

## CITY COUNCIL MEETING NOTICE AND AGENDA



Notice is hereby given that the City Council of Caribou will hold a Regular City Council Meeting on **Monday, January 22, 2024**, in the Council Chambers located at 25 High Street, **6:00 pm**.

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

1. Roll Call
2. Pledge of Allegiance
3. Public Forum (**PUBLIC COMMENTS SUBMITTED TO THE CITY CLERK PRIOR TO 4:30PM ON THE MEETING DATE WILL BE SHARED WITH THE COUNCIL DURING PUBLIC FORUM. Email [dbrissette@cariboumaine.org](mailto:dbrissette@cariboumaine.org)**)
4. Minutes Pages
5. Bid Openings, Awards, and Appointments
  - a. Appointment to the RSU#39 Strategic Planning Committee 02-03
  - b. 2024 Appointments to Caribou Congregate Housing Development Corporation 04
  - c. Tenant appointment to Caribou Housing Authority Board of Commissioners 05
6. Public Hearings and Possible Action Items
  - a. Dangerous Building Public Hearing – 273 Sweden Street, Map 37 Lot 60 06-13
7. Reports by Staff and Committees
  - a. Update on the MainePERS agenda item from last meeting (Chief of Police) 14
  - b. Funds to be reserved for 2024 Tax Relief (Finance Director) 15
  - c. March 5, 2024 Presidential Primary (City Clerk) 16
  - d. City Manager's Report 17-18
8. New Business, Ordinances and Resolutions
  - a. Discussion of Invocation / Inspirational Thought agenda item 19-31
  - b. 2024 Municipal Budget – Overview of 2024 Municipal Budget 32-33
  - c. Presentation of Nylander Budget (Department 12) 34-37
  - d. Presentation of Library Budget (Department 25) 38-43
  - e. Presentation of Police & EMA Budgets (Departments 35 & 39) 44-57
  - f. Presentation of Recreation, Parks & Snow Trail Budgets (Departs 50, 51 & 52) 58-73
9. Old Business
10. Reports and Discussion by Mayor and Council Members
11. Next Regular Meetings: February 12 & 26, 2024
12. Executive Session(s) (May be called to discuss matters identified under MRSA, Title 1, §405.6.A)
  - a. Discussion with the Nylander Museum of Natural History Board of Trustees
13. Adjournment

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

### Certificate of Mailing/Posting

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

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

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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 22, 2024**  
**Re: Appointment to the RSU#39 Strategic Planning Committee**

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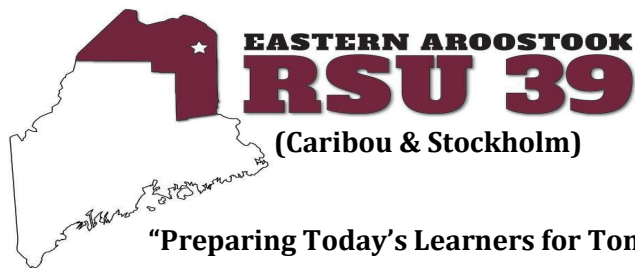
The RSU#39 is forming a Strategic Planning Committee and has invited a member of the Caribou City Council to be a part of this exciting initiative.

A copy of the letter is on the following page.

If someone is interested in serving, please let your interest be known so that an appointment can be made.

Requested Action

Please appoint someone to the RSU#39 Strategic Planning Committee



OFFICE OF THE SUPERINTENDENT  
75 Glenn Street  
Caribou ME 04736  
207-496-6311 (Phone)  
207-498-3261 (Fax)  
[www.rsu39.org](http://www.rsu39.org)

Dear Friends of RSU 39,

We are excited to announce the upcoming development of a strategic plan that will shape the future of RSU 39 over the next five years. This plan aims to provide clear guidance to the RSU 39 Board of Directors, administration, and staff by defining our mission, vision, and core beliefs. It will serve as a compass for both day-to-day and long-term decision-making in our commitment to the success of our students and school.

To ensure a diverse and inclusive representation, we are inviting Penny Thompson, the City Manager, and one City Council member to join the 11-member RSU 39 Strategic Planning Team. We believe that having a range of perspectives, including parents, community members, City Council representatives, and school staff, will make our strategic plan impactful.

The team will convene monthly, with each meeting lasting 1½-2 hours, over approximately 11 months. Our first meeting is scheduled for February 1, 2024, from 4:30 PM to 6:00 PM, and we are optimistic about completing the plan by December 2024.

If you are interested in contributing as a committee member, please reach out to me at [jmccall@rsu39.org](mailto:jmccall@rsu39.org) or call 496-6311 by January 26th.

Thank you for your consideration, and we look forward to working together to shape the future of RSU 39.

Best regards,

Jane McCall  
RSU 39 Superintendent





25 High Street  
Caribou, ME 04736  
Telephone: (207) 493-4234  
Fax (207) 376-0178  
[www.caribouhousing.org](http://www.caribouhousing.org)



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## MEMO

**TO: Mayor and City Council Members**  
**FROM: Lisa Plourde, Housing Director**  
**Date: January 16, 2024**  
**RE: Caribou Congregate Housing Development Corp., Appoint Members**

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According to the Caribou Congregate Housing Development Corporation's By-Laws, Article III, Section 1: Number and Composition:

*“two (2) directors shall be selected by the City Council of Caribou, which two directors may not be members of said City Council. Notice of such selection shall be provided to the Clerk of the corporation by the first day of April of each year by the said City Council.”*

Currently, the two members that fill the seats on behalf of the City of Caribou are Lisa Plourde, Housing Director and Danielle Brissette, City Clerk; per the bylaws their term expires in March.

It is being requested that the City Council to reappoint Danielle Brissette, City Clerk and to reappoint Lisa Plourde, Housing Director to the Caribou Housing Development Corporation Board of Directors



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## MEMO

**TO: Mayor and City Council Members**  
**FROM: Lisa Plourde, Housing Director**  
**Date: January 16, 2024**  
**RE: Caribou Housing Authority Board of Commissioners**

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According Maine Statute, Title 30 §4723

*"In a municipality with housing that is subsidized or assisted by programs of the United States Department of Housing and Urban Development, at least 2 of the commissioners must be residents of that housing."*

On October 16, 2023, Caribou Housing Authority hired Heather Bartlett as the Housing Assistant, thus removing her from the Caribou Housing Board of Commissioners as a tenant commissioner. Therefore, Ms. Bartlett's seat remains to be filled for the remainder of the term, expiring December 31, 2024.

It is requested that the Mayor and City Council please appoint either Matthew Perreault or Jessica Levasseur to the Caribou Housing Authority's Board of Commissioners, as a tenant commissioner.



## MEMO

**TO:** Caribou City Council Members  
**FROM:** Penny Thompson, City Manager  
**DATE:** January 22, 2024  
**RE:** Discussion and possible action, Account # 4094, Map 37 Lot 60  
(273 Sweden Street)

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There was a fire at the above referenced property in January 2023. The owners have been served notices of violation (history attached) and the City Attorney has also reached out to them. Staff continue to receive complaints about this property on a weekly basis. The Caribou City Council voted to send this to a public hearing which will be held tonight.

### Suggested Action:

Please open the Public Hearing with a statement:

“The Caribou City Council will now call to order a public hearing to determine if the buildings located at 273 Sweden Street, Map 37 Lot 60, in Caribou Maine is a dangerous building as defined in MRS Title 17 §2851. There will be time for the acting code enforcement office to provide relevant evidence and testimony and may call witnesses. All evidence and testimony will be subject to cross-examination by the property owner and/or their representative. There will be an opportunity for the City Council to ask questions of the acting code enforcement officer. There will be time for the property owners and/or their representatives to provide relevant evidence and testimony and may call witnesses. All evidence and testimony will be subject to cross-examination by the acting code enforcement officer and/or their representative. There will be an opportunity for the City Council to ask questions of the property owner. All parties are given the opportunity to refute or rebut statements made through the hearing. The City Council shall receive comments and questions from all observers and interested citizens who wish to express their views. The public hearing will be closed after all parties have been heard. The Caribou City Council will consider all evidence and testimony presented and render a final decision.”

The Acting Code Enforcement Officer will provide evidence and testimony.

The property owner and/or their representative may cross-examine the Acting code Enforcement Officer.

The City Council may ask questions of the Acting CEO.

The property owner and/or their representative will provide evidence and testimony.

The Acting CEO may cross-examine the property owner and/or their representative.

The City Council may ask questions of the property owner and/or their representative.

The City Council shall receive comments and questions from all observers and interested citizens who wish to express their views.

All parties are given the opportunity to refute or rebut statements made through the hearing.  
After all parties have been heard, the public hearing will be closed.

The Caribou City Council will discuss the evidence presented.

If the City Council feels that they are ready to provide a decision, someone can make a motion in this format:

“Based on these facts presented: (list facts on which the decision is based), I move for the Caribou City Council to conclude that the building at 273 Sweden Street is (or is not) a dangerous building.”

If the decision is that the building meets the definition of a dangerous building, there also needs to be an order included in the motion,

“Based on the evidence and testimony presented, it is the decision of the Caribou City Council that the building at 273 Sweden Street (Map 37 Lot 60) is a nuisance or dangerous because it meets the definition of a building adjudged a nuisance or dangerous under the standard in 17 M.R.S.A. § 2851 (2-A) because it is structurally unsafe, unstable and unsanitary; constitutes a fire hazard; is unsuitable and improper for the use or occupancy to which it is put; constitutes a hazard to health and safety because of inadequate maintenance, dilapidation, obsolescence, abandonment, and is otherwise dangerous to life and property and therefore, this building must be disposed of by demolition. Therefore, pursuant to 17 M.R.S.A. § 2851, the property owners are ordered, within 30 days of service of this order, secure the building, pay all property taxes in full and present a plan and timeline for demolition, of the structure. Pursuant to 17 M.R.S.A. § 2851, the owners are hereby ORDERED to complete the demolition of this building in accordance with all applicable City of Caribou ordinances, within 90 days of service of this order. Regular project updates shall be given to the City of Caribou Code Enforcement Department.”

Based on the findings of fact, decision and order of the City Council, staff will prepare a Findings and Order document for the next meeting. This is required to be recorded at the registry and served on the property owners.

## §2851. Dangerous buildings

The municipal officers in the case of a municipality or the county commissioners in the case of the unorganized or deorganized areas in their county may after notice pursuant to section 2857 and hearing adjudge a building to be a nuisance or dangerous, in accordance with subsection 2-A, and may make and record an order, in accordance with subsection 3, prescribing what disposal must be made of that building. The order may allow for delay of disposal if the owner or party in interest has demonstrated the ability and willingness to satisfactorily rehabilitate the building. If an appeal pursuant to section 2852 is not filed or, if an appeal pursuant to section 2852 is filed and the Superior Court does not order, stay or overturn the order to dispose of the building, the municipal officers or the county commissioners shall cause the nuisance to be abated or removed in compliance with the order. After recording an attested copy of the notice required by section 2857 in the registry of deeds located within the county where the building is situated, the municipality or the county may seek a writ of attachment of the property on which the building is located in accordance with Title 14, chapter 507 and the Maine Rules of Civil Procedure. [PL 2019, c. 557, §1 (AMD).]

For the purposes of this subchapter, "building" means a building or structure or any portion of a building or structure or any wharf, pier, pilings or any portion of a wharf, pier or pilings thereof that is or was located on or extending from land within the boundaries of the municipality or the unorganized or deorganized area, as measured from low water mark, and "parties in interest" has the same meaning as in Title 14, section 6321. [PL 2017, c. 136, §1 (NEW).]

### 1. Notice.

[PL 2017, c. 136, §1 (RP).]

### 2. Notice; how published.

[PL 2017, c. 136, §1 (RP).]

**2-A. Standard.** To adjudge a building to be a nuisance or dangerous, the municipal officers or county commissioners must find that the building is structurally unsafe, unstable or unsanitary; constitutes a fire hazard; is unsuitable or improper for the use or occupancy to which it is put; constitutes a hazard to health or safety because of inadequate maintenance, dilapidation, obsolescence or abandonment; or is otherwise dangerous to life or property.

[PL 2017, c. 136, §1 (NEW).]

**3. Recording of the order.** An order made by the municipal officers or county commissioners under this section must be recorded by the municipal or county clerk, who shall cause an attested copy to be served upon the owner and all parties in interest in the same way service of process is made in accordance with the Maine Rules of Civil Procedure. If the name or address cannot be ascertained, the clerk shall publish a copy of the order in the same manner as provided for notice in section 2857.

[PL 2017, c. 136, §1 (AMD).]

**4. Proceedings in Superior Court.** In addition to proceedings before the municipal officers or the county commissioners, the municipality or the county may seek an order of demolition by filing a complaint in the Superior Court situated in the county where the building is located. The complaint must identify the location of the property and set forth the reasons why the municipality or the county seeks its removal. Service of the complaint must be made upon the owner and parties in interest in accordance with the Maine Rules of Civil Procedure. After hearing before the court sitting without a jury, the court shall issue an appropriate order and, if it requires removal of the building, it shall award costs as authorized by this subchapter to the municipality or the county. The municipality or the county may petition the court for a writ of attachment of the property on which the building is located in accordance with Title 14, chapter 507 and the Maine Rules of Civil Procedure. Appeal from a decision of the Superior Court is to the law court in accordance with the Maine Rules of Civil Procedure.

[PL 2019, c. 557, §2 (AMD).]



## SECTION HISTORY

PL 1965, c. 284 (RPR). PL 1967, c. 401, §1 (AMD). PL 1973, c. 143, §1 (AMD). PL 1979, c. 27, §§1-3 (AMD). PL 1997, c. 6, §1 (AMD). PL 2017, c. 136, §1 (AMD). PL 2019, c. 557, §§1, 2 (AMD).

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PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.

# 273 Sweden Street ~ Caribou, Maine

## *Dangerous Building History*

- January 25, 2023: Fire at 273 Sweden Street, Caribou
- February 13, 2023: Legal Notice of Condemned Building sent
- March 1, 2023: Discharge of Mortgage by Aroostook County Federal Savings & Loan Association
- April 28, 2023: Legal Notice, Second Notice of Condemned Building sent
- May 26, 2023: Tax Lien certificate Recorded for 2022 taxes, Book 6448 Page 54
- September 18, 2023: Legal Notice, Notice of Violation & Order for Corrective Action sent
- October 2023: City Attorney sends letter to owners, Ashley Thomas & Michael Quimby
- November 2023: City Council schedules a Public Hearing for January 22, 2024 to declare 273 Sweden Street a “dangerous building” under 17 MRSA §§ 2851 – 2859
- January 2024: Hearing notices will be recorded at Southern Registry of Deeds  
Hearing Notices to be sent to owners and any parties-in-interest  
Notice from Code Enforcement Officer sent notifying of impending action  
Notice of Hearing to be published in the Aroostook Republican (1/10/2024) for the City Council set hearing date of January 22, 2024

## *Next Steps*

- Tonight: Public Hearing to determine if 273 Sweden Street is a dangerous building  
If yes, Findings and Order to be signed by the Caribou City Council
- February 2024: Findings and Order served upon owner & parties in interest (per statute)  
Staff will properly address any abandoned property (per statute)  
Findings and Order recorded at Southern Registry of Deeds (per statute)

# 273 Sweden Street

Taken: September 17, 2023



# 273 Sweden Street

Taken: January 20, 2024

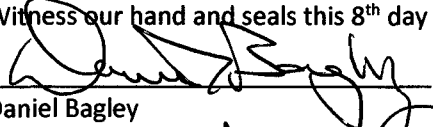
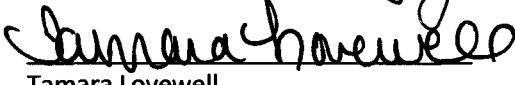




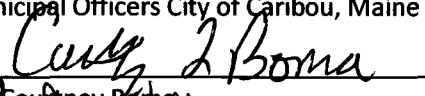
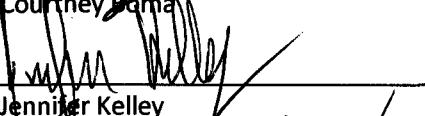
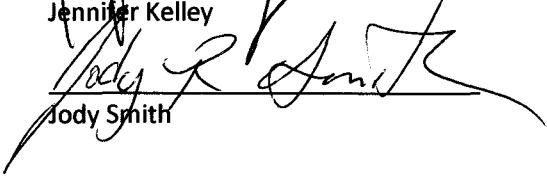
**NOTICE OF HEARING Pursuant to 17 M.R.S.A. § § 2851-2859 (Dangerous Buildings)**

TO: City of Caribou  
25 High Street  
Caribou Maine 04736

You are hereby notified that the Municipal Officers of the City of Caribou, Maine will hold a hearing on January 22, 2024 at 6:00 pm at 25 High Street in the City Council Chambers to determine whether the residential land and buildings owned by Ashley L. Thomas and Michael L. Quimby and shown on Map 37, Lot 60 of the current Tax Maps of the City of Caribou, Maine on file at 25 High Street, is a nuisance or dangerous building within the meaning of 17 M.R.S.A. § 2851. If the Municipal Officers find that the building is a nuisance or dangerous, they may order appropriate corrective action, including but not limited to demolition and removal of the building. If their order is not complied with by the deadline stated in their order and no appeal is taken, the Municipal Officers may take the corrective action at municipal expense and recover all expenses, including reasonable attorney's fees, by means of a special tax or civil action. This hearing is your opportunity to present evidence as to why the building is not a nuisance or dangerous and to oppose any corrective action ordered by the Municipal Officers.

Witness our hand and seals this 8<sup>th</sup> day of January 2024, the Municipal Officers City of Caribou, Maine

  
Daniel Bagley  
  
Tamara Lovewell  
  
John Morrill  
  
Joan Theriault

  
Courtney Borna  
  
Jennifer Kelley  
  
Jody R. Smith

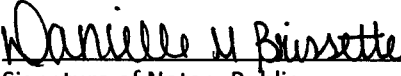
**ACKNOWLEDGEMENT**

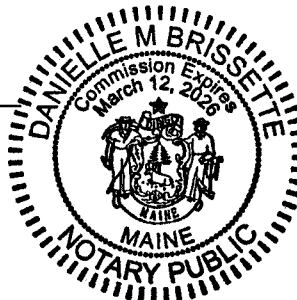
STATE OF MAINE  
County of Aroostook

Date: January 8, 2024

Then personally appeared before me the above-named Municipal Officers of the Municipality of Caribou and acknowledged the foregoing to be their free act and deed in their said capacity and the free act and deed of the Inhabitants of the said Municipality.

Before me,

  
Signature of Notary Public  
**Danielle M. Brissette**  
My commission expires: March 12, 2026



**Melissa L. Richardson, Registrar**  
Aroostook County, Maine



## CITY OF CARIBOU, MAINE

Office of the Chief of Police

Ph: (207) 493-4208  
Fax: (207) 493-4201

Municipal Building  
25 High Street, Suite 4  
Caribou, Me 04736

1/16/23

Memo: Caribou City Council

Ref: MainePERS Dispatch Resolution

The Caribou Police Department will not be moving forward with the civilian dispatchers' positions. I would like to request that the council discontinue Resolution 01-01-2024 regarding the change to its Caribou Fire & Police Maine Pers Plan.

Sincerely,

Chief Michael W. Gahagan

"THE MOST NORTHEASTERN CITY IN THE U.S."

