3%	
03 Heavy Equipment	\$ 4,800	\$ 4,894	\$ 6,144	\$ 5,279	\$ 4,894	\$ 6,144	\$ 6,144	100.0%	\$ 6,000	-2.3%	-2.3%	
04 Trucks	\$ 8,021	\$ 7,200	\$ 9,216	\$ 8,146	\$ 7,200	\$ 9,216	\$ 9,216	100.0%	\$ 9,200	-0.2%	-0.2%	
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	\$ 6,083	\$ 7,122	\$ 11,454	\$ 8,220	\$ 7,122	\$ 11,054	\$ 11,454	103.6%	\$ 12,000	8.6%	4.8%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
40 Public Works (continued)												
076 Diesel Fuel												
01 Diesel	\$ 64,936	\$ 69,905	\$ 140,742	\$ 91,861	\$ 69,905	\$ 161,563	\$ 140,742	87.1%	\$ 135,000	-16.4%	-4.1%	
109 Safety Material												
01 Safety Material	\$ 2,262	\$ 2,244	\$ 2,422	\$ 2,309	\$ 2,244	\$ 2,500	\$ 2,422	96.9%	\$ 2,500	0.0%	3.2%	
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	98.5%	\$ 1,750	0.0%	1.5%	
112 Tools-Road/Ground												
01 Tools - Road/Ground	\$ 974	\$ 1,340	\$ 1,227	\$ 1,180	\$ 1,340	\$ 1,250	\$ 1,227	98.2%	\$ 1,250	0.0%	1.9%	
113 Propane												
01 Propane			\$ -	\$ -		\$ 150	\$ -	0.0%	\$ 100	-33.3%	#DIV/0!	
114 Industrial Gas/Solvent												
01 Ind. Gas	\$ 1,694	\$ 1,700	\$ 1,577	\$ 1,657	\$ 1,700	\$ 1,700	\$ 1,577	92.8%	\$ 1,700	0.0%	7.8%	
02 Solvents/Cleaners												
115 Lubricants												
01 Lubricants	\$ 13,927	\$ 13,074	\$ 14,906	\$ 13,969	\$ 13,074	\$ 13,800	\$ 14,906	108.0%	\$ 15,000	8.7%	0.6%	
116 Salt & Calcium												
01 Rock Salt	\$ 111,557	\$ 100,580	\$ 161,732	\$ 124,623	\$ 100,580	\$ 144,500	\$ 161,732	111.9%	\$ 149,600	3.5%	-7.5%	1700 tons @ \$88
02 Liquid Deicer	\$ 19,366	\$ 33,623	\$ 38,495	\$ 30,495	\$ 33,623	\$ 38,810	\$ 38,495	99.2%	\$ 41,000	5.6%	6.5%	4 loads @ \$2.25 P/G
117 Gravel												
01 Gravel	\$ -	\$ 2,982	\$ 3,961	\$ 2,314	\$ 2,982	\$ 3,000	\$ 3,961	132.0%	\$ 3,500	16.7%	-11.6%	
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	85.2%	\$ 48,500	0.3%	17.7%	Price Increase \$105 per ton
02 Patch	\$ 16,000	\$ 19,099	\$ 24,429	\$ 19,843	\$ 19,099	\$ 19,380	\$ 24,429	126.1%	\$ 20,000	3.2%	-18.1%	Price Increase \$105 per ton
121 Asphalt												
01 Asphalt	\$ 378,848	\$ 400,000	\$ 524,526	\$ 434,458	\$ 400,000	\$ 524,526	\$ 524,526	100.0%	\$ 557,000	6.2%	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	85.5%	\$ 12,000	-23.1%	-10.0%	
123 Signs												
01 Signs	\$ 2,157	\$ 1,507	\$ 2,373	\$ 2,012	\$ 1,507	\$ 1,920	\$ 2,373	123.6%	\$ 3,000	56.3%	26.4%	Need new software / equipment

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
40 Public Works (continued)												
124 Sidewalks												
01 Sidewalks	\$ 3,000	\$ 3,623	\$ 3,000	\$ 3,208	\$ 3,623	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	0.0%	0.0%	
126 Traffic Paint												
01 Traffic Paint	\$ 10,621	\$ 11,160	\$ 17,632	\$ 13,137	\$ 11,160	\$ 18,000	\$ 17,632	98.0%	\$ 18,000	0.0%	2.1%	
127 Vehicle Paint												
01 Vehicle Paint	\$ 2,573	\$ 2,898	\$ 2,201	\$ 2,557	\$ 2,898	\$ 2,500	\$ 2,201	88.1%	\$ 2,500	0.0%	13.6%	
130 Construction Material												
01 Construction Material	\$ 1,872	\$ 2,736	\$ 4,840	\$ 3,149	\$ 2,736	\$ 3,304	\$ 4,840	146.5%	\$ 4,500	36.2%	-7.0%	
131 Sand Account												
01 Sand Account	\$ 42,400	\$ 42,400	\$ 65,000	\$ 49,933	\$ 42,400	\$ 65,000	\$ 65,000	100.0%	\$ 67,500	3.8%	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	94.7%	\$ 8,000	0.0%	5.6%	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	90.6%	\$ 900	0.0%	10.4%	
271 Contracted Services												
01 Janitorial & Supplies												
Totals	\$ 2,068,165	\$ 2,105,362	\$ 2,450,487	\$ 2,208,005	\$ 2,105,362	\$ 2,481,422	\$ 2,444,421	98.5%	\$ 2,709,266	9.2%	10.8%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
50 Recreation												
001 Salaries												
01 Regular Pay	\$ 196,120	\$ 203,368	\$ 205,282	\$ 201,590	\$ 203,368	\$ 226,827	\$ 205,282	90.5%	\$ 251,410	10.8%	22.5%	Number from Finance
02 Overtime												
07 Salaries	\$ 68,045	\$ 80,773	\$ 94,118	\$ 80,979	\$ 80,773	\$ 90,000	\$ 94,118	104.6%	\$ 95,000	5.6%	0.9%	Number from Finance
