

Town of Poland



FY20 Recommended Budget

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TOWN OF POLAND
FY 2020 Proposed Budget

BUDGET SUMMARY

	FY 2019	PROPOSED	CHANGE	
			\$	%
Administration	\$ 583,125	\$ 598,859	\$ 15,734	2.70%
Community Services	309,043	317,063	8,020	2.60%
Public Works	560,299	580,450	20,151	3.60%
Solid Waste	204,605	260,598	55,993	27.37%
Public Safety	1,056,812	1,140,789	83,977	7.95%
Financial Services	855,481	955,658	100,177	11.71%
Capital Improvement Plan	757,500	876,294	118,794	15.68%
TIF Allocation Amount	<u>1,500,422</u>	<u>1,530,095</u>	<u>29,673</u>	1.98%
Municipal Expense Total	5,827,287	6,259,806	432,519	7.42%
County Tax	<u>825,107</u>	<u>870,136</u>	<u>45,029</u>	5.46%
Municipal/County Expense Total	6,652,394	7,129,942	477,548	7.18%
Applied Non-tax Revenues <i>Not including BETE and Homestead</i>	<u>(1,904,556)</u>	<u>(2,078,008)</u>	<u>\$ (173,452)</u>	9.11%
Municipal/County Net to be Raised	\$ 4,747,838	\$ 5,051,934	\$ 304,096	6.40%

2018 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Poland

Data entry fields

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

- 1. Total taxable valuation of real estate 1 **\$647,897,600**
(must match MVR Page 1, line 6)
- 2. Total taxable valuation of personal property 2 **\$84,101,040**
(must match MVR Page 1, line 10)
- 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) 3 **\$731,998,640**
(must match MVR Page 1, line 11)
- 4. (a) Total exempt value for all homestead exemptions granted 4(a) **\$32,015,500**
(must match MVR Page 1, line 14f)
- (b) Homestead exemption reimbursement value 4(b) **\$20,009,688**
- 5. (a) Total exempt value of all BETE qualified property 5(a) **\$47,409,650**
(must match MVR Page 2, line 15c)
- (b) **Enhanced** BETE exemption reimbursement value 5(b) **\$27,704,575**
- 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) 6 **\$779,712,902**

ASSESSMENTS

- 7. County tax 7 **\$870,136.00**
- 8. Municipal appropriation 8 **\$4,729,711.00**
- 9. TIF financing plan amount 9 **\$1,290,095.00** Capture \$240K Less
(must match MVR Page 2, line 16c + 16d)
- 10. Local education appropriation (Local share/contribution) 10 **\$7,743,918.00** Bond Payment \$358,032
(Adjusted to municipal fiscal year)
- 11. Total appropriations (Add lines 7 through 10) 11 **\$14,633,860.00**

ALLOWABLE DEDUCTIONS

- 12. Anticipated state municipal revenue sharing 12 **\$224,380.00**
- 13. Other revenues: All other revenues that have been formally 13 **\$1,853,628.00**
appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. **(Do Not Include any Homestead or BETE Reimbursement)**
- 14. Total deductions (Line 12 plus line 13) 14 **\$2,078,008.00**
- 15. Net to be raised by local property tax rate (Line 11 minus line 14) 15 **\$12,555,852.00**

- 16. **\$12,555,852.00** x **1.05** = **\$13,183,644.60** Maximum Allowable Tax
(Amount from line 15)
- 17. **\$12,555,852.00** ÷ **\$779,712,902** = **0.01610** Minimum Tax Rate
(Amount from line 15) (Amount from line 6)
- 18. **\$13,183,644.60** ÷ **\$779,712,902** = **0.01691** Maximum Tax Rate
(Amount from line 16) (Amount from line 6)
- 19. **\$731,998,640.00** x **0.01615** = **\$11,821,778.04** Tax for Commitment
(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)
- 20. **\$12,555,852.00** x **0.05** = **\$627,792.60** Maximum Overlay
(Amount from line 15)
- 21. **\$20,009,688** x **0.01615** = **\$323,156.45** Homestead Reimbursement
(Amount from line 4b.) (Selected Rate) (Enter on line 8, Assessment Warrant)
- 22. **\$27,704,575** x **0.01615** = **\$447,428.88** BETE Reimbursement
(Amount from line 5b.) (Selected Rate) (Enter on line 9, Assessment Warrant)
- 23. **\$12,592,363.37** - **\$12,555,852.00** = **\$36,511.37** Overlay
(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

**ADMINISTRATION TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
ADMINISTRATION TOTALS	551,821.91	564,970.77	583,125.00	237,387.52	598,859.00	15,734.00 2.70%

REVENUES

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
ADMINISTRATION TOTALS	2,357,317.53	2,314,507.31	1,904,556.00	896,039.75	2,078,008.00	173,452.00 9.11%

**ADMINISTRATION / ADMINISTRATION
Expense 110-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	292,128.22	313,541.60	323,305.00	135,559.43	315,115.00	
5110 OTHER WAGES	6,821.65	5,328.50	9,580.00	1,057.25	10,240.00	
5120 OVERTIME WAGES	715.21	926.64	1,000.00	453.81	1,000.00	
5130 ALLOWANCES-MILEAGE	3,460.52	5,288.80	4,795.00	2,553.71	5,575.00	
5140 TRAINING-EDUCATION	2,012.13	1,446.52	2,625.00	1,126.00	2,625.00	
5200 ELECTRICITY	7,892.05	8,868.78	8,500.00	3,416.83	10,750.00	
5205 PHONE	3,779.89	3,902.56	3,840.00	1,694.82	4,250.00	
5215 INTERNET	1,625.57	1,548.96	1,700.00	728.45	1,700.00	
5220 HEAT	12,435.71	17,930.24	12,500.00	1,613.43	17,800.00	
5225 WATER	1,795.42	2,020.10	1,800.00	809.89	2,000.00	
5235 POSTAGE & METER LEASE	9,477.63	9,752.29	11,580.00	8,776.09	11,580.00	
5320 REGISTRY OF DEEDS	7,497.00	7,415.00	7,500.00	3,889.00	7,500.00	
5330 DUES/SUBSCRIPTN/LICENSE	15,740.05	16,030.56	16,430.00	10,151.79	16,430.00	
5335 ADVERTISING	953.92	2,039.63	1,350.00	294.67	1,350.00	
5340 PRINTING	5,661.77	2,198.66	7,205.00	1,619.97	7,205.00	
5345 BANK FEES	295.20	450.00	200.00	-	200.00	
5350 SNOMOBILE REIMBURSEMENT NEW	-	-	-	-	1,250.00	
5360 SPECIAL EVENTS	2,478.51	2,629.96	3,500.00	1,094.90	3,500.00	
5400 OFFICE SUPPLIES	9,590.20	6,479.84	10,000.00	3,908.40	10,000.00	
5415 ELECTION & REGISTRAR SUPPLIES	1,141.86	510.44	2,568.00	1,400.76	2,568.00	
TOTAL	385,502.51	408,309.08	429,978.00	180,149.20	432,638.00	-

**ADMINISTRATION / CONTRACTED SERVICES
Expense 110-05**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5160 ASSESSING AGENT	32,905.29	32,500.00	32,500.00	12,917.14	34,000.00	
5245 OFFICE EQUIP FEES	28,149.98	27,536.07	29,270.00	9,538.28	34,270.00	
5305 AUDIT	13,100.00	16,800.00	14,500.00	7,800.00	14,500.00	
5315 LEGAL	21,565.90	16,265.35	15,000.00	2,784.95	15,000.00	
5325 PLANNING CONSULTANT	-	924.00	-	-	-	
5355 PAYROLL SERVICE	-	(71.60)	-	-	-	
TOTAL	95,721.17	93,953.82	91,270.00	33,040.37	97,770.00	-

**ADMINISTRATION / BUILDINGS & GROUND
Expense 110-06**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	32,432.64	31,890.53	32,185.00	12,574.66	32,920.00	
5120 OVERTIME WAGES	157.50	1,676.12	-	-	1,500.00	
5130 ALLOWANCE - NEW	-	-	-	-	1,000.00	
5420 GROUNDS SUPPLIES	27,170.59	17,793.66	17,355.00	7,242.97	20,000.00	
TOTAL	59,760.73	51,360.31	49,540.00	19,817.63	55,420.00	-

ADMINISTRATION / CABLE TV
Expense 110-07

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5110 OTHER WAGES	7,804.50	7,726.56	8,402.00	2,800.64	8,596.00	_____
5245 OFFICE EQUIP FEES	-	500.00	500.00	329.68	1,000.00	_____
5350 PROFESSIONAL SERV	3,033.00	3,000.00	3,300.00	1,250.00	3,300.00	_____
5400 OFFICE SUPPLIES	-	<u>121.00</u>	<u>135.00</u>	-	<u>135.00</u>	_____
TOTAL	<u>10,837.50</u>	<u>11,347.56</u>	<u>12,337.00</u>	<u>4,380.32</u>	13,031.00	<u>-</u>

ADMINISTRATION REVENUE
Revenue 100-

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
4020 CASH REPORTING SHORT-OVER	21.66	41.69	-	35.03	-	
4030 CD DEBRIS	203.79	-	-	-	-	
4060 CABLE TV FRANCHISE DISTRI	52,805.66	56,149.41	50,000.00	-	50,000.00	
4070 URBAN RURAL INITIATIVE (LRAP)	72,536.00	73,692.00	73,000.00	72,772.00	72,000.00	
4080 MMWAC MEMBER DISTRIBUTION	16,666.55	-	-	-	-	
4100 STATE PARK DISTRIBUTIONS	8,217.42	14,711.55	7,000.00	-	10,000.00	
4110 STATE REVENUE DISTRIBUTIO	217,733.82	218,169.58	224,380.00	81,129.99	224,380.00	
4120 STATE TREE GROWTH FEE DIS	14,634.71	13,821.52	15,000.00	12,722.31	11,700.00	
4130 BOAT EXCISE	13,713.40	14,154.17	12,750.00	1,865.90	13,900.00	
4140 MOTOR VEHICLE EXCISE	1,220,914.01	1,259,522.29	1,100,000.00	518,035.89	1,200,000.00	
4150 AMBULANCE SERVICE FEES	163,847.15	149,174.49	181,000.00	64,754.72	181,000.00	
4151 AMBULANCE MECHANIC FALLS	46,908.17	48,678.54	45,000.00	38,586.40	105,000.00	
4155 FIRE COPY REVENUE	-	60.30	-	67.85	-	
4160 ANIMAL LICENSE FEES & FIN	2,487.00	2,985.00	2,500.00	185.00	2,500.00	
4170 BUSINESS REGISTRATION FEE	1,600.00	220.00	1,000.00	640.00	1,000.00	
4175 FEES CLERK	-	-	-	220.00	-	
4180 CODE ENFORCEMENT FEES	35,753.34	50,762.01	40,000.00	29,061.75	45,000.00	
4185 COURT JUDGMENT INCOME	1,761.54	587.30	-	-	-	
4190 CUSTOMER SERVICE FEES	807.96	975.80	800.00	425.23	800.00	
4200 ELECTRICAL PERMIT FEES	7,428.90	3,197.33	1,875.00	1,255.07	2,500.00	
4210 INLAND FISHERIES AGENT FE	2,576.25	2,483.75	2,500.00	533.25	2,200.00	
4220 LIEN FEES	11,776.40	12,930.67	11,000.00	3,374.12	11,000.00	
4230 MOTOR VEHICLE FEES	22,029.00	20,123.00	19,500.00	7,916.00	19,500.00	
4240 PLUMBING PERMIT FEES	12,620.00	11,922.50	11,000.00	4,117.50	11,000.00	
4245 FIRE PERMIT FEES	334.04	36.00	200.00	-	-	
4250 RETURN CHECK FEES	495.00	150.00	500.00	125.00	-	
4260 SNOWMOBILE REGISTRATION F	966.52	1,287.59	1,000.00	-	2,500.00	
4270 SOLID WASTE SERVICE FEES	17,934.63	18,879.50	17,000.00	10,137.50	17,500.00	
4280 TOWN BUILDINGS RENTAL FEES	1,022.50	2,207.50	750.00	912.50	1,200.00	
4285 NON RESIDENT RECREATION FEES	1,355.00	15.00	1,450.00	-	1,200.00	
4290 VITAL STATISTICS	5,015.40	4,428.20	4,000.00	2,415.40	4,200.00	
4295 NON RESIDENT BEACH PERMITS	600.00	475.00	600.00	770.00	600.00	
4300 RSU16 Garage Bay Maintenance	5,000.00	5,075.00	5,151.00	2,575.56	5,228.00	
4310 GENERAL ASSIST REIMBURSEM	244.77	-	5,000.00	-	5,000.00	
4330 VETERANS EXEMPT REIMBURSE	-	4,060.00	3,600.00	-	3,600.00	
4335 INSURANCE REIMBURSEMENTS	7,206.00	4,910.00	-	-	-	
4340 SOLID WASTE REVENUES	11,338.85	9,587.40	9,000.00	8,387.60	17,000.00	
4390 TAX PENALTY INTEREST	25,132.56	27,123.08	27,500.00	6,823.27	26,000.00	
4420 TIF REVENUES	240,000.00	228,000.00	-	-	-	
4490 MISCELLANEOUS GRANTS	-	575.08	-	-	-	
4500 MISCELLANEOUS REVENUES	93,629.00	21,791.66	3,500.00	7,710.15	3,500.00	
4510 INVESTMENT INTEREST	20,000.53	14,453.40	13,000.00	4,484.76	13,000.00	
5000 CAMP CONNOR OPERATION	-	17,090.00	-	-	-	
5001 CAMP CONNOR PAYBACK FROM	-	-	14,000.00	14,000.00	14,000.00	
TOTAL	2,357,317.53	2,314,507.31	1,904,556.00	896,039.75	2,078,008.00	-
4320 HOMESTEAD REIMBURSEMENT	135,548.00	240,134.00	299,745.00	225,107.00	299,745.00	
4540 BETE REIMBURSEMENT	346,310.00	403,701.00	415,014.00	394,696.00	394,696.00	
TOTAL	2,839,175.53	2,958,342.31	2,619,315.00	1,515,842.75	2,772,449.00	-

ADMINISTRATION

ADMINISTRATION / 110-01

5100 Full Time Wages - \$315,115

Full Time Wages – \$356,517 less TIF portion \$44,092 = \$312,425
Bonus Pool - \$2,690

Decreased \$7,314 as part of the Executive Assistant's pay is now being taken out of TIF funds. 2.3% CPI, merit increase of \$3,000 and a 1.0% bonus pool have been calculated.