**Michael W. Gahagan, Chief**

e-mail: [policechief@cariboumaine.org](mailto:policechief@cariboumaine.org)

**City of Caribou  
Administration  
MEMORANDUM**

|  |
|--|
| <b>DATE:</b> <u>  January 22, 2024  </u>             |
| <b>TO:</b> <u>  Caribou City Council Members  </u>   |
| <b>FROM:</b> <u>  Carl Grant, Finance Director  </u> |
| <b>SUBJECT:</b> <u>  Tax Relief Fund 2024  </u>      |

At the January 8, 2024, meeting, I was asked to put together a number for tax relief for 2024 from lapsed appropriation for 2025. The city has additional revenue to budget in Revenue Sharing of 182,431, Homestead of 208,327, and BETE of 217,740, totaling 608,498.

**Suggested Motion:**

If considering this, please make motion to appropriate 608.498 from 2025 lapsed to reserve to be used for tax relief in 2024.



## **MEMO**

**TO: Caribou City Council Members**  
**FROM: Danielle Brissette**  
**RE: March 5, 2024 Presidential Primary**  
**DATE: January 16, 2024**

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The Clerk's Office is preparing for the March 5, 2024 Presidential Primary and is requesting Council approval for the following.

1. Approval of and 8:00 a.m. opening Time for March 5, 2024 Election
2. Appointment of Danielle Brissette as Election Warden, Kristina Drinkall as Deputy Warden for the March 5, 2024 Election

### Recommended Motion:

Move to set the start time as 8:00 a.m. and to appoint Danielle Brissette as Election Warden, and Kristina Drinkall as Deputy Warden for the March 5, 2024 Presidential Primary Election.





**City Manager's Report  
January 22 , 2024**

**Economic Projects**

|   |  |
|---|--|
| <b>River Front - Powerplants</b>        | The CRRC (Riverfront Development Committee) is the steering committee for the River Front Power Plants Brownfields project. A public hearing will be held on Tuesday January 30 at 6:00 pm to discuss the ABCA and the Community Engagement Plan. We encourage anyone interested to attend this important meeting.   |
| <b>Broadband Initiative</b>             | In the most recent email from MCA (1/4/2024), it is reported that, "The target for a contract is the end of this month. Charter has provided us with the location data, but we are reviewing it for all towns in the Reach Me grant, which takes time as we ensure that we're matching that data against what is included in the FCC maps that we are required to use. You are correct that there have been several mapping efforts to review unserved locations, including in Caribou. The complication now is that because of the source of these funds (US Dept of Treasury), we're required to match those locations to the map of broadband locations that the FCC has developed (and is updated every 6 months). For some locations, this is a relatively simple matching process, but in some cases, the dot on the map being in just a slightly different location means that the address used in Charter's system doesn't match perfectly with how the FCC has coded that particular home or business." |
| <b>Ogren Dump Solar Project</b>         | This is changing ownership. City Attorney Rick Solman is looking over an estoppel that has been presented for signature.   |
| <b>Events and Marketing</b>             | Trails are open. Have fun, be safe and please patronize our Caribou businesses.  |
| <b>Landbank</b>                         | Councilor Bagley has information to present about moving forward with a Landbank Initiative.   |
| <b>Chapter 13 Rewrite</b>               | The Caribou Planning Board is prioritizing this for 2024.  |
| <b>Federal American Rescue Plan Act</b> | The County of Aroostook had a public hearing on program changes for 2024.  |
| <b>Blight Cleanup</b>                   | The Caribou Planning Board is prioritizing this for 2024.  |
| <b>Birdseye Cleanup</b>                 | Staff is working with the EPA and DEP on funding for the clean-up.   |
| <b>Caribou Development Committee</b>    | Next meeting is Wednesday January 24, 2024 @ 6 pm  |
| <b>River Front - Master Plan</b>        | Staff is working with NBRC on a "partial notice to proceed" so that work can begin on the Riverfront Master Plan.  |
| <b>Façade Improvement Program</b>       | The Spring Façade Improvement Grant period will be opening in February with a March 15 application deadline.   |
| <b>Caribou Economic Growth Council</b>  | Next meeting is Thursday January 25, 2024 @ 7am  |

### Other Administrative Projects

|                                     |   |
|-------------------------------------|---|
| <b>Tax Acquired Property Policy</b> | No new updates.   |
| <b>Nylander</b>                     | Look for more information soon on "Dino Days" coming during February break.   |
| <b>Fire Structural Work</b>         | No new updates.   |
| <b>Fire Station Renovations</b>     | No new updates.   |
| <b>Police Station</b>               | Police Station meeting held Friday January 19. The Chair will provide an update.                                    |
| <b>River Road</b>                   | No new updates.   |
| <b>Investment Policy</b>            | No new updates.   |
| <b>Trailer Park Closure</b>         | All mobile homes have been removed.   |
| <b>Cable Franchise Renewal</b>      | No new updates.   |
| <b>Airport</b>                      | Staff has been working on compliance with all Federal mandates for DBE (Disadvantaged Business Enterprise) program. |
| <b>Personnel Policy</b>             | No new updates.   |
| <b>New LED Street lights</b>        | No new updates.   |
| <b>Comp Plan Update</b>             | No new updates.   |
| <b>LD 2003 Implementation</b>       | No new updates.   |
| <b>15 Prospect Street</b>           | Notices of violation were sent. Letters were received 1/16/2024. Moving on to next steps.                           |
| <b>Water Street Fire</b>            | No new updates.   |
| <b>Age-Friendly Efforts</b>         | Next meeting Tuesday 1/23/2024 @ 2pm  |
| <b>Personnel Changes</b>            | Public Works, Caribou Police Department, Caribou Fire, City Clerk and Caribou Code Enforcement all hiring.          |
| <b>DOT Village Partnership</b>      | Contracts have been signed. The state has given the City the Win number for the project.                            |
| <b>Aroostook Waste Solutions</b>    | Next meeting Friday January 26, 2024 @ 8am  |
| <b>Cary Medical Center</b>          | The 100th anniversary of Jefferson Cary's vision for a Caribou community hospital will be celebrated in 2024.       |
| <b>Other Updates</b>                | There will be an eclipse on April 8, 2024. Caribou is in the path of totality.                                      |
| <b>Administrative Approvals</b>     | No new updates.   |

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



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: January 22, 2024**  
**Re: Discussion of Invocation / Inspirational Thought agenda item**

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At the last regular meeting the invocation and inspirational thought was not added as an item on the meeting agenda. This brought questions and comments from members of the City Council. Here is some information to facilitate a discussion among members of the City Council.

History:

At the regular City Council meeting held on January 13, 2020, Mayor Goughan announced that there would be a couple of new policies in 2020. The first was a reminder about silencing cell phones and the second was that there would be an invocation. He introduced the speaker who read the prayer that Fort Fairfield reads before their meeting. After that time, a minister or layperson would offer an invocation or inspirational thought, or the Fort Fairfield prayer would be read prior to the beginning of the meeting.

At the beginning of each year, after a Mayor is elected, I have asked the Mayor if he/she wanted to continue the practice. It is not in the charter or otherwise required. This year, this brought up a discussion about if the City was opening itself up to any liability by starting the meetings with the invocation / inspirational thought. It was decided to remove the item from the agenda.

Information from Legal Services, Maine Municipal Association:

I called the MMA Legal Services to discuss this matter and did follow-up with emails (see below) with one of their attorneys. Since I had read the information in "Prayer at Local Government Meetings: An Evolving Jurisprudence" (enclosed), I asked many questions about the difference between having a community member address the City Council and a member of the City Council speaking from the dais offering the invocation because this was discussed in the article.

The conversation left me with the impression that if the City Council would like to continue the practice, there should be a formal policy that would include guidance like what was set forth in the article. Quoting from the article:

*"The key facts that appear to be important to the outcome are: 1) the prayer practice was open to all religions, 2) the prayers were delivered by invited clergy, 3) prayers were offered at the beginning of the meeting and met the purpose of solemnizing the work of the governing body, 4)*

*the prayers did not proselytize or coerce participation by those attending the meeting, and 5) there was no evidence that attendees were or would be treated differently if they declined to attend or participate in the prayer portion of the meeting.”* (under heading: Supreme Court Cases)

And at the end of this article, further advice is given:

*Here is an example of a guideline for prayer-givers from a North Carolina city:*

*Prior to commencement of the business of City Council, an invocation may be offered. Such invocation may include a non-sectarian prayer, directed to the members of the Council, and providing a time of reflection and encouragement. The prayer should not be used to proselytize or advance any one faith or belief, nor should it be used to disparage or attack any other faith or belief. The invocation should be seen as an opportunity to convey a message of the community’s shared values and ideals, derived from our rich American religious heritage.*

### *Prayer policies*

*Local governments who engage in prayer should consider adopting a policy setting out their prayer practices. Policies might include the following information:*

- *A statement setting out the purpose of the prayer. Examples of purposes are “to solemnize the work of the body” and “to invite lawmakers to reflect upon shared ideals and common ends before they embark on the business of governing.”*
- *An explanation of the types of prayers that are allowed and a statement that those offering prayers shall not proselytize and shall not proselytize or advance any one, or disparage any other, faith or belief.*
- *A statement that no one is required to participate and that members of the public are free to join the meeting after the prayer or leave the meeting during the prayer.*
- *A statement that members of the public will not be treated differently based on whether they participate in the prayer.*
- *A description of the process the unit uses chooses to select prayer-givers.*

Here is additional information provided in follow-up emails from MMA Legal services:

*“The First Amendment to the U.S. Constitution establishes both the separation of church and state (in its “Establishment Clause”), as well as freedom of speech and religious practice, so this becomes a weighty legal question in the context of incorporating religious passages into public government meetings.*

*My recollection is that we discussed how Maine’s Legislature and other public bodies throughout the state and country commonly begin their sessions with invocations, so if memory serves I believe my advice was that there should be no problem with relatively neutral invocations or passage citations that are not critical of any types of individuals or other religions, are not*

*attempting to instill any particular religious beliefs into City actions or regulations, and instead are utilizing objectively inspirational or aspirational quotes.*

*My understanding is that the most relevant U.S. Supreme Court's decision on this decision is set forth in the case *Town of Greece v. Galloway*, 135 S. Ct. 1811 (May 5, 2014), a summary of which is [online here](#), along with links on the lefthand side to the court's opinion and several concurring opinions. In my view, this case establishes that it is constitutional to open a Council meeting with a prayer or invocation that has a religious tone, even if it refers to a specific deity or religious figure. The test for the constitutionality of such a prayer under this decision appears to be whether the prayer is used "to proselytize or advance or disparage any one faith or belief."*

*Another important consideration is that the body that is offering the prayer cannot require members of the audience or the body to remain in the room while the prayer is being offered. So, once the prayer is completed, I'd recommend that someone notify anyone who had left the room that the prayer is completed and the Council is ready to resume business. I'd also recommend that the Council wait a few minutes before beginning its other business to ensure that whoever left the room because of the prayer has a reasonable opportunity to return to their seat before Council business is resumed."*

Note: The summary mentioned in the third paragraph is 80 pages so the full document is not included in the packet, but I can make copies available if desired. I have provided a two pages "Justia Summary" from that website.

#### Requested Action

This information is presented to facilitate discussion among the members of the City Council.



## Coates' Canons NC Local Government Law

### Prayer at Local Government Meetings: An Evolving Jurisprudence

**Published: 09/19/17**

**Author Name: Frayda Bluestein**

Is it legal for local governments to open board meetings with a prayer? It can be, depending upon how it is done. If not done correctly, the prayer practice may violate the Establishment Clause of the United States Constitution. Court decisions have emphasized that the analysis in prayer cases is very fact specific, and each new case turns on its own set of facts and conclusions. This blog is longer than usual because it replaces earlier posts that summarized the key Supreme Court cases on this issue, and adds a summary of the latest decisions from the Fourth Circuit Court of Appeals. That decision invalidated the prayer practice in Rowan County, North Carolina. While it's difficult to articulate a rule or framework that can be applied to every prayer practice or policy, I've attempted to identify the kinds of prayer practices that are legally acceptable and the kinds that are prohibited.

#### Supreme Court Cases

In 1983, the United States Supreme Court, in Marsh v. Chambers, 463 U.S. 783 (1983), upheld the Nebraska state legislature's practice of opening sessions with a prayer. The prayers were given by a chaplain who was paid with public funds and the prayers were addressed to the legislative body. The Supreme Court noted that the practice of opening sessions of the United States Congress with prayer had continued without interruption since the First Congress drafted the First Amendment, and a similar practice had been followed for more than a century in Nebraska and in many other states. Accordingly, in upholding the prayer practice, the Court placed great weight on the "unbroken history" of opening legislative sessions with prayer, a practice which had become "part of the fabric of our society." *Id.* at 792. The Court concluded: "This unique history leads us to accept the interpretation of the First Amendment draftsmen who saw no real threat to the Establishment Clause arising from a practice of prayer similar to that now challenged." *Id.* at 791.

The Court went on to determine whether the specific features of the Nebraska legislative prayers violated the Establishment Clause. The key facts were "first that a clergyman of only one denomination – Presbyterian – has been selected for 16 years; second, that the chaplain is paid at public expense; and third, that the prayers are in the Judeo-Christian tradition." *Id.* at 793. A footnote explained the nature of the prayers as follows: "Palmer [the Chaplain] characterizes his prayers as 'nonsectarian,' 'Judeo Christian,' and with 'elements of the American civil religion.' Although some of his earlier prayers were often explicitly Christian, Palmer removed all references to Christ after a 1980 complaint from a Jewish legislator." *Id.* at fn. 14. The Court had

no qualms with either the length of the chaplain's tenure or the fact that he had been paid with public funds—payment with

public funds was consistent with the historical practice. In regard to the Judeo-Christian tradition of the prayers, the Court held: “The content of the prayer is not of concern to judges where, as here, there is no indication that the prayer opportunity has been exploited to *proselytize or advance any one, or to disparage any other, faith or belief*. That being so, it is not for us to embark on a sensitive evaluation or to parse the content of a particular prayer.” *Id.* at 794-95 (emphasis added).

Two key questions remained unclear after *Marsh*. First, the case was widely interpreted as allowing only secular prayer, or prayers that did not predominately promote a particular religion, but the decision was not particularly clear on this point.

Second, would *Marsh* apply to prayers offered at local government meetings? The prayers in *Marsh* were offered to the state legislative body. In contrast, the local government setting typically has the person offering the prayer facing members of the public who attend and sometimes have direct requests or other business with the board. In 2014, the United States Supreme Court addressed these questions in *Town of Greece, N.Y. v. Galloway*, 134 S.Ct. 1811 (2014). The Town of Greece, New York opened its board meetings with a prayer offered by clergy from various local churches. The town staff initially solicited participation from multiple congregations, but over time they came to rely on a list of potential participants that included only Christian clergy. Although the prayer practice was open to any religion, most of the town’s congregations were Christian, and the prayers were predominately and explicitly Christian. Several citizens challenged the town’s practice, arguing that the predominance of Christian prayers violated the Establishment Clause because it created an impression that the town endorsed a particular religion. They also alleged that the intimacy of the setting made them feel coerced to join in the prayer.

The Supreme Court held that prayer at local government meetings, if conducted appropriately, “fits within the tradition long followed in Congress and the state legislatures,” as upheld in *Marsh*, resolving without reservation the question of whether *Marsh* applies in a local government setting. *Id.* at 1813. The Court also dispelled the notion that the constitution as interpreted in *Marsh* allows only nonsectarian prayer. Finally, the Court rejected the claim that the prayers were coercive to citizens attending the meetings, with a plurality relying on the fact that the principal audience for the opening prayer was the legislative body itself, and concluding that “in the general course legislative bodies do not engage in impermissible coercion merely by exposing constituents to prayer they would rather not hear and in which they need not participate.” *Id.* at 1827.

The key facts that appear to be important to the outcome are: 1) the prayer practice was open to all religions, 2) the prayers were delivered by invited clergy, 3) prayers were offered at the beginning of the meeting and met the purpose of solemnizing the work of the governing body, 4) the prayers did not proselytize or coerce participation by those attending the meeting, and 5) there was no evidence that attendees were or would be treated differently if they declined to attend or participate in the prayer portion of the meeting.

### Rowan County Case

In 2013, three Rowan County residents sued the county over the commissioners’ practice of opening meetings with a prayer given exclusively by members of the board themselves. Between 2007 and 2013, 97% of the meetings were opened with sectarian, Christian prayers. No prayers from other faiths or other people were offered during that time. The plaintiffs objected to the prayers because, they said, the board’s practice caused them to feel excluded from the community. They alleged that they felt compelled to stand and that their opposition to the prayer hindered their ability to be effective advocates for issues that came before the board. Individual commissioners were quoted in news media about their commitment to continuing the

sectarian prayers in the face of the legal challenge. The board had no formal policy regarding the prayer practice, but affidavits filed by board members indicated that citizens were free to leave the room for the prayer or come in after it, and that such actions would not affect citizens' rights to participate in meetings.

While the Rowan County lawsuit was progressing, the Supreme Court issued its opinion in *Town of Greece*. As already noted, the Supreme Court has emphasized that Establishment Clause cases are very fact-intensive. The federal district judge analyzed the case by comparing the specific practices in Rowan County with the practices that were upheld in *Town of Greece*, and concluded that the Rowan County board's practices were unconstitutional. The judge held that when prayers are offered by board members who are all Christian, the effect is an endorsement of that religion. In addition, when prayers are offered by the board members, the effect is more coercive on individuals attending meetings. The judge concluded that the practice of board members asking members of the audience to stand and join the board in prayer, as well as comments some members made to news media, contributed to an unconstitutionally coercive environment. *Lund v. Rowan County, N.C.*, 103 F. Supp. 3d 712 (2015), *rev'd and remanded sub nom. Lund v. Rowan County, N. Carolina*, 837 F.3d 407 (4th Cir. 2016), *as amended* (Sept. 21, 2016), *reh'g en banc granted*, 670 Fed. Appx. 106 (4th Cir. 2016) (unpublished), and *on reh'g en banc*, 863 F.3d 268 (4th Cir. 2017), and *aff'd sub nom. Lund v. Rowan County, N. Carolina*, 863 F.3d 268 (4th Cir. 2017)

In 2016, the Fourth Circuit Court of Appeals reversed the lower court's decision. A divided three-judge panel held that the board member-led prayers in Rowan County were consistent with the standard in *Town of Greece* and did not violate the plaintiffs' constitutional rights. The dissenting judge viewed the facts of the case as distinguishable from *Town of Greece*, however, concluding that, it is the "combination of the role of the commissioners, their instructions to the audience, their invocation of a single faith, and the local governmental setting that threatens to blur the line between church and state to a degree unimaginable in *Town of Greece*." *Lund v. Rowan County, N. Carolina*, 837 F.3d 407, 435 (4th Cir. 2016) (Wilkinson, dissenting), *as amended* (Sept. 21, 2016), *reh'g en banc granted*, 670 Fed. Appx. 106 (4th Cir. 2016) (unpublished), and *on reh'g en banc*, 863 F.3d 268 (4th Cir. 2017).

The Fourth Circuit Court of Appeals subsequently granted a request to rehear this case "*en banc*" (meaning, by all of the judges, rather than just a three-judge panel). The Court issued its decision in July, 2017, reversing the previous decision and declaring Rowan County's prayer practices unconstitutional. *Lund v. Rowan County, N. Carolina*, 863 F.3d 268 (4th Cir. 2017).