003 Office Supplies												
01 Postage	\$ 220	\$ 110	\$ 236	\$ 189	\$ 110	\$ 250	\$ 236	94.4%	\$ 300	20.0%	27.1%	
02 Advertising	\$ 778	\$ 1,526	\$ 1,642	\$ 1,315	\$ 1,526	\$ 1,500	\$ 1,642	109.5%	\$ 2,000	33.3%	21.8%	
03 Copier Rental	\$ 1,560	\$ 1,560	\$ 520	\$ 1,213	\$ 1,560	\$ 1,560	\$ 520	33.3%	\$ 1,560	0.0%	200.0%	
04 Equipment Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	0.0%	\$ 150	0.0%	#DIV/0!	
05 Printer Ink	\$ 159	\$ 68	\$ 22	\$ 83	\$ 68	\$ 100	\$ 22	22.4%	\$ 100	0.0%	346.8%	
07 Paper	\$ 147	\$ 107	\$ 140	\$ 131	\$ 107	\$ 250	\$ 140	56.0%	\$ 250	0.0%	78.7%	
08 Office Supplies	\$ 634	\$ 418	\$ 974	\$ 676	\$ 418	\$ 1,000	\$ 974	97.4%	\$ 1,000	0.0%	2.6%	
008 Computer Maintenance												
01 Computer Maintenance	\$ 1,134	\$ 840	\$ 1,013	\$ 996	\$ 840	\$ 840	\$ 1,013	120.6%	\$ 950	13.1%	-6.2%	
009 Professional Dues												
04 Professional Dues	\$ 255	\$ 255	\$ 295	\$ 268	\$ 255	\$ 225	\$ 295	131.1%	\$ 355	57.8%	20.3%	
010 Travel Expenses												
01 Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	0.0%	\$ 150	0.0%	#DIV/0!	
02 Meals & Lodging	\$ -	\$ -	\$ 570	\$ 190	\$ -	\$ 300	\$ 570	190.0%	\$ 500	66.7%	-12.3%	
04 Conference Fee	\$ -	\$ -	\$ 200	\$ 67	\$ -	\$ 200	\$ 200	100.0%	\$ 200	0.0%	0.0%	
05 Travel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	0.0%	\$ 200	0.0%	#DIV/0!	
011 Training & Education												
02 Training & Education	\$ -	\$ 319	\$ 75	\$ 131	\$ 319	\$ 500	\$ 75	15.0%	\$ 500	0.0%	566.7%	
013 Car Allowance												
01 Car Allowance	\$ 3,200	\$ 3,262	\$ 3,500	\$ 3,321	\$ 3,262	\$ 3,500	\$ 3,500	100.0%	\$ 3,500	0.0%	0.0%	
015 Telephone												
01 Cell Phone												
02 Rec Center	\$ 2,139	\$ 2,362	\$ 2,354	\$ 2,285	\$ 2,362	\$ 2,400	\$ 2,354	98.1%	\$ 2,400	0.0%	2.0%	
04 Telephone	\$ 56	\$ -	\$ 723	\$ 260	\$ -	\$ 400	\$ 723	180.7%	\$ 780	95.0%	7.9%	
017 Internet												
03 Internet	\$ 1,070	\$ 1,166	\$ 1,207	\$ 1,148	\$ 1,166	\$ 1,200	\$ 1,207	100.6%	\$ 1,200	0.0%	-0.6%	
018 Health Insurance												
01 Health Insurance	\$ 67,030	\$ 70,572	\$ 78,666	\$ 72,089	\$ 70,572	\$ 79,409	\$ 78,666	99.1%	\$ 83,596	5.3%	6.3%	Number from Finance
026 Heating Fuel												
01 Recreation Center	\$ 13,969	\$ 17,313	\$ 30,666	\$ 20,649	\$ 17,313	\$ 23,892	\$ 30,666	128.4%	\$ 49,500	107.2%	61.4%	
02 Teague Park												
03 Heating Fuel												

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
50 Recreation (continued)												
027 Electricity												
05 Recreation Center	\$ 19,251	\$ 21,504	\$ 26,182	\$ 22,312	\$ 21,504	\$ 26,880	\$ 26,182	97.4%	\$ 36,000	33.9%	37.5%	
06 Teague Park	\$ 509	\$ 1,901	\$ 3,523	\$ 1,978	\$ 1,901	\$ 2,376	\$ 3,523	148.3%	\$ 12,500	426.1%	254.8%	
07 Soucy Sports Complex	\$ 386	\$ 677	\$ 1,127	\$ 730	\$ 677	\$ 1,057	\$ 1,127	106.6%	\$ 3,500	231.1%	210.6%	
08 Pool												
028 Water												
01 Recreation Center	\$ 1,351	\$ 6,477	\$ 9,605	\$ 5,811	\$ 6,477	\$ 13,000	\$ 9,605	73.9%	\$ 13,000	0.0%	35.3%	increase 6.17%
02 Teague Park	\$ -	\$ 230	\$ 284	\$ 171	\$ 230	\$ 300	\$ 284	94.7%	\$ 300	0.0%	5.6%	increase 6.17%
03 Dog Park			\$ 134	\$ 134		\$ 200	\$ 134	66.9%	\$ 200	0.0%	49.6%	increase 6.17%
04 Soucy Complex	\$ 75	\$ 321	\$ 137	\$ 178	\$ 321	\$ 120	\$ 137	114.3%	\$ 120	0.0%	-12.5%	increase 6.17%
029 Sewer												
01 Sewer	\$ 327	\$ 511	\$ 276	\$ 371	\$ 511	\$ 700	\$ 276	39.4%	\$ 700	0.0%	153.8%	increase 2.00%
030 Building Supplies												
01 Building Supplies	\$ 3,875	\$ 3,623	\$ 3,922	\$ 3,807	\$ 3,623	\$ 3,800	\$ 3,922	103.2%	\$ 3,800	0.0%	-3.1%	
031 Building Maintenance												
01 Building Maintenance	\$ 31,847	\$ 40,789	\$ 31,957	\$ 34,865	\$ 40,789	\$ 35,650	\$ 31,957	89.6%	\$ 36,000	1.0%	12.6%	
032 Property Insurance												