5110 Other Wages – \$10,240

Election Payrolls - 6 elections (2 Mun; 2 RSU; 2 State/Fed); 4 election workers \$11.00/hr for 6 months & \$12.00/hr for 6 months. 1 Warden @ \$11.00/hr for 6 months and \$12.00/hr for 6 months average @ 12 hrs each election - \$4,440

State Election Absentee Ballot Processing - Election workers - \$300

Town Meeting Moderator stipend - \$700

Board of Selectpersons stipends - \$5,100

Increased \$660 due to the minimum wage increase voted in at the November 2016 Elections.

5120 Overtime Wages - \$1,000

5130 Allowances-Mileage - \$5,575

Car Allowance and Cell Phone Allowances - \$4,560
Clerks & Administrative Assistants - \$350
Finance & Assessing - \$240
Meals for election workers - \$425 for 6 elections

Increased \$780 due to cell phone reimbursements for Department Heads.

5140 Training & Education - \$2,625

Town Manager - \$900
Clerks & Administrative Assistants - \$800
Finance & Assessing - \$400
MMA Convention - 2 Selectmen and 4 Staff - \$525

5200 Electricity - \$10,750

Includes the Town Office, Town Hall, Historical Building and ASO/Rec Office.

Increased due to actual, annualized amount, plus 7.56% rise in standard offer rate.

ADMINISTRATION

5205 Phone - \$4,250

Town Office phone service includes all long distance charges.

Increased due to actual annualized amount + 4.23% calculated increase in cost.

5215 Internet - \$1,700

Town Office internet access service through Time Warner Cable.

5220 Heat - \$17,800

Propane: Town Hall and Town Office

Oil: Town Hall, Historical Building, ASO/Recreation Facilities

Increased \$5,300 due to actual cost last fiscal year and trend for this fiscal year.

5225 Water - \$2,000

Public Water covers all municipal facilities; annual fee.

Increased \$200 due to cost increase.

5235 Postage & Meter Lease - \$11,580

Meter Lease - \$2,300

Postage: Standard Mail - \$3,850

Tax correspondence - \$3,500

Tax Bills - \$1,500

Absentee ballots - \$250

Business mailings - \$180

5320 Registry of Deeds - \$7,500

Property Transfers - \$950; Property Liens & Discharges - \$6,500; Miscellaneous Documents- \$50

5330 Dues/Subscriptions/Licenses - \$16,430

Town and City Manager's Association \$200

Treasurers and Tax Collector's Association (3) - \$90

Town Clerks Association (3) \$90

Finance Directors (1) \$120

Informed Notaries of Maine (2) \$70

Newspaper subscription - \$250

AVCOG - \$9,001

MMA - \$5,839

Affiliated Healthcare \$75

LAWPCA \$250

AKCMCA (Clerks) \$45 (3)

Distinguished Budget \$400

5335 Advertising - \$1,350

Advertising covers items such as Request for Proposals, Sale of town owned items, Employment Opportunities, Board & Committee Hearings, and unforeseen events. Expecting a more regular level of activity in this account therefore the amount has been reduced.

ADMINISTRATION

5340 Printing - \$7,205

Town Report - \$3,700	Business Forms - \$170
Use Permits - \$450	Business Checks - \$230
Stationary - \$400	Receipt Books - \$125
TS Pamphlets - \$930	Newsletter (semi-annual) - \$1,200

5345 Bank Fees - \$200

5350 Snowmobile Reimbursement - \$1,250

NEW Account – state reimbursement of snowmobile registrations to the local snowmobile club; previously included within revenue account #4260 below; revenues have been raised accordingly.

5360 Special Events - \$3,500

Recognition items for Bal Nash, Sr. Community Service Award, Boston Post Cane, Selectmen Retirement, Employee Recognition, and one Business contribution award. Employee holiday and other misc. events.

5400 Office Supplies - \$10,000

Covers all Town Office departments and ASO. Includes small office equipment (printers) and furniture (chairs), inks/toners, paper products, and all other general office supplies both common and occasional use.

5415 Election & Registrar Supplies - \$2,568

Ballot machine programming, supplies & maintenance - \$740 (new lease fee)
Election supplies (Clerk & Registrar) - \$200
Absentee Ballot Envelopes - \$200
Ballot Costs - \$1,428

ADMINISTRATION

CONTRACTED SERVICES / 110-05

5160 Assessing Agent - \$34,000

Increased \$1,500 due to mapping edits.

5245 Office Equipment - \$34,270

Computer Service Agreement - \$13,500 - Covers 1 Server (Town Office) and 32 computers located in REC (2), PW (2), Town Office (15)

Computer Service not covered under agreement - \$1,520 (15 hrs.)

Operating software (TRIO/Harris) - \$10,600

On-line tax information - \$1,750

Telephone System Service - \$150

Unexpected (state changes) Trio software upgrades - \$250

Photocopier Service Contracts (2 copiers w/toner Town Office) - \$1,500

Email service - \$5,000

Increased \$5,000 for contractual agreement with IT to monitor our system with better equipment and upgraded service. Network threats are becoming the new trend and this will help to protect our data better.

5305 Audit - \$14,500

5315 Legal - \$15,000

Efforts will continue to be made in the use of both MMA's legal staff and the town's legal representatives in a cost effective way.

ADMINISTRATION

BUILDINGS & GROUNDS/110-06

5100 Full Time Wages - \$32,920

Full Time Wages - \$32,594
Bonus Pool - \$326

Increased \$735 due to 2.3 CPI and a 1.0% bonus pool calculation.

5120 Overtime Wages - \$1,500

New budget item to reflect historical overtime hours worked by our Maintenance staff.

5130 Allowances - \$1,000

New expense account to accurately reflect mileage and physicals by our Maintenance staff.

5420 Buildings & Ground Main. - \$20,000

General maintenance & supplies for all town facilities and specifically covers the following items: Heating systems regular maintenance (contract), heating maintenance parts, septic maintenance, electrical maintenance, boiler licensing & inspections, Town Hall Lift Inspection, Fire Safe/Extinguisher Inspections, Freedom Fighter Monitor Sprinkler, Town Hall Fire Alarm Monitoring, Pest Control, Flag Replacements, Maintenance supplies, toiletry/cleaning supplies, Town Office, ASO/Recreation Fire and Panic Alarm Monitoring, Landscaping - reseed any thin grass areas around building/plant flowers.

Increased \$2,645 due to additional expenses in landscaping needs for town-owned property and to replace a few small tools.

ADMINISTRATION

CABLE TV / 110-07

5110 Other Wages - \$8,596

Broadcast Technician – 320 hrs - \$5,966
Assistant Broadcast Technician 165 hrs - \$2,630

Increased \$194 due to 2.3 CPI.

5245 Office Equipment - \$1,000

Repairs and or cost of replacement equipment.

Increased \$500 due to the need for a new printer.

5350 Professional Services - \$3,300

Video Streaming - \$3,000 "Town Hall Stream" (\$250 monthly fee.)
Outsource services if needed - \$300

5400 Office Supplies - \$135

DVD's, batteries, misc.

Town of Poland Capital Improvement FY 20 Budget Worksheet				
MUNICIPAL FACILITIES RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
TECHNOLOGY	10,000	5,766	15,000	-
Town Hall - Continued Repairs	-	12,477	-	-
Town Hall Elevator	-	5,000	5,000	-
Town Office - Interior Renovation	-	5,002	8,000	-
Town Buildings - Exterior Painting	-	264	-	-
Library Building Maintenance	-	6,500	5,000	-
Furnace Replacement	-	7,156	2,000	-
Library Office Remodel	-	1,454	-	-
Cable Access Equipment	-	2,670	1,000	-
Town Owned Bldgs/Property Improvements from Timber Sales	-	39,932	(20,000)	-
Totals:	\$ 10,000	\$ 86,221	\$ 16,000	\$ -

**COMMUNITY SERVICES TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
COMMUNITY SERVICES TOTALS	260,564.72	264,525.49	309,043.00	88,642.79	317,063.00	8,020.00 2.60%

**COMMUNITY SERVICES / CODE ENFORCEMENT OFFICE
Expense 120-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	79,887.73	77,712.81	87,164.00	31,654.40	83,225.00	
5110 OTHER WAGES	-	-	3,000.00	-	3,000.00	
5130 ALLOWANCES-MILEAGE	5,261.88	3,716.51	5,000.00	1,352.71	5,000.00	
5140 TRAINING-EDUCATION	634.00	966.50	1,000.00	130.00	1,000.00	
5245 OFFICE EQUIP FEES	2,517.46	2,000.00	2,600.00	2,000.00	2,600.00	
5325 PLAN CONSULTANT	4,615.78	5,620.27	7,500.00	476.50	10,000.00	
5330 DUES/SUBSCRIPTN/LICENSE	<u>2,043.39</u>	<u>470.00</u>	<u>1,200.00</u>	-	<u>1,300.00</u>	
TOTAL	94,960.24	90,486.09	107,464.00	35,613.61	106,125.00	-

**COMMUNITY SERVICES / RECREATION SALARIES
Expense 120-02**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	54,206.58	56,977.75	58,696.00	22,933.15	63,071.00	
5110 OTHER WAGES	<u>13,789.63</u>	<u>14,482.00</u>	<u>14,786.00</u>	<u>6,604.15</u>	<u>15,572.00</u>	
TOTAL	67,996.21	71,459.75	73,482.00	29,537.30	78,643.00	-

**COMMUNITY SERVICES / HEALTH OFFICER
Expense 120-03**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5110 OTHER WAGES	1,325.04	1,478.00	1,325.00	441.68	1,325.00	
5130 ALLOWANCES-MILEAGE	246.34	-	300.00	-	300.00	
5410 EQUIPMENT SUPPLIES	-	-	<u>520.00</u>	-	<u>520.00</u>	
TOTAL	1,571.38	1,478.00	2,145.00	441.68	2,145.00	-

**COMMUNITY SERVICES / BEACH MAINTENANCE
Expense 120-04**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5110 OTHER WAGES	1,846.00	3,350.00	3,400.00	3,250.00	4,288.00	
5210 MAINTENANCE	<u>618.39</u>	<u>900.49</u>	<u>1,830.00</u>	<u>547.70</u>	<u>1,300.00</u>	
TOTAL	2,464.39	4,250.49	5,230.00	3,797.70	5,588.00	-

COMMUNITY SERVICES / CONSERVATION SERVICES

Expense 120-05

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5311 LAKE PROTECTION	3,000.00	3,000.00	3,000.00	1,000.00	3,000.00	_____
5312 CON COMMISSION	1,450.00	2,075.36	11,000.00	11,000.00	2,000.00	_____
5313 DAM REPAIR	<u>5,000.00</u>	<u>5,000.00</u>	<u>-</u>	<u>-</u>	<u>5,000.00</u>	_____
TOTAL	9,450.00	10,075.36	14,000.00	12,000.00	10,000.00	-

COMMUNITY SERVICES / GENERAL ASSISTANCE

Expense 120-06

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5350 PRO SERVICES	<u>2,753.50</u>	<u>2,707.80</u>	<u>10,000.00</u>	<u>538.00</u>	<u>10,000.00</u>	_____
TOTAL	2,753.50	2,707.80	10,000.00	538.00	10,000.00	-

COMMUNITY SERVICES / SOCIAL SERVICE AGENCIES

Expense 120-08

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5530 RED CROSS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
5535 COMMUNITY CONCEPTS	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	_____
TOTAL	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	-

COMMUNITY SERVICES / TOWN PORTION FOR RICKER LIBRARY

Expense 120-09

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5350 PRO SERVICES	<u>77,369.00</u>	<u>80,068.00</u>	<u>82,822.00</u>	<u>-</u>	<u>93,062.00</u>	_____
TOTAL	77,369.00	80,068.00	82,822.00	-	93,062.00	-

COMMUNITY SERVICES / BALL FIELD MAINTENANCE

Expense 120-09

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5210 MAINTENANCE	<u>-</u>	<u>-</u>	<u>9,900.00</u>	<u>2,714.50</u>	<u>7,500.00</u>	_____
TOTAL	-	-	9,900.00	2,714.50	7,500.00	-

COMMUNITY SERVICES

CODE ENFORCEMENT/ 120-01

5100 Full Time Wages - \$83,225

Full Time Wages – \$87,631 – CEDC Portion (\$5,282) = \$82,349
Bonus Pool - \$876

The 2.3 CPI and a 1.0% bonus were added to the total. In addition, a 9.0% differential was added to the CEO Assistant (3% per year in 2020, 2021 and 2022) to equalize pay due to the statutory rise in minimum wage.