The dissenting judge in the three-judge panel wrote the majority opinion, but the court was quite divided, with one separate concurring opinion and two separate dissenting opinions, one of which was joined by five of the fifteen judges.

#### *Fact-sensitive analysis: Identity of the prayer-giver*

As in previous cases, the Fourth Circuit judges all agreed that Establishment Clause prayer cases are "fact sensitive." The parties and judges in *Rowan County* all agreed on the facts, but there was sharp disagreement about what they meant. The key fact – and the crux of the disagreement among the judges – was whether the identity of the person giving the prayer matters. In *Marsh* and *Town of Greece*, prayers were offered by paid or invited clergy, and not by board members. The majority opinion in *Rowan County*, however, saw a significant difference between "legislative prayer" (prayer provided by a third party for the legislative body) and "lawmaker-led prayer" (prayer offered by members of the legislative body itself). The majority and dissents simply disagree about the legal significance of this distinction. The opinion holds:

*Marsh* and *Town of Greece* thus show a Court generally supportive of legislative prayer, careful to emphasize that sectarian references are permissible in proper context, but cautioning that the prayer opportunity not get out of hand. This case differs from *Marsh* and *Town of Greece* in two crucial respects that, in combination with other aspects of



the Board's prayers, give rise to an unprecedented prayer practice. First, whereas guest ministers delivered the prayers in those cases, the legislators themselves gave the invocations in Rowan County. Second, the prayer opportunity here was exclusively reserved for the commissioners, creating a "closed-universe" of prayer-givers.... *Lund*, 103 *F.Supp.3d* at 723. This case is therefore "more than a factual wrinkle on *Town of Greece*." *Lund*, 837 *F.3d* at 431 (*panel dissent*). "It is a conceptual world apart." *Id.*

*Id.* at 277. The main dissent argues, in contrast, that neither *Marsh* nor *Town of Greece* "attached particular significance to the identity of the speakers" and notes examples of states in which lawmakers offer prayers. *Id.* at 307 (Agee, dissenting).

### *Sectarian Prayers*

Another key fact is the sectarian nature of the prayers. *Town of Greece* approved a prayer practice that resulted in the delivery of primarily Christian sectarian prayers and rejected the notion that *Marsh* should be read to prohibit sectarian prayer. In *Rowan County*, the sectarian prayers resulted from the fact that only board members led prayers and they were all of the same religion. Measuring Rowan County's practice of offering exclusively Christian prayers against the practice upheld in *Town of Greece*, the majority found significant differences:

Compare the county's rigid, restrictive practice with the more flexible, inclusive approach upheld in *Town of Greece*. Greece welcomed adherents of all faiths, allowing "any member of the public [the chance] to offer an invocation reflecting his or her own convictions." *Id.* at 1826 (plurality opinion). Most of the guest ministers were Christian, owing to the fact that "nearly all of the congregations in town turned out to be Christian." *Id.* at 1824 (majority opinion). To address complaints, however, the town "invited a Jewish layman and the chairman of the local Baha'i temple to deliver prayers" and granted a Wiccan priestess's request to participate. *Id.* at 1817. By opening its prayer opportunity to all comers, the town cultivated an atmosphere of greater tolerance and inclusion.

*Id.* at 282. In contrast, the dissent insists, "The Court [in *Town of Greece*] explicitly disavowed any constitutional requirement that legislative prayers be nonsectarian to comply with the Establishment Clause..." *Id.* at 303.

### *The setting in which the prayer arises*

The plaintiffs in the Rowan County case argued that the intimate setting of a local government meeting created a situation in which individuals may feel coerced to join in prayer. The record showed that board members often asked members of the audience to stand and join them in prayer. The majority noted:

Relative to sessions of Congress and state legislatures, the intimate setting of a municipal board meeting presents a heightened potential for coercion. Local governments possess the power to directly influence both individual and community interests. As a result, citizens attend meetings to petition for valuable rights and benefits, to advocate on behalf of cherished causes, and to keep tabs on their elected representatives—in short, to participate in democracy. The decision to attend local government meetings may not be wholly voluntary in the same way as the choice to participate in other civic or community functions... Like other local governments, the Board exercises both legislative authority over questions of general public importance as well as a quasi-adjudicatory power over such granular issues

as zoning petitions, permit applications, and contract awards... This is not to suggest that the commissioners made decisions based on whether an attendee participated in the prayers. But the fact remains that the Board considered individual petitions on the heels of the commissioners' prayers.

*Id.* at 287-88. The court recognized that the board's invitations to join in prayers made the plaintiffs feel compelled to stand so that they would not stand out, and it also noted that one person who spoke out against the Board's prayer practice was booed and jeered by her fellow citizens. *Id.* at 288.

### *Conclusion*

In summary, the final Fourth Circuit decision holds that the combined effect of the following prayer practices violates the Constitution: Only board members deliver the prayers, the board members are all of the same religion, there is no opportunity for other faiths to be represented, and the board meetings occur in the intimate setting of a local government meeting. The majority concluded that these practices did not align with the approved practices of *Marsh* and the *Town of Greece*. The Fourth Circuit determined that these circumstances, in conjunction, created a "closed-universe" of prayer-givers and gave the perception that "Rowan County had taken sides on questions of faith." *Id.* at 284.

The Rowan County case is binding for all federal courts in the Fourth Circuit, which includes North Carolina. North Carolina local governments may want to review their prayer practices in light *Rowan County* and *Town of Greece*, even though they leave many questions regarding the constitutionality of legislative prayer practice unanswered. In the following sections, I have set out my sense of the current law on the major aspects of prayer at meetings.

### Sectarian prayers

*Town of Greece* and *Marsh* approved practices that resulted in a predominance of sectarian (Christian) prayers. In each of those cases, however, the practice included opportunities for different faiths and beliefs to be represented. *Rowan County* holds that the sectarian nature of the prayers *is not* acceptable if the process is not open to other faiths and if only board members offer the prayers. No case requires there to be a balance of religions represented, but *Town of Greece* suggests that there should be at least an opportunity for all faiths to be represented. While the holding in *Town of Greece* noted that the predominance of Christian prayers reflected the majority of the population in the town, an important feature in the Court's holding was that the town's program was open to any faith, and that the town did, at least initially, reach out to all congregations.

### Board members giving prayers

Neither of the relevant Supreme Court cases involved board members giving prayers. Although *Rowan County* rejected this practice, the opinion makes clear that there is not an absolute bar on legislators giving prayers:

The plaintiffs have never contended that the Establishment Clause prohibits legislators from giving invocations, nor did the district court so conclude. *See Lund*, 103 F.Supp.3d at 722 n.4 ("[T]he Commissioners' provision of prayers is not *per se* unconstitutional... Under a different, inclusive prayer practice, Commissioners might be able to provide prayers...."). Like the plaintiffs and the district court, we "would not for a moment cast all legislator-led prayer as constitutionally suspect." *Lund*, 837 F.3d at 433 (panel dissent). Religious faith is "a source of personal guidance,

strength, and comfort.” *Id.* at 431. And legislative prayer’s “solemnizing effect for lawmakers is likely heightened when they personally utter the prayer.” *Id.* at 433. Accordingly, the Establishment Clause indeed allows lawmakers to deliver invocations in appropriate circumstances. Legislator-led prayer is not inherently unconstitutional.

*Id.* at 279–80. The court does not describe the specific circumstances under which board prayer would be acceptable, but we can deduce a few key components. It may be possible that board members could deliver prayers as long as there is a diversity of religious faiths. Such diversity might exist among the board members, but diversity more likely would occur if the board members are not the only ones offering prayers. It may also be possible that board members could be the exclusive prayer-givers if the prayers are non-sectarian.

#### Inviting people to stand or pray

Plaintiffs in these cases alleged that they felt coerced to join in the prayer practice because of the intimacy of the local government setting and the fact that board members or others giving prayers invited people to stand and pray. As noted earlier, in *Town of Greece* the court held that the clergy were simply using words they’re accustomed to using when praying with their congregations, and that people were free to refrain from standing or praying and were not coerced to pray. The *Rowan County* opinion comes to a different conclusion. Because the opinion describes the *combination* of factors as the basis for the holding, it is difficult to determine whether this aspect is suspect without the other *Rowan County* factors present. Clearly though, the holding in *Town of Greece* still applies if third parties are offering prayers. If there is a process that allows for a diversity of faiths and beliefs, inviting people to rise or join may be allowed.

#### What types of prayers are not allowed

It is clear from *Town of Greece* that some types of prayers violate the Establishment Clause no matter who offers them. The prayers must not proselytize, and they must be consistent with the purpose of the setting – that is – the opening of a meeting.

The court noted:

Prayer that is solemn and respectful in tone, that invites lawmakers to reflect upon shared ideals and common ends before they embark on the fractious business of governing, serves that legitimate function. If the course and practice over time shows that the invocations denigrate nonbelievers or religious minorities, threaten damnation, or preach

conversion, many present may consider the prayer to fall short of the desire to elevate the purpose of the occasion and to unite lawmakers in their common effort. That circumstance would present a different case than the one presently before the Court.

*Town of Greece*, 134 S.Ct. at 1823. *Town of Greece* and *Rowan County* suggest that when courts adjudicate a challenge to legislative prayer, they should inquire “into the prayer opportunity as a whole, rather than into the contents of a single prayer.” In doing so, courts must conduct a “fact-sensitive review of the setting in which the prayer arises and the audience to whom it is directed” and also evaluate “the pattern of prayers over time.” *Rowan County* at 280-81 (citing *Town of Greece*, 134 S.Ct. at 1824).

### Reviewing prayers in advance

Can a local government require prayer givers to submit their prayers in advance? This would seem to be a reasonable practice to avoid prayers that cross the line into proselytizing or disparaging non- or different-believers. This raises a challenging issue for local governments who open their meetings with prayer. Courts have made clear that some types of prayers are not acceptable, but at the same time they’ve noted that government becomes inappropriately entangled with religion when it gets into the business of approving or editing proposed prayers.

[I]t is not normally government’s place to rewrite, to parse, or to critique the language of particular prayers. And it is always possible that members of one religious group will find that prayers of other groups (or perhaps even a moment of silence) are not compatible with their faith. Despite this risk, the Constitution does not forbid opening prayers. But neither does the Constitution forbid efforts to explain to those who give the prayers the nature of the occasion and the audience.

*Town of Greece*, 134 S.Ct. at 1840. So it’s not entirely clear how a government body can ensure that prayer content is acceptable. Certainly the body has authority to reject members or others who have given unacceptable prayers. The prayers are government speech, not an exercise of any First Amendment right. But it’s possible that the government may be limited to an advance warning and an after-the-fact assessment rather than an approval process.

Here is an example of a guideline for prayer-givers from a North Carolina city:

*Prior to commencement of the business of City Council, an invocation may be offered. Such invocation may include a non-sectarian prayer, directed to the members of the Council, and providing a time of reflection and encouragement. The prayer should not be used to proselytize or advance any one faith or belief, nor should it be used to disparage or attack any other faith or belief. The invocation should be seen as an opportunity to convey a message of the community’s shared values and ideals, derived from our rich American religious heritage.*

### Prayer policies

Local governments who engage in prayer should consider adopting a policy setting out their prayer practices. Policies might include the following information:

- A statement setting out the purpose of the prayer. Examples of purposes are “to solemnize the work of the body” and “to invite lawmakers to reflect upon shared ideals and common ends before they embark on the business of governing.”
- An explanation of the types of prayers that are allowed and a statement that those offering prayers shall not proselytize and shall not proselytize or advance any one, or disparage any other, faith or belief.
- A statement that no one is required to participate and that members of the public are free to join the meeting after the prayer or leave the meeting during the prayer.
- A statement that members of the public will not be treated differently based on whether they participate in the prayer.
- A description of the process the unit uses chooses to select prayer-givers.

*Rebecca Badgett, Local Government Legal Research Associate, contributed to this blog post.*

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# Town of Greece v. Galloway, 572 U.S. 565 (2014)

[Overview](#)
[Opinions](#)
[Materials](#)

12-696

May 20, 2013

November 6, 2013

May 5, 2014

## Justia Summary

Since 1999, Greece, New York has opened monthly town board meetings with a roll call, recitation of the Pledge of Allegiance, and a prayer by a local clergy member. While the prayer program is open to all creeds, nearly all local congregations are Christian. Citizens alleged violation of the First Amendment’s Establishment Clause by preferring Christians over other prayer givers and by sponsoring sectarian prayers and sought to limit the town to “inclusive and ecumenical” prayers that referred only to a “generic God.” The district court entered summary judgment upholding the prayer practice. The Second Circuit reversed, holding that some aspects of the prayer program, viewed in their totality by a reasonable observer, conveyed the message that the town endorsed Christianity. A divided Supreme Court reversed, upholding the town’s practice. Legislative prayer, while religious in nature, has long been understood as compatible with the Establishment Clause. Most states have also had a practice of legislative prayer and there is historical precedent for opening local legislative meetings with prayer. Any test of such a practice must acknowledge that it was accepted by the Framers and has withstood the scrutiny of time and political change. The inquiry is whether the town of Greece’s practice fits within that tradition. To hold that invocations must be nonsectarian would force legislatures sponsoring prayers and courts deciding these cases to act as censors of religious speech, thus involving government in religious matters to a greater degree than under the town’s current practice of neither editing nor approving prayers in advance nor criticizing their content after the fact. It is doubtful that consensus could be reached as to what qualifies as a generic or nonsectarian prayer. The First Amendment is not a “majority rule” and government may not seek to define permissible categories of religious speech. The relevant constraint derives from the prayer’s place at the opening of legislative sessions, where it is meant to lend gravity and reflect values long part of the Nation’s heritage. Absent a pattern of prayers that over time denigrate, proselytize, or betray an impermissible government purpose, a challenge based only on the content of a particular prayer will not likely establish a constitutional violation. If the town maintains a policy of nondiscrimination, the Constitution does not require it to search beyond its borders for non-Christian prayer givers to achieve religious balance.

It is constitutional for a town council to hold a sectarian prayer at the start of a meeting.

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## Syllabus

NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Timber & Lumber Co.*, 200 U.S. 321, 337.

SUPREME COURT OF THE UNITED STATES

Syllabus

TOWN OF GREECE, NEW YORK *v.* GALLOWAY et al.

certiorari to the united states court of appeals for the second circuit

No. 12–696. Argued November 6, 2013—Decided May 5, 2014

**Read More**

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## Opinions

**Opinion (Kennedy)**

Concurrence (Alito)

Concurrence (Thomas)

Dissent (Breyer)

Dissent (Kagan)

Hear Opinion Announcement - May 05, 2014



## MEMO

**TO:** Caribou City Council Members  
**FROM:** Penny Thompson, City Manager  
**RE:** 2024 City Budget process  
**DATE:** January 22, 2024

---

Per the City Charter, Section 5.06 Budget

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

### A. Expense Budget

- On or before January 15: The City Manager shall submit to the City Council a draft budget report detailing operation expenses for the fiscal year.
- On or before February 15: The City Manager will have each City Department Head present a detailed Expense Budget Report in a public forum where both the City Council and Caribou's citizens can ask questions and provide input to the City Manager and each Department Head.
- On or before March 1: The City Manager will provide the City's final written detailed Expense Budget Report for the ensuing year to the City Council.
- On or before the third Monday in March: The City Council will hold a public hearing and vote on the City's final detailed expense budget for the ensuing year.

### B. Capital Expense Budget

- On or before January 15: The City Manager shall submit to the City Council a capital budget report detailing capital needs for the fiscal year.
- On or before February 15: The City Manager will have each City Department Head present their written detailed Capital Expense Report in a public forum where both the City Council and Caribou's citizens can ask questions and provide input to the City Manager and each Department Head.
- On or before March 1: The City Manager will provide the City's final detailed Capital Expense Budget Report for the ensuing year to the City Council.
- On or before the third Monday in March: The City Council will hold a public hearing and vote on the City's final detailed Capital Expense Budget for the ensuing year.

### C. Income Budget

- ⊗ On or before January 15: The City Manager will provide detailed Income Estimate Report to the City Council for current year.
- ⊗ On or before February 15: The City Manager shall provide a written estimated Income Budget for the current year to the City Council and Caribou's citizens. This estimated Income Budget must provide the following detailed income information for each main general ledger account and each general ledger sub-account: three year average of actual income, previous year's income budget, previous year's actual income, proposed current year income budget, and proposed level of taxation for municipal budget based on previous year valuation.

### D. Complete City Budget

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

### E. Set the Rate of Taxation

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





## MEMO

**TO:** Caribou City Council Members  
**FROM:** Penny Thompson, City Manager  
**RE:** 2024 Municipal Expense Budget  
**DATE:** January 22, 2024

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Per the City Charter, Section 5.06 Budget

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

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

Tonight, the following departments will present budgets and answer questions from the City Council and the public:

|                        |               |  |
|------------------------|---------------|--|
| Nylander Museum        | Department 12 | Peter Baldwin, Library Director                    |
| Caribou Public Library | Department 25 | Peter Baldwin, Library Director                    |
| Police                 | Department 35 | Michael Gahagan, Chief of Police                   |
| Emergency Management   | Department 35 | Michael Gahagan, Chief of Police                   |
| Recreation             | Department 50 | Gary Marquis, Superintendent of Parks & Recreation |
| Parks                  | Department 51 | Gary Marquis, Superintendent of Parks & Recreation |
| Snowmobile Trails      | Department 52 | Gary Marquis, Superintendent of Parks & Recreation |