01 Property Insurance	\$ 5,737	\$ 5,660	\$ 5,958	\$ 5,785	\$ 5,660	\$ 5,613	\$ 5,958	106.1%	\$ 6,303	12.3%	5.8%	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	262.7%	\$ 5,284	92.2%	-26.8%	Number from Finance
038 Social Security												
01 Social Security	\$ 19,937	\$ 21,284	\$ 22,238	\$ 21,153	\$ 21,284	\$ 23,472	\$ 22,238	94.7%	\$ 26,500	12.9%	19.2%	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	102.9%	\$ 8,157	11.0%	7.9%	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	\$ -											

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
50 Recreation (continued)												
136 Youth Center Equipment												
01 Youth Center Equipment												
137 Rink Equipment												
01 Rink Equipment	\$ 584	\$ 448	\$ 834	\$ 622	\$ 448	\$ 800	\$ 834	104.3%	\$ 800	0.0%	-4.1%	
138 Program Equipment												
01 Baseball/Softball	\$ 578	\$ 478	\$ 126	\$ 394	\$ 478	\$ 600	\$ 126	21.0%	\$ 600	0.0%	376.3%	
02 Tennis	\$ 310	\$ 200	\$ -	\$ 170	\$ 200	\$ 200	\$ -	0.0%	\$ 200	0.0%		
03 Soccer	\$ 228	\$ 734	\$ 559	\$ 507	\$ 734	\$ 600	\$ 559	93.2%	\$ 600	0.0%	7.4%	
04 Basketball	\$ 88	\$ -	\$ 36	\$ 41	\$ -	\$ 200	\$ 36	17.9%	\$ 200	0.0%	458.7%	
05 Arts & Crafts									\$ 200	NEW		
06 Program Equipment	\$ 1,983	\$ 1,652	\$ 1,641	\$ 1,759	\$ 1,652	\$ 1,800	\$ 1,641	91.2%	\$ 1,800	0.0%	9.7%	
139 Rink Maintenance												
01 Rink Maintenance	\$ -	\$ 287	\$ -	\$ 96	\$ 287	\$ -						
140 Pool Supplies												
01 Pool Supplies	\$ 300	\$ 500	\$ -	\$ 267	\$ 500	\$ 900	\$ -	0.0%	\$ 900	0.0%		
141 Trophies & Awards												
01 Trophies & Awards	\$ 43	\$ 366	\$ 286	\$ 231	\$ 366	\$ 400	\$ 286	71.5%	\$ 400	0.0%	39.9%	
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	93.3%	\$ 3,000	0.0%	7.2%	
Totals	\$ 461,895	\$ 517,163	\$ 552,748	\$ 510,602	\$ 517,163	\$ 570,660	\$ 548,704	96.2%	\$ 656,665	15.1%	19.7%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
51 Parks												
001 Salaries												
01 Regular Pay	\$ 45,009	\$ 46,535	\$ 41,157	\$ 44,233	\$ 46,535	\$ 46,738	\$ 41,157	88.1%	\$ 51,916	11.1%	26.1%	Number from Finance
02 Overtime	\$ 3,256	\$ 3,579	\$ 2,528	\$ 3,121	\$ 3,579	\$ 5,000	\$ 2,528	50.6%	\$ 4,000	-20.0%	58.2%	Number from Finance
07 Salaries	\$ 38,226	\$ 34,579	\$ 37,270	\$ 36,692	\$ 34,579	\$ 36,316	\$ 37,270	102.6%	\$ 39,213	8.0%	5.2%	Number from Finance
014 New Equipment												
01 New Equipment	\$ 1,534	\$ 1,322	\$ 1,197	\$ 1,351	\$ 1,322	\$ 1,200	\$ 1,197	99.7%	\$ 1,200	0.0%	0.3%	
015 Telephone												
01 Cell Phone												
04 Telephone	\$ 583	\$ 628	\$ 818	\$ 676	\$ 628	\$ 650	\$ 818	125.8%	\$ 820	26.2%	0.3%	
018 Health Insurance												
01 Health Insurance	\$ 11,392	\$ 164	\$ 12,117	\$ 7,891	\$ 164	\$ 12,118	\$ 12,117	100.0%	\$ 12,118	0.0%	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	138.6%	\$ 12,000	100.0%	44.3%	
027 Electricity												
01 PW MAIN GAR												
09 Park Shop	\$ 1,375	\$ 1,516	\$ 1,834	\$ 1,575	\$ 1,516	\$ 1,895	\$ 1,834	96.8%	\$ 6,500	243.1%	254.4%	
10 Park Security Lighting	\$ 199	\$ 207	\$ 205	\$ 204	\$ 207	\$ 259	\$ 205	79.2%	\$ 1,200	362.7%	484.5%	
11 Electricity	\$ 201	\$ 237	\$ 252	\$ 230	\$ 237	\$ 296	\$ 252	85.1%	\$ 1,200	305.3%	376.2%	
029 Sewer												
01 Sewer	\$ 250	\$ 254	\$ 256	\$ 253	\$ 254	\$ 300	\$ 256	85.3%	\$ 300	0.0%	17.3%	increase of 2.00%
030 Building Supplies												
01 Building Supplies	\$ 1,827	\$ 1,929	\$ 2,263	\$ 2,006	\$ 1,929	\$ 2,500	\$ 2,263	90.5%	\$ 2,500	0.0%	10.5%	
031 Building Maintenance												
01 Building Maintenance	\$ 2,575	\$ 841	\$ 2,951	\$ 2,123	\$ 841	\$ 3,600	\$ 2,951	82.0%	\$ 3,200	-11.1%	8.4%	
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	451.7%	\$ 2,550	436.8%	18.9%	Number from Finance
036 Vehicle Insurance												