5110 Other Wages – \$3,000

Alternate electrical and Building Inspectors - \$3,000 (120 hours @ \$25/hour)

5130 Allowances - \$5,000

Training/Inspections, Mileage & Cell Phone Reimbursement

5140 Training/Education - \$1,000

Planning Day AVCOG, MBOIA, NEBOEA, State CEO courses

5245 Office Equipment/Software - \$2,600

Urban Insight, ArcGIS, Adobe and Others

5325 Planning Consultant - \$10,000

Contracted Planner and Engineering Services – (96 hours @ \$104.16/hour)

5330 Dues/Subscriptions/Licenses - \$1,300

\$100 increase due to trend.

COMMUNITY SERVICES

RECREATION / 120-02

5100 Full Time Wages - \$63,071

Full Time Wages - \$62,446
Bonus Pool - \$625

The 2.3 CPI, a merit increase of \$3,000 and a 1.0% bonus were added to the total.

5110 Other Wages – \$15,572

Recreation Assistant

The 2.3 CPI was added to the total. In addition, a 9.0% differential was added to the CEO Assistant (3% per year in 2020, 2021 and 2022) to equalize pay due to the statutory rise in minimum wage.

HEALTH OFFICER / 120-03

5110 Other Wages - \$1,325

State law requires 3-4 all day certification / training courses, plus approximately 10 events per year.

5130 Allowance - \$300

Three travel expense trips to Augusta.

5410 Equipment Supplies - \$520

BEACH MAINTENANCE / 120-04

5110 Other Wages - \$4,288

Wages increased due to the statutory minimum wage requirement that was voted in November 2016.

5210 Maintenance & Repairs - \$1,300

Portable restrooms - \$1,120
Water test - \$25
Misc. Supplies - \$155

Decrease due to reduction in erosion mulch and picnic tables at Lower Range Pond beach purchased in FY 2019.

COMMUNITY SERVICES

CONSERVATION SERVICES / 120-05

5311 Lake Protection - \$3,000

To assist the lake associations with their water quality maintenance efforts.

5312 Poland Conservation Commission - \$2,000

5313 Dam Repair - \$5,000

Increased as Robinson Dam has a work plan in place.

GENERAL ASSISTANCE / 120-06

5350 Professional Services - \$10,000

We are reimbursed 50% of expended funds which shows in the revenue detail.

SOCIAL SERVICE AGENCIES / 120-08

5350 Professional Services - \$4,000

Red Cross - \$1,000

Community Concepts - \$3,000

RICKER LIBRARY / 120-09

5350 Professional Services – \$93,062

Increased based on the rise in library operating costs.

BALL FIELD MAINTENANCE / 120-10

5210 Maintenance - \$7,500

Decrease, as additional maintenance items were completed in FY 2019.

Town of Poland Capital Improvement FY 20 Budget Worksheet				
CODE ENFORCEMENT RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Archiving Software	2,000	2,502	-	-
Comprehensive Plan	7,500	15,000	-	-
Geo Library	-	10,000	-	-
Permitting Software	-	-	10,000	-
Totals:	\$ 9,500	\$ 27,502	\$ 10,000	\$ -

Town of Poland Capital Improvement FY 20 Budget Worksheet				
CONSERVATION RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Purchase of Conservation Land	-	15,536	-	-
Dam Reserves	1,000	2,000	1,000	-
Totals:	\$ 1,000	\$ 17,536	\$ 1,000	\$ -

PUBLIC WORKS TOTALS

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
PUBLIC WORKS TOTALS	554,093.99	563,546.78	560,299.00	233,075.58	580,450.00	20,151.00 3.60%

**PUBLIC WORKS / PUBLIC WORKS
Expense 130-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	244,107.30	264,960.26	264,639.00	99,144.04	268,167.00	
5110 OTHER WAGES	14,748.51	13,115.00	11,940.00	8,554.00	13,950.00	
5120 OVERTIME WAGES	1,208.70	991.36	2,000.00	106.46	2,013.00	
5130 ALLOWANCES-MILEAGE	4,254.66	6,006.10	2,000.00	1,204.94	850.00	
5140 TRAINING-EDUCATION	20.00	365.55	750.00	-	750.00	
5200 ELECTRICITY	4,925.70	5,514.75	5,000.00	1,825.91	6,650.00	
5205 PHONE	385.85	407.42	500.00	179.04	500.00	
5210 MAINTENANCE & REPAIRS	11,464.82	9,371.79	10,000.00	5,127.37	10,000.00	
5215 INTERNET	799.50	959.40	800.00	319.80	1,000.00	
5220 HEAT	3,555.87	5,016.29	4,000.00	1,019.40	5,750.00	
5225 WATER	377.16	247.58	400.00	75.20	400.00	
5230 VEHICLE MAINTENANCE & REP	20,053.08	19,065.22	20,000.00	16,013.57	20,000.00	
5240 UNLEADED GAS & DIESEL	9,007.10	19,527.14	14,300.00	14,202.46	21,000.00	
5350 PROFESSIONAL SERVICES	-	750.00	750.00	-	750.00	
5365 PHYSICALS/DRUG SCREENING	1,583.50	427.00	1,500.00	835.00	1,500.00	
5375 RENTAL EQUIPMENT	17,484.35	17,900.00	10,900.00	9,750.00	10,900.00	
5380 CATCHBASIN CLEANING	-	3,509.91	3,600.00	3,600.00	4,500.00	
5390 TREE CUTTING	2,500.00	2,380.00	2,500.00	622.40	2,500.00	
5435 PROTECTIVE CLOTHING	320.99	787.51	1,200.00	59.90	2,250.00	
5445 CULVERTS	7,953.46	7,998.05	8,000.00	7,037.68	8,000.00	
5450 EROSION MATERIALS	10,733.78	4,483.19	6,000.00	4,868.45	6,000.00	
5452 ROAD STRIPING	14,999.87	8,549.54	9,000.00	-	9,500.00	
5455 GRAVEL	16,018.30	14,999.97	15,000.00	11,923.74	15,000.00	
5460 SURFACE PATCH	8,789.50	8,900.75	9,000.00	4,422.04	9,000.00	
5475 SIGNS	3,469.06	2,677.28	3,500.00	2,041.25	3,500.00	
5480 TOOLS, PARTS, MISC	2,803.69	2,763.64	2,800.00	1,451.98	2,800.00	
5485 WELDING SUPPLIES	364.00	297.38	300.00	271.49	300.00	
6100 FT WAGES - SNOW & ICE	-	-	-	-	-	
6110 OTHER WAGE SNOW & ICE	7,196.00	2,251.00	5,460.00	859.10	2,460.00	
6120 OVERTIME WAGE SNOW & ICE	20,271.99	20,922.45	20,000.00	979.90	23,000.00	
6230 VEHICLES SNOW & ICE	19,999.80	19,489.59	20,000.00	-	20,000.00	
6240 GAS/DIESEL SNOW & ICE	26,618.28	25,116.16	28,000.00	-	28,000.00	
6375 RENTAL EQUIPMENT SNOW & ICE	1,725.73	1,800.00	1,800.00	-	1,800.00	
6450 EROSION MATERIALS SNOW & ICE	424.13	330.00	600.00	-	600.00	
6455 GRAVEL SNOW & ICE	1,301.24	1,140.56	1,800.00	-	1,800.00	
6460 SURFACE PATCH SNOW & ICE	900.00	1,000.00	1,000.00	-	1,000.00	
6465 SALT SNOW & ICE	50,001.79	52,223.28	52,000.00	35,873.91	55,000.00	
6467 SAND SNOW & ICE	12,006.49	7,220.00	7,500.00	-	7,500.00	
6470 CUTTING EDGE SNOW & ICE	9,992.24	8,475.99	10,000.00	706.55	10,000.00	
6475 SIGNS SNOW & ICE	659.68	561.50	660.00	-	660.00	
6480 TOOLS/PARTS SNOW & ICE	737.97	644.17	700.00	-	700.00	
6485 WELDING SUPPLIES SNOW & ICE	329.90	400.00	400.00	-	400.00	
TOTAL	554,093.99	563,546.78	560,299.00	233,075.58	580,450.00	-

PUBLIC WORKS

PUBLIC WORKS 130-01

5100 Full Time Wages - \$268,167

6 Full Time Employees - 1 Director, 4 Driver/Operator/Labors and 1 Mechanic. Total PW (includes **all** wages - 6100 Snow Wages has been combined with this line)

Full Time Wages - \$265,512

Bonus Pool - \$2,655

The 2.3 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total.

5110 Other Wages - \$13,950.00

Part-time seasonal laborers.

The \$2,010 increase includes the 23% CPI and more closely reflects historical seasonal trends.

5120 Overtime Wages - \$2,013

70 man-hours @ \$28.75 per hour

5130 Allowances-Mileage - \$850

Balance represents \$480 cell phone reimbursement and \$370 sun Journal subscription.

The decrease of \$1,150 is due to a reclassification to the Protective Clothing line.

5140 Training / Education - \$750

Training for required safety regulations (chainsaw use) and road maintenance (flagging certification). Other courses will be paid for through grants.

5200 Electricity - \$6,650

The increase of \$1,650 is due to the year-over-year increase, plus the increase in standard offer rate of 7.56%.

5205 Phone - \$500

5210 Maintenance & Repairs – \$10,000

Maintenance & repairs to all things other than vehicles and heavy equipment.

5215 Internet - \$1,000

The \$200 increase is due to historical trend.

PUBLIC WORKS

5220 Heating - \$5,750

The increase of \$1,750 is based on actual expense, annualized, and assumes a constant price and usage.

5225 Water - \$400

5230 Vehicle Maintenance & Repair - \$20,000

5240 Unleaded Gas & Diesel - \$21,000

The \$6,700 increase is based on actual fiscal 2018/2019 usage levels and a potential 5% rise in price per gallon.

5350 Professional Services - \$750

5365 Physicals/Drug Screening - \$1,500

Pays for pre-employment physicals and drug & alcohol testing for CDL drivers; \$175.00 annual fee to Affiliated Health Care.

5375 Rental Equipment - \$10,900

5380 Catch Basin Cleaning - \$4,500

Increased by \$900. Have not been able to have all catch basins cleaned the last 2 years with the \$3,600 budget; based on number of basins and time to complete.

5390 Tree Cutting - \$2,500

5435 Protective Clothing – \$2,250

Work boots, chain saw chaps, helmets, safety glasses, face shields, gloves, ear muffs and plugs, rain gear, class 3 reflective jackets, shirts and vests. replacement work pants and sweatshirts as needed for those that are destroyed.

\$1,050 moved from 5130 to put all protective clothing in a single account.

5445 Culverts - \$8,000

5450 Erosion Materials - \$6,000

5452 Road Striping - \$9,500

Increased \$500 to cover anticipated rise in cost.

5455 Gravel - \$15,000

PUBLIC WORKS

5460 Surface Patch - \$9,000

5475 Signs - \$3,500

5480 Tools, Parts, Misc. - \$2,800

5485 Welding Supplies - \$300

6100 Full Time Wates – Snow & Ice – \$0

Refer to 5100 above.

6110 Other Wages – SNOW & ICE - \$2,460

\$3,000 removed from this line and added to 6120

6120 Overtime Wages – SNOW & ICE - \$23,000

See 6110 above. Represents 734.36 man-hours @ \$31.32 per hour.