### Custom Budget Report

#### Expense

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 12-01 NYLANDER MUSEUM / NYLANDER MUSEUM |                |                |                |                |                 |   |  |
| SALARIES  |                |                |                |                |                 |   |  |
| 001-01 REGULAR PAY                                | 1,240.00       | 7,492.90       | 29,000.00      | 14,023.69      | 32,675.00       | 3,675.00                                | 12.67%                                 |
| Number from finance + Director stipend \$100/week |                |                |                |                |                 |   |  |
| SALARIES  | 1,240.00       | 7,492.90       | 29,000.00      | 14,023.69      | 32,675.00       | 3,675.00                                | 12.67%                                 |
| OFFICE SUPPLIES                                   |                |                |                |                |                 |   |  |
| 003-01 POSTAGE                                    | 0.00           | 88.00          | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| 003-08 OFFICE SUPPLIES                            | 696.88         | 478.78         | 1,000.00       | 649.25         | 1,000.00        | 0.00                                    | .00%                                   |
| OFFICE SUPPLIES                                   | 696.88         | 566.78         | 1,000.00       | 649.25         | 1,000.00        | 0.00                                    | .00%                                   |
| COMPUTER MAINTENANCE                              |                |                |                |                |                 |   |  |
| COMPUTER MAINTENANCE                              | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| PROFESSIONAL DUES                                 |                |                |                |                |                 |   |  |
| PROFESSIONAL DUES                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAVEL EXPENSES                                   |                |                |                |                |                 |   |  |
| TRAVEL EXPENSES                                   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAINING & EDUCATION                              |                |                |                |                |                 |   |  |
| TRAINING & EDUCATION                              | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TELEPHONE   |                |                |                |                |                 |   |  |
| 015-04 TELEPHONE                                  | 1,012.11       | 1,099.39       | 1,000.00       | 1,011.97       | 1,012.00        | 12.00                                   | 1.20%                                  |
| TELEPHONE   | 1,012.11       | 1,099.39       | 1,000.00       | 1,011.97       | 1,012.00        | 12.00                                   | 1.20%                                  |
| COMMUNICATIONS                                    |                |                |                |                |                 |   |  |
| 017-03 INTERNET                                   | 1,059.88       | 989.89         | 1,100.00       | 1,179.88       | 1,180.00        | 80.00                                   | 7.27%                                  |
| COMMUNICATIONS                                    | 1,059.88       | 989.89         | 1,100.00       | 1,179.88       | 1,180.00        | 80.00                                   | 7.27%                                  |
| HEALTH INSURANCE                                  |                |                |                |                |                 |   |  |
| HEALTH INSURANCE                                  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 12-01 NYLANDER MUSEUM / NYLANDER MUSEUM CONT'D |                |                |                |                |                 |   |  |
| MISC. EXPENSE  |                |                |                |                |                 |   |  |
| MISC. EXPENSE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| APPROPRIATION ALLOWANCE                                  |                |                |                |                |                 |   |  |
| APPROPRIATION ALLOWANCE                                  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEATING FUEL   |                |                |                |                |                 |   |  |
| 026-03 HEATING FUEL                                      | 2,181.29       | 4,450.14       | 5,000.00       | 3,767.21       | 5,000.00        | 0.00                                    | .00%                                   |
| HEATING FUEL   | 2,181.29       | 4,450.14       | 5,000.00       | 3,767.21       | 5,000.00        | 0.00                                    | .00%                                   |
| ELECTRICITY  |                |                |                |                |                 |   |  |
| 027-11 ELECTRICITY                                       | 800.30         | 482.06         | 1,200.00       | 1,218.32       | 1,250.00        | 50.00                                   | 4.17%                                  |
| ELECTRICITY  | 800.30         | 482.06         | 1,200.00       | 1,218.32       | 1,250.00        | 50.00                                   | 4.17%                                  |
| WATER  |                |                |                |                |                 |   |  |
| 028-05 WATER   | 1,178.90       | 1,381.60       | 1,450.00       | 1,302.69       | 1,350.00        | -100.00                                 | -6.90%                                 |
| WATER  | 1,178.90       | 1,381.60       | 1,450.00       | 1,302.69       | 1,350.00        | -100.00                                 | -6.90%                                 |
| SEWER  |                |                |                |                |                 |   |  |
| 029-01 SEWER   | 250.80         | 354.46         | 400.00         | 270.09         | 400.00          | 0.00                                    | .00%                                   |
| SEWER  | 250.80         | 354.46         | 400.00         | 270.09         | 400.00          | 0.00                                    | .00%                                   |
| BUILDING SUPPLIES  |                |                |                |                |                 |   |  |
| 030-01 BUILDING SUPPLIES                                 | 0.00           | 348.09         | 1,000.00       | 834.69         | 1,000.00        | 0.00                                    | .00%                                   |
| BUILDING SUPPLIES  | 0.00           | 348.09         | 1,000.00       | 834.69         | 1,000.00        | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE                                     |                |                |                |                |                 |   |  |
| 031-01 BUILDING MAINTENANCE                              | 1,511.39       | 680.35         | 2,000.00       | 1,208.54       | 2,000.00        | 0.00                                    | .00%                                   |
| 031-04 SPRINKLER INSPECTION                              | 0.00           | 270.00         | 360.00         | 90.00          | 360.00          | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE                                     | 1,511.39       | 950.35         | 2,360.00       | 1,298.54       | 2,360.00        | 0.00                                    | .00%                                   |
| PROPERTY INSURANCE                                       |                |                |                |                |                 |   |  |
| 032-01 PROPERTY INSURANCE                                | 448.01         | 318.94         | 235.00         | 241.50         | 248.00          | 13.00                                   | 5.53%                                  |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 12-01 NYLANDER MUSEUM / NYLANDER MUSEUM CONT'D |                |                |                |                |                 |   |  |
| PROPERTY INSURANCE                                       | 448.01         | 318.94         | 235.00         | 241.50         | 248.00          | 13.00                                   | 5.53%                                  |
| WORKERS COMPENSATION                                     |                |                |                |                |                 |   |  |
| 034-01 WORKERS COMPENSATION                              | 0.00           | 0.00           | 9.00           | 0.00           | 11.00           | 2.00                                    | 22.22%                                 |
| WORKERS COMPENSATION                                     | 0.00           | 0.00           | 9.00           | 0.00           | 11.00           | 2.00                                    | 22.22%                                 |
| SOCIAL SECURITY  |                |                |                |                |                 |   |  |
| 038-01 SOCIAL SECURITY                                   | 94.87          | 570.11         | 2,449.00       | 1,057.62       | 2,500.00        | 51.00                                   | 2.08%                                  |
| SOCIAL SECURITY  | 94.87          | 570.11         | 2,449.00       | 1,057.62       | 2,500.00        | 51.00                                   | 2.08%                                  |
| BONDS  |                |                |                |                |                 |   |  |
| BONDS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| JANITORIAL SERVICES                                      |                |                |                |                |                 |   |  |
| 068-01 JANITORIAL SERVICES                               | 0.00           | 0.00           | 2,700.00       | 0.00           | 2,700.00        | 0.00                                    | .00%                                   |
| JANITORIAL SERVICES                                      | 0.00           | 0.00           | 2,700.00       | 0.00           | 2,700.00        | 0.00                                    | .00%                                   |
| CONTRACTED SERVICES                                      |                |                |                |                |                 |   |  |
| CONTRACTED SERVICES                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CHRISTMAS LIGHTS   |                |                |                |                |                 |   |  |
| CHRISTMAS LIGHTS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CONTRACTED SERVICES                                      |                |                |                |                |                 |   |  |
| CONTRACTED SERVICES                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| PAYROLL EXPENSE  |                |                |                |                |                 |   |  |
| PAYROLL EXPENSE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| ADDS & MARKETING   |                |                |                |                |                 |   |  |
| ADDS & MARKETING   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| UPS SHIPPING   |                |                |                |                |                 |   |  |
| UPS SHIPPING   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Budget   | 2023<br>Actual   | 2024<br>Initial  | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|------------------|------------------|------------------|------------------|------------------|---|--|
| Dept/Div: 12-01 NYLANDER MUSEUM / NYLANDER MUSEUM CONT'D |                  |                  |                  |                  |                  |   |  |
| COMMUNITY PROJECTS                                       |                  |                  |                  |                  |                  |   |  |
| 394-01 PROJECT EXP                                       | 0.00             | 0.00             | 5,000.00         | 1,089.00         | 5,000.00         | 0.00                                    | .00%                                   |
| COMMUNITY PROJECTS                                       | 0.00             | 0.00             | 5,000.00         | 1,089.00         | 5,000.00         | 0.00                                    | .00%                                   |
| STORAGE RENTAL   |                  |                  |                  |                  |                  |   |  |
| STORAGE RENTAL   | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00                                    | .00%                                   |
| NYLANDER MUSEUM  | 10,474.43        | 19,004.71        | 53,903.00        | 27,944.45        | 57,686.00        | 3,783.00                                | 7.02%                                  |
| NYLANDER MUSEUM  | 10,474.43        | 19,004.71        | 53,903.00        | 27,944.45        | 57,686.00        | 3,783.00                                | 7.02%                                  |
| <b>Expense Totals:</b>                                   | <b>10,474.43</b> | <b>19,004.71</b> | <b>53,903.00</b> | <b>27,944.45</b> | <b>57,686.00</b> | <b>3,783.00</b>                         | <b>7.02%</b>                           |

### Custom Budget Report

#### Expense

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 25-01 LIBRARY / LIBRARY   |                |                |                |                |                 |   |  |
| SALARIES  |                |                |                |                |                 |   |  |
| 001-01 REGULAR PAY  | 127,083.92     | 127,289.00     | 144,061.00     | 140,254.87     | 197,536.00      | 53,475.00                               | 37.12%                                 |
| Number from Finance, Includes Library<br>Director request to move a PT person<br>to FT and increase wages for all staff<br>over the proposed 2% COLA. |                |                |                |                |                 |   |  |
| SALARIES  | 127,083.92     | 127,289.00     | 144,061.00     | 140,254.87     | 197,536.00      | 53,475.00                               | 37.12%                                 |
| OFFICE SUPPLIES   |                |                |                |                |                 |   |  |
| 003-01 POSTAGE  | 336.84         | 258.90         | 350.00         | 92.21          | 350.00          | 0.00                                    | .00%                                   |
| 003-02 ADVERTISING  | 71.50          | 56.50          | 100.00         | 25.25          | 100.00          | 0.00                                    | .00%                                   |
| 003-03 COPIER RENTAL  | 1,417.67       | 1,492.77       | 2,000.00       | 1,570.74       | 2,000.00        | 0.00                                    | .00%                                   |
| 003-07 PAPER  | 61.34          | 171.66         | 200.00         | 157.04         | 200.00          | 0.00                                    | .00%                                   |
| 003-08 OFFICE SUPPLIES  | 1,035.96       | 1,376.18       | 1,400.00       | 950.82         | 1,400.00        | 0.00                                    | .00%                                   |
| OFFICE SUPPLIES   | 2,923.31       | 3,356.01       | 4,050.00       | 2,796.06       | 4,050.00        | 0.00                                    | .00%                                   |
| LEGAL FEES  |                |                |                |                |                 |   |  |
| LEGAL FEES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| LEGAL FEES  |                |                |                |                |                 |   |  |
| LEGAL FEES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COMPUTER MAINTENANCE  |                |                |                |                |                 |   |  |
| 008-01 COMPUTER MAINTENANCE   | 3,127.00       | 1,998.98       | 5,600.00       | 5,245.05       | 5,600.00        | 0.00                                    | .00%                                   |
| COMPUTER<br>MAINTENANCE   | 3,127.00       | 1,998.98       | 5,600.00       | 5,245.05       | 5,600.00        | 0.00                                    | .00%                                   |
| PROFESSIONAL DUES   |                |                |                |                |                 |   |  |
| 009-01 SUBSCRIPTIONS  | 179.00         | 179.00         | 379.00         | 179.00         | 379.00          | 0.00                                    | .00%                                   |
| 009-04 PROFESSIONAL DUES  | 200.00         | 289.00         | 400.00         | 375.00         | 400.00          | 0.00                                    | .00%                                   |
| PROFESSIONAL<br>DUES  | 379.00         | 468.00         | 779.00         | 554.00         | 779.00          | 0.00                                    | .00%                                   |
| TRAVEL EXPENSES   |                |                |                |                |                 |   |  |
| 010-05 TRAVEL EXPENSES  | 0.00           | 56.82          | 1,000.00       | 494.93         | 700.00          | -300.00                                 | -30.00%                                |

### Custom Budget Report

#### Expense

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 25-01 LIBRARY / LIBRARY CONT'D  |                |                |                |                |                 |   |  |
| TRAVEL EXPENSES   | 0.00           | 56.82          | 1,000.00       | 494.93         | 700.00          | -300.00                                 | -30.00%                                |
| TRAINING & EDUCATION  |                |                |                |                |                 |   |  |
| 011-02 TRAINING & EDUCATION   | 95.00          | 435.00         | 500.00         | 150.00         | 500.00          | 0.00                                    | .00%                                   |
| TRAINING &<br>EDUCATION   | 95.00          | 435.00         | 500.00         | 150.00         | 500.00          | 0.00                                    | .00%                                   |
| NEW EQUIPMENT   |                |                |                |                |                 |   |  |
| 014-01 NEW EQUIPMENT  | 371.89         | 1,191.96       | 1,200.00       | 1,162.04       | 1,200.00        | 0.00                                    | .00%                                   |
| NEW EQUIPMENT   | 371.89         | 1,191.96       | 1,200.00       | 1,162.04       | 1,200.00        | 0.00                                    | .00%                                   |
| TELEPHONE   |                |                |                |                |                 |   |  |
| 015-04 TELEPHONE  | 1,975.08       | 1,968.00       | 2,000.00       | 1,974.63       | 2,000.00        | 0.00                                    | .00%                                   |
| TELEPHONE   | 1,975.08       | 1,968.00       | 2,000.00       | 1,974.63       | 2,000.00        | 0.00                                    | .00%                                   |
| MISC INCOME   |                |                |                |                |                 |   |  |
| MISC INCOME   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COMMUNICATIONS  |                |                |                |                |                 |   |  |
| COMMUNICATIONS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEALTH INSURANCE  |                |                |                |                |                 |   |  |
| 018-01 HEALTH INSURANCE   | 11,484.20      | 12,117.48      | 12,740.00      | 12,739.62      | 25,941.00       | 13,201.00                               | 103.62%                                |
| Number from Finance, Includes Library<br>Director request to move a PT person<br>to FT. |                |                |                |                |                 |   |  |
| HEALTH<br>INSURANCE   | 11,484.20      | 12,117.48      | 12,740.00      | 12,739.62      | 25,941.00       | 13,201.00                               | 103.62%                                |
| MISC. EXPENSE   |                |                |                |                |                 |   |  |
| 019-01 MISC EXPENSE   | 47.48          | 143.64         | 200.00         | 161.06         | 200.00          | 0.00                                    | .00%                                   |
| MISC. EXPENSE   | 47.48          | 143.64         | 200.00         | 161.06         | 200.00          | 0.00                                    | .00%                                   |
| APPROPRIATION ALLOWANCE   |                |                |                |                |                 |   |  |
| APPROPRIATION<br>ALLOWANCE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEATING FUEL  |                |                |                |                |                 |   |  |

**Custom Budget Report**

**Expense**

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 25-01 LIBRARY / LIBRARY CONT'D |                |                |                |                |                 |   |  |
| 026-03 HEATING FUEL                      | 10,564.79      | 19,629.19      | 16,244.00      | 15,896.02      | 16,000.00       | -244.00                                 | -1.50%                                 |
| HEATING FUEL                             | 10,564.79      | 19,629.19      | 16,244.00      | 15,896.02      | 16,000.00       | -244.00                                 | -1.50%                                 |
| ELECTRICITY                              |                |                |                |                |                 |   |  |
| 027-11 ELECTRICITY                       | 4,678.97       | 4,777.29       | 5,849.00       | 6,592.10       | 6,600.00        | 751.00                                  | 12.84%                                 |
| ELECTRICITY                              | 4,678.97       | 4,777.29       | 5,849.00       | 6,592.10       | 6,600.00        | 751.00                                  | 12.84%                                 |
| WATER                                    |                |                |                |                |                 |   |  |
| 028-05 WATER                             | 250.50         | 282.72         | 318.00         | 336.03         | 340.00          | 22.00                                   | 6.92%                                  |
| WATER                                    | 250.50         | 282.72         | 318.00         | 336.03         | 340.00          | 22.00                                   | 6.92%                                  |
| SEWER                                    |                |                |                |                |                 |   |  |
| 029-01 SEWER                             | 250.80         | 275.20         | 281.00         | 302.72         | 300.00          | 19.00                                   | 6.76%                                  |
| SEWER                                    | 250.80         | 275.20         | 281.00         | 302.72         | 300.00          | 19.00                                   | 6.76%                                  |
| BUILDING MAINTENANCE                     |                |                |                |                |                 |   |  |
| 031-01 BUILDING MAINTENANCE              | 3,651.86       | 3,912.14       | 4,000.00       | 4,045.14       | 4,000.00        | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE                     | 3,651.86       | 3,912.14       | 4,000.00       | 4,045.14       | 4,000.00        | 0.00                                    | .00%                                   |
| PROPERTY INSURANCE                       |                |                |                |                |                 |   |  |
| 032-01 PROPERTY INSURANCE                | 1,769.40       | 1,837.49       | 1,909.00       | 1,958.46       | 2,008.00        | 99.00                                   | 5.19%                                  |
| PROPERTY INSURANCE                       | 1,769.40       | 1,837.49       | 1,909.00       | 1,958.46       | 2,008.00        | 99.00                                   | 5.19%                                  |
| WORKERS COMPENSATION                     |                |                |                |                |                 |   |  |
| 034-01 WORKERS COMPENSATION              | 338.18         | 339.48         | 501.00         | 516.34         | 246.00          | -255.00                                 | -50.90%                                |
| Number from Finance                      |                |                |                |                |                 |   |  |
| WORKERS COMPENSATION                     | 338.18         | 339.48         | 501.00         | 516.34         | 246.00          | -255.00                                 | -50.90%                                |
| SOCIAL SECURITY                          |                |                |                |                |                 |   |  |



**Custom Budget Report**

**Expense**

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 25-01 LIBRARY / LIBRARY CONT'D  |                |                |                |                |                 |   |  |
| 038-01 SOCIAL SECURITY  | 9,419.39       | 9,490.97       | 11,021.00      | 10,483.20      | 15,112.00       | 4,091.00                                | 37.12%                                 |
| Number from Finance, includes Library<br>Director request to move a PT person<br>to FT and increase wages for all staff<br>over the proposed 2% COLA. |                |                |                |                |                 |   |  |
| SOCIAL SECURITY   | 9,419.39       | 9,490.97       | 11,021.00      | 10,483.20      | 15,112.00       | 4,091.00                                | 37.12%                                 |
| CITY & STATE RETIREMENT   |                |                |                |                |                 |   |  |
| 040-01 CITY & STATE RETIREMENT  | 0.00           | 0.00           | 0.00           | 0.00           | 1,528.00        | 1,528.00                                | 100.00%                                |
| Number from Finance, Includes Library<br>Director request to move a PT person<br>to FT.   |                |                |                |                |                 |   |  |
| CITY & STATE<br>RETIREMENT  | 0.00           | 0.00           | 0.00           | 0.00           | 1,528.00        | 1,528.00                                | 100.00%                                |
| RECOGNITIONS & AWARDS   |                |                |                |                |                 |   |  |
| RECOGNITIONS &<br>AWARDS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| BOOKS & PERIODICALS   |                |                |                |                |                 |   |  |
| 055-03 BOOKS & PERIODICALS  | 15,081.97      | 13,333.42      | 17,000.00      | 15,661.28      | 17,000.00       | 0.00                                    | .00%                                   |
| BOOKS &<br>PERIODICALS  | 15,081.97      | 13,333.42      | 17,000.00      | 15,661.28      | 17,000.00       | 0.00                                    | .00%                                   |
| STATE AID SUPPORT   |                |                |                |                |                 |   |  |
| STATE AID<br>SUPPORT  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| FEES FROM OTHER TOWNS   |                |                |                |                |                 |   |  |
| FEES FROM OTHER<br>TOWNS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| STATE GRANTS  |                |                |                |                |                 |   |  |
| STATE GRANTS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS   |                |                |                |                |                 |   |  |
| 075-01 GAS/OIL/FILTERS  | 0.00           | 462.96         | 500.00         | 0.00           | 500.00          | 0.00                                    | .00%                                   |