01 Vehicle Insurance	\$ 4,382	\$ 4,500	\$ 4,583	\$ 4,489	\$ 4,500	\$ 4,504	\$ 4,583	101.8%	\$ 4,663	3.5%	1.7%	Number from Finance
038 Social Security												
01 Social Security	\$ 6,389	\$ 6,497	\$ 6,026	\$ 6,304	\$ 6,497	\$ 6,583	\$ 6,026	91.5%	\$ 7,277	10.5%	20.8%	Number from Finance
040 City & State Retirement												
01 City & State Retirement	\$ 440	\$ 1,060	\$ 580	\$ 693	\$ 1,060	\$ 1,040	\$ 580	55.8%	\$ 1,040	0.0%	79.3%	Number from Finance

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
51 Parks (continued)												
051 Equipment Maintenance												
04 Repairs	\$ 1,754	\$ 1,790	\$ 1,565	\$ 1,703	\$ 1,790	\$ 1,800	\$ 1,565	87.0%	\$ 1,800	0.0%	15.0%	
05 Equipment Maintenance	\$ 15,412	\$ 5,833	\$ 5,108	\$ 8,784	\$ 5,833	\$ 6,000	\$ 5,108	85.1%	\$ 6,000	0.0%	17.5%	
070 Clothing Allowance												
03 Clothing	\$ 381	\$ 435	\$ 491	\$ 436	\$ 435	\$ 500	\$ 491	98.2%	\$ 500	0.0%	1.8%	
073 Vehicle Repairs												
01 Vehicle Repairs	\$ 5,168	\$ 4,818	\$ 6,684	\$ 5,557	\$ 4,818	\$ 5,000	\$ 6,684	133.7%	\$ 7,000	40.0%	4.7%	
074 Tires												
01 Tires	\$ 1,411	\$ 1,529	\$ 915	\$ 1,285	\$ 1,529	\$ 1,500	\$ 915	61.0%	\$ 1,200	-20.0%	31.1%	
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	\$ 4,221	\$ 6,675	\$ 9,538	\$ 6,811	\$ 6,675	\$ 8,343	\$ 9,538	114.3%	\$ 8,500	1.9%	-10.9%	
076 Diesel												
01 Diesel	\$ 917	\$ 8,010	\$ 4,031	\$ 4,319	\$ 8,010	\$ 10,013	\$ 4,031	40.3%	\$ 3,000	-70.0%	-25.6%	
111 Tools - Shop												
01 Tools - Shop	\$ 1,142	\$ 1,158	\$ 1,165	\$ 1,155	\$ 1,158	\$ 1,300	\$ 1,165	89.6%	\$ 1,300	0.0%	11.6%	
147 Parks Maintenance												
01 Parks Maintenance	\$ 8,286	\$ 10,817	\$ 14,986	\$ 11,363	\$ 10,817	\$ 15,000	\$ 14,986	99.9%	\$ 15,000	0.0%	0.1%	
02 Civic Beautification												
237 Civic Beaut												
01 Civic Beaut	\$ 5,919	\$ 2,559	\$ 2,595	\$ 3,691	\$ 2,559	\$ 3,000	\$ 2,595	86.5%	\$ 3,000	0.0%	15.6%	
Totals	\$ 171,715	\$ 155,710	\$ 173,598	\$ 167,008	\$ 155,710	\$ 183,952	\$ 171,576	93.3%	\$ 198,997	8.2%	16.0%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
60 Airport												
001 Salaries												
01 Regular Pay	\$ -			\$ -								
008 Computer Maintenance												
04 Computer Maintenance												
015 Telephone												
04 Telephone	\$ 847	\$ 970	\$ 970	\$ 929	\$ 970	\$ 900	\$ 970	107.8%	\$ 1,000	11.1%	3.1%	
017 Communications												
03 Internet	\$ 659	\$ 659	\$ 617	\$ 689	\$ 659	\$ 750	\$ 617	82.2%	\$ 750	0.0%	21.6%	
019 Miscellaneous Expense												
01 Misc. Expense	\$ 120	\$ 126	\$ 272	\$ 124	\$ 126	\$ 150	\$ 272	181.7%	\$ 300	100.0%	10.1%	
026 Heating Fuel												
03 Heating Fuel	\$ 6,699	\$ 8,227	\$ 8,096	\$ 7,447	\$ 8,227	\$ 11,353	\$ 8,096	71.3%	\$ 11,500	1.3%	42.0%	
027 Electricity												
11 Electricity	\$ 770	\$ 833	\$ 1,140	\$ 868	\$ 833	\$ 1,041	\$ 1,140	109.5%	\$ 1,200	15.3%	5.3%	
14 Airport Hangar	\$ 1,893	\$ 1,582	\$ 2,248	\$ 1,732	\$ 1,582	\$ 1,977	\$ 2,248	113.7%	\$ 2,300	16.3%	2.3%	
028 Water												
05 Water	\$ 526	\$ 546	\$ 906	\$ 533	\$ 546	\$ 568	\$ 906	159.6%	\$ 975	71.7%	7.6%	increase 6.17%
029 Sewer												
01 Sewer	\$ 250	\$ 251	\$ 456	\$ 250	\$ 251	\$ 300	\$ 456	151.9%	\$ 470	56.7%	3.1%	increase 2.00%
030 Building Supplies												
01 Building Supplies	\$ -	\$ 74	\$ -	\$ 25	\$ 74	\$ 100	\$ -	0.0%	\$ 100	0.0%		
031 Building Maintenance												
01 Building Maintenance	\$ 532	\$ 1,260	\$ 2,788	\$ 762	\$ 1,260	\$ 750	\$ 2,788	371.7%	\$ 2,500	233.3%	-10.3%	
032 Property Insurance												
01 Property Insurance	\$ 1,909	\$ 1,948	\$ 1,922	\$ 1,744	\$ 1,948	\$ 1,961	\$ 1,922	98.0%	\$ 1,883	-4.0%	-2.0%	Number From Finance
037 Liability Insurance												
01 Airport Liability	\$ 2,173	\$ 2,499	\$ 2,499	\$ 2,282	\$ 2,499	\$ 2,500	\$ 2,499	100.0%	\$ 2,500	0.0%	0.0%	Number From Finance