6230 Vehicles – SNOW & ICE - \$20,000

6240 Gas / Diesel Fuel – SNOW & ICE - \$28,000

6375 Rental Equipment – SNOW & ICE - \$1,800

6450 Erosion Materials – SNOW & ICE - \$600

6455 Gravel – SNOW & ICE - \$1,800

6460 Surface Patch – SNOW & ICE - \$1,000

6465 Salt – SNOW & ICE - \$55,000

Based on historical trend, included a 5.0% increase, totaling \$3,000

6467 Sand – SNOW & ICE - \$7,500

6470 Cutting Edge – SNOW & ICE - \$10,000

6475 Signs – SNOW & ICE - \$660

6480 Tools / Parts – SNOW & ICE - \$700

6485 Welding Supplies – SNOW & ICE - \$400

Town of Poland Capital Improvement FY 20 Budget Worksheet				
ROAD RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Crack Sealing	5,000	12,307	2,500	-
Infrastructure	425,000	28,122	437,500	-
Totals:	\$ 430,000	\$ 40,429	\$ 440,000	\$ -

Town of Poland Capital Improvement FY 20 Budget Worksheet				
PUBLIC WORKS RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
2014 Pick-up Truck w/plow	5,000	19,114	3,500	-
2003 Dump Truck Freight.	30,000	183,548	30,000	-
2005 Dump Truck Sterling	25,000	181,383	45,000	-
2018 Dump Truck International	5,000	5,000	19,626	-
2007 Backhoe CAT	5,000	35,868	16,667	-
2008 Loader CAT	10,000	119,400	22,500	-
2008 10W Dump Truck Int'l	10,000	117,061	31,250	-
2010 10W Dump Truck Int'l	10,000	106,609	28,333	-
2005 One Ton Truck GMC 1.5	25,000	136,700	35,000	-
2009 One Ton Truck GMC Chev.	5,000	43,460	4,600	-
Excavator with Trailer	-	430	-	-
Multi Use Mini Tractor	-	2,597	3,612	-
Totals:	\$ 130,000	\$ 951,170	\$ 240,088	\$ -

**SOLID WASTE TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
SOLID WASTE TOTALS	179,927.57	217,750.55	204,605.00	63,182.26	260,598.00	55,993.00 27.37%

**PUBLIC WORKS / SOLID WASTE
Expense 130-02**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	60,562.20	64,407.79	66,935.00	14,279.34	69,915.00	
5110 OTHER WAGES	15,290.94	27,740.92	21,840.00	8,767.00	41,424.00	
5120 OVERTIME WAGES	23.72	15.98	0.00	0.00	0.00	
5130 ALLOWANCES-MILEAGE	659.98	1,086.89	1,500.00	584.00	1,832.00	
5140 TRAINING-EDUCATION	0.00	55.55	150.00	0.00	150.00	
5200 ELECTRICITY	2,912.49	3,876.95	3,000.00	844.23	3,450.00	
5205 PHONE	421.46	462.80	430.00	121.59	520.00	
5210 MAINTENANCE & REPAIRS	878.10	358.23	2,500.00	1,727.89	2,500.00	
5220 HEAT	429.06	477.61	550.00	0.00	550.00	
5230 VEHICLE MAINTENANCE & REP	2,942.75	1,346.23	2,000.00	0.00	2,000.00	
5240 UNLEADED GAS & DIESEL	1,150.99	2,321.73	1,000.00	659.63	2,521.00	
5270 MSW TIPPING FEES	57,251.13	71,045.55	60,000.00	19,350.41	91,922.00	
5275 RECYCLING & PULLING FEES	27,609.70	33,731.80	30,000.00	5,800.07	26,690.00	
5280 TIRE DISPOSAL	1,923.40	948.88	1,000.00	0.00	1,044.00	
5285 BULK WASTE DISPOSAL	4,653.97	4,900.00	10,000.00	9,796.58	10,000.00	
5290 HHW DISPOSAL	768.95	3,435.94	1,000.00	123.39	3,420.00	
5296 COMPOSTING	903.00	602.00	0.00	0.00	0.00	
5330 DUES/SUBSCRIPTN/LICENSE	461.00	474.00	500.00	0.00	515.00	
5410 EQUIPMENT SUPPLIES	526.39	55.35	600.00	0.00	575.00	
5420 GROUNDS & MAINTENANCE SUP	558.34	216.05	1,500.00	1,128.13	1,365.00	
5480 TOOLS, PARTS, MISC	0.00	190.30	100.00	0.00	205.00	
TOTAL	179,927.57	217,750.55	204,605.00	63,182.26	260,598.00	0.00

SOLID WASTE

SOLID WASTE / 130-02

5100 Full Time Wages - \$69,915

Full Time Wages - \$69,222
Bonus Pool - \$693

The 2.3 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total. In addition, a 9.0% differential was added to the fulltime Attendant (3% per year in 2020, 2021 and 2022) to equalize pay due to the statutory rise in minimum wage.

5110 Other Wages - \$41,424

These wages increased \$19,584 primarily due to increased hours for part-time attendants from 20 to 30 hours per week, based on current and anticipated work load. Also, (2) employees that make below the statutory minimum wage will need to be raised to \$11/hr in 2019 and to \$12/hr in 2020. In addition, other wages include coverage for full time employee leave (sick, vacation, personal).

5130 Allowances-Mileage - \$1,832

Cell phone reimbursement, protective clothing, physicals / drug testing, and regular monthly travel to AVCOG and/or MMWAC. Increase of \$332 due to the addition of physicals and/or drug testing.

5140 Training-Education - \$150

Training in waste management & recycling.

5200 Electricity - \$3,450

Increase of \$450 based on year-over-year rise in costs, plus 7.56% rise in standard offer rate.

5205 Phone - \$520

The \$90 increase is due to historical trend.

5210 Maintenance & Repairs - \$2,500

5220 Heat - \$550

SOLID WASTE

5230 Vehicle Maintenance & Repairs - \$2,000

5240 Unleaded Gas & Diesel - \$2,521

The \$1,521 increase is based on current usage levels.

5270 MSW Tipping Fees - \$91,922

The \$31,922 increase is based on current levels of:

1,540 tons waste @ \$41.00 or	\$63,140
90 tons oversize bulky waste @ \$80.00 or	\$7,200
60 tons oversize bulky waste @ \$70.00 or	\$4,200
2 tons sensitive documents @ \$141.00 or	\$282
190 Pulls @ \$90.00 or	\$17,100

Also, some of these costs were reclassified from Recycling & Pulling Fees (refer to 5275 below).

5275 Recycling & Pulling Fees - \$26,690

The \$3,310 decrease is due to correct allocation of pulling fees for recycling only.

NOTE: When combining accounts 5270 & 5275, much of the increase is due to the inclusion of the full cost of recycling with ecomaine versus net against solid waste revenues (FY 2018). Further, ecomaine tipping fees have gone from **revenues** in FY 2017 to \$50.00 per ton tipping **cost** in FY 2019.

5280 Tire Disposal - \$1,044

The modest increase is based on current price per ton and overall expected tonnage.

5285 Bulk Waste Disposal - \$10,000

5290 HHW Disposal - \$3,420

The increase of \$2,420 is based on historical levels of hazardous waste.

5330 Dues/Subscriptions/Licenses - \$515

\$15 increase is due to anticipated annual State licensing fees.

SOLID WASTE

5410 Equipment Supplies - \$575

The \$25 decrease is due to trend.

5420 Grounds & Maintenance Supplies - \$1,365

The \$135 decrease is due to trend.

5480 Tools, Parts, Misc. - \$205

The \$105 increase is due to trend.

Town of Poland Capital Improvement FY 20 Budget Worksheet				
SOLID WASTE RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Compactor Replacement	7,500	8,388	-	-
Roll-Over Containers	2,000	7,750	2,000	-
Totals:	\$ 9,500	\$ 16,138	\$ 2,000	\$ -

**PUBLIC SAFETY TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
PUBLIC SAFETY TOTALS	993,223.79	1,022,302.72	1,056,812.00	419,555.50	1,140,789.00	83,977.00 7.95%

**PUBLIC SAFETY / FIRE RESCUE
Expense 140-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	226,658.01	232,175.40	239,762.00	88,111.65	272,739.00	
5110 OTHER WAGES	282,664.18	282,489.49	303,000.00	112,855.30	300,175.00	
5120 OVERTIME WAGES	24,621.70	34,693.18	16,500.00	12,214.85	32,500.00	
5130 ALLOWANCES-MILEAGE	2,770.15	1,735.02	3,350.00	1,027.91	4,500.00	
5140 TRAINING-EDUCATION	10,516.43	5,448.21	9,000.00	3,323.88	9,000.00	
5200 ELECTRICITY	11,920.25	13,246.34	12,000.00	5,243.49	16,000.00	
5205 PHONE	5,461.67	5,224.81	5,000.00	1,743.48	5,500.00	
5220 HEAT	10,682.79	12,731.31	9,000.00	25.18	12,750.00	
5225 WATER	1,760.80	1,820.64	1,500.00	715.59	2,000.00	
5230 VEHICLE MAINTENANCE & REP	22,533.38	18,346.98	17,000.00	4,539.03	17,000.00	
5240 UNLEADED GAS & DIESEL	7,958.54	10,126.51	10,800.00	3,463.86	10,800.00	
5245 OFFICE EQUIPMENT/FEES	6,240.00	14,084.85	14,850.00	2,453.50	14,850.00	
5330 DUES/SUBSCRIPTN/LICENSE	3,906.74	3,003.69	3,500.00	572.74	3,700.00	
5365 PHYSICALS/DRUG SCREENING	2,471.00	1,536.50	3,500.00	62.50	3,500.00	
5370 WASTE DISPOSAL	595.00	0.00	1,000.00	0.00	1,000.00	
5400 OFFICE SUPPLIES	4,728.62	3,398.33	5,500.00	1,511.25	5,000.00	
5410 EQUIPMENT SUPPLIES	10,384.27	15,836.40	15,000.00	5,144.65	18,000.00	
5420 GROUNDS & MAINTENANCE SUP	17,226.12	16,342.19	11,500.00	5,674.50	16,785.00	
5435 PROTECTIVE CLOTHING	6,407.69	3,121.82	5,000.00	536.50	5,000.00	
5440 FIRE MED REIMBURSE. SERVICES	0.00	0.00	21,000.00	7,040.05	22,175.00	
5488 AMB. COLLECTION FEES	0.00	0.00	0.00	491.52	1,500.00	
5490 MEDICAL SUPPLIES	19,617.77	24,127.27	16,000.00	5,788.02	22,500.00	
5495 OSHA EQUIPMENT REQUIRED	<u>2,051.00</u>	<u>88.27</u>	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>	
TOTAL	681,176.11	699,577.21	725,762.00	262,539.45	798,974.00	0.00

**PUBLIC SAFETY / ASO
Expense 140-02**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5205 PHONE	386.68	427.75	400.00	185.20	450.00	
5210 MAINTENANCE & REPAIRS	273.95	382.50	300.00	0.00	500.00	
5230 VEHICLE MAINTENANCE & REP	150.00	0.00	600.00	0.00	600.00	
5240 UNLEADED GAS & DIESEL	9,736.35	11,263.37	15,000.00	4,311.02	15,000.00	
5350 PROFESSIONAL SERVICES	<u>217,636.96</u>	<u>223,795.91</u>	<u>230,015.00</u>	<u>115,007.50</u>	<u>233,915.00</u>	
TOTAL	228,183.94	235,869.53	246,315.00	119,503.72	250,465.00	0.00

**PUBLIC SAFETY / DISPATCHING
Expense 140-03**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5350 PROFESSIONAL SERVICES	<u>38,829.58</u>	<u>41,772.46</u>	<u>40,735.00</u>	<u>22,297.81</u>	<u>43,900.00</u>	
TOTAL	38,829.58	41,772.46	40,735.00	22,297.81	43,900.00	0.00

**PUBLIC SAFETY / ANIMAL CONTROL
Expense 140-04**

		2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5350 PROFESSIONAL SERVICES		<u>9,696.34</u>	<u>10,053.60</u>	<u>10,000.00</u>	<u>2,213.20</u>	<u>10,350.00</u>	
	TOTAL	9,696.34	10,053.60	10,000.00	2,213.20	10,350.00	<u>0.00</u>

**PUBLIC SAFETY / STREET LIGHTS
Expense 140-05**

		2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5350 PROFESSIONAL SERVICES		<u>15,409.03</u>	<u>15,404.88</u>	<u>14,000.00</u>	<u>5,240.89</u>	<u>17,400.00</u>	
	TOTAL	15,409.03	15,404.88	14,000.00	5,240.89	17,400.00	<u>0.00</u>

**PUBLIC SAFETY / FIRE HYDRANTS
Expense 140-06**

		2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5350 PROFESSIONAL SERVICES		<u>14,625.00</u>	<u>14,625.00</u>	<u>15,000.00</u>	<u>6,093.75</u>	<u>14,700.00</u>	
	TOTAL	14,625.00	14,625.00	15,000.00	6,093.75	14,700.00	<u>0.00</u>

**PUBLIC SAFETY / EMERGENCY MANAGEMENT
Expense 140-07**

		2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5110 OTHER WAGES		5,000.04	5,000.04	5,000.00	1,666.68	5,000.00	
5130 ALLOWANCES-MILEAGE		<u>303.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	TOTAL	5,303.79	5,000.04	5,000.00	1,666.68	5,000.00	<u>0.00</u>

Public Safety

Fire/Rescue 140-01

5100 Full Time Wages – \$272,739

Full Time Wages - \$245,286
Restructuring Pool - \$25,000
Bonus Pool - \$2,453

We continue to struggle with our night-time response and overtime hours have been an issue.