**Custom Budget Report**

**Expense**

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 25-01 LIBRARY / LIBRARY CONT'D |                |                |                |                |                 |   |  |
| GAS/OIL/FILTERS                          | 0.00           | 462.96         | 500.00         | 0.00           | 500.00          | 0.00                                    | .00%                                   |
| PAID CALL VOLUNTEERS                     |                |                |                |                |                 |   |  |
| PAID CALL<br>VOLUNTEERS                  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COLLECTION FEES                          |                |                |                |                |                 |   |  |
| COLLECTION FEES                          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| VIDEO EQUIPMENT                          |                |                |                |                |                 |   |  |
| VIDEO EQUIPMENT                          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| UNIFORM MAINTENANCE                      |                |                |                |                |                 |   |  |
| UNIFORM<br>MAINTENANCE                   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| FINES                                    |                |                |                |                |                 |   |  |
| FINES                                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAIL MAINTENANCE                        |                |                |                |                |                 |   |  |
| TRAIL<br>MAINTENANCE                     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CONTRACTED SERVICES                      |                |                |                |                |                 |   |  |
| 271-01 JANITORIAL & SUPPLIES             | 9,688.76       | 10,515.16      | 15,400.00      | 14,198.26      | 15,400.00       | 0.00                                    | .00%                                   |
| CONTRACTED<br>SERVICES                   | 9,688.76       | 10,515.16      | 15,400.00      | 14,198.26      | 15,400.00       | 0.00                                    | .00%                                   |
| WORKFARE SUPERVISION                     |                |                |                |                |                 |   |  |
| WORKFARE<br>SUPERVISION                  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| LIBRARY COMPUTER RESERVE                 |                |                |                |                |                 |   |  |
| LIBRARY<br>COMPUTER<br>RESERVE           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| ROOFING PHASE 1                          |                |                |                |                |                 |   |  |
| ROOFING PHASE 1                          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| PROGRAMMING                              |                |                |                |                |                 |   |  |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Budget    | 2023<br>Actual    | 2024<br>Initial   | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|--|
| Dept/Div: 25-01 LIBRARY / LIBRARY CONT'D |                   |                   |                   |                   |                   |   |  |
| 406-01 LIBRARY PROGRAMS                  | 434.00            | 856.36            | 1,200.00          | 1,170.20          | 1,200.00          | 0.00                                    | .00%                                   |
| 406-02 ARCHIVES                          | 497.50            | 207.85            | 500.00            | 347.78            | 500.00            | 0.00                                    | .00%                                   |
| PROGRAMMING                              | 931.50            | 1,064.21          | 1,700.00          | 1,517.98          | 1,700.00          | 0.00                                    | .00%                                   |
| LIBRARY                                  | 204,113.00        | 214,945.12        | 246,853.00        | 237,039.79        | 319,240.00        | 72,387.00                               | 29.32%                                 |
| LIBRARY                                  | 204,113.00        | 214,945.12        | 246,853.00        | 237,039.79        | 319,240.00        | 72,387.00                               | 29.32%                                 |
| <b>Expense Totals:</b>                   | <b>204,113.00</b> | <b>214,945.12</b> | <b>246,853.00</b> | <b>237,039.79</b> | <b>319,240.00</b> | <b>72,387.00</b>                        | <b>29.32%</b>                          |

### Custom Budget Report

#### Expense

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT |                |                |                |                |                 |   |  |
| SALARIES  |                |                |                |                |                 |   |  |
| 001-01 REGULAR PAY                                    | 922,801.37     | 951,857.24     | 970,098.00     | 878,750.14     | 1,006,488.00    | 36,390.00                               | 3.75%                                  |
| Number from Finance                                   |                |                |                |                |                 |   |  |
| 001-02 OVERTIME                                       | 72,897.59      | 62,453.71      | 70,000.00      | 82,464.92      | 80,000.00       | 10,000.00                               | 14.29%                                 |
| Number from Finance                                   |                |                |                |                |                 |   |  |
| 001-06 POLICE RESERVES SALARY                         | 41,153.50      | 27,337.50      | 45,000.00      | 32,193.00      | 45,000.00       | 0.00                                    | .00%                                   |
| Number from Finance                                   |                |                |                |                |                 |   |  |
| SALARIES  | 1,036,852.46   | 1,041,648.45   | 1,085,098.00   | 993,408.06     | 1,131,488.00    | 46,390.00                               | 4.28%                                  |
| COUNCIL SALARIES                                      |                |                |                |                |                 |   |  |
| COUNCIL SALARIES                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| OFFICE SUPPLIES                                       |                |                |                |                |                 |   |  |
| 003-01 POSTAGE  | 280.20         | 282.51         | 600.00         | 119.70         | 600.00          | 0.00                                    | .00%                                   |
| 003-02 ADVERTISING                                    | 0.00           | 0.00           | 250.00         | 0.00           | 250.00          | 0.00                                    | .00%                                   |
| 003-03 COPIER RENTAL                                  | 1,760.00       | 1,760.00       | 1,920.00       | 2,120.00       | 2,160.00        | 240.00                                  | 12.50%                                 |
| New copier rate                                       |                |                |                |                |                 |   |  |
| 003-05 PRINTER INK                                    | 789.17         | 675.92         | 800.00         | 89.00          | 800.00          | 0.00                                    | .00%                                   |
| 003-07 PAPER  | 286.92         | 207.56         | 500.00         | 480.28         | 600.00          | 100.00                                  | 20.00%                                 |
| Cost of paper   |                |                |                |                |                 |   |  |
| 003-08 OFFICE SUPPLIES                                | 1,786.66       | 1,345.17       | 2,000.00       | 1,482.91       | 2,340.00        | 340.00                                  | 17.00%                                 |
| OFFICE SUPPLIES                                       | 4,902.95       | 4,271.16       | 6,070.00       | 4,291.89       | 6,750.00        | 680.00                                  | 11.20%                                 |
| RECORDS MAINTENANCE                                   |                |                |                |                |                 |   |  |
| RECORDS MAINTENANCE                                   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| LEGAL FEES  |                |                |                |                |                 |   |  |
| LEGAL FEES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| AUDIT   |                |                |                |                |                 |   |  |
| AUDIT   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| PROFESSIONAL DUES                                     |                |                |                |                |                 |   |  |

### Custom Budget Report

|  | Expense   |           |           |           |           | Init Req vs | Init Req vs |
|--|-----------|-----------|-----------|-----------|-----------|-------------|-------------|
|  | 2021      | 2022      | 2023      | 2023      | 2024      | Last Yr Bud | Last Yr Bud |
|  | Actual    | Actual    | Budget    | Actual    | Initial   | Change \$   | Change %    |
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D   |           |           |           |           |           |             |             |
| 009-01 SUBSCRIPTIONS   | 1,029.60  | 1,608.20  | 1,700.00  | 1,533.40  | 1,700.00  | 0.00        | .00%        |
| 009-04 PROFESSIONAL DUES                                       | 625.00    | 720.00    | 1,000.00  | 855.00    | 1,000.00  | 0.00        | .00%        |
| PROFESSIONAL DUES  | 1,654.60  | 2,328.20  | 2,700.00  | 2,388.40  | 2,700.00  | 0.00        | .00%        |
| TRAVEL EXPENSES  |           |           |           |           |           |             |             |
| 010-01 MILEAGE   | 0.00      | 0.00      | 300.00    | 324.82    | 300.00    | 0.00        | .00%        |
| 010-02 MEALS & LODGING   | 466.57    | 1,261.54  | 1,700.00  | 1,214.52  | 1,700.00  | 0.00        | .00%        |
| 010-05 TRAVEL EXPENSES   | 0.00      | 102.70    | 1,000.00  | 0.00      | 1,000.00  | 0.00        | .00%        |
| TRAVEL EXPENSES  | 466.57    | 1,364.24  | 3,000.00  | 1,539.34  | 3,000.00  | 0.00        | .00%        |
| TRAINING & EDUCATION   |           |           |           |           |           |             |             |
| 011-02 TRAINING & EDUCATION                                    | 34,134.33 | 23,468.74 | 33,000.00 | 16,358.98 | 33,000.00 | 0.00        | .00%        |
| Two officers to BLETP in 2024, officer to firearms school, K-9 |           |           |           |           |           |             |             |
| TRAINING & EDUCATION   | 34,134.33 | 23,468.74 | 33,000.00 | 16,358.98 | 33,000.00 | 0.00        | .00%        |
| CAR ALLOWANCE  |           |           |           |           |           |             |             |
| 013-01 CAR ALLOWANCE   | 1,634.64  | 2,468.34  | 3,600.00  | 4,222.29  | 6,300.00  | 2,700.00    | 75.00%      |
| New rate on reimbursement                                      |           |           |           |           |           |             |             |
| CAR ALLOWANCE  | 1,634.64  | 2,468.34  | 3,600.00  | 4,222.29  | 6,300.00  | 2,700.00    | 75.00%      |
| NEW EQUIPMENT  |           |           |           |           |           |             |             |
| 014-01 NEW EQUIPMENT   | 2,106.77  | 704.29    | 3,000.00  | 4,193.92  | 4,500.00  | 1,500.00    | 50.00%      |
| Two new officers will need increased budget for equipment      |           |           |           |           |           |             |             |
| NEW EQUIPMENT  | 2,106.77  | 704.29    | 3,000.00  | 4,193.92  | 4,500.00  | 1,500.00    | 50.00%      |
| TELEPHONE  |           |           |           |           |           |             |             |
| 015-01 CELL PHONE  | 4,446.76  | 4,847.05  | 4,500.00  | 4,832.82  | 4,800.00  | 300.00      | 6.67%       |
| 015-04 TELEPHONE   | 3,177.71  | 3,145.80  | 3,500.00  | 2,885.31  | 3,500.00  | 0.00        | .00%        |
| TELEPHONE  | 7,624.47  | 7,992.85  | 8,000.00  | 7,718.13  | 8,300.00  | 300.00      | 3.75%       |
| COMMUNICATIONS   |           |           |           |           |           |             |             |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| 017-03 INTERNET  | 2,490.67       | 2,546.52       | 4,900.00       | 2,738.27       | 5,000.00        | 100.00                                  | 2.04%                                  |
| Cost of hot spot in vehicle                                  |                |                |                |                |                 |   |  |
| COMMUNICATIONS   | 2,490.67       | 2,546.52       | 4,900.00       | 2,738.27       | 5,000.00        | 100.00                                  | 2.04%                                  |
| HEALTH INSURANCE   |                |                |                |                |                 |   |  |
| 018-01 HEALTH INSURANCE                                      | 270,749.98     | 277,896.40     | 302,938.00     | 242,547.50     | 312,367.00      | 9,429.00                                | 3.11%                                  |
| Number from Finance  |                |                |                |                |                 |   |  |
| HEALTH INSURANCE   | 270,749.98     | 277,896.40     | 302,938.00     | 242,547.50     | 312,367.00      | 9,429.00                                | 3.11%                                  |
| MISC. EXPENSE  |                |                |                |                |                 |   |  |
| 019-01 MISC EXPENSE  | 798.97         | 787.35         | 1,500.00       | 1,588.55       | 1,750.00        | 250.00                                  | 16.67%                                 |
| MISC. EXPENSE  | 798.97         | 787.35         | 1,500.00       | 1,588.55       | 1,750.00        | 250.00                                  | 16.67%                                 |
| COMPUTERS  |                |                |                |                |                 |   |  |
| COMPUTERS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEATING FUEL   |                |                |                |                |                 |   |  |
| HEATING FUEL   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| ELECTRICITY  |                |                |                |                |                 |   |  |
| 027-13 RADIO TOWER   | 172.85         | 257.06         | 250.00         | 347.36         | 350.00          | 100.00                                  | 40.00%                                 |
| ELECTRICITY  | 172.85         | 257.06         | 250.00         | 347.36         | 350.00          | 100.00                                  | 40.00%                                 |
| WATER  |                |                |                |                |                 |   |  |
| 028-05 WATER   | 432.00         | 480.00         | 600.00         | 435.00         | 600.00          | 0.00                                    | .00%                                   |
| WATER  | 432.00         | 480.00         | 600.00         | 435.00         | 600.00          | 0.00                                    | .00%                                   |
| SEWER  |                |                |                |                |                 |   |  |
| SEWER  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| BUILDING SUPPLIES  |                |                |                |                |                 |   |  |
| 030-01 BUILDING SUPPLIES                                     | 1,758.26       | 1,945.32       | 2,000.00       | 1,503.66       | 2,000.00        | 0.00                                    | .00%                                   |
| BUILDING SUPPLIES  | 1,758.26       | 1,945.32       | 2,000.00       | 1,503.66       | 2,000.00        | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE   |                |                |                |                |                 |   |  |
| 031-01 BUILDING MAINTENANCE                                  | 4,381.29       | 2,904.51       | 4,500.00       | 3,498.16       | 4,500.00        | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| BUILDING<br>MAINTENANCE                                      | 4,381.29       | 2,904.51       | 4,500.00       | 3,498.16       | 4,500.00        | 0.00                                    | .00%                                   |
| PROPERTY INSURANCE   |                |                |                |                |                 |   |  |
| 032-01 PROPERTY INSURANCE                                    | 611.76         | 659.52         | 709.00         | 726.06         | 744.00          | 35.00                                   | 4.94%                                  |
| PROPERTY<br>INSURANCE  | 611.76         | 659.52         | 709.00         | 726.06         | 744.00          | 35.00                                   | 4.94%                                  |
| WORKERS COMPENSATION   |                |                |                |                |                 |   |  |
| 034-01 WORKERS COMPENSATION                                  | 28,144.55      | 27,874.35      | 24,928.00      | 26,145.78      | 23,238.00       | -1,690.00                               | -6.78%                                 |
| Number from Finance  |                |                |                |                |                 |   |  |
| WORKERS<br>COMPENSATION                                      | 28,144.55      | 27,874.35      | 24,928.00      | 26,145.78      | 23,238.00       | -1,690.00                               | -6.78%                                 |
| VEHICLE INSURANCE  |                |                |                |                |                 |   |  |
| 036-01 VEHICLE INSURANCE                                     | 7,955.40       | 7,874.52       | 7,965.00       | 7,568.52       | 7,172.00        | -793.00                                 | -9.96%                                 |
| VEHICLE<br>INSURANCE   | 7,955.40       | 7,874.52       | 7,965.00       | 7,568.52       | 7,172.00        | -793.00                                 | -9.96%                                 |
| LIABILITY INSURANCE  |                |                |                |                |                 |   |  |
| 037-01 LIABILITY INSURANCE                                   | 10,363.38      | 10,416.48      | 10,513.00      | 10,786.50      | 11,060.00       | 547.00                                  | 5.20%                                  |
| LIABILITY<br>INSURANCE                                       | 10,363.38      | 10,416.48      | 10,513.00      | 10,786.50      | 11,060.00       | 547.00                                  | 5.20%                                  |
| SOCIAL SECURITY  |                |                |                |                |                 |   |  |
| 038-01 SOCIAL SECURITY                                       | 77,025.54      | 77,355.70      | 83,010.00      | 72,738.19      | 86,559.00       | 3,549.00                                | 4.28%                                  |
| Number from Finance  |                |                |                |                |                 |   |  |
| SOCIAL SECURITY  | 77,025.54      | 77,355.70      | 83,010.00      | 72,738.19      | 86,559.00       | 3,549.00                                | 4.28%                                  |
| CITY & STATE RETIREMENT                                      |                |                |                |                |                 |   |  |
| 040-01 CITY & STATE RETIREMENT                               | 57,725.20      | 64,729.58      | 121,101.00     | 90,986.44      | 129,989.00      | 8,888.00                                | 7.34%                                  |
| Number from Finance  |                |                |                |                |                 |   |  |
| CITY & STATE<br>RETIREMENT                                   | 57,725.20      | 64,729.58      | 121,101.00     | 90,986.44      | 129,989.00      | 8,888.00                                | 7.34%                                  |
| REIMBURSEMENTS   |                |                |                |                |                 |   |  |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| REIMBURSEMENTS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| EQUIPMENT MAINTENANCE  |                |                |                |                |                 |   |  |
| 051-01 SOFTWARE  | 0.00           | 554.00         | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| 051-05 EQUIPMENT MAINTENANCE                                 | 535.00         | 165.74         | 1,500.00       | 1,792.45       | 1,500.00        | 0.00                                    | .00%                                   |
| EQUIPMENT MAINTENANCE  | 535.00         | 719.74         | 1,500.00       | 1,792.45       | 1,500.00        | 0.00                                    | .00%                                   |
| JANITORIAL SERVICES  |                |                |                |                |                 |   |  |
| 068-01 JANITORIAL SERVICES                                   | 4,966.54       | 5,700.00       | 15,400.00      | 11,450.00      | 15,400.00       | 0.00                                    | .00%                                   |
| JANITORIAL SERVICES  | 4,966.54       | 5,700.00       | 15,400.00      | 11,450.00      | 15,400.00       | 0.00                                    | .00%                                   |
| CLOTHING ALLOWANCE   |                |                |                |                |                 |   |  |
| 070-01 UNIFORMS  | 2,458.11       | 8,305.08       | 8,000.00       | 5,544.45       | 8,000.00        | 0.00                                    | .00%                                   |
| CLOTHING ALLOWANCE   | 2,458.11       | 8,305.08       | 8,000.00       | 5,544.45       | 8,000.00        | 0.00                                    | .00%                                   |
| RADIO MAINTENANCE  |                |                |                |                |                 |   |  |
| 071-01 VEHICLE   | 0.00           | 315.00         | 500.00         | 676.71         | 700.00          | 200.00                                  | 40.00%                                 |
| Increased cost to maintain radios                            |                |                |                |                |                 |   |  |
| 071-03 RADIO MAINTENANCE                                     | 55.00          | 582.60         | 1,000.00       | 385.00         | 1,000.00        | 0.00                                    | .00%                                   |
| RADIO MAINTENANCE  | 55.00          | 897.60         | 1,500.00       | 1,061.71       | 1,700.00        | 200.00                                  | 13.33%                                 |
| VEHICLE REPAIR   |                |                |                |                |                 |   |  |
| 073-01 VEHICLE REPAIR  | 14,921.84      | 16,510.06      | 18,000.00      | 9,536.04       | 18,000.00       | 0.00                                    | .00%                                   |
| VEHICLE REPAIR   | 14,921.84      | 16,510.06      | 18,000.00      | 9,536.04       | 18,000.00       | 0.00                                    | .00%                                   |
| TIRES  |                |                |                |                |                 |   |  |
| 074-01 TIRES   | 2,489.73       | 4,040.49       | 4,000.00       | 2,973.67       | 4,000.00        | 0.00                                    | .00%                                   |
| TIRES  | 2,489.73       | 4,040.49       | 4,000.00       | 2,973.67       | 4,000.00        | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  |                |                |                |                |                 |   |  |
| 075-01 GAS/OIL/FILTERS                                       | 26,963.39      | 35,656.01      | 50,000.00      | 29,546.04      | 50,000.00       | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  | 26,963.39      | 35,656.01      | 50,000.00      | 29,546.04      | 50,000.00       | 0.00                                    | .00%                                   |



### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| BATTERIES  |                |                |                |                |                 |   |  |
| BATTERIES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| EMPLOYEE PHYSICALS   |                |                |                |                |                 |   |  |
| 079-01 EMPLOYEE PHYSICALS                                    | 0.00           | 0.00           | 500.00         | 0.00           | 500.00          | 0.00                                    | .00%                                   |
| 079-02 PSYCHOLOGICAL EVALUATIONS                             | 750.00         | 0.00           | 1,500.00       | 0.00           | 1,500.00        | 0.00                                    | .00%                                   |
| 079-03 POLY GRAPH TESTING                                    | 300.00         | 0.00           | 500.00         | 0.00           | 500.00          | 0.00                                    | .00%                                   |
| EMPLOYEE PHYSICALS   | 1,050.00       | 0.00           | 2,500.00       | 0.00           | 2,500.00        | 0.00                                    | .00%                                   |
| CONTRACTUAL ALLOWANCE  |                |                |                |                |                 |   |  |
| CONTRACTUAL ALLOWANCE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRANSPORT MEALS  |                |                |                |                |                 |   |  |
| TRANSPORT MEALS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| MEDICAL SUPPLIES   |                |                |                |                |                 |   |  |
| MEDICAL SUPPLIES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| EQUIPMENT RESERVES   |                |                |                |                |                 |   |  |
| 089-01 EQUIPMENT RESERVES                                    | 0.00           | 0.00           | 1,000.00       | 326.84         | 1,000.00        | 0.00                                    | .00%                                   |
| EQUIPMENT RESERVES   | 0.00           | 0.00           | 1,000.00       | 326.84         | 1,000.00        | 0.00                                    | .00%                                   |
| DOG CONSTABLE  |                |                |                |                |                 |   |  |
| 090-01 DOG CONSTABLE   | 0.00           | 0.00           | 6,000.00       | 0.00           | 6,000.00        | 0.00                                    | .00%                                   |
| We need to keep this in the budget                           |                |                |                |                |                 |   |  |
| DOG CONSTABLE  | 0.00           | 0.00           | 6,000.00       | 0.00           | 6,000.00        | 0.00                                    | .00%                                   |
| FILM & DEVELOPING  |                |                |                |                |                 |   |  |
| FILM & DEVELOPING  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COPIER MAINTENANCE   |                |                |                |                |                 |   |  |
| COPIER MAINTENANCE   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| MEALS FOR PRISONERS  |                |                |                |                |                 |   |  |
| 093-01 MEALS FOR PRISONERS                                   | 106.46         | 3,137.38       | 4,500.00       | 5,092.33       | 4,500.00        | 0.00                                    | .00%                                   |
| MEALS FOR PRISONERS  | 106.46         | 3,137.38       | 4,500.00       | 5,092.33       | 4,500.00        | 0.00                                    | .00%                                   |
| VIDEO EQUIPMENT  |                |                |                |                |                 |   |  |
| 094-01 VIDEO EQUIPMENT                                       | 537.00         | 640.80         | 800.00         | 165.74         | 900.00          | 100.00                                  | 12.50%                                 |
| VIDEO EQUIPMENT  | 537.00         | 640.80         | 800.00         | 165.74         | 900.00          | 100.00                                  | 12.50%                                 |
| BICYCLE LICENSES   |                |                |                |                |                 |   |  |
| BICYCLE LICENSES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| ANIMAL LICENSES  |                |                |                |                |                 |   |  |
| ANIMAL LICENSES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| UNIFORM MAINTENANCE  |                |                |                |                |                 |   |  |
| 097-01 UNIFORM MAINTENANCE                                   | 0.00           | 0.00           | 200.00         | 0.00           | 200.00          | 0.00                                    | .00%                                   |
| UNIFORM MAINTENANCE  | 0.00           | 0.00           | 200.00         | 0.00           | 200.00          | 0.00                                    | .00%                                   |
| MEDICAL TESTS/SUPPLIES                                       |                |                |                |                |                 |   |  |
| 098-01 MEDICAL TESTS/SUPPLIES                                | 15,220.75      | 637.41         | 3,500.00       | 632.31         | 3,500.00        | 0.00                                    | .00%                                   |
| 098-02 LAUNDRY   | 562.91         | 487.24         | 650.00         | 414.44         | 650.00          | 0.00                                    | .00%                                   |
| 098-03 DRUG TESTING  | 0.00           | 15,945.00      | 17,000.00      | 3,720.00       | 16,000.00       | -1,000.00                               | -5.88%                                 |
| MEDICAL TESTS/SUPPLIES                                       | 15,783.66      | 17,069.65      | 21,150.00      | 4,766.75       | 20,150.00       | -1,000.00                               | -4.73%                                 |
| FINES  |                |                |                |                |                 |   |  |
| FINES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| DARE PROGRAM EXPENSE   |                |                |                |                |                 |   |  |
| DARE PROGRAM EXPENSE   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| PRISONER BOARDING REIMB                                      |                |                |                |                |                 |   |  |
| PRISONER BOARDING REIMB                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

**Custom Budget Report**

**Expense**

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| COMPUTER TECH SUPPORT  |                |                |                |                |                 |   |  |
| 102-01 COMPUTER TECH SUPPORT                                 | 8,404.00       | 7,707.35       | 10,400.00      | 4,670.00       | 10,400.00       | 0.00                                    | .00%                                   |
| Software, cameras, State Metro                               |                |                |                |                |                 |   |  |
| 102-02 RECORDER MAINTENANCE                                  | 0.00           | 1,734.20       | 1,900.00       | 1,734.20       | 1,900.00        | 0.00                                    | .00%                                   |
| COMPUTER TECH SUPPORT  | 8,404.00       | 9,441.55       | 12,300.00      | 6,404.20       | 12,300.00       | 0.00                                    | .00%                                   |
| SALARY REIMBURSEMENT   |                |                |                |                |                 |   |  |
| SALARY REIMBURSEMENT   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COURT ORDERED RESTITUTION                                    |                |                |                |                |                 |   |  |
| COURT ORDERED RESTITUTION                                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| STREET LIGHTS  |                |                |                |                |                 |   |  |
| STREET LIGHTS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HYDRANT RENTAL   |                |                |                |                |                 |   |  |
| HYDRANT RENTAL   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CITY CLOCK   |                |                |                |                |                 |   |  |
| CITY CLOCK   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| ANIMAL SHELTER SERVICES                                      |                |                |                |                |                 |   |  |
| 179-01 CEN AROOSTOOK HUMANE SOCIETY                          | 14,740.20      | 13,312.80      | 14,740.00      | 13,312.80      | 14,792.00       | 52.00                                   | .35%                                   |
| ANIMAL SHELTER SERVICES                                      | 14,740.20      | 13,312.80      | 14,740.00      | 13,312.80      | 14,792.00       | 52.00                                   | .35%                                   |
| ASSESSMENT RESERVE   |                |                |                |                |                 |   |  |
| ASSESSMENT RESERVE   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| FIRE COMPUTER RESERVE  |                |                |                |                |                 |   |  |
| FIRE COMPUTER RESERVE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| POLICE SMALL EQUIPMENT RESERVE                               |                |                |                |                |                 |   |  |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Budget      | 2023<br>Actual      | 2024<br>Initial     | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| Dept/Div: 35-01 POLICE DEPARTMENT / POLICE DEPARTMENT CONT'D |                     |                     |                     |                     |                     |   |  |
| POLICE SMALL<br>EQUIPMENT<br>RESERVE                         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                                    | .00%                                   |
| POLICE CAR RESERVE   |                     |                     |                     |                     |                     |   |  |
| POLICE CAR<br>RESERVE  | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                                    | .00%                                   |
| UNDERAGE DRINKING GRANT                                      |                     |                     |                     |                     |                     |   |  |
| UNDERAGE<br>DRINKING GRANT                                   | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                                    | .00%                                   |
| POLICE<br>DEPARTMENT   | 1,644,997.57        | 1,675,404.74        | 1,870,972.00        | 1,587,704.02        | 1,942,309.00        | 71,337.00                               | 3.81%                                  |
| POLICE<br>DEPARTMENT   | 1,644,997.57        | 1,675,404.74        | 1,870,972.00        | 1,587,704.02        | 1,942,309.00        | 71,337.00                               | 3.81%                                  |
| <b>Expense Totals:</b>                                       | <b>1,644,997.57</b> | <b>1,675,404.74</b> | <b>1,870,972.00</b> | <b>1,587,704.02</b> | <b>1,942,309.00</b> | <b>71,337.00</b>                        | <b>3.81%</b>                           |

### Custom Budget Report

#### Expense

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 39-01 CARIBOU EMERGENCY MANAGEMENT / CARIBOU EMERGENCY MANAGEMENT |                |                |                |                |                 |   |  |
| SALARIES  |                |                |                |                |                 |   |  |
| 001-07 SALARIES   | 7,135.00       | 7,278.00       | 7,752.00       | 7,752.00       | 7,752.00        | 0.00                                    | .00%                                   |
| Number from Finance   |                |                |                |                |                 |   |  |
| SALARIES  | 7,135.00       | 7,278.00       | 7,752.00       | 7,752.00       | 7,752.00        | 0.00                                    | .00%                                   |
| OFFICE SUPPLIES   |                |                |                |                |                 |   |  |
| 003-08 OFFICE SUPPLIES  | 0.00           | 0.00           | 40.00          | 0.00           | 40.00           | 0.00                                    | .00%                                   |
| OFFICE SUPPLIES   | 0.00           | 0.00           | 40.00          | 0.00           | 40.00           | 0.00                                    | .00%                                   |
| PROFESSIONAL DUES   |                |                |                |                |                 |   |  |
| PROFESSIONAL DUES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAVEL EXPENSES   |                |                |                |                |                 |   |  |
| TRAVEL EXPENSES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAINING & EDUCATION  |                |                |                |                |                 |   |  |
| 011-02 TRAINING & EDUCATION   | 0.00           | 0.00           | 150.00         | 0.00           | 150.00          | 0.00                                    | .00%                                   |
| TRAINING & EDUCATION  | 0.00           | 0.00           | 150.00         | 0.00           | 150.00          | 0.00                                    | .00%                                   |
| NEW EQUIPMENT   |                |                |                |                |                 |   |  |
| 014-01 NEW EQUIPMENT  | 0.00           | 268.50         | 750.00         | 1,181.95       | 1,750.00        | 1,000.00                                | 133.33%                                |
| NEW EQUIPMENT   | 0.00           | 268.50         | 750.00         | 1,181.95       | 1,750.00        | 1,000.00                                | 133.33%                                |
| TELEPHONE   |                |                |                |                |                 |   |  |
| 015-04 TELEPHONE  | 0.00           | 0.00           | 365.00         | 0.00           | 365.00          | 0.00                                    | .00%                                   |
| TELEPHONE   | 0.00           | 0.00           | 365.00         | 0.00           | 365.00          | 0.00                                    | .00%                                   |
| MISC INCOME   |                |                |                |                |                 |   |  |
| MISC INCOME   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COMMUNICATIONS  |                |                |                |                |                 |   |  |
| COMMUNICATIONS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| MISC. EXPENSE   |                |                |                |                |                 |   |  |
| 019-01 MISC EXPENSE   | 0.00           | 0.00           | 100.00         | 0.00           | 100.00          | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 39-01 CARIBOU EMERGENCY MANAGEMENT / CARIBOU EMERGENCY MANAGEMENT CONT'D |                |                |                |                |                 |   |  |
| MISC. EXPENSE  | 0.00           | 0.00           | 100.00         | 0.00           | 100.00          | 0.00                                    | .00%                                   |
| MAINTENANCE COMMUNITY CENTER   |                |                |                |                |                 |   |  |
| MAINTENANCE COMMUNITY CENTER   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEATING FUEL   |                |                |                |                |                 |   |  |
| HEATING FUEL   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| ELECTRICITY  |                |                |                |                |                 |   |  |
| 027-01 P.W. MAIN GARAGE  | 0.00           | 0.00           | 0.00           | 18.47          | 0.00            | 0.00                                    | .00%                                   |
| 027-11 ELECTRICITY   | 223.86         | 301.23         | 241.00         | 301.95         | 341.00          | 100.00                                  | 41.49%                                 |
| ELECTRICITY  | 223.86         | 301.23         | 241.00         | 320.42         | 341.00          | 100.00                                  | 41.49%                                 |
| BUILDING SUPPLIES  |                |                |                |                |                 |   |  |
| 030-01 BUILDING SUPPLIES   | 129.01         | 0.00           | 200.00         | 0.00           | 200.00          | 0.00                                    | .00%                                   |
| BUILDING SUPPLIES  | 129.01         | 0.00           | 200.00         | 0.00           | 200.00          | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE   |                |                |                |                |                 |   |  |
| 031-01 BUILDING MAINTENANCE  | 284.38         | 14.00          | 750.00         | 15.99          | 750.00          | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE   | 284.38         | 14.00          | 750.00         | 15.99          | 750.00          | 0.00                                    | .00%                                   |
| PROPERTY INSURANCE   |                |                |                |                |                 |   |  |
| 032-01 PROPERTY INSURANCE  | 374.76         | 384.04         | 377.00         | 439.56         | 503.00          | 126.00                                  | 33.42%                                 |
| PROPERTY INSURANCE   | 374.76         | 384.04         | 377.00         | 439.56         | 503.00          | 126.00                                  | 33.42%                                 |
| VEHICLE INSURANCE  |                |                |                |                |                 |   |  |
| 036-01 VEHICLE INSURANCE   | 2,419.14       | 2,409.00       | 2,409.00       | 2,409.48       | 2,410.00        | 1.00                                    | .04%                                   |
| VEHICLE INSURANCE  | 2,419.14       | 2,409.00       | 2,409.00       | 2,409.48       | 2,410.00        | 1.00                                    | .04%                                   |
| SOCIAL SECURITY  |                |                |                |                |                 |   |  |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 39-01 CARIBOU EMERGENCY MANAGEMENT / CARIBOU EMERGENCY MANAGEMENT CONT'D |                |                |                |                |                 |   |  |
| 038-01 SOCIAL SECURITY   | 515.88         | 525.17         | 593.00         | 574.57         | 593.00          | 0.00                                    | .00%                                   |
| SOCIAL SECURITY  | 515.88         | 525.17         | 593.00         | 574.57         | 593.00          | 0.00                                    | .00%                                   |
| CITY & STATE RETIREMENT  |                |                |                |                |                 |   |  |
| 040-01 CITY & STATE RETIREMENT   | 0.00           | 0.00           | 271.00         | 0.00           | 271.00          | 0.00                                    | .00%                                   |
| CITY & STATE<br>RETIREMENT   | 0.00           | 0.00           | 271.00         | 0.00           | 271.00          | 0.00                                    | .00%                                   |
| RECOGNITIONS & AWARDS  |                |                |                |                |                 |   |  |
| RECOGNITIONS &<br>AWARDS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| EQUIPMENT MAINTENANCE  |                |                |                |                |                 |   |  |
| EQUIPMENT<br>MAINTENANCE   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| FEES FROM OTHER TOWNS  |                |                |                |                |                 |   |  |
| FEES FROM OTHER<br>TOWNS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| JANITORIAL SERVICES  |                |                |                |                |                 |   |  |
| JANITORIAL<br>SERVICES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| RADIO MAINTENANCE  |                |                |                |                |                 |   |  |
| RADIO<br>MAINTENANCE   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| VEHICLE REPAIR   |                |                |                |                |                 |   |  |
| VEHICLE REPAIR   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TIRES  |                |                |                |                |                 |   |  |
| TIRES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  |                |                |                |                |                 |   |  |
| 075-01 GAS/OIL/FILTERS   | 0.00           | 0.00           | 132.00         | 0.00           | 132.00          | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  | 0.00           | 0.00           | 132.00         | 0.00           | 132.00          | 0.00                                    | .00%                                   |
| DIESEL   |                |                |                |                |                 |   |  |

**Custom Budget Report**

**Expense**

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 39-01 CARIBOU EMERGENCY MANAGEMENT / CARIBOU EMERGENCY MANAGEMENT CONT'D |                |                |                |                |                 |   |  |
| FIELD EXPENSES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| VEHICLE LISCENSES  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRANSPORT MEALS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| EQUIPMENT RESERVES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| UNIFORM MAINTENANCE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| SALARY REIMBURSEMENT   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| STREET LIGHTS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CEM RENT   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HOMELAND SECURITY FUNDING  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| LAND EASEMENTS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |



### Custom Budget Report

#### Expense

|  | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Budget   | 2023<br>Actual   | 2024<br>Initial  | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|------------------|------------------|------------------|------------------|------------------|---|--|
| Dept/Div: 39-01 CARIBOU EMERGENCY MANAGEMENT / CARIBOU EMERGENCY MANAGEMENT CONT'D |                  |                  |                  |                  |                  |   |  |
| CARIBOU EMERGENCY MANAGEMENT   | 11,082.03        | 11,179.94        | 14,130.00        | 12,693.97        | 15,357.00        | 1,227.00                                | 8.68%                                  |
| CARIBOU EMERGENCY MANAGEMENT   | 11,082.03        | 11,179.94        | 14,130.00        | 12,693.97        | 15,357.00        | 1,227.00                                | 8.68%                                  |
| <b>Expense Totals:</b>   | <b>11,082.03</b> | <b>11,179.94</b> | <b>14,130.00</b> | <b>12,693.97</b> | <b>15,357.00</b> | <b>1,227.00</b>                         | <b>8.68%</b>                           |