038 Social Security												
01 Social Security	\$ 700	\$ 691	\$ 1,101	\$ 919	\$ 691	\$ 1,484	\$ 1,101	74.2%	\$ 1,300	-12.4%	18.1%	Number From Finance
040 City & State Retirement												
01 City & State Retirement	\$ -			\$ -								Number From Finance

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
60 Airport (continued)												
051 Equipment Maintenance												
05 Equipment Maintenance	\$ 4,325	\$ 8,395	\$ 2,657	\$ 5,036	\$ 8,395	\$ 5,000	\$ 2,657	53.1%	\$ 5,000	0.0%	88.2%	
076 Diesel												
01 Diesel	\$ 2,720	\$ 3,078	\$ 7,835	\$ 3,872	\$ 3,078	\$ 7,317	\$ 7,835	107.1%	\$ 8,000	9.3%	2.1%	
153 Air Consultant Contract												
01 Air Consultant Contract	\$ 3,700	\$ 3,975	\$ 4,875	\$ 5,592	\$ 3,975	\$ 5,200	\$ 4,875	93.8%	\$ 5,200	0.0%	6.7%	
155 Snow Plowing												
01 Snow Plowing	\$ 5,708	\$ 5,329	\$ 9,861	\$ 6,966	\$ 5,329	\$ 15,484	\$ 9,861	63.7%	\$ 15,484	0.0%	57.0%	Number From Finance
156 Runway Lights												
01 Runway Lights	\$ 759	\$ 1,558	\$ -	\$ 772	\$ 1,558	\$ 2,300	\$ -	0.0%	\$ 2,000	-13.0%		
157 Runway Maintenance												
01 Runway Maintenance	\$ 3,000	\$ 500	\$ 2,512	\$ 2,004	\$ 500	\$ 6,000	\$ 2,512	41.9%	\$ 4,000	-33.3%	59.2%	
161 Garbage Coll												
01 Garbage Collection						\$ -						
420 AVGas												
01 AVGas	\$ 10,603	\$ 18,631	\$ 35,000	\$ 21,411	\$ 18,631	\$ 35,000	\$ 35,000	100.0%	\$ 35,000	0.0%	0.0%	MOVE TO G ACCOUNT
Totals	\$ 47,894	\$ 63,154	\$ 87,776	\$ 66,274	\$ 63,154	\$ 102,157	\$ 85,754	83.9%	\$ 101,462	-0.7%	18.3%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
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	132.6%	\$ 3,900	39.0%	4.9%	
028 Water												
05 Water	\$ 4,900	\$ 3,772	\$ 5,956	\$ 4,876	\$ 3,772	\$ 4,500	\$ 5,956	132.4%	\$ 6,000	33.3%	0.7%	increase 6.17%
029 Sewer												
01 Sewer	\$ 3,000	\$ 2,638	\$ 765	\$ 2,134	\$ 2,638	\$ 2,690	\$ 765	28.4%	\$ 900	-66.5%	17.6%	increase 2.00%
032 Property Insurance												
01 Property Insurance	\$ 44	\$ 43	\$ 41	\$ 43	\$ 43	\$ 100	\$ 41	41.5%	\$ 40	-60.0%	-3.5%	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	100.0%	\$ 115	0.0%	0.0%	
160 CTP Park Maintenance												
01 CTP Park Maintenance	\$ 772	\$ -	\$ -	\$ 257	\$ -	\$ 1,000	\$ -	0.0%	\$ 1,000	0.0%		
161 Garbage Collection												
01 Garbage Collection	\$ 1,620	\$ 1,610	\$ 1,470	\$ 1,567	\$ 1,610	\$ 1,440	\$ 1,470	102.1%	\$ 1,500	4.2%	2.0%	
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	100.0%	\$ 13,455	6.4%	6.4%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
65 Cemeteries												
165 Evergreen Cemetery												
01 Evergreen Cemetery	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	0.0%	0.0%	
166 Grimes Cemetery												
01 Grimes Cemetery	\$ 2,250	\$ 2,000	\$ 2,000	\$ 2,083	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	\$ 2,000	0.0%	0.0%	
167 Sacred Heart Cemetery												
01 Sacred Heart Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350	0.0%	0.0%	
168 Holy Rosary Cemetery												
01 Holy Rosary Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	100.0%	\$ 350	0.0%	0.0%	
169 Green Ridge Cemetery												
01 Green Ridge Cemetery	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	100.0%	\$ 150	0.0%	0.0%	
170 Lyndon Cemetery												
01 Lyndon Cemetery	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	100.0%	\$ 300	0.0%	0.0%	
171 Bubar Cemetery												
01 Bubar Cemetery	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	100.0%	\$ 100	0.0%	0.0%	
172 Memorial Day Flags												
01 Memorial Day Flags	\$ 600	\$ 479	\$ 476	\$ 518	\$ 479	\$ 600	\$ 476	79.3%	\$ 600	0.0%	26.1%	
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	98.2%	\$ 6,850	0.0%	1.8%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