The increase of \$32,977 is due to the 2.3 CPI, a restructuring pool to distribute a rise in responsibility and rank based on recent personnel changes within the department along with a 1% bonus added to the total.

5110 Other Wages - \$300,175

- ❖ **Per Diems** on During the Day (6 am to 6 pm): 3 members, 12 hours, at \$14.50/hr. avg. requires: \$185,260. The part-time administrative assistant is included in the above amount. This amount includes last year's overall wage increase or **\$225,391**.
- ❖ **Night Coverage** (6pm to 6am) is **\$56,784**.
- ❖ **Emergency Calls:** This amount is directly related to being on actual calls by per diem employees (excluding full time and per diem personnel already on duty). We have been able to stay within this budgeted amount for the past three years and feel confident keeping with amount or **\$18,000**.

The decrease of \$3,825 includes the 2.3 CPI.

5120 Overtime Wages - \$32,500

This is for all full-time employee overtime. At approximately \$30/hour over time rate this affords the department 10.5 hours of overtime weekly. Previously this was an underfunded amount.

The increase of \$16,000 is based on actual historical levels, plus the 2.3% increase in CPI.

Public Safety

5130 Allowances-Mileage - \$4,500

Training travel reimbursement - \$0.55 / mile with an 818-mile allowance totaling \$450, plus clothing allowance for full time and per diem employees for \$4,050.

The overall increase of \$1,150 is based on actual historical levels, plus the 2.3% increase in CPI.

5140 Training & Education - \$9,000

This represents all mandatory training, safety training and routine fire and rescue service training. It also includes all outside training.

5200 Electricity - \$16,000

Increase of \$4,000 due to actual trend plus an 8.68% increase in the standard offer rate for medium size commercial users.

5205 Phones - \$5,500

Includes Land Lines, Cell Phones, Pagers, Air cards, etc.

Increase \$500 due to trend.

5220 Heat - \$12,750

Increase of \$3,750 due to actual trend.

5225 Water - \$2,000

Increase of \$500 due to historical trend.

5230 Vehicle Maintenance & Repairs - \$17,000

5240 Unleaded Gas and Diesel - \$10,800

Usage trend is down year-over-year.

5245 Office Equipment/Fees - \$14,850

Included in this amount are the annual software fees for the following: Fully Involved \$1,300, IMC \$1,665.00, IamResponding \$810.00, Rhodium \$750.00, Dispatch Switch \$825, and Ion Networking fees, \$9,182.20

Public Safety

5330 Dues/Subscriptions/Licenses - \$3,700

This line item includes membership dues to: Maine Fire Chief's Association \$95, NFPA \$1,345, International Association of Fire Chiefs \$225, Androscoggin County Fire Fighter's Assoc. \$50, Fire Engineering \$40, Legal Briefings for Fire Chiefs \$100, 1st Responder \$80, Fire Inspections Manual \$170, EMS License \$220, Tri-County EMS Annual Service Assessment \$421, Maine EMS Annual Service Assessment \$423, CLIA Certificate \$150, When to Work \$200.

Increased \$200 due to increased fees.

5365 Physicals/Drug Screening - \$3,500

Includes pre-employment health assessments, mandatory drug testing, pulmonary testing and annual immunizations.

5370 Waste Disposal - \$1,000

This is for the disposal of medical waste, a reduction of \$500.

5400 Office Supplies - \$5,000

This line item is used for the purchase of our office supplies. \$500 reduction based on historical trend.

5410 Equipment Supplies - \$18,000

This year we have an addition of a service contract for the two (2) Stryker Stretchers in our fleet. The stretchers are just about out of warrantee and will need to have a maintenance program. Increase is \$3,000.

5420 Grounds & Maintenance Supplies - \$16,785

The increase of \$5,285 is based on historical trend.

5435 Protective Clothing - \$5,000

Turn out gear.

5440 Fire Medical Reimbursement Services - \$22,175

New account. Costs were historically included within ambulance revenues and contains the approximate cost to provide the Town with ambulance billing and collection services.

A commensurate increase in budgeted ambulance revenues has been made, offsetting this cost.

Public Safety

5488 Ambulance Collection Fees - \$1,500

New account. Costs were historically included within ambulance revenues and contain the approximate cost to provide the Town with collection of aged, delinquent ambulance bills.

5490 Medical Supplies - \$22,500

With the ever-increasing costs of medical supplies, we have exceeded this line item for the past four years. In fiscal 21018, we spent \$24,127.27 for medical supplies.

The increase of \$6,500 is due to the historical cost trend.

5495 OSHA Required Equipment - \$2,000

This includes items needed for compliance with OSHA and Maine Bureau Labor Standards.

PUBLIC SAFETY

LAW ENFORCEMENT 140-02

5205 Phone - \$450

\$50 increase is due to year-over-year rise in costs.

5210 Maintenance & Repairs - \$500

\$200 increase due to trend.

5230 Vehicle Maintenance & Repairs - \$600

5240 Unleaded Gas & Diesel - \$15,000

5350 Professional Services - \$233,915

1.7% increase based on ASO projection.

DISPATCHING 140-03

5350 Professional Services - \$43,900

2.5% increase based on the contract, which includes phone line service

ANIMAL CONTROL 140-04

5350 Professional Services - \$10,350

Covers services provide by the area Animal Control Officer and Responsible Pet Care Shelter. Law requires the town to provide shelter for domestic animals that are abandoned or lost.

Includes 2.9% cost increase over FY 18 for costs other than salary.

STREET LIGHTS 140-05

5350 Professional Services - \$17,400

Increase of \$3,400 includes rise in historical cost, plus a 7.56% rise in the standard offer rate

HYDRANTS 140-06

5350 Professional Services - \$14,700

The amount paid to the Mechanic Falls water district for fire hydrants in town remains flat.

PUBLIC SAFETY

EMERGENCY MANAGEMENT 140-07

5110 Other Wages - \$5,000

Town of Poland Capital Improvement FY 20 Budget Worksheet					
FIRE RESCUE RESERVES					
		FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
ENGINE 2 (2016)	FYE 2031	20,000	60,680	20,000	-
ENGINE 3 (2015)	FYE 2030	20,000	46,000	20,000	-
TANK 6 (2009)	FYE 2029	15,000	119,000	20,000	-
UTILITY 1 (2020)	FYE 2020	13,000	40,580	25,000	-
SQUAD 1 (2017)	FYE 2037	16,000	13,314	13,000	-
SQUAD 2 (2018)	FYE 2038	6,000	41,355	8,000	-
CHIEF'S VEHICLE (2013)	FYE 2023	15,000	39,980	5,000	-
SCOTT AIR BOTTLES/ CASCADE SYSTEM COMPRESSOR	FYE 2028/2032	2,000	28,486	6,000	-
LIFE PAK 12 MONITORS (2)	FYE 2025	10,000	22,403	11,000	-
Radios/Thermo Image/Defibs	On-Going	10,000	22,152	5,000	-
TURN OUT GEAR (2016)	FYE 2026	10,000	22,757	6,000	-
Dry Hydrants	On-Going	3,000	6,500	1,000	-
Totals:		\$ 140,000	\$ 463,207	\$ 140,000	\$ -

Town of Poland Capital Improvement FY 20 Budget Worksheet				
LAW ENFORCEMENT RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Patrol Vehicle 1 (2021)	5,750	11,500	8,846	-
Patrol Vehicle 2 (2020)	5,750	16,900	17,360	-
Vehicles & Equipment	1,000	3,034	1,000	-
Totals:	\$ 12,500	\$ 31,434	\$ 27,206	\$ -

**FINANCIAL OUTLAY TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
FINANCIAL OUTLAY TOTALS	804,091.16	792,781.43	855,481.00	456,590.93	955,657.68	100,176.68 11.71%

**FINANCIAL OUTLAY / DEBT PAYMENTS
Expense 150-02**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2019 Committee
5720 PW GARAGE 71.77%	89,896.94	83,932.17	93,933.00	84,398.73	90,400.00	
5725 DEBT PLAINS ROAD 55%	31,229.70	-	-	-	-	
5730 FIRE STATION 85.86%	<u>131,807.57</u>	<u>131,698.23</u>	<u>132,155.00</u>	<u>110,294.49</u>	<u>132,030.00</u>	
TOTAL	252,934.21	215,630.40	226,088.00	194,693.22	222,430.00	-

**FINANCIAL OUTLAY / ALL OTHER MUNICIPAL INSURANCES
Expense 150-03**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2019 Committee
5260 FINANCIAL OUTLAY	<u>45,061.75</u>	<u>48,447.00</u>	<u>50,000.00</u>	<u>23,463.00</u>	<u>50,000.00</u>	
TOTAL	45,061.75	48,447.00	50,000.00	23,463.00	50,000.00	-

**FINANCIAL OUTLAY / EMPLOYEE BENEFITS
Expense 150-04**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2019 Committee
5810 HEALTH INSURANCE	260,806.76	274,258.69	309,043.00	117,350.55	<u>360,931.31</u>	
5815 ICMA/MPRS RETIREMENT	72,902.41	83,508.70	87,415.00	30,333.13	<u>100,675.99</u>	
5820 SOCIAL SECURITY/FICA	98,241.66	103,099.71	117,135.00	51,239.81	<u>126,221.51</u>	
5825 WORKER'S COMPENSATION	46,414.20	49,140.70	45,000.00	14,122.80	<u>71,848.87</u>	
5830 UNEMPLOYMENT	17,074.40	12,267.40	15,000.00	5,683.00	15,000.00	
5835 SICK TIME PAYOUT	9,281.77	4,928.83	4,000.00	5,978.99	6,750.00	
5837 VACATION PAYOUT	-	-	-	12,740.43	-	
5840 VOLUNTEER INSURANCE	1,374.00	1,350.00	1,500.00	986.00	1,500.00	
5850 EDUCATIONAL INCENTIVE	-	<u>150.00</u>	<u>300.00</u>	-	<u>300.00</u>	
TOTAL	506,095.20	528,704.03	579,393.00	238,434.71	683,227.68	-

**CAPITAL IMPROVEMENT TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
CIP TOTALS	871,300.00	809,583.60	757,500.00	757,500.00	876,294.00	118,794.00 15.68%

**FINANCIAL OUTLAY / CAPITAL IMPROVEMENT
Expense 150-06**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2019 Committee
5900 PAVING TOWN ROADS RESERVE	430,000.00	430,000.00	430,000.00	430,000.00	<u>440,000.00</u>	
5910 PW VEHICLE RESERVE	195,000.00	180,000.00	130,000.00	130,000.00	<u>240,088.00</u>	
5915 SW EQUIPMENT RESERVE	6,000.00	9,500.00	9,500.00	9,500.00	<u>2,000.00</u>	
5920 FIRE RESCUE VEHICLE RESERVE	145,000.00	140,000.00	140,000.00	140,000.00	<u>140,000.00</u>	
5925 POLICE CRUISER RESERVE	14,000.00	12,500.00	12,500.00	12,500.00	<u>27,206.00</u>	
5930 MUNICIPAL FACILITIES RESERVE	36,000.00	12,000.00	10,000.00	10,000.00	<u>16,000.00</u>	
5940 RECREATION RESERVE	6,800.00	8,800.00	-	-	-	
5945 REVALUATION RESERVE	25,000.00	-	15,000.00	15,000.00	-	
5950 CIP - CONTINGENCY	1,000.00	310.00	-	-	-	
5955 CODE ENFORCEMENT	5,000.00	12,500.00	9,500.00	9,500.00	<u>10,000.00</u>	
5960 CONSERVATION EASEMENT	<u>7,500.00</u>	<u>3,973.60</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	
TOTAL	871,300.00	809,583.60	757,500.00	757,500.00	876,294.00	-

**COUNTY TAX TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
COUNTY TAX TOTALS	728,064.14	780,897.78	825,107.00	825,106.50	870,136.00	45,029.00 5.46%

**COUNTY TAX / COUNTY TAX
Expense 160-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2019 Committee
5260 FINANCIAL OUTLAY	<u>728,064.14</u>	<u>780,897.78</u>	<u>825,107.00</u>	<u>825,106.50</u>	<u>870,136.00</u>	
TOTAL	728,064.14	780,897.78	825,107.00	825,106.50	870,136.00	-

FINANCIAL SERVICES

DEBT 150-02

5720 Debt PW Garage Less School Portion - \$90,400

General Fund portion is 71.77%.