### Custom Budget Report

#### Expense

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 50-01 RECREATION DEPARTMENT / RECREATION DEPARTMENT |                |                |                |                |                 |   |  |
| SALARIES  |                |                |                |                |                 |   |  |
| 001-01 REGULAR PAY  | 203,368.11     | 210,417.36     | 251,410.00     | 223,195.08     | 256,286.00      | 4,876.00                                | 1.94%                                  |
| Number from Finance   |                |                |                |                |                 |   |  |
| 001-07 SALARIES   | 80,773.39      | 88,982.54      | 95,000.00      | 111,209.24     | 109,000.00      | 14,000.00                               | 14.74%                                 |
| SALARIES  | 284,141.50     | 299,399.90     | 346,410.00     | 334,404.32     | 365,286.00      | 18,876.00                               | 5.45%                                  |
| OFFICE SUPPLIES   |                |                |                |                |                 |   |  |
| 003-01 POSTAGE  | 110.00         | 236.00         | 300.00         | 258.00         | 300.00          | 0.00                                    | .00%                                   |
| 003-02 ADVERTISING  | 1,469.70       | 1,587.29       | 2,000.00       | 614.26         | 1,500.00        | -500.00                                 | -25.00%                                |
| 003-03 COPIER RENTAL  | 1,560.00       | 520.00         | 1,560.00       | 600.00         | 1,400.00        | -160.00                                 | -10.26%                                |
| 003-04 EQUIPMENT REPAIR                                       | 0.00           | 0.00           | 150.00         | 0.00           | 100.00          | -50.00                                  | -33.33%                                |
| 003-05 PRINTER INK  | 68.08          | 22.38          | 100.00         | 57.06          | 100.00          | 0.00                                    | .00%                                   |
| 003-07 PAPER  | 106.89         | 139.92         | 250.00         | 215.55         | 250.00          | 0.00                                    | .00%                                   |
| 003-08 OFFICE SUPPLIES  | 269.39         | 795.35         | 1,000.00       | 425.41         | 1,000.00        | 0.00                                    | .00%                                   |
| OFFICE SUPPLIES   | 3,584.06       | 3,300.94       | 5,360.00       | 2,170.28       | 4,650.00        | -710.00                                 | -13.25%                                |
| COMPUTER MAINTENANCE  |                |                |                |                |                 |   |  |
| 008-01 COMPUTER MAINTENANCE                                   | 840.00         | 1,012.86       | 950.00         | 1,070.00       | 840.00          | -110.00                                 | -11.58%                                |
| COMPUTER MAINTENANCE  | 840.00         | 1,012.86       | 950.00         | 1,070.00       | 840.00          | -110.00                                 | -11.58%                                |
| PROFESSIONAL DUES   |                |                |                |                |                 |   |  |
| 009-01 SUBSCRIPTIONS  | 0.00           | 0.00           | 0.00           | 15.00          | 0.00            | 0.00                                    | .00%                                   |
| 009-04 PROFESSIONAL DUES                                      | 240.00         | 260.00         | 355.00         | 270.00         | 355.00          | 0.00                                    | .00%                                   |
| PROFESSIONAL DUES   | 240.00         | 260.00         | 355.00         | 285.00         | 355.00          | 0.00                                    | .00%                                   |
| TRAVEL EXPENSES   |                |                |                |                |                 |   |  |
| 010-01 MILEAGE  | 0.00           | 0.00           | 150.00         | 0.00           | 100.00          | -50.00                                  | -33.33%                                |
| 010-02 MEALS & LODGING  | 0.00           | 570.00         | 500.00         | 150.75         | 400.00          | -100.00                                 | -20.00%                                |
| 010-04 CONFERENCE FEE   | 0.00           | 200.00         | 200.00         | 0.00           | 100.00          | -100.00                                 | -50.00%                                |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 50-01 RECREATION DEPARTMENT / RECREATION DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| 010-05 TRAVEL EXPENSES   | 0.00           | 0.00           | 200.00         | 0.00           | 100.00          | -100.00                                 | -50.00%                                |
| TRAVEL EXPENSES  | 0.00           | 770.00         | 1,050.00       | 150.75         | 700.00          | -350.00                                 | -33.33%                                |
| TRAINING & EDUCATION   |                |                |                |                |                 |   |  |
| 011-02 TRAINING & EDUCATION  | 319.25         | 75.00          | 500.00         | 350.00         | 500.00          | 0.00                                    | .00%                                   |
| TRAINING & EDUCATION   | 319.25         | 75.00          | 500.00         | 350.00         | 500.00          | 0.00                                    | .00%                                   |
| CAR ALLOWANCE  |                |                |                |                |                 |   |  |
| 013-01 CAR ALLOWANCE   | 3,261.62       | 3,500.12       | 3,500.00       | 3,500.12       | 3,500.00        | 0.00                                    | .00%                                   |
| New federal mileage rate   |                |                |                |                |                 |   |  |
| CAR ALLOWANCE  | 3,261.62       | 3,500.12       | 3,500.00       | 3,500.12       | 3,500.00        | 0.00                                    | .00%                                   |
| NEW EQUIPMENT  |                |                |                |                |                 |   |  |
| NEW EQUIPMENT  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TELEPHONE  |                |                |                |                |                 |   |  |
| 015-02 REC CENTER  | 2,361.51       | 2,353.95       | 2,400.00       | 2,382.18       | 2,400.00        | 0.00                                    | .00%                                   |
| 015-04 TELEPHONE   | 0.00           | 722.82         | 780.00         | 772.29         | 800.00          | 20.00                                   | 2.56%                                  |
| TELEPHONE  | 2,361.51       | 3,076.77       | 3,180.00       | 3,154.47       | 3,200.00        | 20.00                                   | .63%                                   |
| MISC INCOME  |                |                |                |                |                 |   |  |
| MISC INCOME  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COMMUNICATIONS   |                |                |                |                |                 |   |  |
| 017-03 INTERNET  | 1,165.51       | 1,207.41       | 1,200.00       | 1,333.24       | 1,400.00        | 200.00                                  | 16.67%                                 |
| COMMUNICATIONS   | 1,165.51       | 1,207.41       | 1,200.00       | 1,333.24       | 1,400.00        | 200.00                                  | 16.67%                                 |
| HEALTH INSURANCE   |                |                |                |                |                 |   |  |
| 018-01 HEALTH INSURANCE  | 70,572.34      | 78,665.80      | 83,596.00      | 82,810.82      | 85,149.00       | 1,553.00                                | 1.86%                                  |
| Number from Finance  |                |                |                |                |                 |   |  |
| HEALTH INSURANCE   | 70,572.34      | 78,665.80      | 83,596.00      | 82,810.82      | 85,149.00       | 1,553.00                                | 1.86%                                  |
| MISC. EXPENSE  |                |                |                |                |                 |   |  |
| MISC. EXPENSE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 50-01 RECREATION DEPARTMENT / RECREATION DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| COMPUTERS  |                |                |                |                |                 |   |  |
| COMPUTERS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEATING FUEL   |                |                |                |                |                 |   |  |
| 026-01 RECREATION CENTER   | 17,312.86      | 30,666.05      | 49,500.00      | 33,508.88      | 42,000.00       | -7,500.00                               | -15.15%                                |
| HEATING FUEL   | 17,312.86      | 30,666.05      | 49,500.00      | 33,508.88      | 42,000.00       | -7,500.00                               | -15.15%                                |
| ELECTRICITY  |                |                |                |                |                 |   |  |
| 027-05 RECREATION CENTER   | 21,503.61      | 26,182.17      | 36,000.00      | 32,241.62      | 32,000.00       | -4,000.00                               | -11.11%                                |
| 027-06 TEAGUE PARK   | 1,900.89       | 3,522.87       | 12,500.00      | 15,960.64      | 16,000.00       | 3,500.00                                | 28.00%                                 |
| 027-07 SOUCIE SPORTS COMPLEX   | 658.05         | 1,108.45       | 3,500.00       | 1,088.47       | 1,200.00        | -2,300.00                               | -65.71%                                |
| ELECTRICITY  | 24,062.55      | 30,813.49      | 52,000.00      | 49,290.73      | 49,200.00       | -2,800.00                               | -5.38%                                 |
| WATER  |                |                |                |                |                 |   |  |
| 028-01 RECREATION CENTER   | 6,477.15       | 9,605.30       | 13,000.00      | 12,688.40      | 13,000.00       | 0.00                                    | .00%                                   |
| 028-02 TEAGUE PARK   | 229.88         | 283.96         | 300.00         | 315.33         | 320.00          | 20.00                                   | 6.67%                                  |
| 028-03 DOG PARK  | 0.00           | 133.70         | 200.00         | 112.80         | 120.00          | -80.00                                  | -40.00%                                |
| 028-04 SOUCIE SPORTS COMPLEX   | 321.30         | 137.20         | 120.00         | 126.92         | 130.00          | 10.00                                   | 8.33%                                  |
| WATER  | 7,028.33       | 10,160.16      | 13,620.00      | 13,243.45      | 13,570.00       | -50.00                                  | -.37%                                  |
| SEWER  |                |                |                |                |                 |   |  |
| 029-01 SEWER   | 510.51         | 275.86         | 700.00         | 255.13         | 700.00          | 0.00                                    | .00%                                   |
| SEWER  | 510.51         | 275.86         | 700.00         | 255.13         | 700.00          | 0.00                                    | .00%                                   |
| BUILDING SUPPLIES  |                |                |                |                |                 |   |  |
| 030-01 BUILDING SUPPLIES   | 3,328.74       | 3,901.04       | 3,800.00       | 5,960.39       | 6,000.00        | 2,200.00                                | 57.89%                                 |
| Line also used for new park building                                 |                |                |                |                |                 |   |  |
| BUILDING SUPPLIES  | 3,328.74       | 3,901.04       | 3,800.00       | 5,960.39       | 6,000.00        | 2,200.00                                | 57.89%                                 |
| BUILDING MAINTENANCE   |                |                |                |                |                 |   |  |
| 031-01 BUILDING MAINTENANCE  | 39,416.70      | 31,865.79      | 36,000.00      | 33,689.92      | 36,000.00       | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE   | 39,416.70      | 31,865.79      | 36,000.00      | 33,689.92      | 36,000.00       | 0.00                                    | .00%                                   |

**Custom Budget Report**

**Expense**

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 50-01 RECREATION DEPARTMENT / RECREATION DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| PROPERTY INSURANCE   |                |                |                |                |                 |   |  |
| 032-01 PROPERTY INSURANCE  | 5,659.80       | 5,957.99       | 6,303.00       | 6,529.00       | 6,755.00        | 452.00                                  | 7.17%                                  |
| PROPERTY INSURANCE   | 5,659.80       | 5,957.99       | 6,303.00       | 6,529.00       | 6,755.00        | 452.00                                  | 7.17%                                  |
| WORKERS COMPENSATION   |                |                |                |                |                 |   |  |
| 034-01 WORKERS COMPENSATION  | 10,209.33      | 9,839.26       | 5,284.00       | 8,772.56       | 4,783.00        | -501.00                                 | -9.48%                                 |
| Number from Finance  |                |                |                |                |                 |   |  |
| WORKERS COMPENSATION   | 10,209.33      | 9,839.26       | 5,284.00       | 8,772.56       | 4,783.00        | -501.00                                 | -9.48%                                 |
| VEHICLE INSURANCE  |                |                |                |                |                 |   |  |
| VEHICLE INSURANCE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| SOCIAL SECURITY  |                |                |                |                |                 |   |  |
| 038-01 SOCIAL SECURITY   | 21,284.31      | 22,238.34      | 26,500.00      | 25,174.31      | 27,944.00       | 1,444.00                                | 5.45%                                  |
| Number from Finance  |                |                |                |                |                 |   |  |
| SOCIAL SECURITY  | 21,284.31      | 22,238.34      | 26,500.00      | 25,174.31      | 27,944.00       | 1,444.00                                | 5.45%                                  |
| BONDS  |                |                |                |                |                 |   |  |
| BONDS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CITY & STATE RETIREMENT  |                |                |                |                |                 |   |  |
| 040-01 CITY & STATE RETIREMENT                                       | 7,346.74       | 7,556.21       | 8,157.00       | 8,138.52       | 8,315.00        | 158.00                                  | 1.94%                                  |
| Number from Finance  |                |                |                |                |                 |   |  |
| CITY & STATE RETIREMENT  | 7,346.74       | 7,556.21       | 8,157.00       | 8,138.52       | 8,315.00        | 158.00                                  | 1.94%                                  |
| MANDATED IMMUNIZATIONS   |                |                |                |                |                 |   |  |
| MANDATED IMMUNIZATIONS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| COMPENSATED ABSENCES   |                |                |                |                |                 |   |  |
| COMPENSATED ABSENCES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 50-01 RECREATION DEPARTMENT / RECREATION DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| REFUNDS/REIMBURSEMENTS   |                |                |                |                |                 |   |  |
| REFUNDS/REIMBURSEMENTS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| EQUIPMENT MAINTENANCE  |                |                |                |                |                 |   |  |
| 051-05 EQUIPMENT MAINTENANCE   | 486.98         | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| EQUIPMENT MAINTENANCE  | 486.98         | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CLOTHING ALLOWANCE   |                |                |                |                |                 |   |  |
| CLOTHING ALLOWANCE   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| VEHICLE REPAIR   |                |                |                |                |                 |   |  |
| VEHICLE REPAIR   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  |                |                |                |                |                 |   |  |
| 075-01 GAS/OIL/FILTERS   | 50.41          | 96.95          | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  | 50.41          | 96.95          | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| DIESEL   |                |                |                |                |                 |   |  |
| DIESEL   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| AIR TRANSPORTS   |                |                |                |                |                 |   |  |
| AIR TRANSPORTS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TOOLS - SHOP   |                |                |                |                |                 |   |  |
| TOOLS - SHOP   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| CONSTRUCTION MATERIAL  |                |                |                |                |                 |   |  |
| CONSTRUCTION MATERIAL  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| SAND ACCOUNT   |                |                |                |                |                 |   |  |
| SAND ACCOUNT   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| MUNICIPAL MAINTENANCE  |                |                |                |                |                 |   |  |
| MUNICIPAL MAINTENANCE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

**Custom Budget Report**

**Expense**

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 50-01 RECREATION DEPARTMENT / RECREATION DEPARTMENT CONT'D |                |                |                |                |                 |   |  |
| WATER TESTS  |                |                |                |                |                 |   |  |
| WATER TESTS  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| YOUTH CENTER EQUIPMENT   |                |                |                |                |                 |   |  |
| YOUTH CENTER EQUIPMENT   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| RINK EQUIPMENT   |                |                |                |                |                 |   |  |
| 137-01 RINK EQUIPMENT/MAINTENANCE                                    | 352.42         | 834.23         | 800.00         | 0.00           | 0.00            | -800.00                                 | -100.00%                               |
| Rink discontinued  |                |                |                |                |                 |   |  |
| RINK EQUIPMENT   | 352.42         | 834.23         | 800.00         | 0.00           | 0.00            | -800.00                                 | -100.00%                               |
| PROGRAM EQUIPMENT  |                |                |                |                |                 |   |  |
| 138-01 BASEBALL/SOFTBALL   | 478.00         | 125.98         | 600.00         | 543.30         | 600.00          | 0.00                                    | .00%                                   |
| 138-02 TENNIS  | 200.00         | 0.00           | 200.00         | 180.32         | 200.00          | 0.00                                    | .00%                                   |
| 138-03 SOCCER  | 734.30         | 558.90         | 600.00         | 533.82         | 600.00          | 0.00                                    | .00%                                   |
| 138-04 BASKETBALL  | 0.00           | 35.80          | 200.00         | 171.26         | 200.00          | 0.00                                    | .00%                                   |
| 138-05 ARTS & CRAFTS   | 0.00           | 0.00           | 200.00         | 305.99         | 400.00          | 200.00                                  | 100.00%                                |
| 138-06 PROGRAM EQUIPMENT   | 1,652.09       | 1,640.88       | 1,800.00       | 1,894.51       | 2,000.00        | 200.00                                  | 11.11%                                 |
| PROGRAM EQUIPMENT  | 3,064.39       | 2,361.56       | 3,600.00       | 3,629.20       | 4,000.00        | 400.00                                  | 11.11%                                 |
| RINK MAINTENANCE   |                |                |                |                |                 |   |  |
| 139-01 RINK MAINTENANCE  | 286.81         | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| RINK MAINTENANCE   | 286.81         | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| POOL SUPPLIES  |                |                |                |                |                 |   |  |
| 140-01 SPLASH PAD EQUIPMENT/MAINTENAN                                | 500.00         | 0.00           | 900.00         | 0.00           | 500.00          | -400.00                                 | -44.44%                                |
| POOL SUPPLIES  | 500.00         | 0.00           | 900.00         | 0.00           | 500.00          | -400.00                                 | -44.44%                                |
| TROPHIES & AWARDS  |                |                |                |                |                 |   |  |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Budget    | 2023<br>Actual    | 2024<br>Initial   | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|--|
| Dept/Div: 50-01 RECREATION DEPARTMENT / RECREATION DEPARTMENT CONT'D |                   |                   |                   |                   |                   |   |  |
| 141-01 TROPHIES & AWARDS   | 365.56            | 224.76            | 400.00            | 125.00            | 400.00            | 0.00                                    | .00%                                   |
| TROPHIES & AWARDS  | 365.56            | 224.76            | 400.00            | 125.00            | 400.00            | 0.00                                    | .00%                                   |
| POOL MAINTENANCE   |                   |                   |                   |                   |                   |   |  |
| 142-01 POOL MAINTENANCE  | 400.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| POOL MAINTENANCE   | 400.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| RENTAL INCOME  |                   |                   |                   |                   |                   |   |  |
| RENTAL INCOME  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| PROGRAM FEES   |                   |                   |                   |                   |                   |   |  |
| PROGRAM FEES   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| SPECIAL EVENTS   |                   |                   |                   |                   |                   |   |  |
| 145-00 SPECIAL EVENTS  | 117.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| 145-01 SPECIAL EVENTS  | 2,850.84          | 2,797.56          | 3,000.00          | 2,289.24          | 3,000.00          | 0.00                                    | .00%                                   |
| SPECIAL EVENTS   | 2,967.84          | 2,797.56          | 3,000.00          | 2,289.24          | 3,000.00          | 0.00                                    | .00%                                   |
| TRAIL MAINTENANCE  |                   |                   |                   |                   |                   |   |  |
| TRAIL MAINTENANCE  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| SNOW PLOWING   |                   |                   |                   |                   |                   |   |  |
| SNOW PLOWING   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| RENT EXPENSE   |                   |                   |                   |                   |                   |   |  |
| RENT EXPENSE   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| RECREATION DEPARTMENT  | 511,120.07        | 550,858.05        | 656,665.00        | 619,835.33        | 668,747.00        | 12,082.00                               | 1.84%                                  |
| RECREATION DEPARTMENT  | 511,120.07        | 550,858.05        | 656,665.00        | 619,835.33        | 668,747.00        | 12,082.00                               | 1.84%                                  |
| <b>Expense Totals:</b>   | <b>511,120.07</b> | <b>550,858.05</b> | <b>656,665.00</b> | <b>619,835.33</b> | <b>668,747.00</b> | <b>12,082.00</b>                        | <b>1.84%</b>                           |



**Custom Budget Report**

**Expense**

|                               | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|-------------------------------|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 51-01 PARKS / PARKS |                |                |                |                |                 |   |  |
| SALARIES                      |                |                |                |                |                 |   |  |
| 001-01 REGULAR PAY            | 46,534.50      | 41,156.54      | 51,916.00      | 37,827.20      | 51,916.00       | 0.00                                    | .00%                                   |
| Number from Finance           |                |                |                |                |                 |   |  |
| 001-02 OVERTIME               | 3,578.50       | 2,527.89       | 4,000.00       | 3,399.75       | 4,100.00        | 100.00                                  | 2.50%                                  |
| Number from Finance           |                |                |                |                |                 |   |  |
| 001-07 SALARIES               | 34,578.76      | 37,270.22      | 39,213.00      | 37,899.66      | 39,468.00       | 255.00                                  | .65%                                   |
| Number from Finance           |                |                |                |                |                 |   |  |
| SALARIES                      | 84,691.76      | 80,954.65      | 95,129.00      | 79,126.61      | 95,484.00       | 355.00                                  | .37%                                   |
| COUNCIL SALARIES              |                |                |                |                |                 |   |  |
| COUNCIL SALARIES              | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| OFFICE SUPPLIES               |                |                |                |                |                 |   |  |
| OFFICE SUPPLIES               | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAVEL EXPENSES               |                |                |                |                |                 |   |  |
| TRAVEL EXPENSES               | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAINING & EDUCATION          |                |                |                |                |                 |   |  |
| TRAINING & EDUCATION          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| NEW EQUIPMENT                 |                |                |                |                |                 |   |  |
| 014-01 NEW EQUIPMENT          | 909.98         | 1,196.66       | 1,200.00       | 638.99         | 1,200.00        | 0.00                                    | .00%                                   |
| NEW EQUIPMENT                 | 909.98         | 1,196.66       | 1,200.00       | 638.99         | 1,200.00        | 0.00                                    | .00%                                   |
| TELEPHONE                     |                |                |                |                |                 |   |  |
| 015-04 TELEPHONE              | 627.72         | 817.85         | 820.00         | 838.52         | 840.00          | 20.00                                   | 2.44%                                  |
| TELEPHONE                     | 627.72         | 817.85         | 820.00         | 838.52         | 840.00          | 20.00                                   | 2.44%                                  |
| MISC INCOME                   |                |                |                |                |                 |   |  |
| MISC INCOME                   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEALTH INSURANCE              |                |                |                |                |                 |   |  |
| 018-01 HEALTH INSURANCE       | 164.40         | 12,117.48      | 12,118.00      | 9,445.07       | 12,971.00       | 853.00                                  | 7.04%                                  |
| Number from Finance           |                |                |                |                |                 |   |  |