70 Insurance and Retirements												
007 Audit												
02 GASB 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ -	0.0%	\$ 3,200	0.0%		
018 Health Insurance												
01 Employee Assistance Prog	\$ -	\$ -			\$ -							
034 Worker's Compensation												
01 Worker's Compensation	\$ 5,117	\$ -	\$ -	\$ 1,706	\$ -	\$ 3,616	\$ -	0.0%	\$ 3,500	-3.2%		
035 Unemployment Comp.												
01 Unemployment Comp.	\$ 17,130	\$ 33,217	\$ 15,300	\$ 21,882	\$ 33,217	\$ 17,839	\$ 15,300	85.8%	\$ 15,500	-13.1%	1.3%	
037 Liability Insurance												
01 Liability Insurance	\$ 27,209	\$ 28,539	\$ 29,431	\$ 28,393	\$ 28,539	\$ 29,221	\$ 29,431	100.7%	\$ 29,642	1.4%	0.7%	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	1.3%	
041 \$1000 Ded. Payments												
01 \$1000 Ded. Payments	\$ 906	\$ 1,500	\$ 3,000	\$ 1,802	\$ 1,500	\$ 3,000	\$ 3,000	100.0%	\$ 3,000	0.0%	0.0%	
043 Compensated Absences												
01 Compensated Absences	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	100.0%	\$ 25,000	0.0%	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	101.6%	\$ 4,000	33.3%	31.3%	
311 Section 125 Expense												
01 Section 125 Expense	\$ 6,422	\$ 6,244	\$ 6,158	\$ 6,275	\$ 6,244	\$ 6,500	\$ 6,158	94.7%	\$ 6,500	0.0%	5.5%	
Totals	\$ 83,990	\$ 96,615	\$ 82,045	\$ 87,550	\$ 96,615	\$ 91,376	\$ 82,045	89.8%	\$ 90,452	-1.0%	10.2%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
75 Contributions												
177 Aroost. Agency on Aging												
01 Aroost. Agency on Aging	\$ 4,600	\$ 4,600	\$ 3,048	\$ 4,083	\$ 4,600	\$ 4,600	\$ 4,600	100.0%	\$ 4,600	0.0%	0.0%	Request received for 2023
176 ACAP												
01 ACAP	\$ -	\$ -	\$ 4,600	\$ 1,533		\$ 3,048	\$ 3,048	100.0%	\$ 3,048	0.0%	0.0%	Request received for 2023
Totals	\$ 4,600	\$ 4,600	\$ 7,648	\$ 5,616	\$ 4,600	\$ 7,648	\$ 7,648	100.0%	\$ 7,648	0.0%	0.0%	

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
80 Unclassified												
038 Social Security												
01 Social Security						\$ -	\$ 523		\$ 500	NEW	-4.5%	
045 Refunds/Reimbursements												
01 Refunds/Reimbursements	\$ 8,641	\$ 270	\$ -	\$ 2,970	\$ 270	\$ 275	\$ -	0.0%	\$ 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	87.1%	\$ 17,500	0.0%	14.8%	
201 Abatements												
01 Abatements	\$ 12,301	\$ 13,135	\$ 10,143	\$ 11,860	\$ 13,135	\$ 13,500	\$ 10,143	75.1%	\$ 13,500	0.0%	33.1%	
Totals	\$ 38,535	\$ 27,725	\$ 25,912	\$ 30,724	\$ 27,725	\$ 31,275	\$ 25,912	82.9%	\$ 31,775	1.6%	22.6%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
11 Economic Development												
001 Salaries												
01 Regular Pay	\$ 111,858	\$ 85,300	\$ 52,824	\$ 83,327	\$ 85,300	\$ 91,224	\$ 52,824	57.9%	\$ 56,727	-37.8%	7.4%	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	113.8%	\$ 7,500	50.0%	31.8%	
04 Equipment Repair												
08 Office Supplies			\$ 377			\$ 0	\$ 377		\$ 500	NEW	32.7%	
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	21.2%	
02 Hosted Services												
03 GIS License	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	100.0%	\$ 700	0.0%	0.0%	
009 Professional Dues												
01 Subscriptions	\$ 1,563	\$ 6,143	\$ 1,255	\$ 2,987	\$ 6,143	\$ 6,000	\$ 1,255	20.9%	\$ 4,000	-33.3%	218.7%	
04 Prof Dues	\$ 1,152		\$ 425	\$ 789		\$ 0	\$ 425		\$ 1,000	NEW	135.3%	
010 Travel Expenses												
01 Mileage	\$ -	\$ 586	\$ 477	\$ 354	\$ 586	\$ 1,000	\$ 477	47.7%	\$ 2,500	150.0%	423.7%	
02 Meals & Lodging	\$ -	\$ 249	\$ 1,397	\$ 549	\$ 249	\$ 1,500	\$ 1,397	93.1%	\$ 3,000	100.0%	114.8%	
04 Conference Fees	\$ -	\$ 861	\$ 1,467	\$ 776	\$ 861	\$ 1,500	\$ 1,467	97.8%	\$ 3,000	100.0%	104.5%	
011 Training and Education												
02 Training and Education	\$ 1,760	\$ 650	\$ 109	\$ 840	\$ 650	\$ 1,500	\$ 109	7.3%	\$ 1,500	0.0%	1276.1%	
018 Health Insurance												
01 Health Insurance	\$ 15,477	\$ 9,633	\$ 7,866	\$ 10,992	\$ 9,633	\$ 28,153	\$ 7,866	27.9%	\$ 8,392	-70.2%	6.7%	Number From Finance
019 Miscellaneous Expenses												
01 Misc Expenses	\$ 33	\$ 31	\$ -	\$ 21	\$ 31	\$ 250	\$ -	0.0%	\$ 250	0.0%		
031 Building Maintenance												
01 Building Maintenance												
034 Workers Comp												
01 Workers Comp	\$ 206	\$ 151	\$ 51	\$ 136	\$ 151	\$ 150	\$ 51	33.9%	\$ 190	26.7%	273.6%	Number From Finance
038 Social Security												
01 Social Security	\$ 8,455	\$ 6,593	\$ 2,272	\$ 5,773	\$ 6,593	\$ 6,359	\$ 2,272	35.7%	\$ 4,340	-31.8%	91.0%	Number From Finance
040 City & State Retirement												
01 City & State Retirement	\$ -	\$ -	\$ 1,142	\$ 381	\$ -	\$ 1,340	\$ 1,142	85.2%	\$ 1,806	34.8%	58.2%	Number From Finance

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
11 Economic Development (continued)												