5730 Fire Rescue Expansion - \$132,030

General Fund portion is 85.86%.

MUNICIPAL INSURANCE 150-03

5260 Financial Outlay - \$50,000

EMPLOYEE BENEFITS 150-04

5810 Health Insurance - \$360,931

The increase of \$51,888 is due to a 7% increase in the Health Plan, plus (1) additional family plan, (2) additional opt outs in case of change in personnel and a \$10,000 increase in HRA funding due to historical trend.

5815 ICMA/MPRS Retirement - \$100,676

The \$13,261 increase is due to the proposed, various salary increases and the increase in employees participating in the MainePERs retirement.

5820 Social Security/FICA - \$126,222

The \$9,087 increase is due to the proposed, various salary increases.

5825 Worker's Compensation - \$71,849

The \$26,849 increase is due to a rise in actual claims experience.

5830 Unemployment - \$15,000

5835 Sick Time Payout - \$6,750

The \$2,750 increase is based on the historical 3 year average.

5837 Vacation Payout - \$0

No known retirees at this time.

5840 Volunteer Insurance - \$1,500

5850 Educational Incentive - \$300

COUNTY TAX 160-01

5260 Financial Outlay - \$870,136

A 5.46% increase based on anticipated County mill rate and valuation levels.

Town of Poland Capital Improvement FY 20 Budget Worksheet				
CONTINGENCY RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Unforeseen Expenses	-	3,000	-	-
Totals:	\$ -	\$ 3,000	\$ -	\$ -

Town of Poland Capital Improvement FY 20 Budget Worksheet				
REVALUATION RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Real Estate Revaluation	15,000	90,000	-	-
Totals:	\$ 15,000	\$ 90,000	\$ -	\$ -

**TIF 1 TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
TIF 1 TOTALS	718,911.92	714,293.32	652,613.00	395,343.10	671,954.00	19,341.00 2.96%

REVENUES

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
TIF 1 TOTALS	605,623.35	-	716,793.00	349.83	729,528.00	12,735.00 1.78%

**TIF 1
Expense 400-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5250 DEBT SERVICE	376,262.18	332,623.61	329,063.00	312,478.18	326,602.00	
5260 FINANCIAL OUTLAY	17,799.00	18,453.22	15,673.00	-	21,164.00	
5265 PSB 40% PAYBACK	186,595.00	193,877.00	193,877.00	-	200,188.00	
5345 BANK FEES	5.79	-	-	-	-	
5350 PROFESSIONAL SERVICES	1,303.75	190.00	2,500.00	47,738.25	2,500.00	
5410 EQUIPMENT SUPPLIES	111,475.20	26,418.17	28,000.00	5,914.25	28,000.00	
5620 HYDRANT EXPENSE	25,471.00	27,282.00	27,000.00	13,473.50	28,500.00	
5650 CEDC	-	32,270.50	56,500.00	15,186.61	56,500.00	
5660 TIF \$ TO GF FOR TAX RELIEF	-	75,000.00	-	-	-	
5670 BLEEDERS EXPENSE	-	8,178.82	-	552.31	8,500.00	
01 - PSB TIF 1	718,911.92	714,293.32	652,613.00	395,343.10	671,954.00	-

Revenue 400

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
4510 INVESTMENT INTEREST	694.35	-	-	349.83	-	
4550 \$ FROM GENERAL FUND	<u>604,929.00</u>	-	<u>716,793.00</u>	-	<u>729,528.00</u>	
TOTAL	605,623.35	-	716,793.00	349.83	729,528.00	-

**TIF 2 TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
TIF 2 TOTALS	594,851.62	703,214.22	552,436.00	239,290.60	560,008.00	7,572.00 1.37%

REVENUES

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
TIF 2 TOTALS	504,301.45	656,723.98	656,329.00	275,904.87	670,115.00	13,786.00 2.10%

**TIF 2
Expense 401-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5200 ELECTRICITY	-	480.00	480.00	-	480.00	
5250 DEBT SERVICE	302,612.13	276,512.40	277,225.00	239,100.60	272,198.00	
5260 FINANCIAL OUTLAY	9,493.00	10,321.29	14,367.00	-	19,400.00	
5265 PSB 40% PAYBACK	251,741.00	257,864.00	257,864.00	-	265,430.00	
5345 BANK FEES	101.30	27.00	-	-	-	
5350 PROFESSIONAL SERVICES	-	190.00	2,500.00	190.00	2,500.00	
5650 CEDC	30,904.19	4,819.53	-	-	-	
5660 TIF \$ TO GF FOR TAX RELIEF	-	153,000.00	-	-	-	
TOTAL	594,851.62	703,214.22	552,436.00	239,290.60	560,008.00	-

Revenue 401

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
4510 PSB TIF 2 INVESTMENT INTEREST	2,977.45	394.98	-	(313.13)	-	
4550 PS 2 TRANSFER FROM GENERAL	501,324.00	656,329.00	656,329.00	276,218.00	670,115.00	
TOTAL	504,301.45	656,723.98	656,329.00	275,904.87	670,115.00	-

**DTV TIF TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
DTV TOTALS	96,871.29	70,300.58	73,658.00	47,830.13	74,604.00	946.00 1.28%

REVENUES

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
DTV TOTALS	125,805.68	128,154.61	127,300.00	159.50	130,452.00	3,152.00 2.48%

**DTV TIF
Expense 402-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5250 DEBT SERVICE	51,680.41	51,659.37	51,688.00	47,830.13	51,476.00	
5260 FINANCIAL OUTLAY	2,372.12	2,502.13	2,612.00	-	3,528.00	
5345 BANK FEES	110.00	-	-	-	-	
5350 PROFESSIONAL SERVICES	-	-	2,000.00	-	2,000.00	
5410 EQUIPMENT SUPPLIES	20,016.44	-	2,500.00	-	2,500.00	
5630 JTK 50% PAYBACK	14,505.00	14,858.00	14,858.00	-	15,100.00	
5650 CEDC	<u>8,187.32</u>	<u>1,281.08</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL	96,871.29	70,300.58	73,658.00	47,830.13	74,604.00	-

Revenue 402

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
4510 DTV INVESTMENT INTEREST	1,408.68	854.61	-	159.50	-	
4550 DTV TIF TSF FR GENERAL FUND	<u>124,397.00</u>	<u>127,300.00</u>	<u>127,300.00</u>	<u>-</u>	<u>130,452.00</u>	
TOTAL	125,805.68	128,154.61	127,300.00	159.50	130,452.00	-

TIF JUSTIFICATIONS

TIF 1 / 400-01

5250 Debt Service - \$326,602

2003E – PW Garage & Ground Water Protection (28.23%) \$35,556
2006C – Poland Spring Water Main (100%) \$108,694
2000FR – Waste Water Poland (100%) \$160,609
2012E – Fire Station (14.14%) \$21,743

Decreased \$2,461 due to amortization schedule.

5260 Financial Outlay - \$21,164

This TIF represents 48% of our TIF value. Therefore 48% of the allotted salary portions has been placed in this account.

Increased \$5,491 due to wage increases and the fact we are now taking part of the Executive Assistant's salary out of this line.

5265 PSB 40% Payback - \$200,188

Increased \$6,311 due to PSB value increase.

5350 Professional Services - \$2,500

Pays for Assessing services or Legal services that are related to TIF 1.

5410 Heavy Duty Rescue Maintenance & Equipment - \$28,000

Maintenance \$3,000, Equipment \$25,000

5620 Hydrant Expense - \$28,500

All hydrants located in the TIF 1 & 2 districts.

Increased \$1,500 due to cost increase.

5650 CEDC Expense - \$56,500

5670 Bleeders Expense - \$8,500

New expense category. This was originally an item that had an escrow, but the escrow has been depleted and will now need to come out of the TIF account on an annual basis.

TIF JUSTIFICATIONS

TIF 2 / 401-01

5200 Electricity - \$480

Cost of new traffic light at five corners \$40/month

5250 Debt Service - \$272,198

2010F – Water & Sewer Lines (96%) \$272,198

Decreased \$5,027 due to the amortization schedule.

5260 Financial Outlay - \$19,400

This TIF represents 44% of our TIF value. Therefore 44% of the allotted salary portions has been placed in this account.

Increased \$5,033 due to wage increases and the fact we are now taking part of the Executive Assistant's salary out of this line

5265 PSB 40% Payback - \$265,430

Increased \$7,566 due to PSB value increase.

5350 Professional Services - \$2,500

Pays for Assessing services or Legal services that are related to TIF 2.

TIF JUSTIFICATIONS

DTV TIF / 402-01

5250 Debt Service - \$51,476

2010B – Water – Mechanic Falls (100%) \$40,134

2010F – Water & Sewer Lines (4%) \$11,342

Decreased \$212 due to the amortization schedule.

5260 Financial Outlay - \$3,528

This TIF represents 8% of our TIF value. Therefore 8% of the allotted salary portions has been placed in this account.

Increased \$916 due to wage increases and the fact we are now taking part of the Executive Assistant's salary out of this line

5350 Professional Services - \$2,000

Pays for Assessing services or Legal services that are related to DTV TIF.

5410 Vehicle Maintenance - \$2,500

Skid Steer Maintenance at 50%

5630 JTK 50% Payback - \$15,100

Increased \$242 due to JTK value increase.

**RECREATION TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
RECREATION TOTALS	164,815.52	177,982.78	232,400.00	115,868.49	253,600.00	21,200.00 9.12%

REVENUES

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
RECREATION TOTALS	186,165.85	188,715.39	232,400.00	72,651.77	253,600.00	21,200.00 9.12%

The recreation department changed over to TRIO for all revenue/expenditures as of July 1, 2017. In doing this new account numbers were established, so although the columns do not add to the TOTALS, all TOTALS are correct and match our audited records for this department.

**RECREATION EXPENSES
Expense 500-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5110 OTHER WAGES	33,161.07	-	-	-	-	
5310 OPERATING EXPENSE	130,570.45	15,368.40	16,450.00	3,125.49	16,450.00	
6005 ART CLASS EXPENSE	-	4,248.00	1,400.00	125.00	4,300.00	
6010 BASEBALL EXPENSE	-	17,667.89	15,000.00	493.87	17,750.00	
6020 BASKETBALL EXPENSE	-	3,724.44	4,500.00	40.00	4,500.00	
6025 CAMP CONNOR EXPENSE	-	-	-	3,280.51	10,000.00	
6028 CAMPERSHIP	-	-	6,000.00	-	6,000.00	
6030 CHEERING EXPENSE	-	19,608.37	17,400.00	1,112.07	19,700.00	
6050 DESTINATION IMAGINATION	-	1,088.90	1,200.00	-	1,200.00	
6060 DISC TIC EXPENSE	-	8,074.77	8,000.00	6,992.00	8,100.00	
6070 DRAMA EXPENSE	-	-	1,800.00	330.00	1,000.00	
6075 FIELD HOCKEY EXPENSE	-	-	-	845.76	1,000.00	
6080 FOOTBALL EXPENSE	-	21,509.23	17,000.00	12,228.37	18,000.00	
6086 PAYBACK CAMP CONNOR	-	-	14,000.00	14,000.00	14,000.00	
6108 LEGO LEAGUE EXPENSE	-	801.90	-	557.86	1,200.00	
6113 MUSIC CLASS EXPENSE	-	-	-	-	500.00	
6115 PICKLEBALL EXPENSE	-	37.96	-	-	1,000.00	
6119 SCHOLARSHIP DONATION	-	200.00	500.00	300.00	500.00	
6125 SENIOR CLUB EXPENSE	-	962.53	1,500.00	1,092.23	1,500.00	
6130 SOCCER EXPENSE	1,084.00	11,200.99	8,200.00	7,950.79	8,500.00	
6135 SOFTBALL EXPENSE	-	2,581.77	5,000.00	764.00	2,750.00	
6140 SUMMER REC EXPENSE	-	67,168.85	106,800.00	60,373.60	110,000.00	
6145 SWIMMING LESSONS	-	655.00	800.00	937.50	1,000.00	
6150 TABLE RENT EXPENSE	-	1,055.84	1,500.00	-	1,000.00	
6170 TRAILS EXPENSE	-	193.95	1,000.00	55.44	500.00	
6180 TUMBLING EXPENSE	-	1,810.00	4,200.00	1,264.00	3,000.00	
6190 VOLLEYBALL EXPENSE	-	23.99	150.00	-	150.00	
TOTAL	164,815.52	177,982.78	232,400.00	115,868.49	253,600.00	-