### Custom Budget Report

#### Expense

|                                      | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 51-01 PARKS / PARKS CONT'D |                |                |                |                |                 |   |  |
| HEALTH<br>INSURANCE                  | 164.40         | 12,117.48      | 12,118.00      | 9,445.07       | 12,971.00       | 853.00                                  | 7.04%                                  |
| MISC. EXPENSE                        |                |                |                |                |                 |   |  |
| MISC. EXPENSE                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEATING FUEL                         |                |                |                |                |                 |   |  |
| 026-03 HEATING FUEL                  | 3,977.85       | 8,316.01       | 12,000.00      | 7,859.46       | 9,000.00        | -3,000.00                               | -25.00%                                |
| HEATING FUEL                         | 3,977.85       | 8,316.01       | 12,000.00      | 7,859.46       | 9,000.00        | -3,000.00                               | -25.00%                                |
| ELECTRICITY                          |                |                |                |                |                 |   |  |
| 027-09 PARKS SHOP                    | 1,515.64       | 1,657.66       | 6,500.00       | 1,780.44       | 2,200.00        | -4,300.00                               | -66.15%                                |
| 027-10 PARK SECURITY LIGHTING        | 207.48         | 186.84         | 1,200.00       | 215.81         | 320.00          | -880.00                                 | -73.33%                                |
| 027-11 ELECTRICITY                   | 218.40         | 233.54         | 1,200.00       | 275.61         | 320.00          | -880.00                                 | -73.33%                                |
| ELECTRICITY                          | 1,941.52       | 2,078.04       | 8,900.00       | 2,271.86       | 2,840.00        | -6,060.00                               | -68.09%                                |
| SEWER                                |                |                |                |                |                 |   |  |
| 029-01 SEWER                         | 254.30         | 255.84         | 300.00         | 260.86         | 300.00          | 0.00                                    | .00%                                   |
| SEWER                                | 254.30         | 255.84         | 300.00         | 260.86         | 300.00          | 0.00                                    | .00%                                   |
| BUILDING SUPPLIES                    |                |                |                |                |                 |   |  |
| 030-01 BUILDING SUPPLIES             | 1,929.33       | 2,226.46       | 2,500.00       | 2,469.00       | 2,500.00        | 0.00                                    | .00%                                   |
| BUILDING<br>SUPPLIES                 | 1,929.33       | 2,226.46       | 2,500.00       | 2,469.00       | 2,500.00        | 0.00                                    | .00%                                   |
| BUILDING MAINTENANCE                 |                |                |                |                |                 |   |  |
| 031-01 BUILDING MAINTENANCE          | 794.83         | 2,838.08       | 3,200.00       | 2,792.28       | 3,000.00        | -200.00                                 | -6.25%                                 |
| BUILDING<br>MAINTENANCE              | 794.83         | 2,838.08       | 3,200.00       | 2,792.28       | 3,000.00        | -200.00                                 | -6.25%                                 |
| PROPERTY INSURANCE                   |                |                |                |                |                 |   |  |
| PROPERTY<br>INSURANCE                | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| WORKERS COMPENSATION                 |                |                |                |                |                 |   |  |
| 034-01 WORKERS COMPENSATION          | 0.00           | 0.00           | 2,550.00       | 0.00           | 2,308.00        | -242.00                                 | -9.49%                                 |

**Custom Budget Report**

**Expense**

|                                       | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 51-01 PARKS / PARKS CONT'D  |                |                |                |                |                 |   |  |
| WORKERS<br>COMPENSATION               | 0.00           | 0.00           | 2,550.00       | 0.00           | 2,308.00        | -242.00                                 | -9.49%                                 |
| VEHICLE INSURANCE                     |                |                |                |                |                 |   |  |
| 036-01 VEHICLE INSURANCE              | 4,500.24       | 4,583.46       | 4,663.00       | 4,862.46       | 5,062.00        | 399.00                                  | 8.56%                                  |
| VEHICLE<br>INSURANCE                  | 4,500.24       | 4,583.46       | 4,663.00       | 4,862.46       | 5,062.00        | 399.00                                  | 8.56%                                  |
| SOCIAL SECURITY                       |                |                |                |                |                 |   |  |
| 038-01 SOCIAL SECURITY                | 6,497.43       | 6,025.66       | 7,277.00       | 5,821.62       | 7,305.00        | 28.00                                   | .38%                                   |
| Number from Finance                   |                |                |                |                |                 |   |  |
| SOCIAL SECURITY                       | 6,497.43       | 6,025.66       | 7,277.00       | 5,821.62       | 7,305.00        | 28.00                                   | .38%                                   |
| CITY & STATE RETIREMENT               |                |                |                |                |                 |   |  |
| 040-01 CITY & STATE RETIREMENT        | 1,060.00       | 580.00         | 1,040.00       | 0.00           | 1,050.00        | 10.00                                   | .96%                                   |
| CITY & STATE<br>RETIREMENT            | 1,060.00       | 580.00         | 1,040.00       | 0.00           | 1,050.00        | 10.00                                   | .96%                                   |
| EQUIPMENT MAINTENANCE                 |                |                |                |                |                 |   |  |
| 051-04 REPAIRS                        | 775.49         | 1,565.31       | 1,800.00       | 900.18         | 1,800.00        | 0.00                                    | .00%                                   |
| 051-05 EQUIPMENT MAINTENANCE          | 5,309.27       | 5,105.31       | 6,000.00       | 4,462.99       | 6,000.00        | 0.00                                    | .00%                                   |
| EQUIPMENT<br>MAINTENANCE              | 6,084.76       | 6,670.62       | 7,800.00       | 5,363.17       | 7,800.00        | 0.00                                    | .00%                                   |
| CLOTHING ALLOWANCE                    |                |                |                |                |                 |   |  |
| 070-03 CLOTHING                       | 434.98         | 491.02         | 500.00         | 924.75         | 600.00          | 100.00                                  | 20.00%                                 |
| CLOTHING<br>ALLOWANCE                 | 434.98         | 491.02         | 500.00         | 924.75         | 600.00          | 100.00                                  | 20.00%                                 |
| LADDER TESTING                        |                |                |                |                |                 |   |  |
| LADDER TESTING                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| VEHICLE REPAIR                        |                |                |                |                |                 |   |  |
| 073-01 VEHICLE REPAIR                 | 3,847.35       | 6,684.23       | 7,000.00       | 3,962.94       | 7,000.00        | 0.00                                    | .00%                                   |
| Want to keep same with older vehicles |                |                |                |                |                 |   |  |
| VEHICLE REPAIR                        | 3,847.35       | 6,684.23       | 7,000.00       | 3,962.94       | 7,000.00        | 0.00                                    | .00%                                   |

**Custom Budget Report**

**Expense**

|                                      | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 51-01 PARKS / PARKS CONT'D |                |                |                |                |                 |   |  |
| TIRES                                |                |                |                |                |                 |   |  |
| 074-01 TIRES                         | 1,529.08       | 915.11         | 1,200.00       | 1,946.34       | 1,800.00        | 600.00                                  | 50.00%                                 |
| Need more in 2024                    |                |                |                |                |                 |   |  |
| TIRES                                | 1,529.08       | 915.11         | 1,200.00       | 1,946.34       | 1,800.00        | 600.00                                  | 50.00%                                 |
| GAS/OIL/FILTERS                      |                |                |                |                |                 |   |  |
| 075-01 GAS/OIL/FILTERS               | 6,134.69       | 9,202.46       | 8,500.00       | 9,367.08       | 9,000.00        | 500.00                                  | 5.88%                                  |
| GAS/OIL/FILTERS                      | 6,134.69       | 9,202.46       | 8,500.00       | 9,367.08       | 9,000.00        | 500.00                                  | 5.88%                                  |
| DIESEL                               |                |                |                |                |                 |   |  |
| 076-01 DIESEL                        | 1,184.67       | 3,281.52       | 3,000.00       | 2,813.59       | 3,000.00        | 0.00                                    | .00%                                   |
| DIESEL                               | 1,184.67       | 3,281.52       | 3,000.00       | 2,813.59       | 3,000.00        | 0.00                                    | .00%                                   |
| SALARY REIMBURSEMENT                 |                |                |                |                |                 |   |  |
| SALARY REIMBURSEMENT                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| STREET LIGHTS                        |                |                |                |                |                 |   |  |
| STREET LIGHTS                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TOOLS - SHOP                         |                |                |                |                |                 |   |  |
| 111-01 TOOLS - SHOP                  | 1,158.48       | 1,137.97       | 1,300.00       | 709.25         | 1,300.00        | 0.00                                    | .00%                                   |
| TOOLS - SHOP                         | 1,158.48       | 1,137.97       | 1,300.00       | 709.25         | 1,300.00        | 0.00                                    | .00%                                   |
| PROGRAM EQUIPMENT                    |                |                |                |                |                 |   |  |
| PROGRAM EQUIPMENT                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| RINK MAINTENANCE                     |                |                |                |                |                 |   |  |
| RINK MAINTENANCE                     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| POOL MAINTENANCE                     |                |                |                |                |                 |   |  |
| POOL MAINTENANCE                     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| RENTAL INCOME                        |                |                |                |                |                 |   |  |
| RENTAL INCOME                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |

### Custom Budget Report

#### Expense

|                                      | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Budget    | 2023<br>Actual    | 2024<br>Initial   | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---|--|
| Dept/Div: 51-01 PARKS / PARKS CONT'D |                   |                   |                   |                   |                   |   |  |
| PROGRAM FEES                         |                   |                   |                   |                   |                   |   |  |
| PROGRAM FEES                         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| SPECIAL EVENTS                       |                   |                   |                   |                   |                   |   |  |
| SPECIAL EVENTS                       | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| PARK MAINTENANCE                     |                   |                   |                   |                   |                   |   |  |
| 147-01 PARK MAINTENCE                | 10,817.16         | 14,985.61         | 15,000.00         | 12,185.82         | 15,000.00         | 0.00                                    | .00%                                   |
| PARK MAINTENANCE                     | 10,817.16         | 14,985.61         | 15,000.00         | 12,185.82         | 15,000.00         | 0.00                                    | .00%                                   |
| TRAIL MAINTENANCE                    |                   |                   |                   |                   |                   |   |  |
| TRAIL MAINTENANCE                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| CITY CLOCK                           |                   |                   |                   |                   |                   |   |  |
| CITY CLOCK                           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| PARKS IMPORVEMENTS                   |                   |                   |                   |                   |                   |   |  |
| PARKS IMPORVEMENTS                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| PARKS VEHICLE RESERVE                |                   |                   |                   |                   |                   |   |  |
| PARKS VEHICLE RESERVE                | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| LAWN MOWER RESERVE                   |                   |                   |                   |                   |                   |   |  |
| LAWN MOWER RESERVE                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                                    | .00%                                   |
| CIVIC BEAUTIFICATION                 |                   |                   |                   |                   |                   |   |  |
| 237-01 CIVIC BEAUTIFICATION          | 2,489.92          | 2,580.20          | 3,000.00          | 1,777.63          | 3,000.00          | 0.00                                    | .00%                                   |
| CIVIC BEAUTIFICATION                 | 2,489.92          | 2,580.20          | 3,000.00          | 1,777.63          | 3,000.00          | 0.00                                    | .00%                                   |
| PARKS                                | 141,030.45        | 167,938.93        | 198,997.00        | 155,437.30        | 192,360.00        | -6,637.00                               | -3.34%                                 |
| PARKS                                | 141,030.45        | 167,938.93        | 198,997.00        | 155,437.30        | 192,360.00        | -6,637.00                               | -3.34%                                 |
| <b>Expense Totals:</b>               | <b>141,030.45</b> | <b>167,938.93</b> | <b>198,997.00</b> | <b>155,437.30</b> | <b>192,360.00</b> | <b>-6,637.00</b>                        | <b>-3.34%</b>                          |

**Custom Budget Report**

**Expense**

|   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|---|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 52-01 SNOWMOIBLE TRAIL MAINTENANCE / SNOWMOIBLE TRAIL MAINTENANCE |                |                |                |                |                 |   |  |
| SALARIES  |                |                |                |                |                 |   |  |
| 001-01 REGULAR PAY  | 8,080.04       | 17,512.28      | 17,200.00      | 23,163.30      | 20,000.00       | 2,800.00                                | 16.28%                                 |
| Number from Finance   |                |                |                |                |                 |   |  |
| SALARIES  | 8,080.04       | 17,512.28      | 17,200.00      | 23,163.30      | 20,000.00       | 2,800.00                                | 16.28%                                 |
| OFFICE SUPPLIES   |                |                |                |                |                 |   |  |
| OFFICE SUPPLIES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAVEL EXPENSES   |                |                |                |                |                 |   |  |
| TRAVEL EXPENSES   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TELEPHONE   |                |                |                |                |                 |   |  |
| 015-01 CELL PHONE   | 346.49         | 86.04          | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TELEPHONE   | 346.49         | 86.04          | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| MISC INCOME   |                |                |                |                |                 |   |  |
| MISC INCOME   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| HEALTH INSURANCE  |                |                |                |                |                 |   |  |
| HEALTH INSURANCE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| MISC. EXPENSE   |                |                |                |                |                 |   |  |
| 019-01 MISC EXPENSE   | 3,666.64       | 470.50         | 3,000.00       | 2,491.68       | 3,000.00        | 0.00                                    | .00%                                   |
| MISC. EXPENSE   | 3,666.64       | 470.50         | 3,000.00       | 2,491.68       | 3,000.00        | 0.00                                    | .00%                                   |
| HEATING FUEL  |                |                |                |                |                 |   |  |
| HEATING FUEL  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| WORKERS COMPENSATION  |                |                |                |                |                 |   |  |
| 034-01 WORKERS COMPENSATION   | 0.00           | 0.00           | 445.00         | 0.00           | 403.00          | -42.00                                  | -9.44%                                 |
| Number from Finance   |                |                |                |                |                 |   |  |
| WORKERS COMPENSATION  | 0.00           | 0.00           | 445.00         | 0.00           | 403.00          | -42.00                                  | -9.44%                                 |
| UNEMPLOYMENT COMPENSATION   |                |                |                |                |                 |   |  |

### Custom Budget Report

#### Expense

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 52-01 SNOWMOIBLE TRAIL MAINTENANCE / SNOWMOIBLE TRAIL MAINTENANCE CONT'D |                |                |                |                |                 |   |  |
| 035-01 UNEMPLOYMENT COMPENSATION   | 195.50         | 456.31         | 450.00         | 399.91         | 450.00          | 0.00                                    | .00%                                   |
| UNEMPLOYMENT COMPENSATION  | 195.50         | 456.31         | 450.00         | 399.91         | 450.00          | 0.00                                    | .00%                                   |
| SOCIAL SECURITY  |                |                |                |                |                 |   |  |
| 038-01 SOCIAL SECURITY   | 618.20         | 1,339.60       | 1,316.00       | 1,598.13       | 1,530.00        | 214.00                                  | 16.26%                                 |
| Number from Finance  |                |                |                |                |                 |   |  |
| SOCIAL SECURITY  | 618.20         | 1,339.60       | 1,316.00       | 1,598.13       | 1,530.00        | 214.00                                  | 16.26%                                 |
| EQUIPMENT MAINTENANCE  |                |                |                |                |                 |   |  |
| 051-05 EQUIPMENT MAINTENANCE   | 10,753.74      | 5,358.44       | 10,000.00      | 6,407.04       | 10,000.00       | 0.00                                    | .00%                                   |
| EQUIPMENT MAINTENANCE  | 10,753.74      | 5,358.44       | 10,000.00      | 6,407.04       | 10,000.00       | 0.00                                    | .00%                                   |
| PLANNING   |                |                |                |                |                 |   |  |
| PLANNING   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| STATE GRANTS   |                |                |                |                |                 |   |  |
| STATE GRANTS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| VEHICLE REPAIR   |                |                |                |                |                 |   |  |
| VEHICLE REPAIR   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  |                |                |                |                |                 |   |  |
| 075-01 GAS/OIL/FILTERS   | 3,530.89       | 2,248.20       | 3,000.00       | 2,755.53       | 3,000.00        | 0.00                                    | .00%                                   |
| GAS/OIL/FILTERS  | 3,530.89       | 2,248.20       | 3,000.00       | 2,755.53       | 3,000.00        | 0.00                                    | .00%                                   |
| DIESEL   |                |                |                |                |                 |   |  |
| 076-01 DIESEL  | 11,256.04      | 28,092.84      | 30,000.00      | 40,067.30      | 40,000.00       | 10,000.00                               | 33.33%                                 |
| DIESEL   | 11,256.04      | 28,092.84      | 30,000.00      | 40,067.30      | 40,000.00       | 10,000.00                               | 33.33%                                 |
| SPECIAL EVENTS   |                |                |                |                |                 |   |  |
| SPECIAL EVENTS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAIL MAINTENANCE  |                |                |                |                |                 |   |  |
| 148-01 TRAIL MAINTENANCE   | 1,893.84       | 1,968.31       | 3,000.00       | 2,112.93       | 3,000.00        | 0.00                                    | .00%                                   |

**Custom Budget Report**

**Expense**

|  | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Actual | 2024<br>Initial | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|----------------|----------------|----------------|----------------|-----------------|---|--|
| Dept/Div: 52-01 SNOWMOBILE TRAIL MAINTENANCE / SNOWMOBILE TRAIL MAINTENANCE CONT'D |                |                |                |                |                 |   |  |
| TRAIL MAINTENANCE  | 1,893.84       | 1,968.31       | 3,000.00       | 2,112.93       | 3,000.00        | 0.00                                    | .00%                                   |
| SNOW TRANSFER OF FUNDS   |                |                |                |                |                 |   |  |
| SNOW TRANSFER OF FUNDS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| SNOWMOBILE EQUIP INSURANCE   |                |                |                |                |                 |   |  |
| SNOWMOBILE EQUIP INSURANCE   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| STATE GRANT REVENUE  |                |                |                |                |                 |   |  |
| STATE GRANT REVENUE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| SNOW SLED REG (STATE)  |                |                |                |                |                 |   |  |
| SNOW SLED REG (STATE)  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| AROOSTOOK CTY ACTION   |                |                |                |                |                 |   |  |
| AROOSTOOK CTY ACTION   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| TRAIL GROOMER RESERVE  |                |                |                |                |                 |   |  |
| TRAIL GROOMER RESERVE  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |
| RENT EXPENSE   |                |                |                |                |                 |   |  |
| 286-01 RENT EXPENSE  | 2,000.00       | 2,000.00       | 2,000.00       | 2,000.00       | 2,000.00        | 0.00                                    | .00%                                   |
| RENT EXPENSE   | 2,000.00       | 2,000.00       | 2,000.00       | 2,000.00       | 2,000.00        | 0.00                                    | .00%                                   |
| SNOW UNKNOWN   |                |                |                |                |                 |   |  |
| SNOW UNKNOWN   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00                                    | .00%                                   |



### Custom Budget Report

#### Expense

|  | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Budget   | 2023<br>Actual   | 2024<br>Initial  | Init Req vs<br>Last Yr Bud<br>Change \$ | Init Req vs<br>Last Yr Bud<br>Change % |
|--|------------------|------------------|------------------|------------------|------------------|---|--|
| Dept/Div: 52-01 SNOWMOIBLE TRAIL MAINTENANCE / SNOWMOIBLE TRAIL MAINTENANCE CONT'D |                  |                  |                  |                  |                  |   |  |
| SNOWMOIBLE TRAIL MAINTENANCE   | 42,341.38        | 59,532.52        | 70,411.00        | 80,995.82        | 83,383.00        | 12,972.00                               | 18.42%                                 |
| SNOWMOIBLE TRAIL MAINTENANCE   | 42,341.38        | 59,532.52        | 70,411.00        | 80,995.82        | 83,383.00        | 12,972.00                               | 18.42%                                 |
| <b>Expense Totals:</b>   | <b>42,341.38</b> | <b>59,532.52</b> | <b>70,411.00</b> | <b>80,995.82</b> | <b>83,383.00</b> | <b>12,972.00</b>                        | <b>18.42%</b>                          |