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	100.0%	\$ 10,000	0.0%	0.0%	
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	100.0%	\$ 13,032	-1.1%	-1.1%	Request received for 2023
04 Broadband Study												
02 Chamber			\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500	100.0%	\$ 5,000	100.0%	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
385 - Downtown Infrastructure												
01 Downtown Infrastructure	\$ 3,693	\$ 475	\$ 5,040	\$ 3,069	\$ 475	\$ 5,000	\$ 5,040	100.8%	\$ 7,500	50.0%	48.8%	
## 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		Visit Caribou
394 Community Projects												
01 Project Exp												
08 Winter Carnival	\$ 477	\$ -	\$ 2,175	\$ 884	\$ -	\$ 3,500	\$ 2,175	62.1%	\$ 3,500	0.0%	60.9%	now with SnowBowl
14 Thursday's On Sweden	\$ -	\$ 7,512	\$ 8,728	\$ 5,414	\$ 7,512	\$ 13,000	\$ 8,728	67.1%	\$ 10,000	-23.1%	14.6%	Have sponsorships for 2023 too
15 Heritage Days												
16 Caribou Days	\$ -	\$ 3,224	\$ 1,300	\$ 1,508	\$ 3,224	\$ 5,000	\$ 1,300	26.0%	\$ 1,500	-70.0%	15.4%	
17 Moose Lottery												
18 New Years Eve												
20 Miscellaneous	\$ 2,070	\$ 1,932	\$ 2,645	\$ 2,216	\$ 1,932	\$ 2,000	\$ 2,645	132.3%	\$ 2,000	0.0%	-24.4%	
21 New Events	\$ 3,000	\$ 1,228	\$ 5,863	\$ 3,364	\$ 1,228	\$ 5,000	\$ 5,863	117.3%	\$ 4,000	-20.0%	-31.8%	
## Caribou Cares									\$ 5,000	NEW		Grew in 2022
## Small Business Saturday									\$ 5,000	NEW		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	130.0%	\$ 65,000	0.0%	-23.1%	
02 Landbank Seed		\$ 3,061	\$ -	\$ 1,531	\$ 3,061	\$ 20,000	\$ -	0.0%	\$ 20,000	0.0%		
411 Façade Improvement												
01 Façade Improvement	\$ 15,420	\$ 15,874	\$ 19,802	\$ 17,032	\$ 15,874	\$ 20,000	\$ 19,802	99.0%	\$ 20,000	0.0%	1.0%	
413 New Fire Station												
01 New Fire Station	\$ 36,945											
Totals	\$ 302,421	\$ 262,607	\$ 233,956	\$ 266,328	\$ 262,607	\$ 310,875	\$ 231,934	74.6%	\$ 308,037	-0.9%	32.8%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
24 Housing												
001 Salaries												
01 Regular Pay	\$ 53,526	\$ 55,419	\$ 55,415	\$ 54,787	\$ 55,419	\$ 55,688	\$ 55,415	99.5%	\$ 64,430	15.7%	16.3%	Number From Finance
11 Part-Time			\$ -			\$ 15,600	\$ -	0.0%	\$ 15,600	0.0%		
10 Finance Dept tasks			\$ 4,984			\$ 5,981	\$ 4,984	83.3%	\$ 5,971	-0.2%	19.8%	
003 Office Supplies												
01 Postage	\$ 3,676	\$ 3,294	\$ 2,894	\$ 3,288	\$ 3,294	\$ 2,200	\$ 2,894	131.6%	\$ 2,600	18.2%	-10.2%	
02 Advertising		\$ 814	\$ -		\$ 814	\$ 300	\$ -	0.0%	\$ 400	33.3%		
03 Copier Rental	\$ 1,731	\$ 1,909	\$ 2,135	\$ 1,925	\$ 1,909	\$ 2,000	\$ 2,135	106.8%	\$ 2,000	0.0%	-6.3%	
05 Printer Ink	\$ 142	\$ -	\$ 145	\$ 96	\$ -	\$ 200	\$ 145	72.4%	\$ 200	0.0%	38.1%	
07 Paper	\$ 183	\$ 445	\$ 298	\$ 308	\$ 445	\$ 300	\$ 298	99.2%	\$ 450	50.0%	51.2%	
08 Office Supplies	\$ 3,175	\$ 3,621	\$ 2,126	\$ 2,974	\$ 3,621	\$ 1,000	\$ 2,126	212.6%	\$ 1,750	75.0%	-17.7%	
12 Software	\$ 13,988	\$ 15,609	\$ 17,583	\$ 15,727	\$ 15,609	\$ 14,000	\$ 17,583	125.6%	\$ 15,000	7.1%	-14.7%	
005 General Govt. Legal Fees												
04 Legal Fees	\$ 4,670	\$ 60	\$ 844	\$ 1,858	\$ 60	\$ 3,500	\$ 844	24.1%	\$ 3,500	0.0%	314.8%	
007 Audit												
01 Audit	\$ -	\$ -	\$ 1,500	\$ 500	\$ -	\$ 1,500	\$ 1,500	100.0%	\$ 2,000	33.3%	33.3%	
008 Computer Maintenance												
01 Oak Leaf	\$ -	\$ 840	\$ 840	\$ 560	\$ 840	\$ 840	\$ 840	100.0%	\$ 840	0.0%	0.0%	
009 Professional Dues												
01 Subscriptions	\$ 532	\$ 640	\$ 557	\$ 577	\$ 640	\$ 550	\$ 557	101.3%	\$ 600	9.1%	7.7%	
04 Professional Dues	\$ 800	\$ 500	\$ 500	\$ 600	\$ 500	\$ 800	\$ 500	62.5%	\$ 800	0.0%	60.0%	
010 Travel Expenses												
01 Mileage	\$ 159	\$ 508	\$ 467	\$ 378	\$ 508	\$ 300	\$ 467	155.5%	\$ 600	100.0%	28.6%	
02 Meals & Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	0.0%	\$ 2,000	300.0%		
04 Conference Fees												
05 Travel Expenses	\$ -	\$ -	\$ 206	\$ 69	\$ -	\$ 200	\$ 206	103.0%	\$ 500	150.0%	142.7%	
011 Training and Education												
02 Training and Education	\$ 1,328	\$ 1,669	\$ 1,052	\$ 1,350	\$ 1,669	\$ 1,500	\$ 1,052	70.1%	\$ 3,000	100.0%	185.2%	
014 - New Equipment												
01 New Equipment	\$ 1,684	\$ 1,600	\$ 120	\$ 1,135	\$ 1,600	\$ 500	\$ 120	24.0%	\$ 1,000	100.0%	733.3%	
02 Office		\$ 600			\$ 600							
015 Telephone												
04 Telephone	\$ 462	\$ 395	\$ 394	\$ 417	\$ 395	\$ 1,200	\$ 394	32.8%	\$ 400	-66.7%	1.5%	
017 Communications												
03 Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306	\$ -	0.0%	\$ 306	0.0%		

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
24 Housing (continued)												
018 Health Insurance												