RECREATION REVENUE

Revenue 500

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
4505 OPERATING REVENUES	4,812.74	7,247.55	1,400.00	723.00	17,000.00	
4531 CAMPSHIP DONATIONS	760.00	6,623.00	-	294.00	8,000.00	
6000 ART CLASS REVENUE	4,161.00	5,405.00	1,200.00	1,500.00	4,300.00	
6010 BASEBALL REVENUE	18,446.28	18,245.03	16,000.00	365.00	18,000.00	
6020 BASKETBALL REVENUE	3,188.10	4,255.00	5,000.00	1,880.00	4,500.00	
6025 CAMP CONNOR DONATIONS	-	-	-	1,000.00	12,000.00	
6030 CHEERING REVENUE	21,066.50	21,040.00	21,500.00	3,001.00	21,000.00	
6050 DESTINATION IMAGINATION	14,831.27	1,242.50	1,200.00	770.00	1,200.00	
6060 DISCOUNT TICKET REVENUE	10,387.87	8,288.94	8,400.00	6,693.00	8,100.00	
6070 DRAMA REVENUE	1,240.00	870.00	1,800.00	100.00	1,000.00	
6075 FIELD HOCKEY REVENUE	-	625.00	-	850.00	1,000.00	
6080 FOOTBALL REVENUE	32,813.74	19,434.46	21,500.00	10,330.28	18,000.00	
6108 LEGO LEAGUE REVENUE	-	1,540.00	-	343.24	1,200.00	
6113 MUSIC CLASS	-	-	-	445.00	500.00	
6115 PICKLEBALL REVENUE	906.00	1,246.00	-	110.00	1,000.00	
6119 SCHOLARSHIP REVENUE	-	-	1,000.00	20.00	500.00	
6120 SENIOR CLUB REVENUE	2,042.00	752.50	1,500.00	620.00	1,500.00	
6130 SOCCER REVENUE	12,644.88	10,194.27	8,500.00	6,441.25	9,000.00	
6135 SOFTBALL REVENUE	210.00	780.00	5,500.00	60.00	1,500.00	
6140 SUMMER RECREATION REVENUE	52,803.47	75,457.39	129,750.00	34,286.00	118,950.00	
6145 SWIMMING LESSONS	150.00	1,210.00	800.00	515.00	1,000.00	
6150 TABLE/CHAIR RENT REVENUE	766.00	748.00	2,000.00	473.00	700.00	
6170 TRAILS REVENUE	971.00	-	1,000.00	37.00	500.00	
6180 TUMBLING REVENUE	3,840.00	3,384.75	4,200.00	1,795.00	3,000.00	
6190 VOLLEY BALL REVENUE	125.00	126.00	150.00	-	150.00	
TOTAL	186,165.85	188,715.39	232,400.00	72,651.77	253,600.00	-

Recreation

5310 Operating Expenses - \$16,450

This account combines all Recreation operating costs in one category. Expenses include: postage, phone, electricity, internet, office supplies, allowances, bank fees, special events, vehicle, equipment repair, software and miscellaneous items.

6005 Art Class - \$4,300

Miscellaneous expenses; greater participation expected.

6010 Baseball - \$17,750

Anticipated league costs, including Awards, Equipment, Officials, Uniforms, Operation

6020 Basketball - \$4,500

Awards, Equipment, Officials, Uniforms, Operation

6025 Camp Connor - \$10,000

Includes potential maintenance and repair costs

6028 Campership - \$6,000

Summer camp scholarships

6030 Cheering - \$19,700

Awards, Equipment, Officials, Uniforms, Operation; SI Competition

6050 Destination Imagination - \$1,200

Membership and Supplies

6060 Discount Tickets - \$8,100

Reimbursement of Consignment Tickets

6070 Drama - \$1,000

Afterschool classes and 1 week of summer camp

6075 Field Hockey - \$1,000

Awards, Equipment, Officials, Uniforms, Operation

6080 Football Expense - \$18,000

Awards, Equipment, Officials, Uniforms, Operation

Recreation

6086 Payback Camp Connor - \$14,000

Annual reimbursement due to Town.

6108 Lego League - \$1,200

Membership and Supplies

6113 Music Class - \$500

Membership and Supplies

6115 Pickle Ball - \$1,000

Membership and Supplies

6119 Scholarship Donation- \$500

Scholarships issued

6125 Seniors Club - \$1,500

Trip activities, gas, transportation, etc.

6130 Soccer - \$8,500

Awards, Equipment, Officials, Uniforms, Operation

6135 Softball - \$2,750

Awards, Equipment, Officials, Uniforms, Operation

6140 Summer Recreation - \$110,000

Includes wages for program coordination and operation, program and building supplies, utilities, transportation, field trips, mileage reimbursement, and various other program costs.

6145 Swimming Lessons - \$1,000

Operation

6150 Table Rental - \$1,000

Replace 8 tables, donate \$500 to Seniors Club

6170 Trails - \$500

Various supplies and equipment for trail maintenance and safety

Recreation

6180 Tumbling - \$3,000

Supplies and Equipment

6190 Volleyball - \$150

Miscellaneous Supplies

***Note: This is a self supporting operation and does not come from the tax rate.**

Town of Poland Capital Improvement FY 20 Budget Worksheet				
RECREATION RESERVES				
	FY 19 Budget	YTD Balance	FY 20 Initial	FY 20 Committee
Beach Repairs & Maintenance	-	656	-	-
Totals:	\$ -	\$ 656	\$ -	\$ -

**LIBRARY TOTALS
EXPENSES**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
LIBRARY TOTALS	143,017.20	153,642.55	155,242.00	55,870.11	166,452.00	11,210.00 7.22%

Revenue 700

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Difference from FY 19
LIBRARY TOTALS	199,620.36	151,293.31	155,242.00	119,561.92	166,452.00	11,210.00 7.22%

**LIBRARY EXPENSES
Expense 700-01**

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
5100 FULL TIME WAGES	57,083.32	59,012.50	59,151.00	23,159.76	63,906.00	
5110 OTHER WAGES	22,088.31	25,570.43	25,680.00	11,315.04	27,539.00	
5130 ALLOWANCES-MILEAGE	640.36	593.80	680.00	160.00	680.00	
5140 TRAINING-EDUCATION	424.20	267.93	400.00	-	400.00	
5200 ELECTRICITY	3,412.03	3,520.25	3,000.00	1,257.71	4,150.00	
5205 PHONE	1,377.76	1,434.94	1,500.00	621.67	1,575.00	
5210 MAINTENANCE & REPAIRS	5,641.42	5,922.51	3,615.00	1,288.42	4,500.00	
5220 HEAT	3,604.84	4,399.81	5,000.00	837.41	5,000.00	
5225 WATER	-	-	-	518.54	1,300.00	
5235 POSTAGE & METER LEASE	149.05	760.00	1,000.00	811.20	1,000.00	
5245 OFFICE EQUIPMENT/FEES	2,190.13	1,839.56	4,000.00	382.97	2,500.00	
5255 TECHNOLOGY MAINTENANCE	1,708.75	5,249.75	3,285.00	768.00	3,285.00	
5309 MISCELLANEOUS EXPENSE	1,000.00	733.71	300.00	17.23	1,000.00	
5330 DUES/SUBSCRIPTN/LICENSE	1,995.00	2,067.05	2,095.00	-	2,095.00	
5345 BANK FEES	50.30	16.30	-	-	35.00	
5360 SPECIAL EVENTS	269.71	232.88	250.00	-	250.00	
5400 OFFICE SUPPLIES	2,048.81	2,161.59	2,000.00	514.08	2,200.00	
5810 HEALTH INSURANCE	10,292.88	9,710.88	10,265.00	4,044.10	10,815.00	
5815 ICMA/MPRS RETIREMENT	1,934.40	2,202.82	2,496.00	447.38	2,662.00	
5820 SOCIAL SECURITY/FICA	6,056.67	6,587.11	6,445.00	1,306.61	6,685.00	
7100 MAGAZINES	1,369.90	1,435.04	1,350.00	1,279.30	1,575.00	
7105 BOOKS	11,275.26	11,826.35	13,000.00	4,529.57	13,000.00	
7110 NEWSPAPERS	593.88	532.66	530.00	153.61	600.00	
7115 AUDIO BOOKS	1,922.19	2,006.40	3,000.00	626.29	3,000.00	
7120 EBOOKS	650.00	650.00	700.00	-	700.00	
7125 ADULT PROGRAMS	1,638.57	1,708.21	1,700.00	454.69	2,000.00	
7130 CHILDREN'S PROGRAMS	1,940.21	1,615.97	2,000.00	942.13	2,000.00	
7135 TEEN PROGRAMS	<u>1,659.25</u>	<u>1,584.10</u>	<u>1,800.00</u>	<u>434.40</u>	<u>2,000.00</u>	
TOTAL	143,017.20	153,642.55	155,242.00	55,870.11	166,452.00	-

LIBRARY REVENUE

Revenue 700

	2017 Actual	2018 Actual	2019 Budget	2019 YTD	2020 Initial	2020 Committee
4500 MISCELLENEOUS REVENUES	142.99	207.45	200.00	43.00	175.00	_____
4510 INVESTMENT INTEREST TRUST	183.25	67.05	-	-	-	_____
4515 INV INTEREST AB RICKER	-	13,904.68	15,059.00	6,952.34	15,265.00	_____
4516 INV INTEREST JANE RICKER	49,194.57	49,468.68	50,961.00	24,734.34	51,825.00	_____
4530 DONATIONS	560.79	682.80	450.00	624.80	500.00	_____
4550 TRANSFER IN	140,742.36	81,213.78	82,822.00	82,822.00	93,062.00	_____
5005 NON RESIDENT REGISTRATION	360.00	330.00	300.00	210.00	300.00	_____
5010 DONATIONS DEDICATED	4,821.76	1,760.00	2,000.00	2,716.89	2,000.00	_____
5015 OVERDUES	1,247.01	1,359.20	1,500.00	442.65	1,300.00	_____
5020 PHOTOCOPIES	525.33	417.55	400.00	208.15	400.00	_____
5025 BOOK SALES	474.95	377.97	375.00	167.50	375.00	_____
5030 PRINTER	469.35	559.15	425.00	209.25	425.00	_____
5035 FAX	643.00	642.00	625.00	291.00	625.00	_____
5040 INTER LIBRARY LOAN	255.00	303.00	125.00	140.00	200.00	_____
TOTAL	<u>199,620.36</u>	<u>151,293.31</u>	<u>155,242.00</u>	<u>119,561.92</u>	<u>166,452.00</u>	_____

Library

5100 Full Time Wages – \$63,906

Full Time Wages -\$63,273
Bonus Pool - \$633

The 2.3 CPI and a 1.0% bonus were added to the total. In addition, a 9.0% differential was added to the full time Library Assistant (3% per year in 2020, 2021 and 2022) to equalize pay due to the statutory rise in minimum wage.

5110 Other Wages - \$27,539

5 Part Time Employees

(3) employees make below the statutory minimum wage and will need to be raised to \$11/hr in 2019 and to \$12/hr. in 2020. (1) employee was raised the 3% differential (refer to Full Time Wages above). Also includes coverage for full time employee leave (sick, vacation, personal).

5130 Allowances-Mileage - \$680

5140 Training / Education - \$400

5200 Electricity - \$4,150

Increase of \$1,150 based on (3) year average rise in costs, plus 7.56% rise in standard offer rate., and \$250 for new charging station.

5205 Phone and Fax - \$1,575

The \$75 increase is based on 4.5% historical trend year-over-year.

5210 Maintenance & Repairs – \$4,500

Increase of \$885 due to trend. Cost includes items such as: State Boiler licenses, Fire Extinguishers Insp., Ver Tran Lift Inspection, State Lift Inspection, Great Falls Security Monitoring, Clean Stove Hood, and General Repairs

5220 Heating - \$5,000

5225 Water - \$1,300

NEW - cost due to sprinkler system installation

5235 Postage - \$1,000

Includes stamps and inter-library loan service of \$780 for van delivery

Library

5245 Office Equipment - \$2,500

Based on 2 yr. historical average including copier, paper cutter, equipment repairs and anticipated dehumidifier purchase.

5255 Technology Maintenance - \$3,285

Includes maintenance for (9) computers, backup and monitoring.

5309 Miscellaneous Expense- \$1,000

Increase of \$700 based on historical average; includes supplies for warming center like hot chocolate, coffee, tea, sugar, and cups.

5330 Dues/Subscriptions- \$2,095

American Lib. Assoc. \$400, Maine Lib. Ass. \$35, Athena Cataloging \$490, and List Host \$160

5345 Bank Fees- \$35

Increase based on 2 yr. average.

5360 Special Events- \$250

5400 Office Supplies- \$2,200

Copy paper, construction paper, book jackets, tape, barcodes, library cards, glue, many craft supplies for story time; increase of \$200 based on 2 yr. average.

5810 Health Insurance- \$10,815

The \$550 increase is due to the Health Plan rate increase.

5815 ICMA/MPRS Retirement- \$2,662

The \$166 increase is due to salary increase. Potential MePERS rate increases are forthcoming.

5820 Social Security- \$6,685

The \$240 increase is due to salary increases.

7100 Magazines- \$1,575

The increase is due to a historical 4.76 increase year-over-year.

Library

7105 Books- \$13,000

7110 Newspapers- \$600

Slight increase based on historical cost; includes subscriptions to Lewiston Sun Journal, Advertiser Dem. Sunday Portland paper

7115 Audio Books - \$3,000

7120 eBooks - \$700

7125 Adult Programs - \$2,000

Increase of \$300 based on historical cost; current offerings include author talks, craft programs, rubber-stamping classes, scrapbooking, and "Mystery and Let's Talk" book groups.

7130 Children's Programs - \$2,000

Current offerings include animal shows, "Mad Science of Maine", puppet shows, summer reading program, magic shows, and Lego's programs.

7135 Teen Programs - \$2,000

Increase of \$200 based on anticipated program offerings; current offerings include cooking classes, knitting and sewing classes, Wii games, tie-dyeing, cake decorating, crafts, games, and summer reading programs.

**Town of Poland
Capital Improvement Plan FYE 2020 - 2025
ASO**

<u>Project Name</u>	<u>Replacement</u>	2019	2020			2021		
		<u>Year End Balance</u>	<u>Proposed Appropriation</u>	<u>Expenditures</u>	<u>Year End Balance</u>	<u>Proposed Appropriation</u>	<u>Expenditures</u>	<u>Year End Balance</u>
Patrol Vehicle 1 (2021)	5-Year	\$ 11,500	\$ 8,846	\$ -	\$ 20,346	\$ 8,846	\$ 29,192	\$ -
Patrol Vehicle 2 (2020)	5-Year	16,900	17,360	34,260	-	6,797	-	6,797
Vehicles & Equipment	On-Going	3,034	1,000	-	4,034	1,000	-	5,034
Totals		\$ 31,434	\$ 27,206	\$ 34,260	\$ 24,380	\$ 16,643	\$ 29,192	\$ 11,831

NOTES:

Contains 3.00% per year escalator

Residual value of vehicles is assumed to be \$9,000

Source data: Andrscoggin County Sheriff's Department

**Town of Poland
Capital Improvement Plan FYE
ASO**

<u>Project Name</u>	<u>Replacement</u>	<u>2022</u>			<u>2023</u>			<u>2024</u>		
		<u>Proposed Appropriation</u>	<u>Expenditures</u>	<u>Year End Balance</u>	<u>Proposed Appropriation</u>	<u>Expenditures</u>	<u>Year End Balance</u>	<u>Proposed Appropriation</u>	<u>Expenditures</u>	<u>Year End Balance</u>
Patrol Vehicle 1 (2021)	5-Year	\$ 8,531	\$ -	\$ 8,531	\$ 8,531	\$ -	\$ 17,062	\$ 8,531	\$ -	\$ 25,594
Patrol Vehicle 2 (2020)	5-Year	6,797	-	13,594	6,797	-	20,392	6,797	-	27,189
Vehicles & Equipment	On-Going	1,000	-	6,034	1,000	-	7,034	1,000	-	8,034
Totals		\$ 16,328	\$ -	\$ 28,160	\$ 16,328	\$ -	\$ 44,488	\$ 16,328	\$ -	\$ 60,816

NOTES:

Contains 3.00% per year escalator

Residual value of vehicles is assumed to be \$:

Source data: Andrscoggin County Sheriff's D

**Town of Poland
Capital Improvement Plan FYE
ASO**

<u>Project Name</u>	<u>Replacement</u>	2025		<u>Year End Balance</u>
		<u>Proposed Appropriation</u>	<u>Expenditures</u>	
Patrol Vehicle 1 (2021)	5-Year	\$ 8,531	\$ -	\$ 34,125
Patrol Vehicle 2 (2020)	5-Year	6,797	33,986	-
Vehicles & Equipment	On-Going	1,000	-	9,034
Totals		\$ 16,328	\$ 33,986	\$ 43,159

NOTES:

Contains 3.00% per year escalator
Residual value of vehicles is assumed to be \$!
Source data: Andrscoggin County Sheriff's D

Town of Poland Capital Improvement FYE 20 PUBLIC WORKS RESERVES							Proposed 2020	Proposed 2021	Proposed 2022	Proposed 2023	Proposed 2024	Proposed 2025
Equipment	Beginning Balance	FY19 APP	YTD EXP	YTD Balance	Replacement Year	Target Amount						
2014 Pick-up Truck w/plow	\$ 14,114	\$ 5,000	\$ -	\$ 19,114	2029	\$ 54,114	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
2018 Dump Truck Int'l	\$ -	\$ 5,000	\$ -	\$ 5,000	2033	\$ 279,761	\$ 19,626	\$ 19,626	\$ 19,626	\$ 19,626	\$ 19,626	\$ 19,626
2007 Backhoe CAT	\$ 30,868	\$ 5,000	\$ -	\$ 35,868	2025	\$ 135,868	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667
2008 Loader CAT	\$ 109,400	\$ 10,000	\$ -	\$ 119,400	2023	\$ 209,400	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 23,074	\$ 23,074
2005 Dump Truck Sterling	\$ 156,383	\$ 25,000	\$ -	\$ 181,383	2020	\$ 226,383	\$ 45,000	\$ 24,218	\$ 24,218	\$ 24,218	\$ 24,218	\$ 24,218
2005 - GMC 4500 4x4	\$ 111,700	\$ 25,000	\$ -	\$ 136,700	2020	\$ 171,700	\$ 35,000	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369
2009 One Ton Truck Chev	\$ 38,460	\$ 5,000	\$ -	\$ 43,460	2024	\$ 66,460	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 7,110
2003 Dump Truck Freight	\$ 153,548	\$ 30,000	\$ -	\$ 183,548	2019	\$ 213,548	\$ 30,000	\$ 22,846	\$ 22,846	\$ 22,846	\$ 22,846	\$ 22,846
2008 10W Dump Truck Int'l	\$ 107,061	\$ 10,000	\$ -	\$ 117,061	2023	\$ 242,061	\$ 31,250	\$ 31,250	\$ 31,250	\$ 31,250	\$ 25,896	\$ 25,896
2010 10W Dump Truck Int'l	\$ 96,609	\$ 10,000	\$ -	\$ 106,609	2025	\$ 276,609	\$ 28,333	\$ 28,333	\$ 28,333	\$ 28,333	\$ 28,333	\$ 28,333
Multi use mini tractor *	\$ 2,597	\$ -	\$ -	\$ 2,597	2036	\$ 64,000	\$ 3,612	\$ 3,612	\$ 3,612	\$ 3,612	\$ 3,612	\$ 3,612
Totals:	\$ 820,740	\$ 130,000	\$ -	\$ 950,740		\$ 1,939,904	\$ 240,088	\$ 195,521	\$ 195,521	\$ 195,521	\$ 190,741	\$ 193,251

Notes / Assumptions:

*Multi-use Mini Tractor (skid steer), replacement at 20 yrs. \$40,000. (today's cost) / Plus 3% / YR. = \$64,000.
 3% increase per year for inflation over lifespan to replacement date of Trucks/Equipment
 All Vehicles are using a 15 year replacement schedule

Town of Poland
Capital Improvement Plan FYE 2020 - 2030
POLAND FIRE RESCUE

		Year Ending Balances 7/2019		Year Ending Balances 7/2020	Funds for 2020 Replacements		Year Ending Balances 7/2021
PROJECT	FYE		2020			2021	
NAME	PROPOSED						
ENGINE 2 (2016)	FYE 2031	\$ 60,680	\$ 20,000	\$ 80,680		\$ 40,000	\$ 120,680
ENGINE 3 (2015)	FYE 2030	\$ 46,000	\$ 20,000	\$ 66,000		\$ 40,000	\$ 106,000
TANK 6 (2009)	FYE 2029	\$ 119,000	\$ 20,000	\$ 139,000		\$ 23,000	\$ 162,000
UTILITY 1	FYE 2020	\$ 40,580	\$ 25,000	\$ 65,580	\$ 65,580		
SQUAD 1 (2017)	FYE 2037	\$ 38,926	\$ 13,000	\$ 51,926		\$ 20,000	\$ 71,926
SQUAD 2 (2018)	FYE 2038	\$ 28,926	\$ 8,000	\$ 36,926		\$ 20,000	\$ 56,926
CHIEF'S VEHICLE (2013)	FYE 2023	\$ 39,980	\$ 5,000	\$ 44,980		\$ 5,000	\$ 49,980
BOTTLES/ CASCADE SYSTEM COMPRESSOR	FYE 2028/2032	\$ 28,486	\$ 6,000	\$ 34,486		\$ 7,000	\$ 41,486
LIFE PAK 12 MONITORS (2)	FYE 2025	\$ 22,403	\$ 11,000	\$ 33,403		\$ 11,500	\$ 44,903
COMBINED EQUIPMENT	On-Going	\$ 29,340	\$ 5,000	\$ 34,340		\$ 5,000	\$ 39,340
*TURN OUT GEAR (2016)	2026	\$ 28,082	\$ 6,000	\$ 34,082		\$ 4,500	\$ 38,582
Dry Hydrants	On-Going	\$ 6,500	\$ 1,000	\$ 7,500		\$ 1,000	\$ 8,500
Totals		\$ 488,903	\$ 140,000	\$ 628,903	\$ 65,580	\$ 177,000	\$ 740,323

**Town of Poland
Capital Improvement Plan FYE
POLAND FIRE RESCUE**

			Year Ending Balances 7/2022		Year Ending Balances 7/2023	Funds for 2023 Replacements
PROJECT	FYE	2022		2023		
NAME	PROPOSED					
ENGINE 2 (2016)	FYE 2031	\$ 45,000	\$ 165,680	\$ 50,000	\$ 215,680	
ENGINE 3 (2015)	FYE 2030	\$ 45,000	\$ 151,000	\$ 50,000	\$ 201,000	
TANK 6 (2009)	FYE 2029	\$ 30,000	\$ 192,000	\$ 40,000	\$ 232,000	
UTILITY 1	FYE 2020	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	
SQUAD 1 (2017)	FYE 2037	\$ 25,000	\$ 96,926	\$ 45,000	\$ 141,926	
SQUAD 2 (2018)	FYE 2038	\$ 20,000	\$ 76,926	\$ 40,000	\$ 116,926	
CHIEF'S VEHICLE (2013)	FYE 2023	\$ 5,000	\$ 54,980	\$ 5,000	\$ 59,980	\$ 59,980
BOTTLES/ CASCADE SYSTEM COMPRESSOR	FYE 2028/2032	\$ 5,000	\$ 46,486	\$ 1,000	\$ 47,486	
LIFE PAK 12 MONITORS (2)	FYE 2025	\$ 11,000	\$ 55,903	\$ 3,000	\$ 58,903	
COMBINED EQUIPMENT	On-Going	\$ 10,000	\$ 49,340	\$ 1,000	\$ 50,340	
*TURN OUT GEAR (2016)	2026	\$ 1,000	\$ 39,582	\$ 1,000	\$ 40,582	
Dry Hydrants	On-Going	\$ 1,000	\$ 9,500	\$ 1,000	\$ 10,500	
Totals		\$ 203,000	\$ 943,323	\$ 242,000	\$ 1,185,323	\$ 59,980

**Town of Poland
Capital Improvement Plan FYE
POLAND FIRE RESCUE**

			Year Ending Balances 7/2024		Year Ending Balances 7/2025	Funds for 2025 Replacements
PROJECT	FYE	2024		2025		
NAME	PROPOSED					
ENGINE 2 (2016)	FYE 2031	\$ 50,000	\$ 265,680	\$ 50,000	\$ 315,680	
ENGINE 3 (2015)	FYE 2030	\$ 50,000	\$ 251,000	\$ 50,000	\$ 301,000	
TANK 6 (2009)	FYE 2029	\$ 40,000	\$ 272,000	\$ 48,000	\$ 320,000	
UTILITY 1	FYE 2020	\$ 10,000	\$ 20,000	\$ 10,000	\$ 30,000	
SQUAD 1 (2017)	FYE 2037	\$ 45,000	\$ 186,926	\$ 45,000	\$ 231,926	
SQUAD 2 (2018)	FYE 2038	\$ 45,000	\$ 161,926	\$ 45,000	\$ 206,926	
CHIEF'S VEHICLE (2013)	FYE 2023			\$ 5,000	\$ 5,000	
BOTTLES/ CASCADE SYSTEM COMPRESSOR	FYE 2028/2032	\$ 5,000	\$ 52,486	\$ 5,000	\$ 57,486	
LIFE PAK 12 MONITORS (2)	FYE 2025	\$ 5,000	\$ 63,903	\$ 9,500	\$ 73,403	\$ 73,403
COMBINED EQUIPMENT	On-Going	\$ 1,000	\$ 51,340	\$ 1,000	\$ 52,340	
*TURN OUT GEAR (2016)	2026	\$ 1,000	\$ 41,582	\$ 5,000	\$ 46,582	
Dry Hydrants	On-Going	\$ 1,000	\$ 11,500	\$ 1,000	\$ 12,500	
Totals		\$ 253,000	\$ 1,378,343	\$ 274,500	\$ 1,652,843	\$ 73,403