01 Health Insurance Housing	\$ 2,786	\$ 2,838	\$ 3,023	\$ 2,882	\$ 2,838	\$ 2,825	\$ 3,023	107.0%	\$ 2,983	5.6%	-1.3%	Number From Finance
02 Health Ins. Stipend FSS												
034-Workers Comp												
01-Workers Comp Housing	\$ 177	\$ 156	\$ 154	\$ 162	\$ 156	\$ 185	\$ 154	83.3%	\$ 165	-10.8%	7.1%	Number From Finance
01-Workers Comp FSS												
035-Unemployment												
01-Unemployment Housing	\$ 295	\$ 323	\$ 324	\$ 314	\$ 323	\$ 315	\$ 324	102.9%	\$ 315	0.0%	-2.8%	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	108.3%	\$ 4,929	15.7%	6.9%	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	104.6%	\$ 2,255	15.7%	10.6%	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	81.0%	\$ 7,000	0.0%	23.5%	
Totals	\$ 101,143	\$ 108,135	\$ 109,902	\$ 106,394	\$ 108,135	\$ 127,521	\$ 107,880	84.6%	\$ 142,794	12.0%	32.4%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
52 Snow Trail Maintenance												
001 Salaries												
01 Regular Pay	\$ 15,272	\$ 8,080	\$ 17,512	\$ 13,621	\$ 8,080	\$ 16,640	\$ 17,512	105.2%	\$ 17,200	3.4%	-1.8%	Number from finance
02 Overtime												
07 Salaries												
015 Telephone												
01 Cell Phone	\$ 511	\$ 346	\$ 86	\$ 314	\$ 346	\$ -	\$ 86		\$ -		-100.0%	
04 Telephone												
019 Misc. Expense												
01 Misc. Expense	\$ 231	\$ 3,667	\$ 558	\$ 1,485	\$ 3,667	\$ 3,000	\$ 558	18.6%	\$ 3,000	0.0%	437.6%	
034 Work Comp												
01 Work Comp	\$ 476	\$ 176	\$ 470	\$ 374	\$ 176	\$ 475	\$ 470	98.9%	\$ 445	-6.3%	-5.3%	Number from finance
035 Unemployment												
01 Unemployment	\$ 376	\$ 196	\$ 456	\$ 343	\$ 196	\$ 350	\$ 456	130.4%	\$ 450	28.6%	-1.4%	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	105.2%	\$ 1,316	3.4%	-1.8%	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	70.2%	\$ 10,000	0.0%	42.5%	
075 Gas/Oil/Filters												
01 Gas/Oil/Filters	\$ 1,991	\$ 3,541	\$ 2,248	\$ 2,593	\$ 3,541	\$ 3,000	\$ 2,248	74.9%	\$ 3,000	0.0%	33.4%	
076 Diesel												
01 Diesel	\$ 17,586	\$ 12,752	\$ 28,093	\$ 19,477	\$ 12,752	\$ 22,300	\$ 28,093	126.0%	\$ 30,000	34.5%	6.8%	
148 Trail Maint												
01 Trail Maint	\$ 2,509	\$ 2,409	\$ 1,968	\$ 2,296	\$ 2,409	\$ 3,000	\$ 1,968	65.6%	\$ 3,000	0.0%	52.4%	
286 Rent Exp												
01 Rent Exp	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	\$ 2,000	0.0%	0.0%	
Totals	\$ 56,782	\$ 45,387	\$ 61,749	\$ 54,639	\$ 45,387	\$ 62,038	\$ 61,749	99.5%	\$ 70,411	13.5%	14.0%	

2023 Draft Expense Budget

Department	2020	2021	2022	3 Year Average Actual Expenses (20-22)	2021	2022			2023			Comments
	Year End	Year End	Unaudited Year End		Year End	Final Budget	Unaudited Year End	% Spent of Budget	Department Request	% Change Prior Year Budget	% Change Prior Year End	
96 Section 8 FSS												
001-Salaries												
01-Regular Pay	\$ 36,937	\$ 38,244	\$ 38,241	\$ 37,808	\$ 38,244	\$ 38,429	\$ 38,241	99.5%	\$ 43,441	13.0%	13.6%	Number from finance
003-Office Supplies												
01-Postage	\$ 120	\$ 37	\$ 136	\$ 98	\$ 37	\$ 100	\$ 136	136.3%	\$ 150	50.0%	10.0%	
05-Printer Ink	\$ 97	\$ 201	\$ 161	\$ 153	\$ 201	\$ 175	\$ 161	92.0%	\$ 200	14.3%	24.2%	
08-Office Supplies	\$ 115	\$ 222	\$ 275	\$ 204	\$ 222	\$ 75	\$ 275	366.7%	\$ 175	133.3%	-36.4%	
009 Professional Dues												
01 Professional Dues			\$ 2,079			\$ -	\$ 2,079					
010- Travel Expenses												
01-Mileage	\$ -			\$ -								
02 Meals & Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	0.0%	\$ 2,000	300.0%	#DIV/0!	
05 Travel Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	0.0%	\$ 500	0.0%	#DIV/0!	
011 - Training and Education												
02 - Training and Education	\$ -	\$ -	\$ 912	\$ 304	\$ -	\$ 100	\$ 912	912.0%	\$ 1,500	1400.0%	64.5%	
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	104.9%	\$ 2,983	5.7%	0.7%	Number from finance
021-Appropriations Allowance												
01-Appropriation Allowance	7000	5000	13303	\$ 8,434	\$ 5,000	\$ 5,000	\$ 13,303	266.1%	\$ 8,500	70.0%	-36.1%	2023 Grant Award: \$64,455
034-Workers Comp												
01-Workers Comp	\$ 125	\$ 109	\$ 109	\$ 115	\$ 109	\$ 119	\$ 109	91.5%	\$ 115	-3.4%	5.6%	Number from finance
035-Unemployment												
01-Unemployment	\$ 295	\$ 323	\$ 324	\$ 314	\$ 323	\$ 315	\$ 324	102.9%	\$ 324	2.9%	0.0%	Number from finance
038 Social Security												
01-Social Security	\$ 3,134	\$ 3,237	\$ 3,252	\$ 3,208	\$ 3,237	\$ 2,938	\$ 3,252	110.7%	\$ 3,323	13.1%	2.2%	Number from finance
040 City & State Retirement												
01-Retirement Housing	\$ 1,403	\$ 1,431	\$ 1,437	\$ 1,424	\$ 1,431	\$ 1,345	\$ 1,437	106.9%	\$ 1,520	13.0%	5.8%	Number from finance
Totals	\$ 51,951	\$ 51,582	\$ 63,191	\$ 55,575	\$ 51,582	\$ 52,419	\$ 63,191	120.5%	\$ 64,732	23.5%	2.4%	